VERIFICATION REPORT

TIST PROGRAM IN KENYA, CCB-001

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Summary

AENOR has carried out the verification of the TIST Program in Kenya, CCB-001 under the VCS and CCB Programs. TIST Program in Kenya, CCB-001 is an umbrella for four separate VCS projects: TIST Program in Kenya, VCS-001, VCS-002, VCS-003 and VCS-004.The project is an Afforestation, Reforestation and Revegetation (ARR) project implemented in central Kenya, in the vicinity of Meru and Nanyuki. The International Small Group and Tree Planting Program (TIST) is a combined reforestation and sustainable development project in Kenya carried out by subsistence farmers. The farmers plant trees on their land and retain ownership of the trees and their products. They receive training from TIST and a share of the carbon revenues. Up to date, the project has planted 456,422 trees in 990 ha.

The project start date is 1 January 2004 and will be operational until 31 December 2033. The estimated net GHG emissions reductions and removals at validation for the 30-year project span were 1,699,076 tCO_2e, at an average of 56,636 tCO_2e/yr. The emissions removal for the current monitoring period (12-August-2015 to 22-May-2020) is -4,697 tCO_2e (reversal) due to a loss event. This is not a grouped project.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Version 4 and CCB Second Edition and the validated PD, and the assessment of the ex-post monitored anthropogenic GHG emissions reductions and/or removals that have occurred as a result of the project's activities. The scope of the verification was to assess the conformance of validated project, once implemented, with the VCS and CCB requirements and requirements in the validated PD. The process was performed through a combination of desk review, interviews, and communications with relevant personnel. This is the third verification event, corresponding to the monitoring period from 12 August 2015 to 22 May 2020.

During the verification 1 CL and 1 CAR were raised for VCS and 7 CLs and 4 CARs for CCB. All these issues where appropriately closed by means of corrections, more clear explanations, and other supporting documents.

Once all issues detected were appropriate resolved, AENOR carried out this final verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria, hence, the audit team concludes that the cumulative net GHG emissions reductions or removals of -4,697 tCO_2e (reversal) over the monitoring period has been quantified in accordance with VCS rules. There are no VCUs eligible for issuance. AENOR confirms that the project has achieved the Climate Gold, Community Gold and Biodiversity Gold distinctions for the verified monitoring period in accordance with the Second Edition CCB Standards.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine:

• The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.

• The extent to which GHG emission reductions and removals reported in the monitoring report (MR) are materially accurate.

1.2 Scope and Criteria

The scope of the verification included the review of the GHG project and implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The project follows the framework of Afforestation, Reforestation and Revegetation (ARR) projects. The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, inventory program, and contract periods.

The monitoring period for this verification is from 12 August 2015 to 22 May 2020.

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

Standard criteria: Criteria from the following documents were used to assess this project:

- VCS Standard v4.0
- VCS Program Guide v4.0
- VCS AFOLU Non-Permanence Risk Tool v 4.0
- CCB Program Rules v 3.1
- Second edition CCB Standard v2.0

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

1.3 Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a

positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions/removals was five percent (5%), as established for projects by the VCS Standard.

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

1.4 Summary Description of the Project

The International Small Group and Tree Planting Program (TIST) empowers Small Groups of subsistence farmers in Kenya to combat the devastating effects of deforestation, poverty and drought. Combining sustainable development with carbon sequestration, TIST supports the reforestation efforts of subsistence farmers in their own lands. Carbon credit sales generate participant income and provide project funding to address agricultural, HIV/AIDS, nutritional and fuel challenges.

As a grass roots initiative, Small Groups are provided a structural network of training and communications that allows them to build on their own internal strengths and develop best practices. Small Groups benefit from a new income source; the sale of carbon credits that result from the sequestration of carbon from the atmosphere in the biomass of the trees and soil. The carbon credits create a new 'virtual' cash crop for the participants who gain all the direct benefits of growing trees and also receive quarterly cash stipends based on the GHG benefits created by their efforts. The maturing trees and conservation farming provide additional sustainable benefits that far exceed the carbon payments. These include improved crop yield, improved environment, and marketable commodities such as fruits and nuts.

The project TIST Program in Kenya, CCB-001 is an umbrella for four separate VCS projects: TIST Program in Kenya, VCS-001, VCS-002, VCS-003 and VCS-004. The project comprises, at the moment of this verification, 3,529 individual project areas covering 990 ha located in central Kenya, in the vicinity of Meru and Nanyuki. 2,912 Small Groups and 7,767 members have planted 456,422 trees. During the current monitoring period, a loss event took place, resulting in a net reversal of -4,697 tCO_2e for the monitoring period. After discounting the reversal, the project has achieved the cumulative removal of 180,144 tCO_2e since its start.

In addition, the project has demonstrated:

i. Climate change adaptation benefits by training farmers on conservation farming, increasing moisture and reducing erosion on farmers groves due to the tree planting, and strengthening community organization by creating local and regional groups that share knowledge in monthly Cluster meetings.

ii. Exceptional community benefits, demonstrating to be pro-poor in a poor area with net positive impacts on the community.

iii. Exceptional biodiversity benefits by planting and maintaining since the project start 5,527 Meru oaks (*Vitex keniensis)*, tree species endemic to Mount Kenya region and listed as endangered on the IUCN Red List.

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules* 4.3.1)

Name	Position in the team
José Luis Fuentes	Project Manager
Juan Carlos Gómez	Team Leader
Miguel López	Auditor
Elena Llorente	Technical Reviewer

José Luis Fuentes is the manager of the Climate Change Unit of AENOR. He is a Forestry Engineer and has a Master in Business Administration and a Post-Graduate in Environmental Management. He has more than 15 years of experience in auditing, consulting and training activities related to environmental and carbon management projects. Jose Luis has actively participated in the audit of international sustainable development projects in several carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards (CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). Jose Luis has extensive technical knowledge about the regulatory framework, policies and technical provisions emanating from the Paris Agreement, the Kyoto Protocol and the Conferences of the Parties.

Juan Carlos Gómez has more than 5 years of professional experience in climate change. He is a Forestry Engineer and holds Master in Sustainable Development and Corporate. He has developed his entire career in the field of climate change. He is an expert in the development of climate change mitigation and adaptation policies and has worked in LATAM countries and Africa, auditing REDD+ under VCS and CCB, and forestry projects under the CDM and JI.

Miguel López is a Forestry Engineer with more than 7 years of experience working in and with developing countries in fields related to community development; natural resources conservation-use; forest management, monitoring and reporting. He has large experience developing and managing programs for rural/indigenous development. He has worked and lived for 4 years in between Claveria in Northern Mindanao at the Philippines, Leticia in the Colombian Amazon, or the rural Gujarat in India.

Elena Llorente has a degree in Environmental Sciences and more than 14 years of professional experience in climate change and sustainability projects. She has worked for the UNFCCC, specifically in the management of carbon and climate change as an auditor and technical reviewer of projects and programs of mitigation activities under different types of carbon standards such as CDM and JI of the UNFCCC, VCS and Gold Standard.

The following table summarizes the experience of the team members in the assessment of climate, community development and biodiversity in similar projects.

Country	Project	Standard	Team member/ Role
Colombia	Bajo Calima y Bahía Málaga (BCBM) REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Cajambre REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Mutatá REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Concosta REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Sivirú, Usaragá, Pizarro y Pilizá (SUPP) REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Carmen del Darién (CDD) REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Rio Pepe y ACABA REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Acapa – Bajo Mira y Frontera (ACAPA-BMF) REDD+ Project	VCS&CCB	Jose Luis Fuentes/ Team leader and auditor Elena Llorente Pérez/ Auditor Juan Carlos Gómez/ Auditor
Colombia	Proyecto de compensación de emisiones Conservación del bosque Galilea Amé.	NTC 6082/ Guía ES-I-CC-002	Juan Carlos Gómez/ Team leader and auditor Elena Llorente Pérez/ Technical reviewer
Colombia	Proyecto de Mitigación Forestal Bonanza Verde	NTC 6082/ Guía ES-I-CC-002	Juan Carlos Gómez/ Team leader and auditor Elena Llorente Pérez/ Technical reviewer
Colombia	Bonos Verdes Colombia Grupo Custodiar S.A.	NTC 6082/ Guía ES-I-CC-002	Elena Llorente/ Auditor Juan Carlos Gómez/ Technical reviewer
Colombia	Recuperación de suelos degradados con el uso de incentivos financieros en el Centro y Oriente de Colombia	NTC 6082/ Guía ES-I-CC-002	Elena Llorente Pérez/ Team leader and auditor Juan Carlos Gómez/ Auditor Jose Luis Fuentes/ Technical reviewer
Colombia	Proyecto de Conservación PALAMEKU KUWEI REDD+	NTC 6082/ Guía ES-I-CC-002	Juan Carlos Gómez/ Team leader and auditor Elena Llorente Pérez/ Technical reviewer
Colombia	Proyecto de Conservación Tángara REDD+	NTC 6082/ Guía ES-I-CC-002	Juan Carlos Gómez/ Auditor Elena Llorente Pérez/ Technical reviewer
Colombia	Reforestación de suelos degradados por la ganadería y la agricultura en Antioquia.	NTC 6082/ Guía ES-I-CC-002	Elena Llorente Pérez/ Team leader Juan Carlos Gómez/ Auditor Jose Luis Fuentes/ Technical reviewer

Country	Project	Standard	Team member/ Role
Colombia	Mitigación de Cambio Climático en áreas degradadas por ganadería "Fincas La Clara y Suebrá".	NTC 6082/ Guía ES-I-CC-002	Elena Llorente Pérez/ Team leader Juan Carlos Gómez/ Technical reviewer
Colombia	Proyecto de Mitigación Forestal Resguardo Indígena Tikuna, Cocama y Yagua (TICOYA)	NTC 6082/ Guía ES-I-CC-002	Juan Carlos Gómez/ Auditor Elena Llorente Pérez/ Technical reviewer
Colombia	ForestEver Social Plantation & community development Program in various indigenous communities of Leticia.	-	Miguel López/ Program Manager & Coordinator on-site
Guatemala	REDD+ Project for Caribbean Guatemala: The Conservation Coast	VCS & CCB	Jose Luis Fuentes/ Project manager Juan Carlos Gómez/ Team leader and auditor Miguel López/ Sectoral expert Elena Llorente Pérez/ Technical reviewer
India	CSR of GCI run by Up to Green Reforestation "From the Schools to the Fields"; "Social forestation in Gujarat" and "No time to waste" rural development programs.	-	Miguel López/ Program Manager & Coordinator on-site
Indonesia	Indonesia - Norway Verification of reduced emissions from deforestation and forest degradation	FREL	Jose Luis Fuentes/ Project manager Juan Carlos Gómez/ Auditor Elena Llorente Pérez/ Technical reviewer
Indonesia	Rimba Raya Biodiversity Reserve Project	VCS & CCB & SD VISta	Jose Luis Fuentes/ Project manager Juan Carlos Gómez/ Team leader and auditor Miguel López/ Sectoral expert Elena Llorente Pérez/ Technical reviewer
Indonesia	Sumatra Merang Peatland Project (SMPP)	VCS & CCB	Jose Luis Fuentes/ Project manager Juan Carlos Gómez/ Team leader and auditor Miguel López/ Sectoral expert Elena Llorente Pérez/ Technical reviewer
Madagascar	Participatory forest restoration in the forests of the Vohibola and Vohimana reserves	-	Miguel López/ Program on-site evaluator
Mozambique	Revegetation with fruit Trees in North Manica Province, Mozambique	VCS	Juan Carlos Gómez/ Team leader and auditor Miguel López/ Sectoral expert Elena Llorente Pérez/ Technical expert Jose Luis Fuentes/ Technical reviewer
Peru	Reduction of Deforestation and Degradation of Tropical Dry Forest in Piura and Lambayeque	VCS & CCB	Jose Luis Fuentes/ Team leader and auditor
Peru	Cordillera Azul National Park (PNCAZ) REDD+ Project	VCS & CCB	Jose Luis Fuentes/ Team leader and auditor
Peru	Alto Mayo Conservation Iniciative	VCS & CCB	Elena Llorente Pérez/ Auditor

Country	Project	Standard	Team member/ Role
			Jose Luis Fuentes/ Technical reviewer
Peru	Reduction of deforestation and degradation in Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region – Peru	VCS & CCB	Elena Llorente Pérez/ Team leader and auditor Juan Carlos Gómez/ Auditor Jose Luis Fuentes/ Technical reviewer
Peru	REDD+ Project in the Alto Huayabamba Conservation Concession (CCAH)	VCS & CCB	Elena Llorente Pérez/ Team leader and auditor Juan Carlos Gómez/ Auditor Jose Luis Fuentes/ Technical reviewer
Peru	Forest Management to reduce deforestation and degradation in Shipibo Conibo and Cacataibo indigenous communities of Ucayali region	VCS & CCB	Elena Llorente Pérez/ Team leader and auditor Juan Carlos Gómez/ Auditor
Philippines	ICRAF Philippines Participative Research with claverian rural communities: "The Adoption of Agroforestry Practices by Smallholders in Claveria, Mindanao, Philippines: Diachronic Study and Determinant factors"	-	Miguel López/ Research Leader on-site

2.2 Method and Criteria

The verification was performed through a combination of document review and interviews with relevant personnel, as discussed in Sections 2.3 through 2.4 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.6, findings were issued to ensure that the project was in full conformance to all requirements.

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

The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations. AENOR reproduced and verified 100% of sheets in the spreadsheets *TIST KE PD-VCS-001o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-002o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-003o App14 Verif 03 Monitor Data 200522* and *TIST KE PD-VCS-004o App14 Verif 03 Monitor Data 200522* for the monitoring period 12 August 2015 – 22 May 2020 for the project area.

The project boundary for the monitoring period were 100% checked using the GIS data. The carbon stock changes were also verified and crosschecked with validated values.

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

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

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emission removals reported.

- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and were checked during the interviews.

- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

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

2.3 Document Review

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements, CCB program requirements, the methodology (CDM AR-AMS0001 Version 05), and the validated PD. Initial review focused on the MR and included an examination of the project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals. Documents reviewed included data from monitoring, carbon rights contracts, economic analysis and documents, tree monitoring data, biomass and carbon calculation spreadsheets, and responses to Corrective Action Requests (CARs) and Clarifications (CLs).

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

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report provided with the verification supporting documentation and confirmed that the Project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 10%.

For a listing of all documents received from the client for this verification, please see Appendix 1.

2.4 Interviews

Interviews were performed as part of the overall verification process which was additional to that provided in the PD, MR, and any supporting documents. The AENOR verification team met with individuals with various roles in the project. This included a series of interviews with in-country staff and TIST quantifiers that support the mission of the project. In addition, interviews discussions were conducted with project beneficiaries (i.e., TIST members). The following table summarizes the interviews carried out during the process.

Name	Role/Relation to the project
Charles Ibeere	TIST member (beneficiary) and member of Leadership Council
Moses K	TIST members (beneficiaries)
Jackson Thuranira	
Luciah Wanja	
Cosmas A	
Simon Kariuki	
Salome Mateo	
Eekieli Nkonge	
Geral Mbwiiri	
William Kamuih	
Agnes Ngari	
Dickson Mutwiri	
Keneth Ntongai	
Wamai	
Alfred Wanjohi	
Nancy Wayua	
Alice Home	
Julius Kambuthu	
Edward Mwenda	TIST quantifiers
Josephine Mwangi	

Interviewees were asked specific questions regarding the impact of the Project to the environment, community and biodiversity as to cross-check with the information reported on the MR. Additionally, the personal opinion regarding the Project was asked to all interviewees, expressing all of them their positive impression.

Due to the COVID-19 pandemic situation, all interviews were carried out through videoconference, as explained in Section 2.5. The interviews were carried out between November 18th and 19th, 2020.

2.5 Site Inspections

Due to the exceptional situation caused by the COVID-19 crisis and the travel restrictions established by governments for safety reasons, it was not possible to carry out a site visit as part of the verification process of the project.

In accordance with VERRA's COVID-19 Travel Guidance for Projects (dated 18 March 2020) and since that the VCS Programs does not explicitly mandate site visits, an exemption of the site was requested on the ground of the crisis situation and considering that a reasonable level of assurance was achievable by other means. AENOR as VVB proposed to carry out a remote verification audit that ensured the achievement of the assurance level required by both the CCB and VCS programs.

The remote audit was based on the following auditing techniques:

- Document review and cross checks between the information provided in the in the MR, the PD and supporting information and evidence provided by the PP Emissions calculations, GIS database, and supporting information and evidence provided.

- Review, based on the selected methodologies, tools and the other applied methodological regulatory documents, of the appropriateness of formulae and accuracy of calculations.

- Telephone, teleconference and/or e-mail interviews for the implementation of project activities and the elaboration of project's documents.

2.6 Resolution of Findings

All documentation provided by the PP was assessed against the applicable version of the relevant VCS and CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the PP, which addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the PP and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CL and CAR were fully closed. Specifically, 1 CL and 1 CARs were raised for VCS and 7 CLs and 4 CARs for CCB.

All findings issued by the AENOR audit team during the verification process have been closed. In accordance with Section 4.1.13 of the VCS Standard, all findings issued during the verification process and the inputs for their closure are described in Appendix 2 of this report.

2.6.1 Forward Action Requests

No FARs were raised to the PP during the current verification process. No FARs were pending from the previous verification.

2.7 Eligibility for Validation Activities

AENOR holds accreditation for validation for the relevant sectorial scope 14 under which this project activity is classified.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs.

3.2 Methodology Deviations

There are no methodology deviations.

3.3 Project Description Deviations (*Rules* 3.5.7 – 3.5.10)

There have been four new project description deviations applied during the current monitoring period, described in section 2.2.4 of the MR. The deviations are summarized as:

- PD KE VCS 001-004, Section 3.3 Data and parameters monitored: Included in the original monitoring plan were the parameters Area displaced, Grazing animals displaced, and Roaming animals displaced. The comment column states, “Monitoring only in first crediting period”. It should have stated “Monitoring only in first verification period.” No further monitoring of these items was required or done.

  AENOR deems that the project deviation is correct based on methodology assumptions and it is in compliance with the VCS rules.

- PD KE VCS 001-004, 3.4 (Beneficial "leakage" from project activities): While it was expected that there would be a loss of trees from the PD due to harvest, etc., the loss of PAs was not addressed. When a member or Small Group quits or harvests their trees, or if a PA is found to fall within one of the “remove” categories, they are no longer active in the PD. The carbon sequestered from the PA is zeroed out. Also, sequestration from PAs that were identified as overlapping with other PAs is zeroed.

  AENOR deems that the project deviation is correct based on methodology assumptions and its conservativeness and it is in compliance with the VCS rules.

- PD KE CCB 001, 3.5 Optional Criterion: Climate Change Adaptation Benefits: The original PD was not validated for the optional gold level criterion of climate change adaptation benefits. The PP has included the regional climate change scenarios, climate change impacts and the measured needed and designed for adaptation, as required by criterion GL1 of the CCB Standards Second Edition.

  AENOR confirms that the project deviation is documented in accordance with CCB Program Rules and that does not impact the implementation of the project.

- PD KE CCB 001, 5.5 Optional Criterion: Exceptional Biodiversity Benefits: The original PD was not validated for the optional gold level criterion of exceptional biodiversity benefits. The PP has included the high biodiversity conservation priority status and the trigger species population trends, as required by criterion GL3 of the CCB Standards Second Edition.

AENOR confirms that the project deviation is documented in accordance with CCB Program Rules and that does not impact the implementation of the project.

In addition, there is a project description deviation validated in a previous verification event that still applies for the current monitoring period:

- PD KE VCS 001-004, Section 3.2 Monitoring Approach: The original monitoring plan considered that TIST quantifiers would visit each grove once per year and, at minimum, once every five years to count trees and collect circumference, GPS and other data. While counting trees and collecting circumference every five years is a requirement of the methodology (and followed by the Project), visiting every PA every year was simply an operational goal. Not making annual visits does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario. During preparation of the monitoring report, all PAs that have not been monitored within five years are identified. Because they are outside the time frame stated in the PD, they are not eligible for carbon credits. They remain in the PD but, until they are monitored within five years of the next verification, their removals will be considered zero.

  The project deviation is allowed by the methodology and does not affect its applicability. The exclusion from carbon credit eligibility of those PAs that are not visited within five years assure the conservativeness of the GHG removals estimations. AENOR deems that the project deviation is correct based on methodology assumptions and its conservativeness and it is in compliance with the VCS rules.

AENOR deems that none of the described deviations have impacts on the applicability of the methodology, the additionality of the project or the appropriateness of the baseline scenario. Therefore, no actions in conformance are required.

3.4 Minor Changes to Project Description (*Rules* 3.5.6)

Minor changes to the project description have been made regarding the Community Impact Monitoring. Specifically, the community monitoring plan of the validated PD stated that number of trees, fruit or nut trees and eucalyptus trees would be monitored and reported for the whole country (Kenya program level). Instead, the indicators are reported at a project level. Additionally, the original community monitoring plan considered the monitoring and reporting of the number of fuel-efficient stoves that have been used in TIST Kenya. Stoves were not counted during the current monitoring period.

These changes have no impact on carbon quantification since it relates to community monitoring. None of the changes made had any effect on the project's design or compliance with CCB requirements. Thus, AENOR deems that after all changes the project remains in conformance with the CCB Standards criteria and indicators and the project's validated design.

3.5 Monitoring Plans (CL3.2, CM3.3, B3.3)

Not applicable.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules* 4.6)

No comments were received during the public comment period.

4.2 Summary of Project Benefits

Section 1 of the MR provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories.

Data are supported with evidence and records checked through interviews to relevant stakeholders and desk review. The section has been completed appropriately with data from the sources provided such as GIS package, records of trainings activities, surveys etc.

As specific and remarkable achievements for the current monitoring period the MR in its section 1.1 states the payment of $420,930 to all TIST Kenya members due to carbon revenues, the participation of 7,767 members in the project, monetized benefits to the average (generally poor) TIST member of $6,619, monetized benefits to the average vulnerable TIST member of $1,365, and monetized benefits to the average female TIST member of $6,268.

In addition, the project reports in section 1.2 of MR many benefits related to GHG emission removals, employment opportunities creation, livelihood and general well-being improvement and conservation of critically endangered species.

In the opinion of AENOR, the project benefits are credible based on the supporting documents provided by PP and evidence received during the AENOR interviews to stakeholders, records checked and field records.

4.3 General

4.3.1 Implementation Status (G3.4, CL1.5)

Section 2.1.1 of the MR provides a description of the main figures achieved by the project during subsequential monitoring periods in terms of number of small groups, members and project areas, as well as total managed area and trees planted. The information is supported with additional documents, such as community impacts reports, that give a complete information about the achievements.

The PP has monitored the project areas through regular TIST quantifiers visit to the groves, which count trees and collect circumference, GPS and other data, as per the validated monitoring plan.

The PP trains farmers in many sustainable development programs that, when implemented, generate benefits to well-being. TIST members grow trees and receive a share of the carbon revenues. They determine where to grow their trees, what species to grow that will be most beneficial to their well-being and how many to plant.

Regarding communities' issues, AENOR verified during the interviews that the technical teams of the PP in the project zone included local people speaking the local languages and they are used to translate the

project information to them in a form they understand. Interviewing to individuals added to the project, AENOR verified their knowledge about the risks and benefits of the project and how their opinions are collected to be considered in the project decisions and planning. Section 2.3 of the MR provides further information about the measures for the participation of stakeholders in the decision making and the procedures for the grievances and conflicts.

Project activities designed to bring about benefits to biodiversity overlap quite with climate. It is expected that through the restoration of degraded farmland by the planting of indigenous trees, isolated woodlots will be linked and connectivity of wildlife between natural forests will be improved. In addition, among the planted trees there is the Meru oak (*Vitex keniensis*), endemic to the Mount Kenya region and listed as endangered on the IUCN Red List

The PP monitors tree species within the project zone. Section 5 of the MR shows the biodiversity monitoring results and an assessment of net positive biodiversity impacts for this monitoring period.

Section 2.1.10 of the MR describes the contribution of the project to sustainable development goals. The project activities implemented during the monitoring period have impact on the no poverty, zero hunger, good health and well-being, clean water and sanitation, affordable and clean energy, climate action and life on land SDG.

The implementation plan for the project activities has been also provided to the AENOR team along with the budget and implementation schedule. The project has achieved its objectives in Climate, Community and Biodiversity by implementing project activities in every program area as results confirm.

Section 3 of this verification report contains an exhaustive list of all deviations or changes applied to the project, including methodology deviations, project description deviations, and minor changes to the project description, validated for this and previous monitoring periods. AENOR deems that all deviations and changes are appropriately described, justified and supported documentation and that the project remains in compliance with the VCS and CCB rules.

In conclusion, during this verification process, AENOR has not detected project changes in regards of the project title, its purposes, and objectives. As such, the project activity accurately reflects the proposed project which is mainly focused on the reforestation of TIST members' lands. Through interviews with key staff, the auditor's team confirms the main objective of the project activity.

AENOR checked the monitoring plan contained in the validated PD and compared it with the monitoring report to verify whether there was any difference that would cause an overestimation of the GHG emission removals in the current monitoring period. AENOR has confirmed that there are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the PD and the applied methodology, except to the project deviations and changes already commented and assessed in the MR and this verification report. Also, the PP effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources as required by the monitoring plan and the applicable methodology.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the revised monitoring plan of the validated PD. Necessary management system procedures including responsibility and authority of monitoring activities have been

verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are not remaining issues from previous verification.

The project has not participated nor been rejected under any other GHG programs. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit.

Hence, after a complete review of the different documents provided and the interviews carried out, AENOR is able to confirm that the project implementation is in accordance with the project description contained in the PD and the implementation status described in the MR. There are no material discrepancies between project implementation and the project description.

4.3.2 Risks to the Project (G3.5)

The MR describes (section 2.2.5 Risks to the Project) the main risk to the project's benefits as the no continuation of the TIST program itself. If the program ends, the farmers will no longer receive the benefits that provide the incentive to be a member. Since they receive cash from the GHG program and because the PP uses its share of the revenues from the sale of GHG credits to operate the program, the greatest risk is the lack of a carbon market. The PP mitigates this risk by managing the project at the lowest costs possible. It has deployed a sophisticated, yet easy to use, monitoring system and relies on capacity building with the Small Group members and their desire to improve their lives.

An additional human induced risk is farmers dropping out of the program. This is mitigated by the fact that there are thousands of individuals involved and any carbon removals loss would be compensated by the increase in carbon removals from the remaining trees on the program.

Natural risks include drought, pests and fire. These, however, are mitigated by the fact there are thousands of individual PAs spread over thousands of square kilometers.

In addition, the PP has developed Non-Permanence Risk Reports to estimate the risks on Climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.0.

AENOR deems that the PP identified correctly the risks to the project benefits but the most important is that designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community and biodiversity.

4.3.3 Enhancement of High Conservation Values (G3.6)

The MR explains that the HCVs identified for the project are natural forest adjacent to the project areas. The main project activity, tree planting on private lands that have been under human habitation and agriculture for generations, will reduced the pressure of illegal wood harvesting in the HCV forests. Measures to maintain HCVs are listed appropriately in the MR and details of risk management for HCVs are described above in Section 2.2.6 Enhancement of High Conservation Values and 5.1.2 High Conservation Value Protection onwards.

Given that treen planting is one of the key objectives of the project, and that TIST members interviewed stated that they source they wood from the project areas instead of neighboring forests, impacts on HCVs

are considered to be positive as compared to the without project scenario. Therefore, AENOR confirms that project activities are maintaining or even enhancing the HCVs.

4.3.4 Benefit Permanence (G3.7)

The MR states in Section 2.2.7 Benefit Permanence that the actions implemented by the PP to maintain and enhance the benefit permanence of the project are based on trainings directed to demonstrate the benefits of the project continuation to the farmers members of the TIST program. Specifically, training on the benefits of different trees species planting, maintenance of sustainable woodlot for wood and charcoal, and biodiversity benefits from maintaining trees, as more productive soil, edible indigenous plants, etc.

AENOR verified through interviews that TIST members are aware that the permanence of the project's benefits has a direct positive impact on their well-being and considers that the activities planned and implemented by the PP are appropriate to ensure project benefits permanence beyond the project lifetime.

4.3.5 Stakeholder Engagement (G3.8 – G3.9)

According to the MR, the stakeholders are primarily the individual members of the TIST program, which are mainly subsistence farmers. They own, or have rights, to the lands where the project activities take place and own the trees and tree products that are the focus of the climate change portion of the project. They join the program voluntary. TIST holds regular meetings at various levels (Small Groups, Cluster and Leadership Council) to maintain communications among the members.

When TIST begins in an area, they contact community leaders, village heads/village leaders, local NGOs and local government officials to determine if there is an interest in the program. If there is an interest, TIST holds a public seminar to present the program, answer questions, address concerns and receive comments. This is followed by regular and ongoing meetings where the public is invited to attend. TIST representatives have met with numerous State, District and Village officials seeking comment and showing them the project. In addition to the meetings, information about TIST is disseminated by word of mouth; using "Mazingira Bora", a multi-lingual newsletter published by TIST Kenya; and direct contact with community leaders and government officials.

At the Cluster level, member farmers meet with TIST representatives regularly, where they have an opportunity to ask more questions and make more comments. Since one of TIST's main focuses is adopting best practices, these are forums to review what is working about the program and how it can be improved. Changes to the program are announced in the newsletter.

Communications between project management and the TIST members was described as suitable by the interviewed members. Communications between the project and stakeholders is effective and nearly constant in many ways.

AENOR deems that the stakeholder consultation practices carried out by the PP during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs and institution, as well as optimizing community benefits. Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been

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

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

The PP has developed a Grievance Policy. Grievances will first be brought to the attention of the Kenya Staff, where the issues can be compared to standard TIST policy, TIST values and/or the Greenhouse Gas agreement among the Small Group members and the PP. The policies and values are the subject of training at seminars, in the field and are published in the newsletter. Unresolved issues will be presented to TIST Management. Where precedence or policy exists, they will be used in final decision-making. Where new issues arise that are outside the existing precedence, or policy, decisions will be made by Kenya Staff and TIST Management. If conflicts or grievances cannot be resolved internally, the PP will submit to arbitration in accordance with the Kenya Arbitration and Conciliation Act, 2000 within 30 days of notice by the aggrieved party indicating they wish to appeal the internal process.

AENOR held interviews with TIST members and project staff and confirmed their knowledge of the grievance redress procedure described above. No evidence of grievances raised during the monitoring period were found. AENOR is able to confirm that the grievance procedure described in the MR and the Grievance Policy complies with the validated project design.

4.3.7 Worker Relations (G4.3 – G4.6)

Project staff receive ongoing training as needed and attend training seminars. A manual has been developed for quantifiers capacitation. During the seminars, they are trained on the TIST monitoring plan, which includes use of the PDAs and GPS, use of the custom data collection software, how to maintain their data, synchronizing their data with the TIST server, the importance of good data, taking tracks of the Project Area perimeters, taking secondary tracks of the Project Area perimeters, counting trees, the importance of proper tree counts, identifying tree species and tree ages, taking proper circumference measurements, keeping accurate expenses, GHG contracts and any new program initiated.

The MR section 2.4.3 describes the policy for employments opportunities. Although the main management staff and computer development are in the US, the Kenya program is run by Kenyans. All TIST members have an opportunity to be group leaders, regardless of education or gender. TIST members are utilized as employees based on achievement, not gender, education or social status. TIST holds regular training seminars for Quantifiers and conducts regular audits. The tech support and QAQC is led by TIST members that rose through the program based on their abilities.

The rights and obligations of workers are observed and enforced in accordance with The Employment Act, 2007, the Regulation of Wages and Conditions of Employment Act, and the National Hospital Insurance Fund Act, 1998.

In relation to occupational risks, the PP has developed a SOP to address safety. To ensure that safety policy and safety issues are understood, each quantifier are briefed on the safety policy annually. In these documents potential occupational risks are identified and measures and procedures are defined to eliminate or minimize them.

AENOR did not detect noncompliances with them checking the documents provided and interviewing to the workers. Then, the audit team deems that the project fulfills with CCB requirements related to labor relations.

4.3.8 Technical and Management Capacity (G4.2, G4.7)

The MR shows (2.4.1 Required Technical Skills and Expertise) that the technical skills of the PP and the project staff were maintained and that project activities were implemented successfully. CAAC have proven experience and capacity in the development and management of AFOLU project, including experience in other VCS/CCB projects. The MR states that CAAC has been successfully operating TIST programs for over 20 years in four countries. Currently, TIST has 14 VCS projects that have been validated and verified.

The project has passed already the break-even point. The verifiers were able to confirm these statements with the updated budget and cash flow worksheet and financial statements provided by the PP. No evidence of any form of corruption or illegality was found during the review of the provided evidence and the interviews by the audit team.

AENOR deems that the project possesses and is maintaining the key technical and management skills required and the financial health of the PP is adequate to its successful implementation.

4.3.9 Legal Status (G5.1)

The MR lists all the relevant national and local laws and regulations in section 2.5.1. Evidence of its fulfilment is considered complete. The PP has demonstrated that there are no project areas with eucalyptus planted in lands falling under the classification of riparian lands. AENOR did not detect during the verification process any incompliances related to laws and regulations.

4.3.10 Rights Protection and Free, Prior and Informed Consent (G5.3-G5.5)

The project is developed on private lands owned by the TIST members that joined the program freely. As part of the GHG contract agreement, Small Group members attest their ownership and/or right to use the land where they plant trees.

The Free, Prior, and Informed Consent has been obtained of those whose property rights are affected by the project through a transparent, agreed process. Appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected, by the project. By contract, they receive an advanced carbon payment (tree payment), 70% of the profits from the sale of their carbon and all the tree products. They keep the trees and land and any other benefits that they derive from membership. The audit team reviewed the contracts of the interviewed TIST members (section 2.4) and cross-check the information with each of the signatories and found the information to be correct.

The project does not encroach uninvited on private property, community property, or Government property and does not require or involve the involuntary relocation of people or of activities important for their livelihoods or culture.

According to information provided in the MR and gathered from authorities and the PP, AENOR can confirm that the project protects the rights of indigenous peoples, communities, and other stakeholders in accordance with the Climate, Community & Biodiversity Standards and the validated project design.

4.3.11 Identification of Illegal Activities (G5.5)

The project is implemented in land owned or controlled by the farmers. The farmers own the trees and have the legal right to cut them down. However, if the trees are TIST trees, they will be in violation of the GHG contract wherein they have promised to maintain them. Since this is the source of TIST's GHG revenues and the removal has to be offset by other trees, TIST continues to train the members in the GHG contract and the benefits of keeping the trees.

This actions are aligned with the project activities and their implementation have been confirmed by the evidence provided by the PP and the stakeholders consulted by the audit team. The Project does not and has not benefited from any illegal activity.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Procedures for quantifying the GHG emission removals were conducted in accordance with the CDM methodology AR-AMS0001 Version 0. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools, and the PD. Further, the validation team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by the PP in spreadsheet format to ensure all formulas were accessible for review. The verification team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Baseline emissions and removals

In accordance with the conditions of the validated baseline and the methodology AR-AMS0001, the carbon stock and change in carbon stock in the baseline can be accounted as zero.

Project Emissions

The emissions caused by the project are considered zero. As stated in the validated PD, this is due to the manner in which the Project is operated, such as: no vehicles, manual labor conducted by the small-hold farmers on their own land, restrictions on chemical fertilizers, no clearing of baseline trees and minimal disturbance of the ground for planting.

Project Removals

Calculation of removals from project activities has been determined following the monitoring plan in the methodology and the validated PD.

According to data provided for the monitoring period, the emissions removals due to the project activities in the project area were **-4,697 tCO_2e**. The negative value represents a reversal on carbon removals due to a loss event.

Calculations and monitoring database files were provided to AENOR. A complete description of the process, assumptions and assessments carried out by proponents is provided in the MR.

Leakage

For ex-post leakage, the methodology requires the monitoring of cropland, domesticated grazing animals and domesticated roaming animals displaced by the project activity during the first monitoring period. If the indicators were less than 10%, leakage is set to zero. The monitoring results provided in the PD indicated cropland and grazing leakage is below the thresholds that require further monitoring and that the ex-post leakage can be set at zero. Hence, the total leakage emissions for the monitoring period are 0.

Net GHG Emission Reductions and Removals

Calculation of emission removals has been provided. The audit team has found the calculation traceable and in accordance with the applied methodology.

The following table summarizes the estimated baseline, project and leakage and the estimated net GHG emission reductions and removals.

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2015-2020	0	-4,697	0	-4,697

Therefore, the project achieved a reversal of net GHG emission reductions and removals of -**4,697 tCO_2e** during the current monitoring period (12-August-2015 to 22-May-2020). **No VCUs are eligible for issuance for the monitoring period.**

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace them directly from the data sources. Formulae used are in compliance with monitoring plan, PD, and methodology, as well as the default values used to determine the parameters. Thus, the net reductions and removals estimated are accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

In order to calculate the above terms, the monitoring report details the data and parameters used during the verification process. For each of them, AENOR checked its accuracy, consistency and reliability by reproducing the spreadsheets calculations, verifying the correctness of formulae and methods used and crosschecking the data values with sources (Appendix 1).

AENOR carried out a deep review of the technical annex and the calculations and others provided by the PP that feed data values shown in the spreadsheets *TIST KE PD-VCS-001o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-002o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-003o App14 Verif 03 Monitor Data 200522* and *TIST KE PD-VCS-004o App14 Verif 03 Monitor Data 200522* (see Appendix 1).

AENOR verified the consistency and accuracy of each parameter detailed in sections 3.1.1 and 3.1.2 of the MR by crosschecking the information with the information in section 4.1 and 4.2 of the VCS PDs as well as checking values and reproducing the calculations in the calculation spreadsheets (see Appendix 1) and did not find inconsistencies between them after the closing of CARs and CLs requested. Therefore, AENOR deems that values reported for the parameters are accurate and consistent. Information was deemed accurate and consistent taking into account sources used. Other default values used are from sources well accredited and validated at validation stage.

AENOR verified the list of parameter available at validation reported in the MR and values applied (if applicable) or the references to the documents. The list is complete and in compliance with the methodology and the validated PD.

The data and parameters monitored and used to determine the emission removals of the project are also detailed in section 3.1.2 of the MR. AENOR verified that list is complete and in compliance with the applicable methodology and the PD. For each parameter, the references to the tables where they are used are provided.

The parameters monitored are the following: *Number of trees; DBH; Total CO_2*.

In order to verify the accuracy and consistency of parameters monitored and used to calculate the avoided emissions removals achieved for the monitoring period, the AENOR verification team reproduced table by table using the sequence established in the methodology, checking the correctness of the formulae applied and assumptions used, when applicable and that values used matched with data sources. At the same time, the verification team had to check the set of other spreadsheets (see Appendix 1) that feed the *TIST KE PD-VCS-001o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-002o App14 Verif 03 Monitor Data 200522, TIST KE PD-VCS-003o App14 Verif 03 Monitor Data 200522* and *TIST KE PD-VCS-004o App14 Verif 03 Monitor Data 200522* calculation spreadsheets and show data inputs for calculating the terms listed above. In addition, the whole set of spreadsheets are fed from other sources, like the TIST server database.

After a deep and thorough review and reproduction of calculations of calculation sheets and samples to the tracks to TIST server database, AENOR deems the parameters monitored and available at validation are correct, reliable and consistent. Information in the MR is in compliance with the PD, the calculations provided and the applicable methodology. Then, the results showed in the MR are reliable, consistent and accurate.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine GHG emission reductions and removals are listed in section 3.1 of the MR.

The PP has standardized data collection and processing through a SOP (TIST Quantifier Manual) that is implemented by TIST quantifiers, which are audited by the TIST Kenya staff. Quantifiers transmit the monitoring data via the Internet to the TIST website, where it is managed by CAAC (the PP). The PP oversees the data and conducts QA/QC reviews. Feedback is provided to the TIST's Quantifiers and office staff. CAAC staff is responsible for tabulating carbon stocks.

The TIST Data System stores all of the current and archived data. CAAC managers use customized reports to analyze the data and look for trends, missing data, or obvious errors. TIST managers visit selected project areas and observe quantifications and audits.

Several QA/QC procedures are in place, including regular training of quantifiers, staff audits, multiple quantifications, etc. A precision level within of ±10% of the mean at a 95% confidence level was achieved during the monitoring period.

AENOR has verified that the monitoring plan is being implemented as the described in the PD, considering the deviations stated in section 3.3. AENOR checked that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found in order to improve the management of the project.

Roles and responsibilities along with data management and archival system are also detailed in the monitoring report and other supported documents.

Interviews with the project staff and inspection of data and results demonstrated that the PP possess all of the competencies required for reporting of GHG emissions removals on accurate way.

Data presented to the audit team were clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

4.4.3 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool 4.0, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. The verification team reviewed the Non-Permanence Risk Report following VCS Standard v4.0 Section 3.2.9 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the verification team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the project proponent. Each risk factor was thoroughly assessed for conformance. A brief review of each factor is shown in the table below.

Risk factor	Risk Rating	Assessment	CARs/CLs
Internal Risks			
Project Management: It is assessed using table 1 of the VCS AFOLU Risk Tool.	-2 (total may be less than zero)	a) The only species that exceed 25% are *Eucalyptus spp* and *Grevillea robusta*. Eucalyptus was introduced in Africa before 1885 and in East Africa between 1890 and 1920. Its continued planting is supported by the Ministry of Forests and Wildlife, Kenya Forest Service and the Kenya Forestry Research Institute (KEFRI). Grevillea was introduced in 1910 and is also a well-established tree in Kenya. Both species are common in Kenya, were introduced and proven successful well before the establishment	Clarification requested (VCS CL 04)

Risk factor	Risk Rating	Assessment	CARs/CLs
		of TIST and their selection does not pose a risk to the project. Risk rating=0 is justified. b) Ongoing enforcement to prevent encroachment by outside actors is not required to protect stocks. The project areas are on lands owned by the Small Group members that plant the trees. Risk rating=0 is justified. c) The management team has extensive experience that exceeds 5 years in all areas. CAAC created TIST in 1999 and began tree planting in 2000. The management team has not changed in that time. Risk rating=0 is justified. d) Management team maintains a presence in-country and less than one travel day from project site. Risk rating=0 is justified. e) The management team has extensive experience in AFOLU project design and carbon accounting under the VCS program. Risk rating=-2 is justified. f) Not applicable	
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	a)-d) The project has already reached breakeven. Financial documentation demonstrating this was provided to the audit team. Risk rating=0 is justified. e)-h) The project has already reached breakeven. Financial documentation demonstrating this was provided to the audit team. Risk rating=0 is justified. i) The project has ongoing funding available and has been financially viable for 20 years. Financial documentation demonstrating this was provided to the audit team. Risk rating=-2 is justified.	Clarification requested (VCS CL 02)
Opportunity Cost: It is assessed using table 3 of the VCS	-2 (total may be less than zero)	a)-f) The majority of the baseline activity in the project areas is subsistence farming. Risk rating=0 is justified. g) Not applicable	No corrective actions or clarifications were requested.

Risk factor	Risk Rating	Assessment	CARs/CLs
AFOLU Risk Tool.		h) Project has contracts with each Small Group that extend beyond the length of the project crediting period. Risk rating=-2 is justified. j) Not applicable	
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	a) Not applicable b) CAAC has GHG contracts with each Small Group in the PD wherein each member has formally committed for 60 years not to cut down their trees, except when implementing best practices (such as to improve growth) for agro-forestry developed by TIST Risk rating=0 is justified.	No corrective actions or clarifications were requested.
Total internal risk=0 (total may not be less than zero)			
External Risks			
Land Tenure and resources access/impact: It shall be assessed using table 6 of the Risk Tool.	0 (total may not be less than zero)	a) Control of project lands by project participants is clear and undisputed, either through a registered deed or by customary tenure. Risk rating=0 is justified. b) The land ownership and resource access/use rights are held by the same entities. Risk rating=0 is justified. c)-d) There are no disputes over land tenure or ownership of the project area in more than 5 % of the project area nor disputes over access/use rights (or overlapping rights). Risk rating=0 is justified. e-g) Not applicable.	No corrective actions or clarifications were requested.
Community engagement: It shall be assessed using table 7 of the Risk Tool.	-5 (total may be less than zero)	a) 100% of the households within the project area have been consulted. Risk rating=0 is justified. b) 100% of the households who are reliant on the project area have been consulted. Risk rating=0 is justified. c) The project generates net positive impacts on social and economic well-being of local communities is validated under the CCB Standards Risk rating=-5 is justified.	No corrective actions or clarifications were requested.

Risk factor	Risk Rating	Assessment	CARs/CLs
Political Risks: It shall be assessed using table 8 of the Risk Tool.	2 (total may not be less than zero)	a-e) Kenya presents a score of -0.32 according to the World Bank Institute´s Worldwide Governance Indicators. AENOR verified the value and reliability of source. Risk rating=4 is justified. f) Kenya is receiving funds from Forest Carbon Partnership for REDD Readiness. Risk rating=-2 is justified.	No corrective actions or clarifications were requested.
Total external risks=0 (Total may not be less than zero)			
Natural risks			
Fire Risk: It shall be assessed using table 10 of the Risk Tool.	LS*M=0.25	The likelihood of a natural fire is every 10 to less than 25 years, being insignificant to carbon stocks. The project is implementing significant fire mitigation activities. Thus LS= 1 is reasonable. Mitigation (M) measures: 0.25	No corrective actions or clarifications were requested.
Pest and disease outbreaks: It shall be assessed using table 10 of the Risk tool.	LS*M=0.25	The presence of an especially aggressive pest or disease could cause tree mortality that could affect some carbon loss. There are three species where a total loss would exceed 5% - eucalyptus, cypress and grevillea. Its 16th year with our any sign of pests for the project. The likelihood of any carbon loss is in the 10 to less than 25 years category. The project is implementing significant pest mitigation activities. Thus LS= 1 is reasonable. Mitigation (M) measures: 0.25	No corrective actions or clarifications were requested.
Extreme weather: It shall be assessed using table 10 of the Risk tool.	LS*M=0.5	Cyclones, hurricanes and tornadoes are not relevant to TIST Kenya. Drought is the extreme weather that will have the most impact. Droughts tend to exert the greatest impacts during the early stages of tree establishment. Since TIST does not count trees younger than six months and considers one year old trees as having zero biomass, loss of these vulnerable trees will have no impact on carbon stocks. Based on previous verifications of seven previous TIST VCS projects, the 2-year-old trees represent less than 5% of the carbon stocks. Kenya has regular droughts; the likelihood is less than every 10 years. Thus LS= 2 is reasonable.	No corrective actions or clarifications were requested.

Risk factor	Risk Rating	Assessment	CARs/CLs
		The project is implementing significant drought mitigation activities. Mitigation (M) measures: 0.25.	
Geological risks: It shall be assessed using table 10 of the Risk Tool.	LS*M=0	The project is exposed to little if any geological risks. There have been no earthquakes in the Mt Kenya area in recent history. Thus LS= 0 is reasonable. Mitigation (M) measures: Not applicable	No corrective actions or clarifications were requested.
Total natural risks=1			
OVERALL RISK RATING=0+0+1=1. Then an overall risk rating of 10% is considered.			

AENOR has checked that information provided in the NPRR for the monitoring period is consistent with supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from reliable sources.Thus, the overall risk rating of 10% is credible and realistic.

4.4.4 Dissemination of Climate Monitoring Plan and Results (CL3.2)

The PP has made all of the project documentation available to the public on TIST website. Additionally, stakeholders are informed by email of the publication of project reports both on TIST website and Verra registry.

For those stakeholders without internet, the project has developed its Mobile TIST website that is low bandwidth and designed to work with a mobile phone. For those without a smartphone, they can see the results of their Small Group's quantification on their vouchers or discuss the results when the quantifier is monitoring their project areas or come to the monthly cluster meetings. Also, results are disseminated in Small Groups meetings and in the publication Mazingira Bora.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the results of the monitoring and that the PP shares them on a regular basis.

4.4.5 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

The primary impacts of climate change to communities and biodiversity in Kenya are expected to be an increase in frequency and intensity of droughts, fires, high winds, and irregular rainfall patters, affecting farmer's ability to grow food and negatively impacting flora and fauna.

In the absence of the project, these impacts could have significant impact on the land-use scenario of project participants. High winds can damage buildings and harm agriculture, while contributing to erosion. Similarly, drought, fire, and unpredictable rainfall could potentially render agricultural land less productive. According to the PP, some farmers have reported having to move their crops up the hillsides to seek cooler temperatures for traditional crops. Also, anecdotal reports of flooding and landslides caused by irregular rainfall have been received.

According to the MR, several activities have been implemented to assist farmers in adapting to climate change impacts, including:

- Conservation farming trainings: TIST members are trained on climate resilient agricultural techniques.
- Tree planting: trees provide shade to cool farms, introduce new organic matter to restore soil, prevent erosion and landslides and can serve as windbreaks when planted near structures.
- Community organization: TIST farmers organize themselves in local and regional groups that share knowledge in monthly Cluster meetings. These meetings provide an opportunity for farmers to share experiences and find locally appropriate solutions to local issues.

Based on the evidence and testimonies, it is the opinion of the audit team that the activities implemented by the project deliver the intended impacts on climate change adaptation.

4.5 Community

4.5.1 Community Impacts (CM1.1)

The MR states in section 4.1.1 the community impacts achieved by the project during the monitoring period:

- New job opportunities as project staff. Currently 74 employees in Kenya.
- Direct income to Small Groups members for each tree they plant and maintain.
- Empowerment of Small Groups and creation of “best practices” improves farm production, health, and farmer life.
- Fruits and nuts from tree plantings.
- Wood products and limited timber from trees (prune branches, collect fallen branches and thinned trees as part of the on-going management).
- Natural medicines, insecticides and other benefits from trees (medicinal tree such as *Azadirachta indica* and *Senna septemtrionalis* and those with other non-wood benefits such *as Leucaena leucocephala* and moringa).
- Capacity building on agricultural improvements, business skills, nursery development, and reforestation through TIST capacity building program. TIST provides training in subjects such as Conservation Farming, nursery development reforestation, climate change, biodiversity, building and using more fuel-efficient stoves and runs the program like a business.
- Addressing of social and economic problems. Small Groups organize to deal with other social and economic problems such as famine and AIDS.
- Improved beauty of the landscape thanks to the reforestation of degraded lands.

All impacts were confirmed by the interviewed stakeholders. In the opinion of AENOR, the assessment of impacts is accurate and reflects faithfully the project benefits on communities.

4.5.2 Net Positive Community Well-being (CM1.1)

The interviews with TIST members demonstrated that the participating communities are receiving benefits they would not otherwise have received in the absence of the project. Jobs have created and direct income opportunities have been made available and have included the poorest people and women. All evidence indicates that net impact of project activities on community groups is positive.

4.5.3 Protection of High Conservation Values (CM1.2)

According to the HCV assessment done by the PP, the project will not have a negative effect on the HCV areas. The project takes place on private lands that have been under human habitation and agriculture for generations. The planting of trees for the program will not cause displacement or move activities to the HCV areas.

Based on the evidence provided, it is the opinion of AENOR that project activities will not only have no negative impact on HCV, but also are designed to protect and enhance existing HCVs.

4.5.4 Other Stakeholder Impacts (CM2.2-CM2.3)

The only identified negative impact to other stakeholders is the potential negative effect on ground water courses from the planting of eucalyptus trees. However, there have been no reports of this happening. Furthermore, though it is up to the farmers to select which species to plant, TIST does not encourage the planting of eucalyptus trees.

Several positive impacts have been identified for other stakeholders, such as improved food security, best-practices spill over and increased offer of locally sourced sustainable fuelwood.

Assessment by the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the MR. In the opinion of AENOR, the claim of net positive other stakeholder well-being impacts during the monitoring period is supported by evidence, is credible and reflects faithfully the project benefits on these communities. According to AENOR observations, the net impacts of the project activities are positive for each stakeholder group.

4.5.5 Community Monitoring Plan (CM3.1, CM3.2, GL2.5)

A plan for monitoring community was developed early in the project lifetime and successfully validated. Community monitoring plan, including the indicator or parameter monitored, the data collection method, monitored impacts, frequency of monitoring and results of the most recent monitoring, is included in section 4.3.1 and 4.3.2 of the MR. Through document review AENOR confirmed the monitoring plan is in place and monitoring is going on.

The PP has demonstrated that monitoring has been able to identify positive and negative impacts on the more vulnerable people in the communities. Regular communication is kept between project staff and community stakeholder as to get feedback regarding their attitudes and expectations toward the project and other aspects of life in the community.

AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that community

monitoring plan is implemented as the monitoring report and the validated PD, considering the minor changes to the PD described in section 3.4.

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The PP has made all of the project documentation available to the public on TIST website. Additionally, stakeholders are informed by email of the publication of project reports both on TIST website and Verra registry.

For those stakeholders without internet, the project has developed its Mobile TIST website that is low bandwidth and designed to work with a mobile phone. For those without a smartphone, they can see the results of their Small Group's quantification on their vouchers or discuss the results when the quantifier is monitoring their project areas or come to the monthly cluster meetings. Also, results are disseminated in Small Groups meetings and in the publication Mazingira Bora.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the results of the monitoring and that the PP shares them on a regular basis.

4.5.7 Optional Gold Level: Barriers to Benefits (GL2.3)

The PP has carried actions to address any barriers to benefits of the program for poorer stakeholders. Members do not have to buy seedlings. They are taught to gather local seeds, prepare nurseries and raise their own seedlings and they can sell any surplus.

Participation in the more fuel-efficient stove project is also without cost. While TIST is introducing a manufactured stove, it also trains in making a home-built rocket-Lorena stove that can be made for no cash costs, from locally available material. TIST training in nutrition, HIV/AIDS prevention and care, malaria prevention and other health issues are for free. Training in improved natural resource management, species selection, nurseries and tree planting, climate change, riparian buffers and other environmental issues are also for free.

These actions and their effectiveness on addressing any possible barrier have been confirmed by the interviewed stakeholders. None of them expressed the existence of any specific access barrier or limitation that would prevent the poorer community members to join the TIST program. Therefore, AENOR can conclude that project activities have been effective in removing any potential barrier to benefits.

4.5.8 Optional Gold Level: Protections for Poorer and the more Vulnerable (GL2.4)

The project has been able to demonstrate that measures have been taken to identify poorer and more vulnerable households and individuals whose well-being or poverty may be negatively affected by the project. Specifically, the risk of farmers negatively affected in their food security by converting needed cropland to forest has been identified. The PP does training to address this and advises against it. Specifically, farmers are asked to only plant trees on land they do not need for crops, which usually means that they just plant around their boundary or house. Also, they encourage to plant fruit and nut trees that can supplement their food supply and possibly lead to a cash crop allowing them to buy other food. Finally, training ins conservation farming to lead to higher crop yields than the traditional methods.

Based on the evidence provided and gathered by the audit team, it is the opinion of AENOR that the project has properly identify and avoided any negative impacts on poorer and more vulnerable households.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

The MR states in section 5.1.1 the biodiversity changes achieved by the project during the monitoring period, considering this changes as positive for biodiversity conservation. The changes monitored are number trees planted per species and hectares of trees planted. At the end of the current monitoring period 456,422 trees (50,795 indigenous trees) have been planted since the project start date over 990 ha (152 ha of indigenous trees).

An Environmental Impact Audit was carried out by Natural Resources Management & Development Agency (NAREDA Consultants) in Meru and Nanyuki areas of Kenya, to assess the environmental conditions and biodiversity of the area and to assess positive and negative environmental impacts of TIST project activities. The EIA and other assessments indicate that the project themselves were not areas rich in biodiversity. However, some areas border Mt Kenya and conserved forest, areas rich in biodiversity. By providing fuel wood from sustainable wood lots and improving livelihoods, the project should have a positive effect on biodiversity.

The results of the project activities on biodiversity are positive, showing a general trend towards ecosystem improvement on the degraded lands reforested increase since project start. In the opinion of AENOR, information about benefits on biodiversity from project activities is accurate since is based on records taken TIST quantifiers in a regular basis, and the attribution of biodiversity changes to the project's activities is well justified.

4.6.2 High Conservation Values Protected (B1.2)

There are no HCV within the project areas. All reforestation activities take place on degraded agricultural lands own by the TIST members. Outside the project areas three HCV have been identified: the natural forests of Mt Kenya, Aberdare and Meru National Parks.

The planting of trees for the program will not cause displacement or move activities to the HCV areas. On the contrary, the fuelwood provided by the planted groves will reduce the pressure on the natural forests. Additionally, the increase in indigenous trees, tree cover and fruit trees as result of the project activities enhance biodiversity by providing an expanded range for some of the animals that habit on the HCV areas.

Based on the evidence provided by the PP and the opinion of the stakeholders consulted by the audit team, AENOR deems that no HCV is negatively affected by the project. Furthermore, the project is actively working on protecting these HCVs.

4.6.3 Invasive Species (B1.3)

The project only uses indigenous and naturalized species that do not pose any risk of becoming invasive. All listed species have been screened against the global database of invasive species and reviewed with the Kenya Forest Service.

4.6.4 Impacts of Non-native Species (B1.4)

The PP does not provide seeds or seedlings, so the trees planted by TIST farmers are locally sourced from existing trees with a history of being grown in the country and region. They choose both indigenous and non-native species for their varied benefits. TIST farmers agree, as part of their contract, that trees that damage the environment will not be counted as TIST trees. Groups are trained on the benefits of alternative indigenous trees and how to grow these trees.

Section 5.1.4 of the MR provides a comprehensive list of the non-native tree species present in the project area and the justification for their use. In the opinion of AENOR, the use of these non-native species is well justified and is common practice in Kenya and the Eastern Africa region and don't pose harm to the project area's environment and its surroundings.

4.6.5 GMO Exclusion (B1.5)

The monitoring report includes guarantee that no GMOs are used to generate GHG emission reductions or removals. AENOR believes this to be reasonable based on the project characteristics and goals.

4.6.6 Negative Offsite Biodiversity Impacts and Mitigation (B2.2)

All reforestation project activities are implemented within private degraded lands. The specific project design, that is the freedom for farmers to choose the number, place, and species of trees to plant, as well as allowing the sustainable harvest of wood from fallen and pruned branches and thinned trees, prevents the displacement of pre project activities outside the project areas.

It is the opinion of AENOR that the PP has demonstrated that there are no potential negative offsite biodiversity impacts from the project.

4.6.7 Net Biodiversity Benefits (B2.3)

The project has created benefits within the project zone that are unparalleled in comparison with the baseline scenario had the project not been present. In addition, the project has demonstrated to have provided benefits in the form of increased firewood availability, increased crop yields, reduced fuel-wood consumption due to efficient cookstoves and improved biodiversity in the reforested groves. In addition, no negative impacts have been identified. Because of the project and its implemented project activities, the net effect of the project on biodiversity in and around the project zone is positive as it was demonstrated to AENOR.

4.6.8 Biodiversity Monitoring Results (B3.1, B3.2)

A plan for biodiversity monitoring was developed early in the project lifetime and successfully validated. Through document review AENOR confirmed the monitoring plan is in place and monitoring is going on.

The PP has demonstrated that monitoring has been able to identify trends on the biodiversity, based on tree species planted. Surveys and inventories results were provided to verifiers.

AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that biodiversity monitoring plan is implemented as the MR and the validated PD.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

The PP has made all of the project documentation available to the public on TIST website. Additionally, stakeholders are informed by email of the publication of project reports both on TIST website and Verra registry.

For those stakeholders without internet, the project has developed its Mobile TIST website that is low bandwidth and designed to work with a mobile phone. For those without a smartphone, they can see the results of their Small Group's quantification on their vouchers or discuss the results when the quantifier is monitoring their project areas or come to the monthly cluster meetings. Also, results are disseminated in Small Groups meetings and in the publication Mazingira Bora.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the results of the monitoring and that the PP shares them on a regular basis.

4.7 Additional Project Implementation Information

There is no additional information.

4.8 Additional Project Impact Information

In addition to the biodiversity benefits achieved by the project during the monitoring period described in section 4.6, the project has demonstrated the achievement of exceptional biodiversity benefits, as per criterion GL3 of the Second Edition CCB Standards.

Among the trees planted and conserved by the project is the Meru oak (*Vitex keniensis*), endemic of Kenya and listed as endangered on the IUCN Red List. Specifically, 5,527 Meru oaks have been planted and conserved in the project area since the project start.

The PP provides in the MR (section 5.4 Optional Criterion: Exceptional Biodiversity Benefits) evidence of proper identification of this trigger species, in order to prove that the qualifying conditions are met as well as the positive trend in this species population, referred to the without-project land use scenario and/or earlier stages of the project.

In the opinion of AENOR, through document revision and stakeholder consultations, measures implemented on site are adequate to maintain or enhance the population status of this trigger species in the project zone and to reduce the threats to it. The monitoring system includes indicators of these trends and demonstrates the effectiveness of measures. Thus, AENOR confirms the project complies with requirements for Biodiversity Gold Level status under the CCB standard.

5 VERIFICATION CONCLUSION

After review of all project information, procedures, calculations, and supporting documentation and the interview process, AENOR confirms that the monitoring conducted by the Project Proponent, along with the

supporting Monitoring & Implementation Report, are accurate and consistent with all aforementioned VCS Version 4 and CCB Second Edition criteria, the validated PD, and the selected methodology (CDM AR-AMS0001 Version 05). AENOR confirms that the project TIST Program in Kenya, CCB-001, Monitoring & Implementation Report (Version 03 dated 22 May 2020) has been implemented in accordance with the validated PD, including any validated changes and deviations as applicable.

AENOR confirms all verification activities, including objectives, scope and criteria, level of assurance, monitoring and project documentation adherence to VCS Version 4 (and all associated updates), and CCB Project Design Standards (Second Edition), as documented in this report are complete. AENOR concludes without any qualifications or limiting conditions that the project TIST Program in Kenya, CCB-001 meets the requirements of VCS Version 4 (and all associated updates) and CCB Standards Second Edition for the monitoring period (12-August-2015 to 22-May-2020).

The project is achieving the climate, community, and biodiversity benefits, including Gold Level Climate Change Adaptation Benefits, Gold Level Exceptional Community Benefits and Gold Level Exceptional Biodiversity Benefits as described in the Monitoring & Implementation Report.

AENOR confirms all validation activities of four Project Description deviation and one minor change to the Project Description during this verification event adhere to VCS Version 4 (and all associated updates), and CCB Standards Second Edition. AENOR concludes without any qualifications or limitation that the project TIST Program in Kenya, CCB-001 complies with the validation criteria for projects set out in in CCB Version 2 and VCS Version 4.

The GHG assertion provided by the project proponent and verified by AENOR has resulted in a total net GHG Emission Removals reversal of -4,697 tCO_2e during the monitoring period (12-August-2015 to 22-May-2020). No Verified Carbon Units (VCU) to be issued.

Verification/monitoring period: From 12-August-2015 to 22-May-2020.

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2015-2020	0	-4,697	0	-4,697
Total	**0**	**-4,697**	**0**	**-4,697**

Buffer credits to cancel: -4,697 tCO_2e.

Total VCUs to be issued: 0.

APPENDIX 1: List of Evidence Provided

General documents
Monitoring report: - Final version: TIST KE PD-CCB-001l App11 Verif 03 Monitoring Rpt 200522v3 - TIST KE PD-CCB-001l App11 Verif 03 Monitoring Rpt 200522-2 - TIST KE PD-CCB-001l App11 Verif 03 Monitoring Rpt 200522 Loss report : TIST KE PD-VCS-001 Loss Event Report 200807 Non-Permanence Risk Report: - TIST KE PD-VCS-001m App12b Verif 03 Risk KE001-L 200522 - TIST KE PD-VCS-002m App12 Verif 03 Risk Analysis 200522 - TIST KE PD-VCS-003m App12 Verif 03 Risk Analysis 200522 - TIST KE PD-VCS-004m App12 Verif 03 Risk Analysis 200522 - TIST KE PD-VCS-Ex18 Governance Indic Project Description: - TIST KE PD-CCB-001a PD Text 110214 - TIST KE PD-VCS-001a PD Text 110215 - TIST KE PD-VCS-002a PD Text 110215 - TIST KE PD-VCS-003a PD Text 110215 - TIST KE PD-VCS-004a PD Text 110215
Carbon accounting
- TIST KE PD-VCS-001o App14 Verif 03 Monitor Data 200522 - TIST KE PD-VCS-002o App14 Verif 03 Monitor Data 200522 - TIST KE PD-VCS-003o App14 Verif 03 Monitor Data 200522 - TIST KE PD-VCS-004o App14 Verif 03 Monitor Data 200522
Geospatial
- TIST KE PD-VCS-001d App03 PA Plots - TIST KE PD-VCS-002d App03 PA Plots - TIST KE PD-VCS-003d App03 PA Plots - TIST KE PD-VCS-004d App03 PA Plots
Exhibits
- Exhibit 01 NEMA PIN - Exhibit 02 NEMA receipt - Exhibit 03 GhG Contract 1 - Exhibit 04 GhG Contract 3 - Exhibit 05 Winrock Report - Exhibit 06 KE EIA - Exhibit 07 Management Resumes - Exhibit 08 Management Experience - Exhibit 09 Financial Plan - Exhibit 10 GPG-LULUCF - Exhibit 12 Eucalyptus - Exhibit 13 WRM Eucalytus - Exhibit 14 Public Comments V03 - Exhibit 15 Quantifier Safety Exhibit 16 Pest Managemen - Exhibit 17 CIA Factbook - Exhibit 18 Kenya Governance Indices - Exhibit 19 Mazingira Bora 050201 - Exhibit 20 Mazingira Bora 050401

- Exhibit 21 Survey 1 Overview - Exhibit 22 Survey 1 Form - Exhibit 23 Survey 1 Results - Exhibit 24 YaleNEC Survey - Exhibit 25 YaleNEC Results - Exhibit 30 Tree Planting SOPs - Exhibit 33 Grievance Policy - Exhibit 34 Sexual Harassment Exhibit 35 Non-Discrimination - Exhibit 36 TIST Intro FAQ Exhibit 37 TIST SG Eligibility Requirements - Exhibit 38 TIST SG Membership Application - Exhibit 39 TIST Values - Exhibit 40 Quantifier Manual - Exhibit 42 Training Master
Oher documents
Sample of TIST members' contracts

APPENDIX 2: CORRECTIVE ACTIONS AND CLARIFICATIONS REQUESTS

VCS Corrective Action Requests (VCS CARs)

VCS CAR ID	**01**	**Date:** 02/10/2020
Description of CAR		
In section 2.2.4 of the MR it is stated: "When a member or Small Group quits or harvests their trees, or if a PA is found to fall within one of the "remove" categories m through y in Section 3.1 of the VCS PDs, they are no longer active in the PD." Provide clarification on where this "remove" categories are described in the PD.		
Project participant response		**Date:** 09/10/2020
This is an error. The reference in 2.2.4 has been changed to "Section 5.2 of the VCS MRs."		
Documentation provided by project participant		
Four updated VCS MRs TIST KE PD-VCS-001n App13 Verif 03 Monitoring Rpt 200522-2.docx TIST KE PD-VCS-002n App13 Verif 03 Monitoring Rpt 200522-2.docx TIST KE PD-VCS-003n App13 Verif 03 Monitoring Rpt 200522-2.docx TIST KE PD-VCS-004n App13 Verif 03 Monitoring Rpt 200522-2.docx		
DOE assessment		**Date:** 03/11/2020
The PP has made the adequate corrections. **CAR closed.**		

VCS Clarification Requests (VCS CLs)

VCS CL ID	**01**	**Date:** 02/10/2020
Description of CL		
Provide the financial statements and financial plan of the project.		
Project participant response		**Date:** 14/09/2020
Sent 14 Sep, 2020.		
Documentation provided by project participant		
Both the financial statements and the financial plan were sent via email TIST KE PD-VCS-Ex09 Financial Plan 161231.xlsx CAAC Audited Financials 190930.pdf		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested evidence. **CL closed.**		

CCB Corrective Action Requests (CCB CARs)

CCB CAR ID	**01**	**Date:** 02/10/2020
Description of CAR		
The reported figure of project areas do not match with the sum of the reported figures on the VCS monitoring reports of the four project.		
Project participant response		**Date:** 09/10/2020
There are 3,529 project areas. Corrections have been made.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has made the adequate corrections. **CAR closed.**		

CCB CAR ID	**02**	**Date:** 02/10/2020
Description of CAR		
As stated in the cover page, the project is only validated at the Gold Level for Exceptional Community Benefits. However, the section of optional criterion for Climate Change Adapatation Benefits and Exceptional Biodiversity Benefits are filled.		
Project participant response		**Date:** 09/10/2020
Climate Change Adaptation Benefits and Exceptional Biodiversity Benefits have been added to the cover page of the MR.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
As required by CCB Program rules Version 3.1 requirement 3.5.7 6), when information is provided to demonstrate that the project meets the requirements of a Gold Level that was not included in the project description for an earlier validation, the new gold levels have to be included in the MR as Project Description Deviations. The Project Description Deviations shall include all the information required by criterion GL1 and GL3 of the CCB Standards Second Edition.		
Project participant response		**Date:** 17/11/2020
Addressed in the MR		
Documentation provided by project participant		
New version of the MR		
DOE assessment		**Date:** 01/12/2020
The PP has provided the requested information regarding the Gold Level claims. **CAR closed.**		

CCB CAR ID	**03**	**Date:** 02/10/2020
Description of CAR		
In section 4.1.1 of the MR, as required by the template, all the impacts on each community group (identified in the validated CCB project description in conformance with G1) resulting from project activities under the with-project scenario should be describe. The validated PD includes “Natural medicines, insecticides and other benefits from trees” as community impacts, which is not currently described in section 4.1.1 of the MR.		
Project participant response		**Date:** 09/10/2020
“Natural medicines, insecticides and other benefits from trees” has been added to section 4.1.1.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has made the adequate corrections. **CAR closed.**		

CCB CAR ID	**04**	**Date:** 02/10/2020
Description of CAR		
Some of the community and biodiversity parameters monitored (section 4.3.2 and 5.3.2 of the MR) have been added and removed from the original monitoring plans described in the validated PD. However, these change haven't been described as minor changes nor project description deviations.		
Project participant response		**Date:** 09/10/2020
4.3.2. Parameters have been added or removed to conform to the PD. 5.3.2. Parameters have been added or removed to conform to the PD. Additions were made to 2.2.3 Minor Changes to Project Description. New KMLs have been referenced in the MR		
Documentation provided by project participant		
Revised MR Appendix 03 PA Plots: TIST KE PD-VCS-001d App03 PA Plots 200626.kml, TIST KE PD-VCS-002d App03 PA Plots 200626.kml, TIST KE PD-VCS-003d App03 PA Plots 200626.kml, and TIST KE PD-VCS-004d App03 PA Plots 200626.kml,at http://www.tist.org/PD-KE-VCS-001-004%20Documents.php.		
DOE assessment		**Date:** 03/11/2020
The PP has made the adequate corrections. **CAR closed.**		

CCB Clarification Requests (CCB CLs)

CCB CL ID	**01**	**Date:** 02/10/2020

Description of CL

Provide i) the original monitoring records for the current monitoring period, ii) photographic evidence of the groves, iii) GHG agreements, and iv) payment vouchers of the following project areas:

Proj Area ID	Loc ID	Group ID	Center	Group Num	Grove Name	TISTNum
2005KE831-ISACK-HOME	72485	10735	Ntugi	166	ISACK-HOME	2005KE831
2007KE386-Agnes Ngari	26811	4803	Kinyar	580	Agnes Ngari	2007KE386
2007KE589-Leonard Muthimu A	27281	4849	Kinyar	626	Leonard Muthimu A	2007KE589
2006KE937-Samson Gitonga B	25154	4651	Kinyar	428	Samson Gitonga B	2006KE937
2007KE386-Agnes Ngari	26811	4803	Kinyar	580	Agnes Ngari	2007KE386
2007KE398-Leah home	62218	10068	NaroMo	428	Leah home	2007KE398
2009KE479-Justus farm	69494	10449	NaroMo	811	Justus farm	2009KE479
2007KE312-Moses Githinji	47257	7552	Lamuri	189	Moses Githinji	2007KE312
2009KE545-John ndegwa.	48759	7681	Lamuri	320	John ndegwa.	2009KE545
2009KE549-Regina Muthoni	48774	7683	Lamuri	322	Regina Muthoni	2009KE549

Project participant response	**Date:** 12/10/2020

Per the VVB's email of 18 Sep, 2020, we are providing links to our publicly accessible website containing responses to i), ii) and iv). PDFs of the GHG contracts (iii) were sent via email on 12 Oct, 2020.

Documentation provided by project participant

The following links are provided for items i) quantification data and ii) photographs:
http://www.tist.org/i2/detgroup.php?groupid=10735
http://www.tist.org/i2/detgroup.php?groupid=4803
http://www.tist.org/i2/detgroup.php?groupid=4849
http://www.tist.org/i2/detgroup.php?groupid=4651
http://www.tist.org/i2/detgroup.php?groupid=4803
http://www.tist.org/i2/detgroup.php?groupid=10068
http://www.tist.org/i2/detgroup.php?groupid=10449
http://www.tist.org/i2/detgroup.php?groupid=7552
http://www.tist.org/i2/detgroup.php?groupid=7681
http://www.tist.org/i2/detgroup.php?groupid=7683

The eight GHG contracts (iii) are were sent by email on 12 October, 2020 (TIST KE CCB 001009: CCB CL ID 01. GHG Contracts).

The following links will provide access to the voucher records (iv). First, however, log in as a guest at:
https://www.tist.org/mobile/group_history.php?gid=10735&cid=218&aid=15&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=4803&cid=226&aid=15&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=4849&cid=148&aid=15&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=4651&cid=95&aid=15&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=4803&cid=226&aid=15&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=10068&cid=624&aid=17&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=10449&cid=305&aid=17&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=7552&cid=277&aid=17&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=7681&cid=315&aid=17&ses=gea0rj8ej2odmk314l6difd7q3
https://www.tist.org/mobile/group_history.php?gid=7683&cid=322&aid=17&ses=gea0rj8ej2odmk314l6difd7q3

DOE assessment	**Date:** 03/11/2020
The PP has provided the requested evidence. **CL closed.**	

CCB CL ID	**02**	**Date:** 02/10/2020
Description of CL		
In section 2.1.9 of the MR, as required by the VCS&CCB Monitorig report template, provide information regarding: • Emission Trading Programs and Other Binding Limits • Other Forms of Social or Environmental Credit • Participation under Other GHG Programs		
Project participant response		**Date:** 12/10/2020
Section 2.1.9 of the MR states: “The Project does not participate in any other forms of environmental credits or GHG programs.” MR has been changed to: “The Project does not participate in any emission trading programs, other binding limits, other forms of social or environmental credit or any other GHG program.”		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested information. **CL closed.**		

CCB CL ID	**03**	**Date:** 02/10/2020
Description of CL		
In section 2.1.10 of the MR, as required by the VCS&CCB Monitorig report template, indicate whether there are any provisions for monitoring and reporting the cotributions of the project to achieving any nationally stated sustainable development priorities.		
Project participant response		**Date:** 12/10/2020
Changes have been made to 2.1.10.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested information. **CL closed.**		

CCB CL ID	**04**	**Date:** 02/10/2020
Description of CL		
Provide evidence of the trainings and capacitations mentioned in sections 2.4.2 and 4.1.1 of the MR.		
Project participant response		**Date:** 09/10/2020
Sections 2.4.2. A series of seminar and training session minutes have been uploaded to Google Drive: A link was sent by GD on 24 Sep. The request regardng 4.1.1 was clarified in an email 23 Sep to be for Capacity building on agricultural improvements, business skills, nursery development, and reforestation. The cluster training records (TIST KE Training Master.xlsx) were provided with the Findings for KE 005. See email 16 Sep, 2020 by email (TIST KE 005: CCB CL ID 04, 05). Links are provided to Mazigira Bora issues with pertinent articles.		
Documentation provided by project participant		
Evidence for 2.4.2 Clusters Meeting Seminar 161016.zip CS Report 160401 KE.xls CS Report 161201 KE.xls CS Seminar 151208 KE.doc CS Seminar 160515 KE.docx CS Seminar 170115 KE.doc CS Seminar 180225 KE.docx CS Seminar 180225 Pic 210419.jpg CS Seminar 180305 KE UG.doc CS Seminar 180305 Pic 1520421745663.jpg CS Seminar 180305 Pic 1520421883230.jpg CS Seminar 180305 Pic 1520421981108.jpg CS Seminar 180305 Pic 1520422021519.jpg CS Seminar 180305 Pic 1520422064695.jpg CS Seminar 180305 Pic 1520422252908.jpg CS Seminar 190501 KE.pdf CS Seminar 200402 KE.pdf CS Training 190501 KE.docx Seminar 151018 KE UG.doc **Evidence for 4.1.1** TIST KE Training Master.xlsx (sent 16 Sep, 2020 by email, TIST KE 005: CCB CL ID 04, 05) Examples from The Mazigira Bora (online at http://www.tist.org/i2/moreinfo.php) 2020 January: Deforestation and forest land degradation 2020 January: Indigenous trees 2020 February: Nursery Care 2020 February: Seed Storage & Pre-treatment. 2020 March: A small pilot project on Solar loan 2020 March: Indigenous trees 2019 January: Nursery Care 2019 January: Raised pot beds 2019 February: Marketing and TIST Profits. 2019 February: Seed Collection 2019 March: Intercropping 2019 April: Importance of Trees 2019 April: Rains Have Come		

2019 May: Compost Manure - a natural fertilizer. 2019 June: Greenhouse Gas Business. 2019 July: Sustainable Agriculture:Agroforestry 2019 August: Seed Collection 2019 September: Preparing Compost Manure 2019 November: Importance of Trees

DOE assessment	**Date:** 03/11/2020
The PP has provided the requested evidence. **CL closed.**	

CCB CL ID	**05**	**Date:** 02/10/2020
Description of CL		
In section 4.2.1 of the MR it is stated: “Negative impacts have not been identified. We do not believe there is any mitigation necessary.” However, on the validated CCB PD the effect of eucalyptus trees on ground water and water courses were identified as negative impact for offsite stakeholders. Clarify why this impact is no longer considered.		
Project participant response		**Date:** 12/10/2020
4.2.1 of the MR has been changed to address negative impacts.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested information. **CL closed.**		

CCB CL ID	**06**	**Date:** 02/10/2020
Description of CL		
As required by the template, provide dates and frecuency of the monitoring in sections 4.3.2 and 5.3.2 of the MR		
Project participant response		**Date:** 12/10/2020
Due to the frequency and number of cluster meetings and monitoring events, descriptive paragraphs have been added referring the reader to App 14 and Ex 41 Training Master.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested information. **CL closed.**		

CCB CL ID	**07**	**Date:** 02/10/2020
Description of CL		
In section 4.3.3 and 5.3.3 of the MR, clarify how the monitoring results are disseminated among community members lacking internet access.		
Project participant response		**Date:** 12/10/2020
A paragraph describing the way the information is disseminated to those that lack internet access has been added to both sections.		
Documentation provided by project participant		
Revised MR		
DOE assessment		**Date:** 03/11/2020
The PP has provided the requested information. **CL closed.**		