Sustainable Development Verified Impact Standard

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

S&A CARBON

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Client	Wildlife Works Carbon
Project Title	Kasigau CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY
Project Location	Taita Taveta County, Coast Province, Kenya

Summary

The Kasigau Corridor REDD+ Project, Phase I – Rukinga Sanctuary (KCRPI) is located in Southeastern Kenya, in Taita Taveta County, Coast Province. The Project report covers all the land known as Rukinga Sanctuary, with a total of 30,168.66 ha (74,516 acres). Rukinga is part of that land that forms a corridor (the Kasigau Wildlife Corridor) between Tsavo East National Park and Tsavo West National Parks to the east of the Marungu range. Lands within the Project boundary are classified as dryland forest for at least 20 years and has been primary forest throughout recorded history.

The objective of the project is to protect in perpetuity the dryland forests that make up the project area and that form a wildlife dispersal and migration corridor between Tsavo East and Tsavo West National Parks, to conserve the important biodiversity found in those forests, to provide alternative sustainable development opportunities for the local communities that live adjacent to the forests and to prevent the Emissions that would otherwise occur were those dryland forests to be converted to subsistence agriculture using the Slash and Burn methods typical to this area of Kenya.

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 KCRPI project 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.

This report presents the results of the project's verification under the rules and requirements of the Sustainable Development Verified Impact Standard (SD VISta), v1.0.

The scope of the verification also includes the concurrent validation of the project in accordance with the SD VISta standard rules and requirements. This would be the first verification for the Project under the SD VISta Standard, which is being sought concurrently with the project's validation. The monitoring period encapsuled for this first verification period under the SD VISta standard is (01 January 2005 – 31 December 2021).

The scope of this audit also included the concurrent VCS/CCBS verification of the project's latest monitoring period (01 January 2021 – 31 December 2021) to determine the project's conformance with the VCS Standard version 4.0, the CCB Project Design Standards Second Edition, and the previously validated VCS Project Description (VCS-PD) and CCB Project Design Document (CCB-PDD).

The verification was performed through a combination of document review, interviews, and communications with relevant personnel, as well as on-site inspections. The site visit to the project was conducted from 22 June to 30 June 2022, in Taita Taveta County, Coast Province, Kenya. The validation/verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 4 Non-Conformances and 5 Clarification Requests/New Information Requests were identified. Verifiers confirmed in an email to the project proponents dated 12 December 2022 that all remaining issues were satisfied in the responses provided in the Issues Log.

Once all identified issues were adequately resolved, S&A Carbon drafted this final verification report and deems, with a reasonable level of assurance, that the project is in compliance with all of the requirements in the Sustainable Development Verified Impact Standard, v1.0, without qualifications or limitations.

S&A Carbon is thus able to issue a positive verification opinion for the project, as reported in the Monitoring Report version V2.5, dated 5 October 2023.

CONTENTS

1 VERIFICATION PROCESS 1

1.1 Objective 1

1.2 Scope and Criteria 1

1.3 Level of Assurance 2

1.4 Summary Description of the Project 2

1.5 Audit Team Composition 3

1.6 Method and Criteria 7

1.7 Document Review 9

1.8 Interviews 9

1.9 Site Inspections 12

1.10 Public Comments 13

1.11 Resolution of Findings 13

1.12 Forward Action Requests 13

2 VALIDATION FINDINGS 14

2.1 Project Description Deviations 14

2.2 Grouped Projects 14

3 VERIFICATION FINDINGS 15

3.1 Summary of SDG Contributions 15

3.2 Project Design 15

3.3 Stakeholder Engagement 21

3.4 Project Management 29

4 BENEFITS FOR PEOPLE AND THEIR PROSPERITY 35

5 BENEFITS FOR THE PLANET 38

6 VERIFICATION CONCLUSION 42

APPENDIX A: LIST OF REFERENCES 44

APPENDIX B: ISSUES LOG 46

1 VERIFICATION PROCESS

1.1 Objective

Wildlife Works Carbon has commissioned S&A Carbon to carry out the SD VISta verification of the project - "Kasigau CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY", with regard to the relevant requirements of SD VISta Standard Version 1.0.

The purpose of verification is to ensure a thorough, independent assessment of the project's Monitoring Report (MR), in particular the project's performance against the established baseline, the SDGs benefits achieved, the monitoring plan (MP) and the project's compliance with

- the requirements of SD VISta Standard Version 1.0.
- any other relevant rules, including the project country (Kenya) legislation and
- SD VISta sustainability criteria are verified in order to confirm that the project implementation as documented is sound and reasonable and meets the stated requirements and identified criteria.

1.2 Scope and Criteria

The scope of the verification is defined as an independent and objective review of the Project's Monitoring Report, SDG Impacts, monitoring plan and other relevant documents. The information in these documents is reviewed against the requirements of SD VISta Standard, v1.0. S&A Carbon has employed a risk-based approach in the verification, focusing on the identification of significant risks for project implementation and the SDG impacts.

The items covered in the validation are described below:

- - SD VISta Criteria
- - SD VISta Project Description and Monitoring Report
- - Stakeholder Consultation
- - Stakeholder Monitoring Plan
- - Background investigation and follow up interviews
- - Net Positive Stakeholder Well-being Impacts
- - Draft Issues Log
- - Final validation reporting

The verification is based on the information made available to S&A Carbon and on the contract conditions.

1.3 Level of Assurance

The verification report is based on the SD VISta-PD, MR, Monitoring plan, and supporting documents made available to the verifiers and information collected through interviews and during the on-site assessment. Based on the process and procedures conducted, S&A Carbon states with a reasonable level of assurance that information in the SD VISta MR is materially correct, is a fair representation of the actual project details, and has been prepared in accordance with SD VISta requirements.

1.4 Summary Description of the Project

The Kasigau Corridor REDD+ Project, Phase I – Rukinga Sanctuary (KCRPI) is located in Southeastern Kenya, in Taita Taveta County, Coast Province. The Project report covers all the land known as Rukinga Sanctuary, with a total of 30,168.66 ha (74,516 acres). Rukinga is part of that land that forms a corridor (the Kasigau Wildlife Corridor) between Tsavo East National Park and Tsavo West National Parks to the east of the Marungu range. Lands within the Project boundary are classified as dryland forest for at least 20 years and has been primary forest throughout recorded history.

The objective of the project is to protect in perpetuity the dryland forests that make up the project area and that form a wildlife dispersal and migration corridor between Tsavo East and Tsavo West National Parks, to conserve the important biodiversity found in those forests, to provide alternative sustainable development opportunities for the local communities that live adjacent to the forests and to prevent the Emissions that would otherwise occur were those dryland forests to be converted to subsistence agriculture using the Slash and Burn methods typical to this area of Kenya.

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 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.

1.5 Audit Team Composition

Name and Role	Qualifications/Experience
Pablo Reed–- Lead Validator/Verifier/Site Visit Leader	Pablo Reed is a Senior Associate at S&A Carbon, and a member of the forestry verification team. He is an ARB approved forestry project specialist and ARB lead verifier, and generally acts as a sector expert supporting internal reviews of verification documents. Prior to joining S&A, Pablo spent five years working at Det Norske Veritas (DNV), an international certification company, leading forestry validations and verifications across all major GHG programs. He is accredited as a lead validator/verifier of forestry projects submitted to the Climate Action Reserve, American Carbon Standard, and Verified Carbon Standard. He has extensive experience in MRVS systems, forestry inventories and logging operations, and with the development of environmental and social safeguards. Pablo also has extensive experience working with conservation and development projects in various countries in Latin America. He served as country director for a joint USAID/Idaho State University community conservation project in the Alta Verapaz region of Guatemala and spent time in Panama working as an environmental and GIS consultant. He also worked with the Peace Corps in Ecuador as a program manager for the posts' natural resource conservation program. Pablo received a Masters of Environmental Management degree from the Yale School of Forestry & Environmental Studies and holds a Bachelor of Science degree in Forest and Ecological Engineering, and a minor in Latin American Studies from the University of Washington in Seattle. His research centered on the development of REDD (Reducing Emissions from Deforestation and Degradation) policy frameworks, especially as they pertain to the inclusion of communal Indigenous territories and lands under tropical forestry conservation projects.

Eduardo Paixão - Lead Validator/Verifier (under observation)	Eduardo joined S&A Carbon as an independent consultant in 2021 and expanded the existing capacity of the forest carbon offset verification team. Eduardo currently supports the S&A team with reviews of verification documents, field verifications of ARB forest carbon offset projects. Eduardo holds a bachelor's degree in forestry and in wood engineering, and a master's in forestry. He has 7 years of experience in natural resources management. He has conducted assessments of deforestation in supply chains in South America, Africa, and in Indonesia. Previously, he participated in the development of technical and economic studies for two European forestry investment funds in Latin America. Eduardo is a sustainable forestry and agriculture standard auditor and has conducted audits worldwide (FSC, PEFC, RSPO sustainable palm oil, sustainable farm assessment, Rainforest Alliance, UTZ coffee and cocoa, and the international sustainability carbon certification). Eduardo is also involved in academic research and has been a lecturer at the University of Quebec in Canada since 2018. Native Portuguese speaker, he also speaks French and English.
Kyle Silon – Technical Reviewer	Kyle Silon holds an M.S. in Energy and Environmental Economics. He has ten years' experience in climate change mitigation strategies and carbon reduction projects. Prior to founding S&A, he worked for a leading international certification company, specializing in validation and verification of small-scale household energy demand projects (such as cook stove and water filter projects), primarily located in South America, Asia, and Africa. He has participated in numerous verifications of forestry, landfill, and livestock projects, and has worked across all major GHG programs, including the Air Resources Board, Verified Carbon Standard, Climate Action Reserve, American Carbon Registry, Gold Standard, and Clean Development Mechanism (CDM).

Elias Kimaru – Local Expert/Interpreter	A Natural Resource Management professional with over 20 years of experience. Elias has expertise in protecting and improving environmental assets such as soils, water, vegetation, biodiversity, and wildlife habitats. He excels at participative approaches to mobilize communities for the management of wildlife, forestry, and tourism. He has deep experience in developing and implementing programs, creating partnerships, formulating policy and plans, advocacy, and developing small-to-large economic development programs that have long-term sustainable impact. Elias designed and successfully executed a number of projects on sustainable natural resources management, community wellbeing improvement, policy development, and climate change mitigation within the coastal region of Kenya and beyond. He has experience interacting with multiple donors such as the German Federal Ministry for the Environment, Global Environmental Facility (GEF), UNDP, The Ford Foundation, Critical Ecosystem Partnership Fund, WWF-Network among others. He consults for Business for Development (B4D): An Australian-based organization that works with the business sector to achieve sustainable agricultural development in Africa, Asia-Pacific and Australia. Elias has worked for UNOPS as Health, Safety, Social & Environmental specialist as the Lead National Consultant to support designing, planning and executing UNDP-GEF Small Grant Programme for the operational phase 7 Preparatory Phase Grant (PPG) focusing on three areas of Isiolo-Samburu, Lake Bogoria and Shimoni-Vanga seascape in Kenya. Before then he worked for WWF-Kenya as programme coordinator. Elias holds Master of Science degree in international tourism, the research was based on the contribution of coastal forests to ecotourism development in Kenya. He also has a Bachelor of Environmental Science degree.

Alexa Kandaris – Project Manager/ Approver	Alexa Kandaris has 6 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a lead verifier under their US Forests protocol and the Ozone Depleting Substances protocol, and by the Climate Action Reserve (CAR) as a lead verifier. In this time, she has participated in verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, Verified Carbon Standard/Climate Community & Biodiversity Standard, and Carbon Disclosure Project. Alexa developed tracking systems for a program registered under the Clean Development Mechanism and registered with the Gold Standard. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. In addition to this, she has field experience with Forestry, Ozone Depleting Substances, and Livestock verification projects. She holds a Bachelor of Arts in Economics with a focus on natural resource and environmental Economics.

1.6 Method and Criteria

S&A submitted a proposal to Wildlife Works Carbon (WWC) for the validation/verification of the Project on 29 March 2022. Upon contract execution, S&A was selected as the Validation/Verification Body. Verification activities began with the kick-off call on 24 May 2022. A kick-off call agenda and document request list were sent to the project proponents on 23 May 2022. The project team and verifiers discussed questions and clarifications from the desk review of submitted documents, targeting aspects of the documentation that might affect the site visit. Site visit logistics were also discussed. The project proponents provided additional supporting project documents on several occasions throughout the verification.

A sampling plan was prepared based on information available from the project proponents. The sampling plan considers the requirements of all the criteria documents listed in section 1.2 of this report and evaluates the credibility and rigor of all methodology and standard items in question. A risk evaluation was conducted assessing the different sustainable development benefits claimed by the project during the monitoring period. Finally, the plan outlined a sampling scheme, based on a risk assessment and on further documentation review, to assess and sample of the project's sustainable development and monitoring activities. Since it was not feasible nor cost-effective for the validator/verifier team to visit all relevant monitoring activities during the field visit, a representative sample was chosen. The Sampling Plan will be retained by S&A for a period of not less than 15 years following submission to the standard. All material received, reviewed, and generated by the provision of Offset Validation/Verification Services will be retained by S&A for the same period.

The validation/verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to all criteria described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

The site visit to the project was conducted from 22 June to 30 June 2022. It is noted that the validation/verification field audit of both the KCRPI & KCRPII took place concurrently during these dates. After traveling from Nairobi to the project's main office near Maungu, the verification team conducted an opening meeting on the afternoon of Wednesday, 22 June 2022, and discussed a variety of verification issues and site visit logistics. The meeting was attended by various members of the management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and validation/verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and validation/verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved different types of validation/verification checks and activities: those centred on the appropriate implementation and monitoring of claimed project activities, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation. All approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information presented. Several of the communities benefiting from the project activities, and a substantial portion of the project area was visited over the course of the site visit. In addition, meetings were held between representatives of the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included Bursary Committees, LCC Committees, water projects, school rehabilitation projects, women's groups, and the WWC EcoFacility and other related activities.

The validation/verification process included several other exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond. The project proponents were able to bring all outstanding issues to a close on 6 December 2022. Validators confirmed this in an email dated 12 December 2022 that all remaining issues were satisfied in the responses to the final Issues Log. S&A auditors drafted the Verification Statement and Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and validation/verification assessment. A closing call was held on 13 February 2023 with the project proponents, and the Verification Report and Statement were provided to the project proponents for review and comment. Upon approval from the project proponents, S&A submitted these documents to the Standard.

Verra submitted to VVB and PP on July 17, 2023, the project review report which included four findings raised during Verra's review of the project. VVB assessed the PP's updated documentation and updated the validation report accordingly.

1.7 Document Review

The monitoring report, project description, and all other supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. **Appendix A** to this report details the list of documents provided by project proponents and reviewed during the audit process.

1.8 Interviews

Please refer to the following table for a complete list of all the people interviewed as part of this verification audit.

Person Interviewed	Role / Affiliation / Institution	Date Interviewed
Laurian Lenjo	Community Relations Manager, WWC	Throughout the verification site visit
Mwangi Githiru	Director, Biodiversity & Social Monitoring, WWC	Throughout the verification site visit
Eric Sagwe and members of the security patrol teams	Head of Security, WWC; anonymous interviews with members of security patrol teams	Throughout the verification site visit
Edward Pirie	Operations Manager, WWC	Throughout the verification site visit
Jamie Hendriksen	Director, Regional Operations, WWC	Throughout the verification site visit
Cara Braund	Conservation Manager, Kasigau, WWC	Throughout the verification site visit
Joshua Kitiro	Field Sampling Head of Operations, Kasigau, WWC	Throughout the verification site visit
Cyprian Daniel Mwawasi	Carbon Plot Sampler	Throughout the verification site visit

Darius Chirudi Mkala	Carbon Plot Sampler	Throughout the verification site visit
Mathias Kakoi Mutule	Carbon Plot Sampler	Throughout the verification site visit
Moses Amwandu Mwamodo	Carbon Plot Sampler	Throughout the verification site visit
Pius Lokwanya Mwanjewa	Carbon Plot Sampler	Throughout the verification site visit
Solomon Morris Makau	Carbon Plot Sampler	Throughout the verification site visit
Allan Chondo	Carbon Plot Sampler	Throughout the verification site visit
Jacob Mwadali	Carbon Plot Sampler	Throughout the verification site visit
Jeremy Freund	VP of Carbon Development, WWC	Throughout verification
Geoff Whitchurch	Carbon development/GIS/Remote Sensing Expert	Throughout verification
Nick Taylor	WWC Project Lead	Throughout verification
Joseph Mwakima	Community Relations Officer, Kasigau, WWC	Throughout the verification site visit
Constance Wawuda Onyango	Soap Factory Assistant	6/27/2022
Dephence Mghoi Mdamu	Administrative Assistant	6/28/2022
Daniel Munyao Kyalo and Focus Group of Staff (9 members interviewed)	Factory Manager	6/27/2022
Mr. James Righa M'mboki	Kaijire Primary School, Head Teacher	6/27/2022
Mr. Benson Mwachofi	Kiirumbi Primary School, Head Teacher	6/27/2022
Holiness Kipee Mkiwa and Eddah Malemba Mtalaki	Birikani Pre School, Head Teachers	6/28/2022
Mr. Stephen Mori Mashombo	Marasi School Muangu, Deputy Head Teacher	6/28/2022

Mr. Raphael Nyamawi and Teacher Brender	Jeffery Primary School	6/23/2022
George Maina Thumbi	Agri-business and Forestry Manager	Throughout the verification site visit
Constance Mademu Wali (+9 WWC staff)	Eco-charcoal Supervisor WWC Eco Charcoal Operations	6/23/2022
Amos Rioba Matoke	WWC, Kasigau HR Manager	Throughout the verification site visit
Water Infrastructure Project at Chuphi Centre: Joana Ngumbi Kyangangu; Merciline Auma; Joto Ahmed; Mwagaro Mwangoma	Macknon CBO chairman CBO project coordinator CBO plumber Security Guard	6/23/2022
13 Active Members	Lusario Widow Group Green House	6/23/2022
Monicah Makali	Community Health Worker	6/23/2022
Hassan Kiya	KWS Head of J- Company	6/24/2022
Moses Lorewa	WWC Head of Security Data Management	6/24/2022
Hadithi Womens Group Mercy Osinyo Agnettah Mulewa Angelina Mtini Dorothy Nyambura Elizabeth Wanjala Hannah Machocho Lore Defrancq	Hadithi Womens Group Head Finance and administration Community Liaison Community Liaison in charge of orders in charge of orders Storekeeper and cleaner CBO Trustee	6/27/2022

Hadithi Supported Groups: Over 100 representatives in focus group interviews	Buguta disabled women group Ambano Msongo women group Jitegemee women group	6/27/2022
Eunice Abibu Ernest Nyiro Kiteghe Chairman LCC Grace Mwachuga Elizabeth Ilongo Dzomba Kirunga Musa Msuiri James Mlamba Charity Mwatela Joram Mwanguo CBO chairman Martha Kichala LCC V chair	Local Carbon Committee (LCC) CBO-Kasigau Development Trust Kasigau Bursary committee	6/28/2022

1.9 Site Inspections

The site visit to the project was conducted from 22 June to 30 June 2022. After traveling from Nairobi to the project's main office near Maungu, the validation/verification team conducted an opening meeting on the morning of Wednesday, 22 June 2022, and discussed a variety of verification issues and site visit logistics. The meeting was attended by the various management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for

the site visit and validation/verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved different types of validation/verification checks and activities: those centred on the appropriate implementation and monitoring of claimed project activities, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation. All approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information presented. Several of the communities benefiting from the project activities, and a substantial portion of the project area was visited over the course of the site visit. In addition, meetings were held between representatives of the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included Bursary Committees, LCC Committees, water projects, school rehabilitation projects, women's groups, and the WWC EcoFacility and other related activities.

1.10 Public Comments

Project documentation was publicly available on the VCS website from 15 August 2022 to 14 September 2022. No comment has been received during the public comment period.

1.11 Resolution of Findings

The verification process included several official and documented exchanges between the validator/verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 4 Non-Conformances and 5 Clarification Requests/New Information Requests were identified. Validators/Verifiers confirmed in an email to the project proponents dated 12 December 2022 that all remaining issues were satisfied in the responses provided in the Issues Log. This final issues log, which contains details on all the findings issued during the audit process, as well as the responses and evidence provided by the project proponents for their closure, is provided as a separate **Appendix (B)** to this report.

1.12 Forward Action Requests

No forward action requests have been emitted as part of this audit.

2 VALIDATION FINDINGS

2.1 Project Description Deviations

This is the project's first verification of its first reporting period under the SD VISta standard, which has been undertaken concurrently with its validation. As such, there are no project description deviations.

2.2 Grouped Projects

The KCRPI is not a Grouped Project type under the VCS standard nor the CCB Programmatic approach, hence this section is not applicable.

3 VERIFICATION FINDINGS

3.1 Summary of SDG Contributions

The validation/verification team is able to confirm that all of the information provided in Table 1 of the monitoring report is complete with respect to the SD VISta Monitoring Report Template and project claims. The validation/verification team ensured the information provided in the VCS MR was substantiated and in congruence with all conducted site inspections and interviews held with relevant stakeholders. Since the projects have also undergone numerous successful VCS and CCB audits throughout its implementation and VCS crediting periods, these past results and associated documentation were also employed to reach a reasonable level of assurance that all the information provided in the body of the project description substantiates all claims made by the project proponents.

3.2 After Verra's review, PP updated its documentation to provide absolute numbers for some indicators instead of proportional/percentage terms in order to better reflect the absolute impact on the project area. Further, PP adjusted some indicators to better differentiate self-reported indicator from those prescribed by the template for contributions to SDG. PP also provided further details about impacts related to biodiversity monitoring. VVB reviewed PD and MR and confirmed that the indicators used for reporting sustainable development (SD) contributions in Section 2 of both the SD VISta project description and the SD VISta MR are now conformant with Verra's review and all findings are closed.Project Design

3.2.1 Project Objectives

The project has clearly stated its objectives and how these relate to the Sustainable Development Goals. The main objective of the project is to protect in perpetuity the dryland forests that make up the project area and that form a wildlife dispersal and migration corridor between Tsavo East and Tsavo West National Parks, to conserve the important biodiversity found in those forests, to provide alternative sustainable development opportunities for the local communities that live adjacent to the forests and to prevent the Emissions that would otherwise occur were those dryland forests to be converted to subsistence agriculture using the Slash and Burn methods typical to this area of Kenya.

The validator/verifier team was able to confirm via interviews and provided documentation that the KCRPI provides many benefits that 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 to date all contribute to achieving the global and national sustainable development goals detailed in these two plans. These contributing benefits have and continue to be well monitored through KCRPI's climate, community and biodiversity monitoring plans. The SDGs that KCRPI has and continues to 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

3.2.2 Project Activities

The project proponents assert that the project activities included in the PD have and continue to be fully implemented since the project's start in 2005, with the exception of some that were determined to be infeasible or by community groups who elected to discontinue them during previous years of implementation. The verifiers consider the project to have been successful in

executing these planned activities over its lifetime, demonstrating concrete contributions to its stated sustainable development objectives.

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

GHG emission reductions generated by the project are registered with the Verra program, and privately traded in the voluntary carbon offset market by the PP. With the primary focus of the project activities being related to mitigation of deforestation and human/wildlife conflict as well as providing improved livelihoods for community members, the project is clearly contributing to a variety of the 17 United Nation Sustainable Development Goals (SDGs) which have been adopted by the host country. Specifically, the climate, community and biodiversity benefits of the project are considered to directly contribute to SDGs 1: No Poverty, 4: Quality Education, 6: Clean Water and Sanitation, 8: Decent Work and Economic Growth, 10: Reduced Inequalities, 11: Sustainable Cites and Communities, 13: Climate Action, and 15: Life on Land. The verifiers assessment of the project's design and implementation over its lifetime give reasonable assurance that the project has contributed to each of these SDGs as supported by project documentation, stakeholder interviews and direct observations in the field.

Relevant risks that could impact the project and associated benefits are identified in the PD and MR. These identified risks include changes in government legislation, levels of income generated by the project, crop failure, invasion of cattle grazers into the project area, drought and fire. The verifiers consider each of these risks to be relevant based on input received from the project managers and stakeholders interviewed throughout the validation and verification, their understanding of the socioeconomic situation faced by local community members, and the ecological context of the project area.

Crop failure is identified as a high-risk area, as it could lead to increased poaching and use of the forests within the project area for financial benefit by local community members. The PP's focus on alternative economic development efforts and improved livelihoods are however considered to mitigate this risk. Direct employment by the PP, alternative and/or improved income-generating activities supported by the PP, support for community education are all believed to mitigate the risk to the projects in the event of crop failure. Examples of the PP's operations, and improved-income-generating activities were observed during the validation/verification field audit.

Invasion of cattle grazers due to famine in adjacent communities or otherwise lack of grazing elsewhere is considered a moderate risk to the project. Nonlocal migrants have used the project area lands or other lands in the region for cattle grazing with or sometimes without permission from the landowner. While cattle grazing isn't expected to have a significant impact on the project's carbon stocks, Ranger patrols supported by the project serve as a mitigation to protect the project area from illegal incursion.

Impacts to wildlife and cash crops as a result of drought is considered an inherent risk to the project and drought conditions is an increasing problem in the region, which is anticipated to worsen throughout and beyond the project lifetime. Project activities have established emergency water sources across the project area, and various water projects were observed by the verifiers during their time in the field. Alternative cash crops that are better suited for drought conditions are supported through the WWC organic greenhouse operations, and water storage projects have been implemented to help ensure access to water by local community members.

Damage caused by fire, the majority of which is anthropogenic rather than naturally occurring is identified as a risk, with the primary mitigation strategy being related to educational outreach to the local population on the danger of fallow burning. The road network on the project area also serves as fire breaks in the event of a wildfire event.

Risk related to potential changes in legislation are considered low, and the PP asserts the Kenyan Government has been supportive of the project and that there is no recent history of expropriation of private conservation lands such as the project area. The PP has collaborated with various government agencies through their work in the region, and actively promotes awareness and press of the project to demonstrate its value to relevant government authorities.

The PP considers the risk of financial insolvency as being low and asserts that the financial sustainability (e.g. credit sales) of the project was conservatively modeled. There has been steady demand for offset credit sales from the Kasigau REDD+ projects, which was evident to the verifiers throughout their interactions with WWC during the verification process. The PP actively promotes the project including marketing of offset credit sales, and is also a project member of Code REDD, and other similar initiatives.

3.2.3 Implementation Schedule

The validation/verification team found the implementation schedule included in the MR to be quite complete for the project, as it included all relevant critical dates and milestones reached by the project since its inception, and in compliance with the SD VISta standard and guidelines.

The project's start date is that of 01 January 2005, which is when the first action was taken to ensure the protection of the existing forest from deforestation and degradation. This start date coincides with the start date of the VCS and CCB portions of the project and was also found to be appropriate and in compliance with the SD VISta standard and guidelines.

3.2.4 Project Proponent and Other Entities Involved in the Project

The SD VISta VCS MR has described the main project proponents as Wildlife Works Carbon, and their roles and responsibilities as such are well documented in the PD and MR as well as in years of relevant documentation from the VCS and CCB standards. The validation/verification team confirmed these roles and responsibilities during the site visit and through documentation review.

3.2.5 Project Location

Validators/verifiers were able to confirm via interviews and document review that KCRPI is located in Southeastern Kenya, in Taita Taveta County, Coast Province; 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). Rukinga is part of that land that forms a corridor (the Kasigau Wildlife Corridor) between Tsavo East National Park and Tsavo West National Parks to the east of the Marungu range. There have been no changes to the Project Area location or maps since the publication of the VCS and CCB Project Documents (PDs).

3.2.6 Threats to the Project

Relevant risks that could impact the project and associated benefits are identified in the PD and MR. These identified risks include changes in government legislation, levels of income generated by the project, crop failure, invasion of cattle grazers into the project area, drought and fire. The verifiers consider each of these risks to be relevant based on input received from the project managers and stakeholders interviewed throughout the validation and verification, their understanding of the socioeconomic situation faced by local community members, and the ecological context of the project area.

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Risk related to potential changes in legislation are considered low, and the PP asserts the Kenyan Government has been supportive of the project and that there is no recent history of expropriation of private conservation lands such as the project area. The PP has collaborated with various government agencies through their work in the region, and actively promotes awareness and press of the project to demonstrate its value to relevant government authorities.

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3.2.7 Benefit Permanence

Permanence of the benefits being generated by the project are adequately discussed in the MR. The PP has been involved in conservation efforts in the region since 1998, and through the project's successful VCS and CCB validation and verification of M1-M8, has demonstrated the effective management of the project, benefit distribution to the affected communities and maintenance of natural forest cover and related biodiversity supported by the project area. The nature of the project activities focused on mitigating deforestation and human/wildlife conflict are inherently designed to ensure the permanence of community and biodiversity benefits generated by the project.

The PP has executed carbon rights agreements with each landowner that make up the project area which enables WWC to distribute the financial proceeds received from the sale of carbon offsets to landowners and affected community members throughout the crediting period. Carbon revenues also help to ensure the viability of WWC's business operations which support the employment of many local community members. Executed copies of the carbon rights

agreements and benefit distribution mechanisms and proportions were reviewed by the verifiers.

Currently, the PP employs a substantial amount of local community members. The local job positions with WWC are designed to last throughout the VCS crediting period and well beyond. Many of the PP staff the verifiers interviewed and interacted with during the verification were long-term employees demonstrating sustainability of employment at WWC and established long lasting relationships. Most staff are full time employees and interviews with some staff (e.g. inventory plot, biodiversity, and social sampling teams, park rangers) informed the verifiers that the PP found alternative tasks and jobs for them to perform during slow times or during periods when their primary role was not needed. The carbon rights agreements executed between the landowners and the PP clearly have and will continue to ensure the permanence of the biodiversity benefits by restricting the activities that take place on the project area lands, and incentivizing the maintenance and permanence of carbon stocks which in turn support wildlife and biodiversity found in the project area. Continual and routine monitoring of the project area by the PP's Rangers by foot, vehicle and air also ensure the continued benefits to biodiversity of the project and have been successful in preventing and reducing the amount of illicit activities within the project area boundary.

As described in the MR, primary HCVs related to community well-being and biodiversity are identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the forested ecosystem within the project area. Community based greenhouses have also been established to promote and support sustainable agriculture and farming practices by local community members. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions ensure the maintenance or enhancement of the sustainable development benefits generated by the project.

3.3 Stakeholder Engagement

3.3.1 Stakeholder Consultation and Adaptive Management

Validators/verifiers have found that stakeholders and communities have been adequately involved in project design and consulted at various stages of project development since the beginning of the project. Ongoing communication and consultation with stakeholders and

communities was evident throughout the validation/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. The verifiers attended meetings with community groups during the field audit including local LCC and Bursary Committees, as well as other community-based organizations and development trusts.

The PP has also established bulletin boards and suggestion boxes at Chief's offices and other project areas in centralized location that are accessible to most community members. Pertinent information pertaining to the project is posted here, and suggestion boxes provide a mechanism for local community members to provide feedback to the PP. Examples of these bulletin boards and suggestions boxes were observed by the verifiers during the verification field audit. In addition, the WWC HQ Office has an open-door policy for community members to research project information or to submit comments.

The SD VISta PD and Monitoring report were additionally posted for public comment on the VCS website during the period between 15 August 2022 to 14 September 2022. The documents were also made publicly available at the WWC HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation.

The PD and MR also adequately discusses the steps taken to ensure all stakeholders have access to the full project documentation and are aware of and provided a means to comment on the documents during the public comment period. Executive summaries of all previous monitoring reports are made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. Verifiers reviewed these materials and can confirm they are adequate and address all of the requirements of the standard in question. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made.

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 verifiers 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.

The PD and MR discuss in detail, the involvement of stakeholders in the project's design and efforts made by the PP to ensure the involvement and approval from local stakeholders in all aspects of the project. Ongoing stakeholder engagement was confirmed during previous VCS and CCB verifications, and continues to occur as described in the PD and MR.

Ongoing communication and consultation with stakeholders and communities was evident throughout the validation/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.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or 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.

Stakeholder input related to the project has been documented by the PP, in the form of attendance lists and meeting minutes from various community meetings, records of which are stored at the WWC HQ office and made available to the verifiers. In addition, stakeholder feedback, comments, suggestions or grievances as well as the PP's response are recorded and maintained. The verifiers found the PP's ongoing consultation efforts with local community members and affected stakeholder groups to be culturally appropriate, and the established mechanisms ensure that any individual who wished to obtain information about the project and provide their input has the opportunity to do so.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or 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.

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Validators/verifiers can also confirm that no significant project changes have resulted from these on-going consultations, but that the project does also have in place an adequate adaptive management plan, where various changes and modifications have occurred since the project's start as a result of stakeholder input, mainly concerning the processes of community engagement and project implementation e.g., election of member to various committees involved in the distribution of community allocations, etc. This was corroborated by the auditors in interviews with local stakeholders and in their review of previous VCS and CCB audits. Communities and stakeholders have provided numerous comments through the years on how

to ensure fairness, increase downward accountability and reduce the possibility of corruption in the benefit sharing program. This has led to WWC ensuring greater transparency, for instance in process followed for the election of committee members, or regarding the names of students being provided with bursaries and the names of companies receiving contracts and their amounts.

3.3.2 Anti-Discrimination

The validator/verifier team was able to confirm that the PPs have in place a specific Community Employment Opportunities policy for the project and that this includes policy/procedural statements as it relates to the Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action. Hard copies of these documents and relevant evidence were reviewed at the WWC HQ office during the field audit. The PP is clearly committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding communities and in the workplace. Their established policies ensure that the project and its employment is unbiased in the recruitment and selection process, and that all qualified individuals are considered for job positions without regard to race, color, religion, sex, national origin, age, status, disability, political affiliation, sexual orientation, gender identity or genetic information. The majority of the PP's staff are from the surrounding local communities and it was clear to the verifiers that WWC's hiring practices are unbiased with the objective of filling employment positions with the best possible candidates.

The audit team also found that the PP have an established Code of Conduct and Ethics Policy, outlining the expectations of professional behavior and conduct of all staff. A hard copy of this document was reviewed at the WWC HQ office during the field audit. It was made clear to the verifiers that WWC is committed to worker safety and that sufficient health and safety policies and procedures are in place. Additionally, validators/verifiers were also able to meet with the WWC HR Manager at the HQ office during the field audit to discuss hiring practices and policies, as well as general staff management including performance reviews. The verifiers reviewed a copy of the HR manual which has established processes for staff recruitment and dispute resolution, consistent with the description given in the PD and MR. The manual also provides for confidential reporting of harassment incidents. The company though does not have Collective Bargaining agreements because staff have not joined unions, but WWC does pay wages way above national minimum wage. The verifiers were able to review staff employment contracts to confirm this practice as well as training records.

As such, the audit team is able to conclude with a reasonable level of assurance that appropriate and effective measures by the project are in place to ensure that no entities involved in project design or implementation are involved in, or complicit in, any form of discrimination or sexual harassment.

3.3.3 Worker Training

PP claims in the PD and MR that they provide training for all its employees and training of staff was discussed during interviews throughout the validation/verification site visit. For example, the robust onboarding and training for WWC Rangers and Security Teams wad described in detail to the validators/verifiers, and team members were also able to attend a formal training session of the project's patrol teams. Specific training for specialized tasks, such as plant propagation and grafting techniques for greenhouse workers was also discussed, as well as other task specific training measures for workers throughout the WWC operations. The validators/verifiers also found that health and safety training and use of personal protective equipment was also given to employees with related policies and procedures made available. All individuals interviewed or otherwise observed in their positions with the PP were found to be well trained and competent in fulfilling their duties. All in all, the validator/verifier team found that the project has effective systems in place to provide appropriate orientation and training for its employees.

3.3.4 Equal Work Opportunities

The PD and MR outline the project's Community Employment Opportunities and includes the PP's policy/procedural statements as it relates to Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action. Hard copies of these documents and relevant evidence were reviewed at the WWC HQ office during the validation/verification field audit. The PP is committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding communities and in the workplace. Their established policies ensure that the project and its employment is unbiased in the recruitment and selection process, and that all qualified individuals are considered for job positions without regard to race, color, religion, sex, national origin, age, status, disability, political affiliation, sexual orientation, gender identity or genetic information. The majority of the PP's staff are from the surrounding local communities, and it was clear to the verifiers that WWC's hiring practices are unbiased with the objective of filling employment positions with the best possible candidates. Validator/verifiers thus reached reasonable assurance that project provides equal employment opportunities to all stakeholders.

3.3.5 Workers' Rights

The validator/verifier team was able to confirm that the PPs have in place a specific Community Employment Opportunities policy for the project and that this includes policy/procedural statements as it relates to the Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action. Hard copies of these documents and relevant evidence were reviewed at the WWC HQ office during the field audit. The PP is clearly committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding communities and in the workplace. Their established policies ensure that the project and its employment is unbiased in the recruitment and selection process, and that all qualified individuals are considered for job positions without regard to race, color, religion, sex, national origin, age, status, disability, political affiliation, sexual orientation,

gender identity or genetic information. The majority of the PP's staff are from the surrounding local communities and it was clear to the verifiers that WWC's hiring practices are unbiased with the objective of filling employment positions with the best possible candidates.

Relevant laws and regulations pertaining to workers' rights are outlined appropriately in the PD and MR, covering Employment Laws such as the Exporting Processing Zone Act, National Health Insurance Fund, The National Social Security Fund Act, Pay As you Earn, The Factories and Other Places of Work Act, FairTrade (e.g. FairTrade certified), The Work Injury Benefits Act, Regulations of Wages and Conditions of Employment Act and The Labor Relations Act. Review of these laws and regulations by the local expert member of the verification team confirmed this list is comprehensive.

The audit team also found that the PP have an established Code of Conduct and Ethics Policy, outlining the expectations of professional behavior and conduct of all staff. A hard copy of this document was reviewed at the WWC HQ office during the field audit. It was made clear to the verifiers that WWC is committed to worker safety and that sufficient health and safety policies and procedures are in place. Additionally, validators/verifiers were also able to meet with the WWC HR Manager at the HQ office during the field audit to discuss hiring practices and policies, as well as general staff management including performance reviews. The verifiers reviewed a copy of the HR manual which has established processes for staff recruitment and dispute resolution, consistent with the description given in the PD and MR. The manual also provides for confidential reporting of harassment incidents. The company though does not have Collective Bargaining agreements because staff have not joined unions, but WWC does pay wages way above national minimum wage. The verifiers were able to review staff employment contracts to confirm this practice.as well as training records.

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As such, the audit team is able to conclude with a reasonable level of assurance that the project is in conformance to the principles and rights of workers addressed in the Core Labour Conventions of the International Labour Organization. In addition, all relevant local laws and regulations addressing the aforementioned principles were found to be comprehensive, and that the project has informed workers of their rights in an adequate and appropriate manner.

3.3.6 Occupational Safety Assessment

Wildlife Works employs an Occupational Health and Safety Policy and Procedures Manual, which helps to ensure all of its employees are educated and aware of mechanisms to ensure their safety. It was made clear to the validators/verifiers that WWC is committed to worker safety and that sufficient health and safety policies and procedures are in place via interviews conducted with local staff during the site visit. Staff are given first aid training, and first-aid kits were observed in the WWC operations visited during the verification site visit. Extensive health and safety related training is given to the staff who work in the bush given the inherent dangers associated with work in the field, including conflict resolution/de-escalation procedures for the Rangers. Table 2 in the MR outlines the relevant hazards related to various employees given their job responsibilities, as well as required mitigation measures. All incidents of injury are reported and tracked, with associated records made available to the verifiers. Overall, the verifiers observed all WWC employees carrying out their job responsibilities in a safe manner throughout the validation/verification field audit.

3.3.7 Feedback and Grievance Redress Procedure

As stated in the PD and MR, the PP's conflict resolution process is formalized in the Wildlife Works Community Conflict Process document. PP employees, local community members and affected stakeholders have several options to provide feedback and raise grievances regarding the project. The Community Engagement Manager is responsible for receiving, registering, and processing all grievances received. The established procedures involve steps for the screening and investigation of all grievances received so that appropriate redress options can be determined, appropriate action can be taken, and appropriately communicated to relevant parties.

There are five primary methods for stakeholders to submitting grievances verbally or in writing which include; WWC's open door policy at the HQ office, through the Chief's Offices in the local administrative locations, established suggestion boxes located at Chief's offices, during community meetings, or online through the CCB/VCS website. All local community stakeholders interviewed during the verification field audit were generally aware of and familiar with these mechanisms. It was clear that stakeholders felt comfortable raising their concerns and comments regarding the project during the community meetings attended by the verifiers, and examples of the established suggestion boxes were observed to be in place.

The validators/verifiers found the PP's established stakeholder feedback and grievance redress procedures to provide sufficient mechanisms for the reporting, assessment, and response to stakeholder comments received. The procedures were implemented over the life of the project with relevant recent records made available for verifier review. The methods were considered to be effective with appropriate actions taken to address the stakeholder comments received.

3.3.8 Stakeholder Access to Project Documentation

The SD VISta PD and Monitoring report were posted for public comment on the VCS website during the period between 15 August 2022 to 14 September 2022. The documents were also

made publicly available at the WWC HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation.

The PD and MR also adequately discusses the steps taken to ensure all stakeholders have access to the full project documentation and are aware of and provided a means to comment on the documents during the public comment period. Executive summaries of all previous monitoring reports are made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. Verifiers reviewed these materials and can confirm they are adequate and address all of the requirements of the standard in question. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made.

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 verifiers 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.

3.3.9 Information to Stakeholders on Verification Process

Validators/verifiers can confirm that all project community members and stakeholders are well informed about the VCS/CCB verification process, and now including the SD VISta assessment process. This was corroborated by project documentation and interviews that confirmed that this outreach was done 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.

Validators/verifiers were able to confirm that the project's Community Engagement and Outreach Manager and their team hold regular community meetings to communicate project information and educate community members and stakeholders on REDD+ in general and the SD Vista, CCB and VCS standards. While the Project is newly implementing the SD VISta standard, it was validated under the VCS and CCB standards over 15 years ago and is currently on the 8th verification under these standards. Therefore, the communities and stakeholders have become accustomed to the verification process and the opportunities it has for public comment and meeting with the audit team.

The proponents claim that the Community Engagement and Outreach Manager strives to inform communities and stakeholders of the project public comment period and audit site visits 1-2 weeks before they occur to ensure adequate notice is provided. The project additionally posts notices written in Kiswahili, the prominent local language, in prominent locations, such as sign boards outside of chief's huts, that state the dates of the public comment period, the dates of the audit field visit and contact information for project and the auditor. The sign states that anyone wishing to learn more about the project and its impacts can contact the project at the

provided contact information, or if they wish to speak directly to the audit team they can schedule a meeting through project staff or directly with the auditor through the contact information provided. These notices are posted at least 2 weeks before the audit site visit. The project information is also posted publicly on the Verra website during the public comment period. Members of communities with access to the internet can register any complaints/feedback directly, or can utilize project computers to do so. Those without such access can use any of the procedures above to register complaints or comments, especially through the CBO or Chief's Office using paper grievance forms. The audit team con confirm that these systems and processes are in place via onsite observation, interviews, and relevant documentation.

3.4 Project Management

3.4.1 Avoidance of Corruption

The audit team was able to confirm that the PPs have put in place a Wildlife Works Employee Manual outlining 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. Further, Wildlife Works' personnel needs to abide by the Foreign Corrupt Practices Act of 1977 (the "FCPA") or any other applicable Law of similar effect, including Laws implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. Wildlife Works' employees agree to abide by the policies in the Employee Manual when executing their employment contract.

In addition, the Wildlife Works Kenya office has an established Code of Conduct policy that outlines the standard of behavior expected of employees of the company. The policy is designed to assist staff to understand their responsibilities and obligations and provide guidance on expected behavior in the workplace. The Code of Conduct policy applies to all Wildlife Works employees and management. Part II, 18 – Financial Integrity of the policy addresses anti-corruption.

By signing off on the Code of Conduct policy, all Wildlife Works employees agree to non-corrupt behavior, including, not using their position to unlawfully or wrongfully enrich themselves or any other person, to not seek or accept cash or benefit that may compromise their integrity, be accountable for the efficient and effective use of funds, and maintain proper documentation and records of financial transactions. In addition, Part II, 20 – Gifts and Benefits in Kind of the Policy prohibits all Wildlife Works employees of accepting any type of gift specified by the Ethics and Anti-Corruption Commission. Gifts of money may not be accepted in any circumstances, and all gifts or donations must be declared to the company.

Validators/verifiers were able to confirm via document review and via interviews conducted during the field audit that these procedures are in fact in place and uncovered no further evidence that the project proponent or any other entities involved with project design or implementation are involved in any form of corruption, such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, or collusion. 15+ years of successful VCS and CCB certification further corroborate this. As such, the audit team can conclude with a reasonable level of assurance that the project is not involved or complicit in any form of corruption.

3.4.2 Recognition of Property Rights

The Project Area boundary is the boundary of that piece of land known as LR 12263 or Rukinga Sanctuary. The project area lands are privately owned under leasehold ownership from the Government of Kenya by Rukinga Ranching Co. Ltd. Wildlife Works has a legally binding agreement with the landowners, Rukinga Ranching Co Ltd. which transfers the carbon and biodiversity rights of the Project Area to Wildlife Works, Inc. Supporting deed ownership documentation has been reviewed by previous verifiers and the verifier team encountered no evidence that project ownership and make up has changed since the previous VCS verification. No other changes in land ownership occurred over the monitoring period, thereby producing project emissions for which the PPs have adequately and conservatively accounted for. The PP has executed carbon rights agreements with the landowners that transfer the ownership and use rights to the carbon offsets generated by the project that are valid over for the duration of the crediting period. Copies of these agreements were made available to the verifiers at the WWC HQ office.

The process of gaining Free, Prior and Informed Consent (FPIC) by the landowners and the project stakeholders are adequately described in the PD. This involved training and informational meetings with the communities to inform local shareholders of the potential benefits expected from the project, execution of the carbon rights agreements, an Extraordinary Annual General Meeting with each landowner and presentations by WWC for all stakeholders. Shareholders of the perspective landowners then voted nearly unanimously to partner with WWC on the Phase I project. The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or 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. All stakeholder interviews carried out during the validation/verification found general awareness and complete support of the project and its activities.

As the project area is established on land whose shareholders hold legal title to the land, 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. GPS waypoints were collected on known project boundary monuments and their location was found to reasonably align with the project's GIS data. No land tenure, ownership or use rights were identified or otherwise brought to the attention of the verifiers as confirmed during the site visit.

No evidence was uncovered that lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, not have they forced them to relocate activities important to their culture or livelihood. Cattle grazing is discouraged from taking place by the shareholders, but some do continue to lease portions of the land to grazing. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

In conclusion, the validator/verifier team can confirm with a reasonably level of assurance that the project has and continues to respect property rights and obtained free, prior and informed consent of those whose property will be or have been affected by the project.

3.4.3 Free, Prior and Informed Consent

The Project Area boundary is the boundary of that piece of land known as LR 12263 or Rukinga Sanctuary. This land is privately owned under leasehold ownership from the Government of Kenya by Rukinga Ranching Co. Ltd, with the majority shareholder of Rukinga Ranching Co Ltd being BenBo International, an offshore trust established by one of Wildlife Works principal investors. The Project has executed carbon rights agreements in the Project area and received carbon proceeds through the sale of credits in the voluntary market as an operational REDD+ Project. Supporting deed ownership documentation has been reviewed by previous verifiers and the verifier team encountered no evidence that project ownership and make up has changed since the previous VCS verification. No other changes in land ownership occurred over the monitoring period, thereby producing project emissions for which the PPs have adequately and conservatively accounted for. The PP has executed carbon rights agreements with each landowner that transfer the ownership and use rights to the carbon offsets generated by the project that are valid over for the duration of the crediting period. Copies of these agreements were made available to the verifiers at the WWC HQ office.

The process of gaining Free, Prior and Informed Consent (FPIC) by the landowners and the project stakeholders are adequately described in the PD. This involved training and informational meetings with the communities to inform local shareholders of the potential benefits expected from the project, execution of the carbon rights agreements, an Extraordinary

Annual General Meeting with each owner and presentations by WWC for all stakeholders. Shareholders of the perspective owner then voted nearly unanimously to partner with WWC on the Phase I project. The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or 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. All stakeholder interviews carried out during the validation/verification found general awareness and complete support of the project and its activities.

As the project area is established on land whose shareholders hold legal title to the land, 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. GPS waypoints were collected on known project boundary monuments and their location was found to reasonably align with the project's GIS data. No land tenure, ownership or use rights were identified or otherwise brought to the attention of the verifiers as confirmed during the site visit.

No evidence was uncovered that lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, not have they forced them to relocate activities important to their culture or livelihood. Cattle grazing is discouraged from taking place by the shareholders, but some do continue to lease portions of the land to grazing. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

In conclusion, the validator/verifier team can confirm with a reasonably level of assurance that the project has and continues to respect property rights and obtained free, prior and informed consent of those whose property will be or have been affected by the project.

3.4.4 Restitution and Compensation for Affected Resources

Validators/verifiers can confirm that no evidence has been uncovered since the project's start that could lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, forced anyone to relocate activities important to their culture or livelihood, or needed to provide restitution and/ compensation for affected resources. This was corroborated by years of reporting and auditing under the VCS and CCB standards, as well as in interviews with local stakeholders during the

site visit. Cattle grazing is discouraged from taking place by the shareholders, but some do continue to lease portions of the land to grazing. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

3.4.5 Property Rights Removal/Relocation of Property Rights Holders

Validators/verifiers can confirm that no evidence has been uncovered since the project's start that could lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, forced anyone to relocate activities important to their culture or livelihood, or needed to provide restitution and/ compensation for affected resources. This was corroborated by years of reporting and auditing under the VCS and CCB standards, as well as in interviews with local stakeholders during the site visit. Cattle grazing is discouraged from taking place by the shareholders, but some do continue to lease portions of the land to grazing. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

3.4.6 Mitigation of Illegal Activities

A main focus of the project activities is the protection of the native forest cover found on the project area, and the associated wildlife and biodiversity it supports. Validators/verifiers were able to confirm onsite via interviews that no project benefits are derived from illegal activities. One of the key mechanisms to achieve this, is the continual routine monitoring and patrolling of the project area by the WWC Rangers. There are approximately 80 Rangers and 23 security guards employed by WWC who rotate positions across 6 outposts spread across the project area. Regular patrols of the project area are carried out in order to detect and prevent encroachment, or other disturbance, as well as illegal poaching. The project has also designated Community Scouts within the surrounding local communities who notify the PP of any observed illicit activities or disturbances found within the project area. In more than two decades of VCS and CCB implementation, the project has successfully identified all illegal activities and taken measures to ensure that project benefits have not resulted from illegal activities, thus also complying with the requirements of the SD VISta standard.

3.4.7 Ongoing Conflicts or Disputes

The project proponents claim that 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, and the validator/verifier team found no evidence to the contrary during the audit.

The Project Area boundary is the boundary of that piece of land known as LR 12263 or Rukinga Sanctuary. The project area lands are privately owned under leasehold ownership from the Government of Kenya by Rukinga Ranching Co. Ltd. Wildlife Works has a legally binding agreement with the landowners, Rukinga Ranching Co Ltd. which transfers the carbon and biodiversity rights of the Project Area to Wildlife Works, Inc.

Any potential disputes brought to the attention of Wildlife Works would be handled through the Grievance and Redress procedures described elsewhere in this report, and the validator/verifiers can also confirm that no such outstanding conflicts or disputes were identified in their review of that feedback mechanism or in any other aspect of the project.

3.4.8 National and Local Laws and Regulations

Validators/verifiers are able to confirm that Wildlife Works has and continues to operate within all relevant local and national laws and has been doing so for over 15+ years in the country of Kenya. This was corroborated via onsite interviews with local authorities and personnel during the site visit, as well as via review of over 15+ years of previous VCS and CCB audit reports. Like any business, Wildlife Works is also subject to periodic audits by the Government Employment Officer, and the project has also passed all inspections, whether from local officials or international agencies such as Verite concerning adherence to all applicable laws and regulations. The list of pertinent laws and regulations included in the PD and MR were also found to be complete and appropriate.

4 BENEFITS FOR PEOPLE AND THEIR PROSPERITY

4.1.1 Stakeholder Impacts

As described in the PD, MR, and in various VCS and CCB audit documentation since the project's inception, the monitoring and measurement of impacts to local communities and other relevant stakeholder groups resulting from implementation of the project activities has been positive, with the expected outcome already having occurred in most instances. The PP has successfully applied a causal model and associated theories of change consistent with the CCB program to be able to track and prove such impact. Social and Biodiversity Impact Assessment (SBIA) workshops were held to engage the local communities to discuss the conditions in the absence of the project and how they envisioned conditions may be as a result of the project. The outcomes of these interventions resulted in the five focal issues included in the PD and which formed the basis of social/community indicators identified in the respective monitoring plans.

Auditors reviewed the PD, MIR, and other relevant documentation to ensure it provides sufficient information on the achieved impacts on local people and their prosperity resulting from implementation of the project activities. The information provided in section 3.1 of the MR supports the PP's assertion that the project is resulting in positive impacts to the local communities and other relevant groups by addressing the main problems identified in the community consultation processes. These outcomes were found to be aligned with the community monitoring plan employed and the reported results clearly demonstrate that the expected impacts for each stakeholder group identified in the project description have occurred already.

During the field audit, direct observations of examples of the project activities that have resulted in net positive community benefits were observed, including some of the project activities described in the PD and MR. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive impact to these stakeholder groups, which were universally considered positive by those individuals and groups interviewed.

In summary the auditors were given ample assurance that the project activities are having positive impacts on the local communities and stakeholders, and this opinion was supported by all stakeholders interviewed. Numerous examples of positive impacts to people and their prosperity from project activities funded by the PP were observed by the verifiers, and the communities are very much involved in the decision making on which projects are implemented within their community.

4.1.2 Mitigation of Negative Impacts on Stakeholders

The PP asserts that there have not been any negative impacts on stakeholders as a result of the project activities. Interviews and direct observations conducted during the site visit corroborated this assertion. Furthermore, the PPs have adequately employed the precautionary principle in anticipating and mitigating perceived threats and risks to the project operations that could have resulted in negative consequences for stakeholders. Such areas of risk were identified as increase human-wildlife conflict, a dependence on wildlife works, ever growing need for grazing land by the surrounding communities, and the need to identify alternative farmland for subsistence needs. For each one of these mentioned risks, the PPs have been able to implement effective mitigation measures that have notably diminished the possibility of project operations resulting in any negative impacts to stakeholders. The audit team reached a reasonable level of assurance on this via observations and interviews conducted during the site visit, as well as in their review of past VCS and CCB certification documentation, which allow the audit team to conclude that the project has effectively mitigated against negative impacts on stakeholders.

4.1.3 Stakeholder Impact Monitoring

As presented and described in the PD and MR, the Stakeholder Monitoring Plan was developed based on the cause- and-effect logic, associated theories of change, and outcome of the initial and continual SBIA process previously described in this report. Social Monitoring Indicators were established based on the SBIA community workshops, including output to outcome indicators expected over the life of the project. Indicator level results are provided in Table 5 of the PD. The PD also details the implementation status of the project activities including achievements by Wildlife Works Carbon Trust (responsible for all projects funded by the community component of the carbon revenues) and impacts such as employment levels through the WWC business operations (e.g. Ecofactory).

The validators/verifiers discussed these social impact monitoring plans and results with the community relations staff responsible for monitoring & assessment of community and social impacts during the field audit. The verifiers found that social impacts over the project lifetime have been monitored accordingly to the monitoring plan established in the previously validated project design documents for both the VCS and CCB. The community monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The validators/verifiers are reasonably assured that the community monitoring plan and results presented were carried out in accordance with the description provided in the PD, and that these effectively support all impacts and claims regarding the project's achieved and expected impacts. Observed examples of community projects and interviews with community members supported these conclusions made by the validators/verifiers. Furthermore, the audit team can also confirm that there was a valid effort to allow some of the monitored data to align with national government monitoring of SDGs, but that in various cases, that this was not possible, as some of these M&E indicators were established well before the PPs had considered the SD VISta standard for their project.

4.1.4 Net Positive Stakeholder Well-being Impacts

As is described in the PD, MR, and in other relevant project documentation, the authority and decision making on specific community projects to be implemented is in the hands of the community based LCCs which helps to ensure positive outcomes sought by members of the communities themselves. Focal areas forming the basis for community engagement were identified with the input of community members through the SBIA process. Assessment of the net-positive social impacts by the PP is done through implementation of the Stakeholder Monitoring Plan, the results of which are summarized in Table 5 of the PD.

The PP believes that the project is resulting in positive impacts to stakeholders since the community-based projects are targeted at the main issues that were identified by the communities themselves. Based on validator/verifier observations made throughout the field audit and the sentiment shared by members of the communities interviewed, the auditors found the project to be overwhelmingly having positive impacts to the local communities. Various examples of community-based projects implemented were visited by the auditors including school infrastructure improvements, water storage/access projects, bursary programs for local students and interventions with women's groups to establish income generating activities including the Hadithi program and community-based greenhouses.

5 BENEFITS FOR THE PLANET

5.1.1 Impacts on Natural Capital and Ecosystem Services

As described in the PD and MR, for the monitoring and measurement of impacts to natural capital and ecosystem services resulting from implementation of the project activities, the PP has applied a causal model and associated theories of change consistent with the CCB program since the beginning of the project. Biodiversity Impact Assessment (BIA) workshops were held with representatives from various sectors involved in natural capital and ecosystem services issues during initial project design. As a result of the BIA process, several focal issues were identified that were considered the key biodiversity, natural capital, and ecosystem services related problems the project should address. These included safeguarding HCV wildlife species, habitat protection including Mt. Kasigau ecosystem, reducing human-wildlife conflicts and the maintenance of wildlife corridors. These four focal areas formed the basis of the biodiversity indicators identified in the monitoring plan, which were then complemented and adjusted to include impacts on natural capital and ecosystems services as well.

The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area. The claims related to positive biodiversity, natural capital, and ecosystem service impacts as determined from the results of the PP's monitoring are described in sufficient detail within the PD and MR. During the verification field audit, the validators/verifiers interviewed key project staff responsible for impact monitoring and discussed data collection, compilation and analysis techniques. Monitoring and reporting on the impacts and/or changes to biodiversity, natural capital, and ecosystem services as a result of the project activities and the PP's efforts to reduce deforestation and degradation in the project area were found to be consistent with the monitoring plans given in the PD and MR.

Auditors reviewed the PD, MIR, and other relevant documentation to ensure it provides sufficient information on the achieved impacts on natural capital and ecosystem services resulting from implementation of the project activities. The information provided in section 4 of the MR supports the PP's assertion that the project is resulting in positive impacts to the natural capital and ecosystem services by addressing the main problems identified in the consultation processes. These outcomes were found to be aligned with the monitoring plan employed and the reported results clearly demonstrate that the expected impacts for each thematic area identified in the project description are not only likely to occur, but have occurred already.

During the field audit, direct observations of examples of the project activities that have resulted in net positive natural capital and ecosystem services benefits were observed, including some of the project activities described in the MR. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive impact

in these areas, which were universally considered positive by those individuals and groups interviewed.

In summary, the auditors were given ample assurance that the project activities are having positive impacts on natural capital and ecosystem services, and this opinion was supported by all stakeholders interviewed. Numerous examples of natural capital and ecosystem services from project activities funded by the PP were observed by the verifiers, including patrols to minimize poaching and trafficking of protected species, as well as strict enforcement of protection of the project's forested areas.

5.1.2 Mitigation of Negative Impacts on Natural Capital and Ecosystem Services

The PP asserts that there have not been any negative impacts on natural capital and ecosystem services as a result of the project activities. Interviews and direct observations conducted during the site visit corroborated this assertion. The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area. Furthermore, the PPs have adequately employed the precautionary principle in anticipating and mitigating perceived threats and risks to the project operations that could have resulted in negative consequences for natural capital and ecosystem services. Such areas of risk were identified as increased human-wildlife conflict, a dependence on wildlife works, ever growing need for grazing land by the surrounding communities, and the need to identify alternative farmland for subsistence needs. For each one of these mentioned risks, the PPs have been able to implement effective mitigation measures that have notably diminished the possibility of project operations resulting in any negative impacts to stakeholders. The audit team reached a reasonable level of assurance on this via observations and interviews conducted during the site visit, as well as in their review of past VCS and CCB certification documentation, which allow the audit team to conclude that the project has effectively mitigated against negative impacts on natural capital and ecosystem services.

5.1.3 Natural Capital and Ecosystem Services Impact Monitoring

The audit team can confirm that the PPs have enacted a robust climate/carbon monitoring plan to ensure that the project has protected the Project Area forest from any unplanned GHG emissions during the project crediting period, and that no identifiable leakage has occurred that can be attributed to this project. Reasonable assurance on this aspect was reached via the review of relevant VCS and CCB documentation and audit reports made available via the project's page on the Verra registry.

As also presented and described in the PD, the other aspects of the Natural Capital and Ecosystem Services Monitoring Plan was also developed based on the cause- and-effect logic, associated theories of change, and outcome of the initial and continual Social and Biodiversity Impact Assessment (SBIA) process previously described in this report. A series of appropriate Indicators were established based on the SBIA community workshops, including output to

outcome indicators expected over the life of the project. The actual impacts on natural capital and ecosystem services are provided in section 4.3 of the MR. The MR also details the implementation status of the project activities including achievements by Wildlife Works aimed at protecting, safeguarding or improving the status of biodiversity and wildlife across the entire KCRPI area, with a focus on HCV species. Consequently, the monitoring plan results, based on the underlying causal logic in our theory of change analysis, indicate existing or potential improvement in the four Focal Issues identified via the SBIA process; that of safeguarding HCV species; protecting local habitats; reducing human-wildlife conflict; and wildlife corridor maintenance.

The validators/verifiers discussed these natural capital and ecosystem services monitoring plans and results with the project staff responsible for monitoring & assessment of such impacts during the field audit. The verifiers found that natural capital and ecosystem services impacts over the project lifetime have been monitored accordingly to the monitoring plan established in the previously validated project design documents for both the VCS and CCB, as well as the latest SD VISta PD. The natural capital and ecosystem services monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The validators/verifiers are reasonably assured that the natural capital and ecosystem services monitoring plan and results presented were carried out in accordance with the description provided in the PD and MR, and that these effectively support all impacts and claims regarding the project's achieved and expected impacts. Observed examples of safeguarding of natural capital and ecosystem services and interviews with community members supported these conclusions made by the validators/verifiers. Furthermore, the audit team can also confirm that there was a valid effort to allow some of the monitored data to align with national government monitoring of SDGs, but that in various cases, that this was not possible, as some of these M&E indicators were established well before the PPs had considered the SD VISta standard for their project.

5.1.4 Net Positive Natural Capital and Ecosystem Services Impacts

The validators/verifiers are reasonably assured that the PP's project activities, focused on forest protection and community engagement to support viable alternative or improved incomes sources to reduce the pressures of deforestation and degradation both within and outside of the project area, have clearly resulted in net positive impacts for the natural capital and ecosystem services of the project area.

The Conservation of threatened species—those with identified natural high conservation value (HCV1)— lies at the core of the project's activities. The recovery of ecological niches for endemic, vulnerable or threatened species is favored by project activities and the HCVs have not been affected negatively by the project activities.

For KCRPI, the audit team was able to confirm through interviews and review of documentation that the baseline scenario is mainly deforestation due to unplanned agricultural expansion by subsistence farmers. This is normally preceded by charcoal production and pole harvesting

which are the major causes of forest degradation. Other activities in the Project Area included grazing (through provision of grazing leases) and low-level ecotourism ventures. Under this baseline, or "without-project scenario", biodiversity (both flora and fauna) would be adversely affected through reduced habitat quality, poaching or other forms of disturbance and persecution. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers find that the project activities as a result of the PP's interventions have resulted in net positive biodiversity impacts. The routine Ranger patrols and other monitoring activities were considered to be an effective mechanism to detect and deter illicit activities. By reducing deforestation and degradation threats within the project area, the verifiers area reasonably assured that the ecosystems and species that rely on them for their habitat will be protected and maintained. The projects carbon stocking data assessed by the verifiers also clearly shows the maintenance of forest carbon stocks which is considered to be linked to the maintenance and enhancement of biodiversity.

The results of these positive impacts were witnessed first-hand by the audit team during the site visit and were further corroborated by relevant stakeholder interviewed as part of that visit. In summary, while the PP is clearly focused on protecting the forests, wildlife and ecosystems within the project area boundaries, their monitoring activities and engagement with the local communities and government authorities are broadly aimed at having a positive impact to offsite biodiversity in the surrounding project zone.

6 VERIFICATION CONCLUSION

Wildlife Works Carbon commissioned S&A Carbon to carry out the SD VISta verification of the project - “Kasigau Corridor REDD+ Project, Phase I – Rukinga Sanctuary (KCRPI)” with regard to the relevant requirements of SD VISta Standard Version 1.0.

The purpose of verification was to ensure a thorough, independent assessment of the project Monitoring Report (MR), in particular the project's achievements in comparison to the established baselines, the SDGs impacts achieved, the monitoring plan (MP) and the project’s compliance with

- the requirements of SD VISta Standard Version 1.0.
- the project’s compliance with other relevant rules, including the project country (Kenya) legislation and
- SD VISta sustainability criteria are verified in order to confirm that the project monitoring and implementation as documented is sound and reasonable and meets the stated requirements and identified criteria.

The scope of the verification is defined as an independent and objective review of the Project Description, Monitoring Report, SDG Impacts, monitoring plan and other relevant documents. The information in these documents was reviewed against the requirements of SD VISta Standard. S&A Carbon has employed a risk-based approach in the validation, focusing on the identification of significant risks for project implementation and the SDG impacts.

The items covered in the validation are described below:

- - SD VISta Criteria
- - SD VISta Project Description and Monitoring Report
- - Stakeholder Consultation
- - Stakeholder Monitoring Plan
- - Background investigation and follow up interviews
- - Net Positive Stakeholder Well-being Impacts
- - Draft Issues Log
- - Final validation reporting

The verification is based on the information made available to S&A Carbon and on the contract conditions.

The verification report is based on the SD VISta-PD, MR, Monitoring plan, and supporting documents made available to the validator and information collected through interviews and

during the on-site assessment. Based on the process and procedures conducted, S&A Carbon states with a reasonable level of assurance that information in the SD VISta MR is materially correct, is a fair representation of the actual project details, and has been prepared in accordance with SD VISta requirements.

This verification confirms that the project complies with the verification criteria set out in the Sustainable Development Verified Impact Standard and the SD VISta Program Guide.

As a result of the verification, the verification team can confirm that:

- The project fulfils criteria of SD VISta Standard Version 1.0.
- The project is in line with all relevant SD VISta requirements.
- The project SDGs are sufficiently justified in the PD and MR.

No restrictions or uncertainties were identified related to the verification.

APPENDIX A: LIST OF REFERENCES

Document Description		Filename (Final Version of Documents Submitted)
Project Design and Monitoring Documentation	Monitoring Reports	Kasigau_Phase_I_SD_VISta_MR_v2.5.pdf Kasigau Corridor Phase I M8 MR Summary_English v1.pdf Kasigau Corridor Phase I M8 MR Summary_Swahili v1.0.pdf Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V3.0.pdf
	Plan	The Kasigau Corridor Phase I REDD Project Monitoring Plan V2.pdf
	Project Description	Kasigau_Phase_I_SD_VISta_PD_v2.5.pdf PRO_Desc_562_31Jan2011.pdf PROJ_DESC_562_01Dec2010.pdf
Calculations	Inventory QA/QC	KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3 QAQC.xlsm
	Soils	Annex 23 - Kasigau Corridor Soil Calc M8 v1.2.xlsx
	Carbon Monitoring	KCRPI Forest Carbon Inventory Model & NERs M=8 v1.4.xlsm PhaseI_Raw_Tree_Data.xlsx
Standard Operating Procedures	Soil Sampling	SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf
	Soil Bulk Density	SOP - Soils Bulk Density v1.6 2017-07-27.pdf
	Forest Leakage	Standard Operating Procedure Kasigau - Forest Leakage v1.0_01_01_2011.pdf
	Employment	Community Employment Opportunities Policy

	Code of Conduct	Code of Conduct and Ethics Policy
	Occupational Health and Safety	Occupational Health and Safety Policy and Procedures Manual
	Hiring Practices	Wildlife Works Employee Manual
Spatial	Leakage Area	PhaseI_Leakage_Area.shp
	PhI Project Area	PhaseI_Rukinga_PA.shp
	Strata	Rukinga_LC_LivingFeatureClass.shp
	Plot Data	KCRPI_BiomassPlots.shp KCRP_SoilPlots.shp Leakage_plots.shp
SDVISta Public Comments & Supporting Documentation		Not Applicable
Organization Chart		Kenya Organisation Chart.pdf
Leakage		Annex 21 - Phase I Leakage Model_M8_v1.1.xls
Non-Permanence Risk Report		Annex 26 - VCS Non-Permanence Risk Report Kasigau I_M8_1.pdf VCS Non-Permanence Risk Report Kasigau II_M8_NaturalRisksEvidence v1.pdf
Carbon Models		KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3 QAQC.xlsm
Previous Reporting Period VCS and CCB documentation and audit reports		Various, accessed via the project VCS page: https://registry.verra.org/app/projectDetail/VCS/562

APPENDIX B: ISSUES LOG

Verifier Issue	**Issue ID:**	22-1	**Status: Closed**	**Checked by: PER**	**Date Identified 9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PDD Table 1	Non conformance. *May impact conformance; no impact on OMM*	The PDD and MIR template instructions require proponents to identify in table #1 whether the reported contributions to SDGs will be used as SD VISta claims, assets, and/or those that will be added as labels to units issued under other programs. The submitted PDD for the **Phase I** project fails to provide this identification, and is in fact missing the claim, asset, or label column of table 1 in its entirety.		
			S&A Response 12/2/2022 Verifiers are satisfied with the response and can now confirm that the Phase I PDD now complies with the PDD template requirements. As a result, this finding can now be closed.		
PP Response					
Date	***PP Comment***				***Additional evidence submitted for review by PP***
16-Nov-22	The Phase I PDD Table 1 was updated accordingly.				*Kasigau_Phase_I_SD_VISta_PD_v2.3.pdf*

Verifier Issue	Issue ID:	22-2	Status: Closed	Checked by: PER	Date Identified 9-Nov-22
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PDD and MIR Table 1	Non conformance. *May impact conformance; no impact on OMM*	The PDD and MIR template instructions require that where a project's self-defined measure for tracking a benefit does NOT align with an official SDG indicator, that PPs should then NOT provide an indicator number. Instead, PPs should write a project-specific indicator that relates to the most appropriate SDG target. For both the **Phase I and Phase II** projects, however, and in each project's **respective PDD and MIR**, the PPs have indeed provided project specific indicators for such cases in table 1, yet such instances still provide SDG indicator numbers as well		
			S&A Response 12/2/2022 Upon review of the PPs response, the verifier team notes that there are still several benefit indicators included in table 1 that still provide an SDG indicator number even though the indicator provided does NOT directly align with an official SDG indicator. Specifically: Benefit # 1: Official SDG indicator 1.1.1 requires the "Proportion of the population living below the international poverty line by sex, age, employment status and geographic location (urban/rural)"; yet PPs have decided to include a project specific indicator instead showcasing the "Total number of local community members employed at WW full-time". Benefit # 2: Official SDG indicator 1.1.1 requires the "Proportion of the population living below the international poverty line by sex, age, employment status and		

			geographic location (urban/rural)"; yet PPs have decided to include a project specific indicator instead showcasing the "Total amount of income earned by household". Benefit # 3: Official SDG indicator 2.3.2 requires the "Average income of small-scale food producers, by sex and indigenous status"; yet PPs have decided to include a project specific indicator instead showcasing the "proportion of households with on-farm production for home use and/or sale". Benefit # 5: Official SDG indicator 4.3.1 requires the "Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex"; yet PPs have decided to include a project specific indicator instead showcasing the "Number of people for whom access to, or quality of, education was improved (# of students, bursary); # training workshops held for skills/personal development". Benefit # 8: Official SDG indicator 6.1.1 requires the "Proportion of population using safely managed drinking water services"; yet PPs have decided to include a project specific indicator instead showcasing the "# of population using safely managed drinking water services ". As a result, this finding remains open.	
			S&A Response 12/12/2022 Upon review of the PPs response, the verifier team can now confirm that all benefit indicators included in table 1 of the PDDs and MIRs of both projects now provide or omit an SDG indicator number in conformance with the requirements of the Sustainable Development Verified Impact Standard, v1.0. As a result, this finding can now be closed.	
PP Response				

Date	*PP Comment*	*Additional evidence submitted for review by PP*
16-Nov-22	We have reviewed Table 1 and updated accordingly. More specifically, the official SDG indicators that were originally used for SDG contributions #11,13, and 19 were updated to reflect a more project-specific indicators.	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*
6-Dec-22	We have addressed the highlighted benefit indicators in Table 1 by removing the official SDG indicator number as requested. Refer to Benefit #s 1, 2, 3, 5 & 8 in the PD & MR documents for both the Kasigau Phase I and Phase II project While the SDG Indicator numbers have been removed, the project specific indicator language has not been changed. These updates to the PD & MR documents for both projects did not require any updates to the PD & MR Summary documents.	*Kasigau_Phase_I_SD-VISta_MR_v2.4.pdf* *Kasigau_Phase_I_SD_VISta_PD_v2.4.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.4.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.4.pdf*

Verifier Issue	**Issue ID:**	22-3	**Status:**	**Closed**	**Checked by:**	**PER**	**Date Identified**	**9-Nov-22**

SD Vista/ Rule ref	PDD/MR Section	Significance	Issue Description	Comments
Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PDD and MIR Table 1	Clarification. *May impact conformance; no impact on OMM*	Similar to a recent finding that was emitted for the most recent VCS/CCB verifications of the projects, there is insufficient information provided as part of the SDG contribution and impact regarding the coverage of essential health services, so that such benefits can be directly attributed to project activities. While Wildlife Works Health projects are listed as part of the description of project activities in sections 2.1.2 of the PDs and MIRs, it is not clear how those activities described therein directly contribute to the SDG contribution #4 being reported, where it refers to the "number of patients treated at the medical center". Clarifications need to be included somewhere in the documentation to ensure what "medical center" is being referred to, and whether this medical center was constructed/made available to beneficiaries as part of project activities in order to justify attribution of the SDG contribution directly to the projects. This finding applies to both the **Phase I and Phase II** projects and requires amendments to both the respective **PDDs and MIRs**.	
			S&A Response 12/2/2022 Verifiers are satisfied with the response provided and are now assured that sufficient information to properly describe the nature and attribution of this particular benefit is now included in the relevant documentation for both projects. As a result, this finding can now be closed.	
PP Response				

Date	*PP Comment*	*Additional evidence submitted for review by PP*
16-Nov-22	We updated the health project activity prose to clarify which medical Center we are referring to as well as when it was constructed: "Residents of Taita-Taveta County now have access to diagnostic laboratory services in their proximity. In July 2013 Wildlife Works signed a Private Public Partnership (PPP) with Moi District Hospital, a Kenyan Government district-level district hospital, and Lancet Kenya, a private pathology laboratory company based in Nairobi. It had been noted that while healthcare services in the Taita-Taveta county facilities were generally available to the residents of the region, the laboratory diagnostic facilities and services available to healthcare delivery personnel had deteriorated to near non-existence. This had for some time caused great inconvenience as well as difficult morbidity and mortality rates, as reliable services were then only available in Mombasa or Nairobi, often dangerously far away. Construction of the laboratory began in August and was completed in January 2014. The Ksh 14,190,000 (US$ 165,000) expenditure for full physical renovation and re-equipping with state-of-the-art health instrumentation and diagnostic equipment was provided by Wildlife Works. The 130 square meter, air-conditioned laboratory now features state-of-the-art equipment from Germany, and provides computerized laboratory information system, automated analytical platforms, remote pathology supervision and standardized laboratory reporting. With this in place, it is not only the communities surrounding the Kasigau Corridor REDD+ Project that are benefiting, but all residents of Taita Taveta County."	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*

Verifier Issue	**Issue ID:**	22-4	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact	PDD and MIR Table 1	Clarification. *May impact conformance; no impact on OMM*	For both the **Phase I and Phase II projects**, there is a considerable lack of clarity in the brief description of the quantifiable impact of the project's activities related to SDG contribution # 9 for both the respective **PD and MIR**.		

Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx			The estimated project contribution by the end of the project lifetime description for this SDG needs to be re-written so that it adequately describes the estimated project contribution.	
			S&A Response 12/2/2022 Verifiers are satisfied with the response provided and are now assured that the description provided for this particular SDG now adequately describes the estimated project contribution. As a result, this finding can now be closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
16-Nov-22	The description of the quantifiable impact of the project's activities related to SDG contribution #9 has been clarified as such, "approximately <1% of primary level-aged children; 2% of secondary-aged children; and 1% of tertiary-aged children in the project communities are not in education due to lack of fees."	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*

Verifier Issue	Issue ID:	22-5	Status: Closed	Checked by: PER	Date Identified 9-Nov-22
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PDD and MIR Table 1	Clarification. *May impact conformance; no impact on OMM*	PDD template instructions state the following, "Where a project's self-defined measure for tracking a benefit does not align with an official SDG indicator, do not provide an indicator number. Instead, write a project-specific indicator that relates to the most appropriate SDG target". For both the **Phase I and Phase II projects**, the PPs have reported SDG contribution #11 (Over the 30-year lifetime of the project, % community members will understand the link between environmental protection, REDD & livelihoods) as being directly aligned with SDG indicator 12.8.1. Verifiers would argue that the reported contribution, while clearly contributing to providing "relevant information and awareness for sustainable development and lifestyles in harmony with nature", does not align with the official SDG indicator, and that a more project-specific indicator that relates to the appropriate SDG target is in fact provided in the MIR instead. Similarly, PPs have also reported SDG contribution #13 (Over the 30-year lifetime of the project, XX community awareness meetings/events/activities on REDD+ will be held.) as being directly aligned with SDG indicator 13.3.1. Verifiers would argue that the reported contribution, while clearly contributing to, "Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning", does not align with the official SDG indicator, and that a more project-specific indicator that relates to the appropriate SDG target is in fact provided in the MIR instead.	

			Similarly, PPs have also reported SDG contribution #19 (Over the 30-year lifetime of the project, XX agriculture-related training courses or extension events will be held) as being directly aligned with SDG indicator 17.7. Verifiers would argue that the reported contribution, while clearly contributing to SDG related category, does not align with the official SDG indicator, and that a more project-specific indicator that relates to the appropriate SDG target is in fact provided in the MIR instead. As such, adjustments to both the PDDs and MIRs of both projects will need to be made to label this indicator according to the template instructions and requirements of the SD Vista standard.	
			S&A Response 12/2/2022 This finding overlaps with issue 22-2. While changes made to SDG contributions 11, 13, and 19 are deemed appropriate, some indicators provided in table 1 of the PDs and MIRs still provide a specific SDG indicator number when they shouldn't. As a result, this issue remains open.	
			S&A Response 12/12/2022 Upon review of the PPs response, the verifier team can now confirm that all benefit indicators included in table 1 of the PDDs and MIRs of both projects now provide or omit an SDG indicator number in conformance with the requirements of the Sustainable Development Verified Impact Standard, v1.0. As a result, this finding can now be closed.	
PP Response				
Date	***PP Comment***			***Additional evidence submitted for review by PP***

16-Nov-22	This finding overlaps with 22-3. The official SDG indicators that were originally used for SDG contributions #11,13, and 19 were updated to reflect a more project-specific indicators.	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*
6-Dec-22	We have addressed the highlighted benefit indicators in Table 1 by removing the official SDG indicator number as requested. Refer to Benefit #s 1, 2, 3, 5 & 8 in the PD & MR documents for both the Kasigau Phase I and Phase II project. While the SDG Indicator numbers have been removed, the project specific indicator language has not been changed. These updates to the PD & MR documents for both projects did not require any updates to the PD & MR Summary documents.	*Kasigau_Phase_I_SD-VISta_MR_v2.4.pdf* *Kasigau_Phase_I_SD_VISta_PD_v2.4.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.4.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.4.pdf*

Verifier Issue	**Issue ID:**	22-6	**Status: Closed**	**Checked by: PER**	**Date Identified 9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified	PDD and MIR Table 1	Clarification.	For both the **Phase I and Phase II projects**, the verifiers question whether the reported SDG contribution # 17 (Over the 30-year lifetime, the Project aims to reduce the poaching and trafficking of protected species (both flora and fauna)		

Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx		*May impact conformance; no impact on OMM*	across the Project Area.) represents a "quantifiable contribution to a specific target", as required by the templates. While its clear the goal here is to reduce poaching and trafficking, there is no indication as to how much these practices will be reduced or from what baseline impact will be quantified from for each project.	
			S&A Response 12/2/2022 Based on the response provided, the verifiers now better understand the difficulty and nuance involved in trying to define a "quantifiable contribution to a specific target" for this particular indicator and sustainable development contribution. As such, the verifiers agree with the approach taken by the PPs under such circumstances, and feel that the PD prose has been adjusted sufficiently in order to better capture the nature of this important activity and local benefit. As a result, this issue can now be closed.	

PP Response

Date	***PP Comment***	***Additional evidence submitted for review by PP***
17-Nov-22	The collection of this indicator is not designed to predict the spatial distribution, number of incidents, or quantity of arrests or snares recovered. These numerous environmental, anthropogenic, and socio-economic covariates that could potentially influence those impacts make it difficult to develop a model that would allow us to assign a quantifiable change or direction. For example, extreme drought during the rainy season could lead to crop failure, which in turn could potentially increase the rates of poaching in the project area. The rate could in turn significantly decrease when the rains come. To circumvent this issue, the quantifiable contributions we report are based on proxies: improved detection and ranger trainings. We believe these proxies get at the thematic underpinning of the contributions to SDG #17. It is also important to note that our detection rates increase with the project's resources	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf*

	and capacity. For example, the introduction of the gyrocopter increased aerial detection of carcasses. Likewise, as we train more rangers, the more ground we will be able to monitor for incidents. To further address the auditor's finding, we updated the PD prose to the following, "Over the 30-year lifetime, the Project aims to significantly reduce the poaching and trafficking of protected species (both flora and fauna) across the Project Area in relation to the project start."	

Verifier Issue	**Issue ID:**	22-7	**Status: Closed**	**Checked by: PER**	**Date Identified 9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PDD and MIR Table 1	Non conformance. *May impact conformance; no impact on OMM*	For both the **Phase I and Phase II** projects, in the respective **MIRs**, the PPs are asked to provide quantitative project contributions during the monitoring period, as well as contributions during the project lifetime. In the particular case of these projects and for the SD Vista standard, the initial monitoring periods coincide with the contributions of the projects during their lifetime. For SDG contribution #1 however, only either the average number of employees over the last three years (Phase I) or the number of employees at the end of the reporting period (Phase II) have been reported. This fails to provide a more general quantitative contribution of what the project has been able to achieve in this category over the span of the entire project lifetimes. As such, the description of the quantifiable impact being reported is deemed insufficient/incomplete. Providing figures for both the average number of workers throughout the project lifetimes as well as employees at the end of the reporting periods would provide a more adequate representation of the impact achieved by the projects over their lifetime.	
			S&A Response 12/2/2022		

			Verifiers are satisfied with the response provided and are now assured that the description of the quantifiable impact being reported for this SDG contribution in the PDs and MIRs now more adequately represent the collective impact achieved by the projects in this category over their lifetime. As a result, this issue con now be closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
16-Nov-22	We have updated the employee numbers to reflect the cumulative retained employees since the project start date In the MRs. It's important to note that Phase I already reported this number, but the text did not originally reflect that. For the PDs, we defined an average of employees that we aim to maintain for the 30-year lifetime of the project based on the previous VCS/CCB monitoring period.	*Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*

Verifier Issue	**Issue ID:**	22-8	**Status: Closed**	**Checked by: PER**	**Date Identified 9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Sustainable Development Verified Impact Standard v1.0; SD-VISta-	MIR	Clarification. *May impact conformance; no impact on OMM*	For the Phase I project, there seems to be a typo/error in the brief description of the quantifiable impact of the project's activities related to SDG contribution # 2 in the respective **MIR**. The estimated project contribution for this SDG needs to be re-written and/or fixed.		

Validation-Report-Template-v1.docx				
			S&A Response 12/2/2022 Verifiers are satisfied with the response and can confirm the original typo/error in question has now been corrected. As a result, this issue con now be closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
16-Nov-22	The 'Quantitative Project Contributions during Monitoring Period' for SDG contribution #2 was rewritten to say the following: "Households earnings above (KES): <1,500 9% 1,500-5000 23% 5,000-10,000 25% 10,000-20,000 22% 20,000-50,000 15% >50,000 5%"	*Kasigau_Phase_I_SD-VISta_MR_v2.3.pdf* *Kasigau_Phase_II_SD-VISta_MR_v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf* *KCRPI SDVISta MR Summary_English v2.3.pdf*

Verifier Issue	**Issue ID:**	22-9	**Status: Closed**	**Checked by: PER**	**Date Identified 9-Nov-22**
SD Vista/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**

Sustainable Development Verified Impact Standard v1.0; SD-VISta-Validation-Report-Template-v1.docx	PD Section 1	Non conformance. *May impact conformance; no impact on OMM*	For both the **Phase I and Phase II projects**, the PDD template instructions require proponents to identify in table #1, where the contribution is issued as an SD VISta-labelled unit under a different program, that the section reference column should refer to the *validation* report under the relevant program. Both submitted PDDs, however, refer to *verification* reports in such instances rather than to validation reports.	
			S&A Response 12/2/2022 Verifiers are satisfied with the response and can confirm that the PDDs have been modified accordingly to now comply with all the required template instructions. As a result, this issue con now be closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
16-Nov-22	We have corrected the reference in table 1 in both the KCRPI and PCRP II project PDs for any SDG Target that is a contribution being issued as a SD VISta labeled unit under different program to reflect the validation report for that program.	*Kasigau_Phase_I_SD-VISta_PD_v2.3.pdf* *Kasigau_Phase_II_SD_VISta_PD_v2.3.pdf*