Gold Standard Design Certification Report

For

"Regenerate Forest in Ethiopia: Support Carbon Sequestration & wellbeing of families" (GS11052)

Methodology: Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)

Report No: CCIPL1810/GS/VAL/WVOP/20230321

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I. PROJECT DATA

Project title:	Regenerate forest in Ethiopia: Support carbon sequestration & wellbeing of families		
Project Areas:	Mancha, Galda, Kodo and Tida		
Host Country	Ethiopia		
Registration No. / Date:	GS ID: GS11052	**Scale:**	Large
Methodology:	Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)	**Sectoral Scope/Technical Area:**	14/14.1
Initial PDD:	Version 2; dated 24/03/2023		
Final PDD:	Version 8; dated 08/05/2024		

Party	Project participants	Contract party
Finland	World Vision Finland (Project developer)	☒
Ethiopia (Host)	World Vision Ethiopia (Project Participant)	☐

II. VALIDATION TEAM

Validation Team			Role									
Full name	**Affiliation**	**Appointed for Sectoral Scopes (Technical Areas)**	**Team leader**	**Acting/trainee Team**	**Local Expert**	**Team Member**	**Technical Expert**	**Observer**	**Trainee Auditor**	**Technical**	**Expert to TR**	**Trainee TR**
Isha Kapoor	India	14.1	X				X					
Lalit Mohan Saklani	India	14.1							X			
Vempally Prashanth	India	14.1							X			

Temesgen Zereabruk Areaya	Ethiopia	14.1			X							
Amit Anand	India	1.1, 1.2, 3.1, 8.1, 13.1, 14.1, 15								X		
Dr. Bryan Conrad Foster	United States of America	14.1									X	

Audit Team Experience:

The team composition is linked to the methodology and local experience in the host country.

Isha Kapoor: Isha is a forestry graduate and has knowledge & skills for the land use & forestry sector. She is a qualified lead validator/verifier and technical expert for TA 14.1 under CDM SS categorization. She has more than three years of work experience in GHG mechanism including development of standards and methodology for an Indian GHG program. Currently, she is working on variety of land use & forestry projects under different GHG programs including GS, CDM and GS.

Lalit Mohan Saklani: He is a forestry post-graduate and have knowledge & skills for the land use & forestry sector and has been working for past one year in the GHG programs. Currently, he is working on a variety of land use & forestry projects under different GHG programs including GS, ISO and VCS. He is having relevant ecological and biodiversity expertise for assessing WRC, ARR, IFM & REDD projects and relevant forestry and/or other land use experience in the region.

Vempally Prashanth: Prashanth has done master's degree in forestry, and He is author of research work article (Prashanth et al., 2023) and co-authored three research articles (Murari et al.,2023 & Shakith et al.,2023, Ahalee et al., 2023). He is a trainee assessor for TA 14.1 projects.

Temesgen Zereabruk Areaya: Temesgen is the local expert for Ethiopia.

Amit Anand: He is the internal technical reviewer at CCIPL. He has completed his Bachelor of Science and Master of Science degrees in Environmental Management and has been involved in Clean Development Mechanism (CDM) for the last 17 years. He is an expert for Agriculture, Forestry & Other Land Use (AFOLU) in CCIPL and has shared his experience on international platforms such as International Workshop on Capacity Building Project for MRV of GHG Emission Reductions in Africa, Latin America, Central Asia, and Eastern Europe organized by Ministry of Environment, Japan – 13 to 14 February 2012. He also serves as Executive Director and Chief Executive Officer at CCIPL.

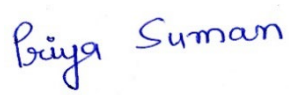
Dr. Bryan Conrad Foster: Dr. Bryan is the doctorate holder in forestry. He is expertise in forest carbon design for developers of reforestation projects in the USA and improved forest management projects for developers in Canada and in Sweden. He also serves as Director at Foster Forestry and Environmental consulting, LLC, South Burlington, VT.

III. VALIDATION REPORT

Status	Verification Phases

☒	Document Review
☒	On Site Assessment
☒	Follow up interviews
☒	Corrective Actions / Clarifications Requested
☒	Resolution of outstanding issues
☒	Full Approval and Submission for registration
☐	Rejected

Status	Distribution Conditions
☒	No distribution without permission from the Client or responsible organizational unit
☐	Limited Distribution
☐	Unrestricted distribution

Final Approval	
Date	14/05/2024
Approved by	Priya Suman
Designation	Compliance Officer
Signature	

ABBREVIATIONS

AGB	Above Ground Biomass
AR	Afforestation, Reforestation
BEF	Biomass Expansion Factor
BGB	Below Ground Biomass
CAR	Corrective Action Request
CCIPL	Carbon Check (India) Private Ltd.
CO_2e	Carbon Dioxide Equivalent
CL	Clarification Request
DW	Dead Wood
GIS	Geographical Information System
KML	Keyhole Markup Language
LUF	Land Use & Forestry
LULC	Land Use Land Cover
LULUCF	Land use, Land-use Change, and Forestry
DR	Document review
DVR	Draft Validation Report
EI	External Individual
FA	Final Approval

FAR	Forward Action Request
FVR	Final Validation Report
GHG	Greenhouse gas(es)
IPCC	Intergovernmental Panel on Climate Change
IR	Internal resource
KPI	Key Project Information
MUs	Modelling Units
PD	Project Developer
QC/QA	Quality control /Quality assurance
SOC	Soil Organic Carbon
TA	Technical Area
TR	Technical Review
UQL	Unacceptable Quality Limit
VVB	Validation & Verification Body
VER	Verified Emission Reduction
WVE	World Vision Ethiopia
MU	Modelling Units

Table of Contents

1. Introduction

World Vision Finland has appointed Carbon Check (India) Private Limited. (CCIPL), a GS approved VVB to perform an independent design certification of the Project activity, titled *"Regenerate Forest in Ethiopia: Support carbon sequestration & wellbeing of families"*, hereafter referred to as "Project".

This report summarizes the findings of the design certification of the project, performed on the basis of GS4GG Principles & Requirements v1.2/B02/, GS4GG LUF Activity Requirements v1.2.1/B01/ and Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)/B03/ and subsequent decisions by the Gold Standard Secretariat, as well ascriteria given to provide for consistent project operations, monitoring and reporting and compliance with host country criteria and Gold Standard specific criteria.

This report contains the findings and resolutions of the design certification and a design certification opinion on the project.

1.1 Objective

The purpose of a design certification is to have a thorough and independent assessment of the proposed Project, GS PDD/01/ against the requirements of GS Principles & Requirements v1.2/B02/, GS4GG Land Use & Forests Activity Requirements Version 1.2.1/B01/ in particular, the project's baseline/07/, additionality, and compliance with relevant Gold Standard requirements/B01//B02/ and host party criteria. Gold Standard specific conditions are validated to confirm that the project design (as documented)/01/ is complete, reasonable and meets the stated requirements and identified criteria. Validation is seen as necessary to provide assurance to stakeholders about the quality of the project and its ability to generate proposed amount of Verified Emission Reductions (VERs).

1.2. Scope and Criteria

The scope is defined as an independent and objective review of the Project Activity. The GS PDD/01/ is reviewed against the requirements of GS4GG Land Use & Forests Activity Requirements Version 1.2.1/B01/, GS4GG Principles & Requirements/B02/ and applicable decisions by the GS secretariat. The validation team has employed a risk-based approach, focusing on the identification of significant risks for project implementation and the generation of GS VERs.

The validation is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have been provided as input for improvement of the project design.

While carrying out the validation, CCIPL determines if the project activity/01/ complies with the requirement of,GS4GG requirements/B01/B02/, specifically the applicability conditions of the selected methodology/B03/ and also assesses the claims and assumptions made in the GS PDD/01/, other related templates and documents without limitation on the information provided by the project developer.

On-site inspection and stakeholder/21/ interviews/i-xxvii/ have also been conducted as part of the design certification process.

1.3. Level of Assurance

The Design Certification assessment has been conducted to indicate the reasonableness of assumptions, limitation, and methods on the likelihood of the proposed Project Activity[/01/], achieving the anticipated net anthropogenic GHG removals and SDG impacts stated in the GS PDD[/01/]. VVB confirms that all assumptions and statements made by the PD are valid and appropriate with possible reasonableness. Based on the assessment of VVB, twelve (12) CARs, fourteen (14) CLs have been raised. Furthermore, during the preliminary review SustainCert has raised (Seven) 7 FARs. The VVB states that all findings have been properly addressed by PD and satisfactorily closed by the design certification team.

2. Methodology

The design certification consists of the following four phases:

1. Completeness check of the GS PDD[/01/] and other GS4GG A/R templates and requirements[/B01/B02/].
2. Review of project documentation (GS PDD[/01/], monitoring plan, applied methodology[/B03/], applicable tools[/B05/]in particular attention to the frequency of measurements, QA/QC procedures and other relevant documents and regulations).
3. On-site inspection (including follow-up interviews with project stakeholders, when deemed necessary).
   The On-site inspection and interviews assessment include the following:
   - An assessment of the Project design in line with the baseline and monitoring methodology[/B03/]
   - An assessment of baseline scenario[/07/] & additionality.
   - Review of PA's eligibility of the GS LUF requirements[/B01/].
   - Review of PA's compliance with SDG claims
   - Review of permanence of GHG removal[/02/] including risk rating and measures[/17/]
   - Review of LSC (including SFR) and grievance mechanism[/21/] including interviews[/i-xxvii/] with the relevant stakeholders[/B04/]
   - Interview with relevant personnel to determine whether the operational and data collection procedures are implemented and in accordance with monitoring plan (for both carbon calculations & SDG)[/i-xxvii/].
   - Review of assumptions made in calculating the GHG removal estimations[/02/].
   - Assessment of QA/QC procedure in-line with the GS PDD[/01/] and methodology requirement[/B03/].
4. Resolution of outstanding issues and the issuance of the Final Design Certification Report and Certification statement.

The following sections outline each step in more detail:

Duration of Audit:

- Signing of Letter of Engagement: 02/05/2023
- On-site inspection: 16/05/2023 – 19/05/2023

3. Means of Validation

3.1 Desk/Document Review

List of all documents reviewed or referenced during the validation are as below:

Sr. No.	Documents	Reference
/01/	GS PDD	Version 2.0 (Dated: 24/03/2023) Version 2.0 (Dated: 28/09/2023) Version 03 (Dated: 03/11/2023) Version 4 (Dated: 17/11/2023) Version 5 (Dated: 04/02/2024 Version 6 (Dated: 08/04/2024) Version 7 (Dated: 29/04/2024) Version 8 (Dated:08/05/2024)
/02/	**GHG Removals** • CO2 fixation_model_Offa_Final • CO2 fixation_model_Offa_Final_v3 • CO2 fixation_model_Offa_Final_v4 • CO2 fixation_model_Offa_Final_v5	Carbon Calculations
/03/	**Time Period** • Formal letter to kebeles to stop grazing. • Translation of Formal letter to stop grazing.	01st August 2020
/04/	**GHG Consideration** • Offa Carbon right confirmation letter • Offa Delegation Letter • Confirmation of carbon rights to the cooperatives_WV • Letter of assignment 2024	-
/05/	**Regulations and Approvals** • Offa land user certificates (1) • Offa Woreda Cooperative certificates (1)	-

	• Appendix 12 Forestry Cooperatives By-Laws template • SNNPR EIA exclusion letter • Latest Proclamati • Environmental protection organs Proclamation No. 295_2002	
/06/	**Maps and Shapefiles** • Map_OFFA_2009 • Map_OFFA_2009_Image • Map_OFFA_2019&2009 • Map_OFFA_2019 • Map_OFFA_2019_Image • Map_Offa_Accuracy_Assessment_Points • Folder_ OFFA_Spatial_Data	-
/07/	**Baseline** • GS11052 Offa Carbon Baseline Report • Offa Carbon Baseline calc Final_v2 • Offa QC and QA on Carbon Baseline data V1 • Offa AFMNRP Baseline Carbon Stock monitoring data	-
/08/	**PRA report** • Appendix 11 Kindo Koyisha and Offa PRA Report Final	-
/09/	**Land user rights certificates** • Galda.pdf • Kodo.pdf • Mancha.pdf • Tida.pdf • Land rights certificate_Galda • Land rights certificate_Kodo • Land rights certificate_Mancha • Land rights certificate_Tida	-
/10/	**Forest co-operative certificates** • Certificate coop permanant regist_Galda • Certificate coop permanent regist_Kodo • Certificate coop permanent regist_Mancha • Certificate coop permanent regist_Tida • Offa Woreda Cooperative certificates (1)	
/11/	**Project Operation** • Offa Forest management plan • Offa workplan FY'22-25 • Formal letter for area closure • Confirmation letter_no resettlemet and indigenous people • Formal letter from the government for providing land for nursery site • Pre-intervention letter • Translation_Letter about the land closed for carbon project • Tida_&_Galda_Nursery_Sites_Seedling_Raising_&_Distribution	-
/12/	**Forest/ Non- Forest analysis** • GeoEDGE 2022 Forest - Non-Forest Spatial Assessment Report_OFFA (1) • Dessie 2008 forest decline history • Spatial assessment_Report_OFFA (2) • Report_OFFA	-
/13/	**Leakage** Confirmation letter leakage	-
/14/	**Expert Opinion** • Offa EPFCCA Expert Opinion_1	-

	• Offa EPFCCA Expert Opinion _2 • Government expert opinion letter on the investment barrier- by Walayatta government, Offa district chief, signed and stamped on dated 24/04/2024	
/15/	**ODA Declaration Form** • 501_V2.0_AR_GHGs_ODA-Declaration-Form_signed	Dated: 01/07/2022
/16/	**LUF AR Methodology Integrated Document** • 403.01_V1.0_LUF_AR-Methodology_Integrated-GS11052	
/17/	**Risks and capacity guidelines for land use & forestry projects** • GS11052_Risks and Capacity Assessment_Final (1) • Risk and capacity assessment	Version 1.0, July 2017
/18/	**SDG impact tool** • GS11052_430_V1.0_IQ_SDG-Impact-Tool (1) • GS11052_430_V1.0_IQ_SDG-Impact-Tool_updated • GS11052_430_V1.0_IQ_SDG-Impact-Tool_updated • GS11052_430_V1.0_IQ_SDG-Impact-Tool_updated (14-05-2024)	-
/19/	**Soil carbon tool** • GS11052_LUF_AR Methodology_Soil Carbon Tool (1) • GS11052_LUF_AR Methodology_Soil Carbon Tool	-
/20/	**Others** • Appendix 10 Offa and Kindo Koyisha AFMNR Fire management plan • Appendix 14 Carbon Stock Monitoring Field Guide V1 • Appendix 15 WVI Gender Equality Policy • Winrock-BioCarbon_Fund_Sourcebook-compressed • World Vision Ethiopia 2020 AFMNR Sustainable Land Management Project_Offa & Sheshe • World Vision HR Manual • WVI Anti-corruption PolicyThiede (2014) Humbo 2014 Evaluation Final Report FINAL • Annex 5. Field travel report	-
/21/	**Stakeholder Consultations** • GS11052_WV_Stakeholder_Consultation_Report_CONFIDENTIAL • Annex 3. Minutes of meetings • Annex 4. Original evaluation forms • Grievance Input Registration Book of Four Cooperatives of Offa AFMNR Projects • Offa Grievance Input Registration Book	
/22/	**Supporting literature** • Birhane et al 2017 Internal Forestry Review Vol_19_S4 • Ethiopia 10_year_development plan_2021 - 2030 (1) • IPCC 2003 GPG_LULUCF (1) • Lemenih et al 2014 Re-Greening Ethiopia History Challenges and Lesson (1) • Oromia Rural Land Use and Administration Proclamation No. 130 -2007. (1) • Rep Ethiopia Environmental Impact Assessment Proclamation 299-2002 (1) • Rep Ethiopia Rural Land Administration and land Use Proclamation 456-2005 (1) • SNNNP Rural Land Administration and Utilzation Proclamation 130-2007 (1) • ethiopia_frel_3.2_final_modified_submission.pdf (unfccc.int) • CDM: Humbo Ethiopia Assisted Natural Regeneration Project (unfccc.int)	-
/B01/	GS4GG Land use & Forest Activity requirements	V1.2.1
/B02/	GS4GG Principles & requirements	V1.2

/B03/	GS A/R GHG Emissions reduction & Sequestration methodology, v1.0	V1.0
/B04/	GS4GG Stakeholder consultation and engagement requirements v2.1	V 2.1
/B05/	• Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" (Version 01). • Gold Standard A/R Soil Carbon Tool • 500-GS4GG-GHG-Emissions-Reduction-Sequestration-Product-Requirements-1.2 • AR-tool 14: Methodological tool: Estimation of carbon stocks and change in carbon stock of trees and shrubs in A/R CDM project activities Version 04.2 • https://cdm.unfccc.int/methodologies/ARmethodologies/tools/ar-am-tool-17-v1.pdf	Others
/B06/	• https://winrock.org/wp-content/uploads/2016/03/Winrock-BioCarbon_Fund_Sourcebook-compressed.pdf • https://fmnrhub.com.au/fmnr-manual/ • Birhane, E, Mengistu, T, Seyoum, Y, Hagazi, N, Putzel, L, Mekonen Rannestad, M, Kassa H (2017): Exclosures as forest and landscape restoration tools: lessons from Tigray Region, Ethiopia. International Forestry Review 19, no. 4: 37-50 • Birhane, E, Mengistu, T, Seyoum, Y, Hagazi, N, Putzel, L, Mekonen Rannestad, M, Kassa H (2017): Exclosures as forest and landscape restoration tools: lessons from Tigray Region, Ethiopia. International Forestry Review 19, no. 4: 37-50 • https://en.climate-data.org/africa/ethiopia/southern-nations/gesuba-718485/#climate-graph • Ester Raventós Vilalta 2010, Water resources management in Central Rift Valley of Ethiopia, Master's Thesis • https://webarchive.iiasa.ac.at/Research/LUC/External-World-soil-database/HTML/ • https://cdm.unfccc.int/Projects/DB/JACO1245724331.7 • https://registry.goldstandard.org/projects/details/1922. • https://registry.goldstandard.org/projects/details/511 • Breiman, L. Random Forests. Machine Learning 45, 5–32 (2001). https://doi.org/10.1023/A:1010933404324 • Dessie, G and C. Christiansson (2008). Forest Decline and Its Causes in the South-Central Rift Valley of Ethiopia: Human Impact over a One Hundred Year Perspective. AMBIO volume 37 no.4 pages 263 – 271 • https://www.preventionweb.net/files/61504_ethiopiacrge.pdf • Lemenih, M and H Kassa (2014) Re-Greening Ethiopia: History, Challenges and Lessons. *Forests*, 5, 1896-1909. • http://hdr.undp.org/en/data/profiles/ • http://hdr.undp.org/en/countries/profiles/ETH • https://www.ipcc-nggip.iges.or.jp/public/2019rf/vol4.html • http://apps.worldagroforestry.org/treesnmarkets/wood/data.php?id=637# • http://apps.worldagroforestry.org/treesnmarkets/wood/data.php?id=637# • http://apps.worldagroforestry.org/treesnmarkets/wood/data.php?id=637# • http://apps.worldagroforestry.org/treesnmarkets/wood/data.php?id=637# • Practical Action Consulting East Africa (2012) Sustainable Tree Management for Charcoal Production Acacia Species in Kenya • https://winrock.org/factnet-a-lasting-impact/fact-sheets/grevillea-robusta-a-versatile-and-popular-tree-for-farm-forestry/ • Tesfaye, M.A., Gardi, O., and J. Blaser (2019) Temporal variation in species composition, diversity and regeneration status along altitudinal gradient and slope: The case of Chilimo dry Afromontane forest in the Central Highlands of Ethiopia. World Scientific News 138(2): 192-224	Others

	• Ram, I., Dev, A., and S.K. Dhyani (2016) Potential of agroforestry systems in carbon sequestration in India. Indian Journal of Agricultural Sciences 86 (9): 1103–12 • https://www2.cifor.org/global-wetlands/ • www.soilgrids.org • https://www.cifor.org/publications/pdf_files/articles/AKassa1401.pdf • https://cgspace.cgiar.org/items/21a2bd1f-85ee-4c0e-9b66-b7fc76584708 • Chama et al (2023) Forest products monetary contribution to households' income: A means to improve the livelihood of a low-income rural community in South Ethiopia. Heliyon 9: 1 – 14. • Orsango et al (2023) An analysis of rural farmers' livelihood sustainability in Offa district. Southern Ethiopia. Journal of Agriculture and Food Research 12: 1 – 19. • . • FAO: Review of Forest and Landscape Restoration in Africa 2021. • Ministry of Agriculture and PENHA, 2022. Ethiopian National Drylands Restoration Strategy. • Ministry of Agriculture, Federal Democratic Republic of Ethiopia, and the Pastoral and Environmental Network in the Horn of Africa, Addis Ababa, Ethiopia-2022.	

3.2. On-site inspection and follow-up interviews with project stakeholders

An on-site inspection has been performed by the members of the design certification team of Carbon Check from 16/05/2023 to 19/05/2023 at PD's office and sample plantation sites in different kebele/06/ forest co-operatives included within the project activity. VVB has also visited the Galda nursery to observe the saplings for plantation. The project representatives and stakeholders interviewed were:

Sl. No.	Name (Organisation)	Date	Type	Topic
/i/	Anna Jaurimaa, Grants advisor (Worl Vision Finland)	16/05/2023 – 18/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• PP's roles and responsibilities. • Baseline scenario. • Sustainability and local stakeholders meeting. • Project implementation. • Future project plans. • Organization structure, roles and responsibilities. • Input and grievance mechanism • Non-Permanence Risk analysis • DNHA Assessment • Ownership of land titles • Ownership of carbon credits • Monitoring plan • Capacity building training programs
/ii/	Kebede Regasse, Climate Change and Environment projects Manager (World Vision Ethiopia)	16/05/2023 – 18/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/iii/	Addis Ayano, Climate Change & Environment Coordinator (World Vision Ethiopia)	16/05/2023 – 17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/iv/	Israel Ayza, District vice-head (District Climate change & Environment office)	16/05/2023 – 17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Baseline scenario. • Project implementation. • Plantation techniques • Species selection • Project operation, roles and responsibilities • Input and Grievance mechanism • Capacity building
/v/	Merkineh Thomas, Community Development (World Vision Ethiopia)	16/05/2023 – 17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Stakeholder consultation process • Grievance mechanism • Role and responsibilities of community
/vi/	Chakiso Chare, Community Development (World Vision Ethiopia)	16/05/2023 – 17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/vii/	Tekle, Chairman (Mancha Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Sustainability and local stakeholder meetings • Grievance mechanism • Land procurement process

/viii/	Esayas Eyasu, Member (Mancha Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Ceasing charcoal preparation • Ceasing open grazing practice • Plantation roles and responsibilities • Capacity training programs • Ownership of carbon credits
/ix/	Habera, Member (Mancha Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/x/	Teferi, Member (Mancha Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xi/	Yosef Wada, Farmer (Kodo Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xii/	Nigist, Member (Kodo Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xiii/	Hiskile Chumako, Chairman (Kodo Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xiv/	Daniel Ganta, Chairman (Galda Kebele)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xv/	Getachew Juta, Chairman (Galda Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xvi/	Martha Dia, Member (Galda, Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xvii/	Aster Hindeno, Member (Galda Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xviii/	Tewabech Tadesse, Member (Galda Forest Co-operative)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email	

			☐ Skype	
/xix/	Admasu Elias, Member (Galda Village Administration)	16/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xx/	Dema Haile Dogiso, Chief Administrator (District Administration office)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Baseline scenario. • Project implementation. • Plantation techniques • Species selection • Project operation, roles and responsibilities • Input and Grievance mechanism • Capacity building
/xxi/	Eyasu, Co-operative head (Government official)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xxii/	Markos Mastako (Climate change office)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xxiii/	Elias Belete, Nursery Foreman (Galda Forest Co-operative)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	• Sustainability and local stakeholder meetings • Grievance mechanism • Land procurement process • Ceasing charcoal preparation • Ceasing open grazing practice • Plantation roles and responsibilities • Capacity training programs • Ownership of carbon credits
/xxiv/	Demissie Durucho, Vice chairman (Galda Forest Co-operative)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xxv/	Haron Hage, Member (Galda Forest co-operative)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xxvi/	Erdachew Balcha, Member (Tida Forest Co-operative)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	
/xxvii/	Zufan Bekele, Member (Tida Forest Co-operative)	17/05/2023	☒ On-site ☒ Face to Face ☐ Telephone ☐ Email ☐ Skype	

3.3. Sampling Approach

N/A

3.4. Resolution of outstanding issues

The objective of this phase of the validation is to resolve any outstanding issues (issues that require further elaboration, research or expansion) which have to be clarified/corrective action done prior to final VVB's conclusions on the project design, monitoring plan and management system. In order to ensure transparency, a validation protocol is completed for the project. The protocol shows in transparent manner criteria (requirements), means of validation and resulting statements on verification of project against identified criteria.

The validation protocol serves the following purposes:

- It organizes in a table form, details and clarifies the requirements, a GS project is expected to meet GS4GG requirements/B01/B02/.
- It ensures a transparent validation process where the VVB will document how a particular requirement has been verified.
- It ensures that the issues are accurately identified, formulated, discussed and concluded in the Design Certification report.

The validation protocol consists of a table i.e., tables of findings and preliminary and final opinion of the VVB on every particular issue raised during the validation process.

The findings of validation process are summarized in the tables below:

CAR/ CL/ FAR ID	xx	**Section no.**		**Date:** DD/MM/YYYY
Description of CAR/ CL/ FAR				
PD response				**Date:** DD/MM/YYYY
Documentation provided by the PD				
VVB assessment				**Date:** DD/MM/YYYY

In Table 1, FAR shall reflect the forward actions initiated by the validation team if the project design, monitoring, reporting or any other aspect require attention and/or adjustment for the verification period.

Findings during the validation can be interpreted as a non-compliance with GS criteria or a risk to thecompliance.

Corrective action requests (CARs) are raised, in case:

(a) Non-conformities with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
(b) Modifications to the implementation, operation and monitoring of the registered project has not been sufficiently documented by the project participants.
(c) Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impair the estimate of emission reductions.
(d) Issues identified in a FAR during validation/previous verification(s) that are not been resolved by the project participant(s) to be verified during current verification.

Requests for clarification (CLs) are raised if information is insufficient or not clear enough to determine whether the applicable GS requirements have been met.

A forward action request (FAR) is raised during validation to highlight issues related to project implementation/monitoring that require review during the subsequent verification of the project. FARs shall not relate to the GS requirements for issuance.

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
General description of Project	03	--	--
Technical requirements a. Key project information b. GIS vector layer c. Uncertainty of LUF parameters d. Requirements for LUF smallholder & microscale project e. Spatial forest/non-forest assessment f. LUF input & grievance mechanism	02	02	--
Legal ownership of products generated by the Project and legalrights to alter use of resources required to service the project	01	--	--
Location of Project	01	--	--
Technologies and/or measures	01	--	02
Scale of the Project	--	--	--
Funding sources of Project	--	--	--
Application of approved gold standard Methodology (ies) reference of approved methodology (ies) a. Applicability of methodology (ies) b. Project boundary	01	01	01
Establishment and description of baseline scenario	--	--	04
Demonstration of additionality	01	01	--
Data and parameters fixed ex ante	01	02	--
Ex ante estimation of SDG impact	--	02	--
Monitoring plan a. Data and parameters to be monitored b. Sampling plan c. Other elements of monitoring plan	--	01	--
Duration and crediting period	--	--	--
Safeguarding principles and gender sensitive assessment including assessment of appendix 1 of GS Project PDD	01	02	--
Stakeholder consultation a. Local stakeholder consultation b. Stakeholder feedback round c. Continuous input / grievance mechanism	01	--	--
LUF Additional Information	01	--	--
LUF Risk and Capacities	--	01	--
Total	14	12	07

3.5. Internal quality control

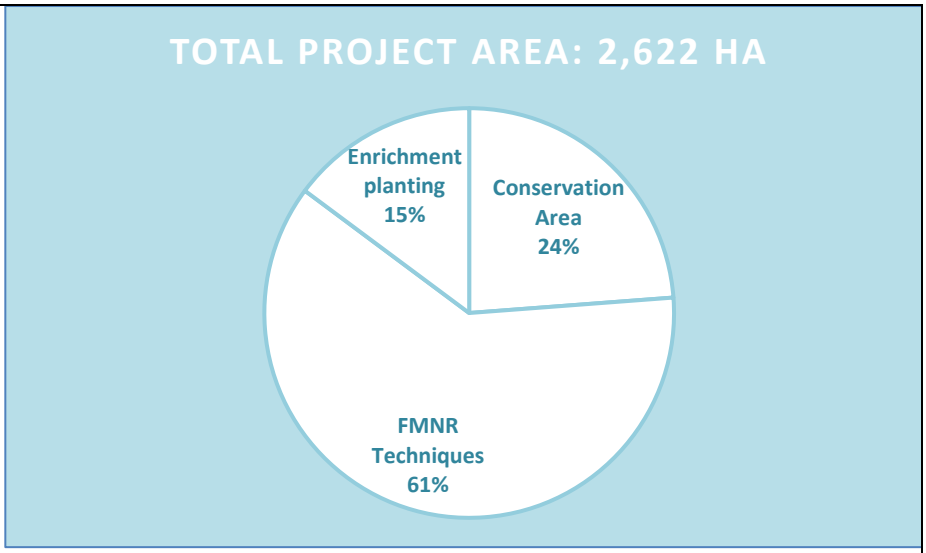
The final validation report has passed a technical review before being submitted to the project participant and SustainCert. A technical reviewer qualified in accordance with CCIPL's qualification scheme for GS validation and verification performed the technical review.

4. Validation findings

The findings of the assessment are described in the following sections. The validation criteria (requirements), the means of assessment are documented in detail below.

4.1 General description of Project

Means of validation	DR, OSV, I
Findings	CL 01, CL02 & CL03 has been raised and satisfactorily closed
Conclusion	Based on the review of the GS PDD/01/ and on-site inspection/interviews/i-xxvii/, the proposed project "Regenerate Forest in Ethiopia: Support Carbon Sequestration & wellbeing of families" is located in district of Offa in Southern Ethiopia/06/ with duration of 30 years starting from 01/08/2020/03/ to 31/07/2050. The estimated GHG removals for the proposed project are 7,77,640 tCO_2e over the crediting of 30 years, with an annual average of 25,921 tCO_2e (before deducting-20% buffer) at a removal rate of 12.97 tCO_2e/ha/yr. Under this project activity four kebeles/villages/06/ has been created as forest co-operatives/10/ namely Mancha, Galda, Kodo and Tida. VVB during the on-site inspection has visited the three Kebeles, namely Mancha, Galda and Kodo and interviewed/i-xxvii/ the relevant persons from all the forest cooperatives. VVB also visited a sample area where the baseline study has been conducted in Mancha and verified the coordinates and the baseline scenario/07/12/ for the project. The forest has been under pressure due to demand of charcoal, fuelwood and uncontrolled grazing which has led to the degraded state of forest and soil. Based on the on-site interviews/i-xxvii/, VVB confirms that the socio-economic development is halted due to continuous droughts and floods in which land degradation is the major factor. The main objective of project is: • Mitigate the effects of climate change through carbon sequestration in the tree biomass and soil. • Restoring a natural biodiverse forest through the planting of native species and natural regeneration of several indigenous species. • To create jobs in rural areas through employing local community members in the nursery, planting and monitoring activities.



The proposed project comprises of total area of 2,622 hectares[/06/] of which 23.8% are set aside as conservation area which is 624 hectares[/06/12/]. Out of the remaining eligible area i.e., 1,998 hectares, 1609.6 hectares comprises of the FMNR techniques, and 388.4 hectares comes under the Enrichment planting. The afforestation carried out on 1,998 hectares[/12/] is only eligible for the generation of carbon credits and the afforestation carried out in 624 hectares is only for the purpose of conservation and there will be no claim of carbon credits over it.

VVB, based on the on-site inspection interviews[/i-xxvii/], confirms that there will be selective harvesting[/11/] under certain specific conditions. The thinning will be carried out as a part of forest management practice[/11/] and not for collection of fuelwood or timber. Coppicing will be carried out when there are multiple stems present and only a single stem is promoted to grow to improve the tree form.

Based on the review of GS PDD[/01/], and on-site inspection/interviews[/i-xxvii/], VVB confirms that project involves plantation of 8 different species under enrichment planting and regeneration of 8 different indigenous tree species through FMNR techniques which are selected based on soil health promotion and establishing natural biodiverse forest.

Selected tree species under FMNR and enrichment plantation:

Sr No	FMNR	Enrichment planting
1	*Combretum collinum*	*Terminalia brownii*
2	*Combretum molle*	*Cassia siamea*
3	*Croton macrostachyus*	*Acacia abyssinica*
4	*Dodonea viscosa*	*Mangifera indica*
5	*Dodonaea angustifolia*	*Croton macrostachyus*
6	*Ficus vasta*	*Cordia africana*
7	*Terminalia brownii*	*Olea africana*
8	*Terminalia laxiflora*	*Grevillea robusta*

VVB, during the on-site inspection, confirms that the project has obtained all necessary statutory license[/09/11/] for implementation of the project. The license for user rights certificate[/09/] has been issued to each forest cooperative

	established in the project area. VVB has reviewed the land user rights certificates/09/10/ issued to the four forest cooperatives to confirm the same/09/10/. Overall, in the opinion of the VVB, the project description stated in the GS PDD/01/ is in compliance with section 6.1.1 (a) of GS4GG Principles & Requirements/B02/ and section 4.1.2 (a) of GS4GG LUF Activity Requirements/B01/.

4.2. Technical requirements

a. Key project information

Means of validation	DR, OSV, I
Findings	CAR 01 has been raised and satisfactorily closed.
Conclusion	VVB, based on the desk review/01/, confirms that all the information stated on cover page of GS PDD/01/, including Key Project Information is in line with the GS template and section 6.1.1 (a) of GS4GG Principles & Requirements/B02/ and section 4.1.2 (a) of GS4GG LUF Activity Requirements/B01/. Furthermore, in the opinion of VVB, the applied methodology is valid.

b. GIS vector layer

Means of validation	DR, OSV, I
Findings	CL 07 has been raised and satisfactorily closed
Conclusion	Based on the review of GIS shapefiles/06/, the forest/ non-forest analysis/12/ has been conducted on the total project area of 2622 ha, which concludes 1998 ha/12/ as eligible land and 624 ha/12/, set aside as HCV. Furthermore, based on the above assessment, VVB confirms that the eligible area does not include wetlands and appropriately demonstrates the absence of any forest land, 10 years prior to the project activity start date. VVB, based on desk review including the assessment of GIS shapefiles/06/ (of project area, eligible area and conservation area), confirms that the shapefiles/06/ and project boundary has been appropriately defined and are consistent with the information provided in the GS PDD/01/ and in compliance with Annex C of GS4GG LUF Activity Requirements/B01/.

c. Uncertainty of LUF parameters

Means of validation	DR, OSV, I
Findings	CL 09 & CAR 07 has been raised and satisfactorily closed
Conclusion	VVB has reviewed the carbon fixation calculation spread sheet/02/ and has conducted the reliability estimates for species ANNEX A of the GS4GG LUF Activity Requirements/B01/. Due to a lack of primary data, the ex-ante estimation is based on species specific and international secondary data sources/21/. VVB, during the review of carbon fixation calculation spread sheet/02/ and on-

site inspection/interview[i-xxvii], noted that the following species have been included in the project design:

Sr No	FMNR	Enrichment planting
1	*Combretum collinum*	*Terminalia brownii*
2	*Combretum molle*	*Cassia siamea*
3	*Croton macrostachyus*	*Acacia abyssinica*
4	*Dodonea angustifolia*	*Mangifera indica*
5	*Dodonea viscosa*	*Croton macrostachyus*
6	*Ficus vasta*	*Cordia africana*
7	*Terminalia brownii*	*Olea africana*
8	*Terminalia laxiflora*	*Grevillea robusta*

Out of the above species, the following species have AGB and wood density data from the literature reviews[B06]:

Grevillea robusta
Mangifera indica
Croton macrostachyus
Cordia africana
Teminalia brownii
For the remaining species, no species-specific data was available, hence the default value for wood density has been taken from the applied methodology. For the FMNR sequestration model, due to non-availability of published scientific data to predict the growth of native species biodiverse forest in the project area, an asymptotic value of 100 tC per hectare has been considered.

VVB, based on the review of the source[1], confirms the value as conservative as it has been considered below the Ethiopia' forest reference level submission to the UNFCCC[22] (ethiopia_frel_3.2_final_modified_submission.pdf (unfccc.int)) where the maximum above-ground biomass reported as 200 t.dm/ha[22] for Moist Afromontane Forest in Ethiopia.

Furthermore, the annual growth rate model has been developed using the Empirical 3 parameter Chapman-richards growth function deriving a growth curve from *Humbo Reforestation FMNR project*[2] within close proximity to the Offa project site. The Humbo Reforestation project has demonstrated an average growth rate of 3.9 t.d.m per hectare per year during its initial 15 years. Comparatively, the proposed growth model of FMNR have an average growth rate of 3.2 t.d.m per hectare per year for the same duration. Therefore, VVB concludes that the proposed method for ex-ante estimates is considered conservative.

. For the validation, the growth has been assumed to increase in a linear function over 30 years. PD has used the tropical mountain system default biomass value of 5.5 tdm/ha/yr.

[1] ethiopia_frel_3.2_final_modified_submission.pdf (unfccc.int)
[2] CDM: Humbo Ethiopia Assisted Natural Regeneration Project (unfccc.int)

	For the Enrichment planting sequestration model, the native species planted have little information on their growth rates due to no commercial value. For the species with unknown growth rates, the growth data has been taken from Table 4.10 of the *"2006 IPCC Guidelines for National Greenhouse Inventories Volume 4 Chapter 4"*[21/]. The category selected is the Tropical Mountain category which is deemed acceptable to the VVB For the species (*Mangifera indica, Grevillea robusta* and *Olea Africana*) which have data available on growth rates, specific growth rates have been used which is on publicly available data[/B06/]. The growth rates have been verified by VVB, through review of sources provided, deems the applied value as conservative and thus, acceptable. All other parameters for the carbon calculation such as area (as verified by reviewing the forest/non forest analysis[/12/] and other legal contracts[/05/09/10/]), default values[/01/] (biomass expansion factor, root-to-shoot ratio etc.) have been checked by the VVB and found to be correct. Based on the assessment above, VVB confirms that the PD has appropriately demonstrated uncertainty analysis in compliance with ANNEX A of the GS4GG LUF Activity Requirements v1.2.1[/B01/].

d. Requirements for LUF smallholder & microscale project

Means of validation	DR, OSV, I
Findings	--
Conclusion	Not Applicable, since the project is large scale.

e. Spatial Forest/Non-Forest Assessment

Means of validation	DR, OSV, I
Findings	CL 03 has been raised
Conclusion	VVB, based on the review of Forest/ Non-Forest Analysis[/12/], confirms that PD has appropriately conducted a forest/non-forest assessment[/12/] to determine eligible areas to issue GSVERs in compliance with Annex C of the GS4GG Land Use & Forests Activity Requirements, version 1.2.1[/B01/]. Based on the review of Forest/Non-Forest Analysis report[/12/], medium resolution imagery from Landsat 5 and Sentinel-2 has been used for 2009 and 2019 image classification and spatial analysis. Furthermore, high-resolution imagery from the Pleiades satellite has been used for ground truthing the data. VVB confirms that PD has appropriately reported the type of remote sensing data (e.g., satellite, radar, spatial resolution) and source/s of the data and any relevant support documentation that helps in the replication and accurate assessment of the spatial analysis. VVB confirms that the remote sensing scenes have been dated: i at least 10 years before the start date of the project, and ii at project start date Furthermore, the forest/non-forest assessment has been conducted for the entire project area.

	In compliance with Annex C of the GS4GG Land Use & Forests Activity Requirements, version 1.2.1/B01/, VVB confirms that the following information/data have been reported in the PDD/01/: **i. Type of sensor used, spatial resolution, path/row, date of the scenes used** All the Landsat products for 2009 and 2019 were obtained from Landsat 5 and Sentinel-2 satellites and training data for the image classification was digitised using high-resolution satellite imagery. **ii. Description of the method and software used in the pre-processing and classification process** Random Forest (RF) machine learning algorithm (Breimann 2001) has been used by the PD for satellite images acquired at two different timepoints to prepare forest and non-forest assessment. High-resolution satellite imagery from the Pleiades satellite, which has a ground sampling resolution of 0.5 m, was used to create the ground truth data. By using a combination of true colour, false colour and NDVI (Normalized Differential Vegetation Index) imagery, a remote sensing expert manually digitised the identified land cover classes from the Pleiades image. For each landcover class, multiple polygons were digitised. Using polygons rather than points provides a greater range spectral signature that helps the training process of the RF algorithm. **iii. Description of how issues with areas under clouds/shadows were dealt with:** **In the case of scenes that date 10 years before the project start date, the Project Developer should conservatively consider all areas under shadows/clouds as not eligible** **In the case of scenes at project start date, if the start date is more than 1 year before the start of Preliminary Review, then the Project Developer should conservatively consider all areas under shadows/clouds as not eligible. In such cases, a Project Developer could prove eligibility by conducting a ground- truthing exercise to verify the land-cover for areas under clouds/shadows. The Project Developer shall report on how the ground-truthing was conducted, and which areas were visited (only visited areas can be included in such analysis; sampling is not allowed)** The cloud mask for individual scenes have been produced using the quality assessment band present in Landsat-5 data products. The cloud free area is obtained using the Landsat-5 (high-resolution satellite imaginary) scene on 11/11/2009 for 2009 imagery and July-Oct 2019 for 2019 imagery to obtain information from whole study area as represented in Appendix-A of forest/non-forest analysis report/12/ Furthermore, VVB confirms that PD's clarification in the report/12/ regarding the selection of satellite images with minimal cloud cover near the project's initiation date is accurate. This approach enhances the differentiation between forested and non-forested regions while minimizing the potential impact of cloud cover and null pixels on the analysis results. Furthermore, reducing cloud cover enhances the precision of the forest and non-forest assessment/12/. In the opinion of VVB, the analysis of forest and non-forest analysis for the year 2019 prior to the project's start date is deemed valid and falls within the parameters outlined in Annex-C of GS LUF Activity Requirements v1.2.1/B01/.

	• **Clearly map all polygons covered by shadows/clouds and present a table with the areas of each polygon and the total area in hectares** To address the cloud problem, cloud mask for individual scenes have been produced using the quality assessment band present in Landsat-5 data products. The cloud free area is obtained using the Landsat-5 (high-resolution satellite imaginary) scene on 11/11/2009 for 2009 imagery and July-Oct 2019 for 2019 imagery to obtain information from whole study area as represented in Appendix-A of forest/non-forest analysis report./12/ **Develop a combined mask for the areas under clouds/shadows in both scenes and apply it to the scenes proceeding to the classification** To address the cloud problem, cloud mask for individual scenes have been produced using the quality assessment band present in Landsat-5 data products. The cloud free area is obtained using the Landsat-5 (high-resolution satellite imaginary) scene on 11/11/2009 for 2009 imagery and July-Oct 2019 for 2019 imagery to obtain information from whole study area as represented in Appendix-A of forest/non-forest analysis report/12/ **iv. Include a map of the classified scenes (10 years before and at project start date) with the forest/non-forest classes before and after the application of the selected forest definition as MPU (resampling).** VVB, based on the review of forest/non-forest assessment/12/, confirms that the results of mapped forest and non-forest areas for 2009 and 2019 at original spatial resolution of Landsat 5 data and Sentinel-2 satellites. Furthermore, the mapped areas forest and non-forest areas have been resampled at minimum mapping unit level of 0.05 hectare to report eligibility areas using the cumulative forest mask for 2009 and 2019. The forest and non-forest vegetation cover maps for 2009 and 2019 are represented in Appendix-B respectively of the Forest/Non-Forest report/12/. **v. Classify the scenes with the original spatial resolution. Then, resample the classification products for each scene. The final non-eligible areas within the project area will be the cumulative forest areas from both classified scenes. Generate a shapefile of the eligible area.** The mapped areas forest and non-forest areas have been resampled at minimum mapping unit level of 0.05 hectare to report eligibility areas using the cumulative forest mask for 2009 and 2019. The forest and non-forest vegetation cover maps for 2009 and 2019 are represented in Appendix-B respectively of the Forest/Non-Forest report/12/ **vi. Include a description of how the accuracy assessment was conducted (e.g. how the assessment points were selected and how the confusion matrix was prepared and interpreted). The accuracy must be calculated and reported on class-by-class and for the overall classification. The accuracy assessment of the classification must be conducted using ground-truth data (surveys) or remote sensing imagery of higher resolution of that used for the classification. The minimum overall accuracy for each class should be 90%.** The accuracy assessment of forest, non-forest map has been assessed using the QGIS random point generation tool, the application derived the optimum sample points using on the binary random variables (Holmes et al., 2017).

The accuracy assessment of forest and non-forest areas for 2009 & 2019 have been conducted using high resolution imagery. The overall accuracy of forest and non-forest areas are 90%, the detailed error matrix is presented in the table 2 & table 4of forest/non-forest analysis report[/12/].

vii. Provide a shapefile with the points used for the accuracy assessment.

VVB, based on the review of shapefiles, confirm that points used for the accuracy assessment have been appropriately defined. Furthermore, the same has been represented in Appendix-2 of Forest/Non- Forest analysis report[/12/].

viii. A final table indicating the total area (in hectares) of the project area, modelling units (planting area), and the 10% set aside for the conservation area.

The spatial analysis reveals that the land used for project activities previously held as degraded lands. The study area is tabulated below for community degraded lands separately in table 5 along with map provided in appendix-2 of the report[/12/]. Furthermore, PD has kept 624 ha of area for conservation activities in compliance with section 3.1.5 of GS4GG LUF Activity Requirements v1.2.1[/B01/]

Year	Non-eligible area (ha)	Eligible area (ha)
2019	286	2336
2009	467	2155
Total	624	1998

ix. The use of already classified remote sensing products coming from official sources (national/government institutions) is allowed. If this data is used, then the Project Developer shall explain the type of remote sensing imagery used in that analysis, the method, and the accuracy as reported by the original source.

Not applicable.

x. **When using publicly available remote sensing products that show tree cover instead of forest cover (i.e. Global Forest Watch), then a Project Developer should prove that the selected tree cover percentage is representative of the DNA or national host or FAO forest definition, as necessary.**

Not applicable

References used in the Forest/ Non-Forest Analysis[/21/]

- Breiman, L. Random Forests. Machine Learning 45, 5–32 (2001). https://doi.org/10.1023/A:1010933404324
- Holmes, A. B., Illowsky, B., Dean, S. L., OpenStax. (2017). Introductory business statistics. Retrieved from: https://opentextbc.ca/introbusinessstatopenstax/
- Gold standards, accessed 1 November 2021, https://globalgoals.goldstandard.org/203-ar-luf-activity-requirements

f. LUF input & grievance mechanism

Means of validation	DR, OSV, I
Findings	CL 11 has been raised and satisfactorily closed

Conclusion	VVB based on on-site inspection/interviews[/i-xxvii/] and document review[/01/21/], confirms that the grievances of each kebele are recorded to their respective forest co-operatives through meetings or call and if the grievances sustain, they are forwarded to the Climate change Team from Department of Forestry & Climate Change and further to higher authorities if intervention required. Based on the above assessment, VVB confirms that the LUF input & grievance mechanism have been appropriately demonstrated in line with ANNEX D of GS4GG LUF Activity requirements v1.2.1[/B01/] and Section 4.1.34 of GS4GG Principles and Requirements v1.2[/B02/]

4.3 Eligibility of the Project

Means of validation	DR, OSV, I	
Findings	CL 11 & CL 14 has been raised and satisfactorily closed	
Conclusion	VVB based on document review[/01/04/05/06/09/10/11/21/] and on-site inspection/interviews[/i-xxvii/], confirms that the PD has appropriately demonstrated eligibility of Project. The detailed assessment of eligibility of project is in line with the requirement of section A.1.1 of GS PDD[/01/] is as follows:	
	As per section 3.1.1 of GS4GG Principles & Requirements[/B02/]	
	Eligibility Criteria	**Compliance**
	Types of Projects: Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	Based on the desk review[/01/11/]and on-site inspection/interviews[/i-xxvii/], VVB confirms that the project is an Afforestation/ Reforestation project whose activities are implemented on ground. The project includes enrichment planting as part of afforestation and FMNR as part of natural regeneration of trees[/11/].
	Location of Project: Projects will be located in any part of the world	Based on the on-site inspection/interviews[/i-xxvii/] and desk review[/01/06/11/], VVB confirms that the project is located in Offa, Ethiopia.
	Project Area, Project Boundary and Scale: The Project Area and Project Boundary shall be defined.Projects may be developed at any scale although certain rules,requirements and limitations may apply under specific Activity Requirements, ImpactQuantification Methodologies and Products Requirements. In order to avoid double countingthe Project shall not be includedin any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification).	Based on the on-site inspection/interviews[/i-xxvii/], and desk review[/01/04/06/], VVB confirms that the Project Area[/06/] and Project Boundary have been appropriately defined. Furthermore, VVB, based on the review of the declaration[/04/] and checking the public website of other emission trading programs. (VCS/Social Carbon /Plan Vivo), confirms that the project has not been registered under any other GHG programs and is not seeking registration under any other GHG programs.

	Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the Project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practicesthrough which the potential arises for double counting or misestimation of impacts amongst projects)	
	Host Country Requirements: Projects shall be in compliancewith applicable Host Country's legal, environmental, ecologicaland social regulations.	Based on the on-site inspection/interviews[/i-xxvii/] and desk review[/01/05/11/22/], VVB confirms project is in compliance with applicable Host Country´s regulations[/05/]. VVB has confirmed through on-site inspection/interviews[/i-xxii/] with PD, communities and HOD of Forest and Environment, Offa, Ethiopia that the lands are communal lands under the control of the Ethiopian Government, and the Ethiopian Government has issued *land user rights certificates*[/09/10/] to communities (i.e., tida, galda, mancha & kodo)[/09/10/] for the implementation of the proposed project activities. The project does not require EIA[/05/] in the host country, and it has been demonstrated through formal evidence[/05/] by Southern Nations, Nationalities and Peoples' Regional State Environmental protection, Forest and Climate change authority.
	Contact details As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants; and in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing(defined as being a legal or other appropriate entity registered in or allowed to operate	Based on the on-site inspection/ interviews[/i-xxvii/] and desk review[/01/10/21/], VVB confirms that the PD has provided thecontact and legal registration[/10/] details in Appendix-2 of GS PDD[/01/] is valid and appropriate Furthermore, VVB, during the on-site inspection/interviews[/i-xxvii/], has reviewed the forestry cooperative certificates[/10/] which provides the contact details in line with GS

	within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placedagainst it or any of its Directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	Requirements/B01/B02/.
	Legal Ownership: Full and uncontested legalownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or ProductRequirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising.	Based on the on-site inspection/interviews/i-xxvii/ and desk review/01/05/09/10/, VVB confirms that the PD has provided the legal ownership details in section A.1.2 of the PDD/01/ deems to be valid and appropriate. Furthermore, VVB has reviewed the land user rights certificates/09/ issued by District Environmental Protection, Forestry and Climate change authority for the four cooperatives/09/ formed within each Kebele. VVB has confirmed through on-site inspection/interviews/i-xxvii/ with PD, communities and HOD of Forest and Environment, Ethiopia that World Vision Ethiopia/World Vision Finland holds full authorization rights/04/ for carbon credits/VERs. Additionally, World Vision Finland has been authorized/04/ to sell these credits/VERs and the same has been confirmed by reviewing supporting evidence "*Letter of assignment 2024 (Clause 1(b) & 2)*/04/
	Other Rights: As well as legal title and ownership, the Project Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, accessrights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard bythe Project Developer and resolved prior to further project implementation in	Not applicable

	affected areas.	
	Official Development Assistance (ODA) Declaration: All Project Developers applying for project activities located in acountry named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG EmissionsReduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification.	Based on the review of the ODA declaration form/15/, VVB confirms that World Vision Finland has officially declared and submitted the ODA declaration form/15/.
	As per section 2 of GS4GG Land Use & Forests Requirements/B01/	
	Eligible project types: Eligible project types are Afforestation & Reforestation Projects (A/R) and Agriculture Projects (AGR).	Based on the on-site inspection/ interviews/i-xxvii/ and desk review/01/11/12/, VVB confirms that the project is an Afforestation & Reforestation Project (A/R). Furthermore, VVB confirms the project activities i.e., Enrichment plantation and FMNR falls under scope of definition of *Tree Planting* and in compliance with GS LUF Activity Requirements v1.2.1/B01/.
	No Deforestation: The eligible area shall not meet the definition of forest 10 years before project start date and at project start date.	Based on the on-site inspection/interviews/i-xxvii/ and desk review/01/12/, VVB confirms that the eligibility of the project area/06/ (planting area, conservation area) has demonstrated by a remote forest/non-forest spatial assessment/12/ based on satellite images/06/ at the Project level. Hence, VVB confirms that eligible area does not meet the definition of forest prior to 10 years of project start date.
	Eligible A/R projects: • Can include planting trees. • Can include single- species plantations. • Can apply all silvicultural systems, e.g. conservation forests (no use of timber); forests with selective harvesting;rotation forestry	Based on the on-site inspection/interviews/i-xxvii/ and desk review/01/11/, VVB confirms that the project activity includes plantation of mixed native tree species, FMNR techniques to restore the native species naturally and applied conservation forest (no use of timber) and Forests with Selective Harvesting

	All projects can include agriculture (agroforestry) or pasture (silvi-pasture) activities	type of silvicultural systems[/11/].
	FSC Dual Certification	Not applicable
	Secured Titles: For all project participants, the following information and evidence shall be provided: (a) Name and contact details Each entity's legal registration number and documentation by the governing	VVB, based on the review of the evidence[/04//05/], confirms that PD has appropriately demonstrated the secured legal rights of land and VERs through land user certificates[/09/] and Letter of assignment 2024[/04/] signed by all participating four communities. VVB confirms that PD has provided full land rights and CO2 user rights[/04/] or carbon sequestration rights generated by the project over the community land[/09/] and in compliance with section 2.1.9 & 2.1.10 of GS4GG LUF Activity Requirements v1.2.1. Furthermore, VVB confirms that PD has provided contact details and legal registration details in Appendix-2 of GS PDD[/01/]
	Safeguarding Principles & Requirements: The Project Developer shall conduct the SafeguardingPrinciples Assessment following Safeguarding Principles &Requirements and Risks & Capacities Guideline assessed for the Project Area, taking into account likely issues in the context of the Project Region.	Refer to Assessment of Safeguarding Principles[/01/] in Appendix 1 of this report.
	Protected Areas: A minimum of 10% of the total Project Area shall be identified and used to protect or enhance the biological diversity following High Conservation Value (HCV) approach.	Based on the on-site inspection/interviews[/i-xxvii/] and desk review[/01/06/12/], VVB confirms that the designated protected areas[/06/] of 624 ha(23.79% of the total project area of 2622 ha), are located within the project area and are managed bythe project developer. Eligible areas are to be planted with native trees species[/11/] with the purpose of conservation. Furthermore, VVB has verified the conservation area and eligible area by reviewing GPS coordinates[/06/] and shapefiles[/06/].
	Buffer zones for water bodies: The	Based on the on-site

	Project Developer shall maintain a buffer zone of 15 meters for water bodies on both sides of any permanent or temporary water bodies such as lakes, streams,rivers, wetlands, etc., Irrigationchannels are excluded from thisrequirement.	inspection/interviews[/i-xxvii/] and desk review[/01/06/12/], VVB confirms that buffer zone has beenmaintained for water bodies which includes all existing native trees, no usage of fertilizer and pesticides, no usage of heavy machinery and no cropping or logging activities are not allowed, In case trees are being planted, these are going to be native tree species.
	Stakeholder inclusivity: The Stakeholder Consultation shall be conducted prior to the projectstart date. The Project Developer shall refer to Stakeholder Consultation Engagement Requirements for further details.	Based on the on-site inspection interview[/i-xxvii/] and desk review[/01/21/], VVB confirms that the project complies with the Gold Standard Stakeholder Consultation and Engagement Requirements (version 2.1)[/B04/]. The stakeholder consultation has conducted on 02/11/2020 (retroactive cycle)[/21/] after to the project start date 01/08/2020[/03/] Furthermore, this has been confirmed by reviewing the LSC report[/21/]. CL14 has been raised and satisfactorily closed as the LSC[/21/] meets the requirements of section 3.1.1 & 3.2.2 of GS4GG Stakeholder consultation and engagement requirements v2.1[/B04/].
	Crediting period: The crediting period shall be a minimum of 30 years and maximum 50 years. The crediting period starts either with the Project Start Date or three years prior to the date of Project Design Certification, whichever occurs later	Based on the review of section C.2 of the GS PDD[/01/], VVB confirms the crediting period of the project is of 30 years i.e., 01/08/2020 to 31/07/2050.
	Additionality: Any Project shall demonstrate additionality as per the Principles & Requirements, or GHG Emissions Reduction and Sequestration Product Requirements, as applicable.	Refer assessment of section 4.11 of this report.

4.4. Legal ownership of products generated by the Project and legal rights to alter use of resources required to service the project

Means of validation	DR, OSV, I
Findings	CL 13 has been raised and satisfactorily closed

Conclusion	In compliance with section 3.1.1 (f) of the GS4GG Principles and Requirements v1.2/B02/ and section 2.1.9(c) of the GS4GG LUF Principles & Requirements v1.2.1/B01/, PD has appropriately defined section A.1.2 of the GS PDD/01/. In line with the template instructions, VVB has assessed the section as follows: i. <u>Full and uncontested legal ownership of all Products that are generated under Gold Standard Certification (Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and be discussed during local stakeholder consultations)</u> VVB has confirmed through on-site inspection/interviews/i-xxvii/ with PD, communities and HOD of Forest and Environment, offa, Ethiopia that World Vision Finland holds full authorization rights/04/ for carbon credits/VERs. Additionally, World Vision Finland has been authorized/04/ to sell these credits/VERs and the same has been confirmed by reviewing supporting evidence "*Letter of assignment 2024 (Clause 1(b) & 2)/04/*". Moreover, World Vision Ethiopia has been delegated to represent all cooperatives. This was further confirmed by reviewing below evidence: 1. "Letter of Assignment 2024"/04/ 2. Offa Carbon right confirmation letter (1)/04/ 3. Clause 6(3) of the Ethiopian Environmental Protection Organ Act/05/. Based on the above assessment, VT verifies that World Vision Ethiopia is a project participant and World Vision Finland holds rights of credits, and thus falls within the scope of the definition of a project participant as per GS4GG LUF Activity Requirements v1.2.1. ii. <u>Legal rights concerning changes in use of resources required to service the Project (e.g water rights)</u> Not applicable. iii. <u>Full and uncontested legal land title/tenure required to implement the Project (e.g., A/R projects, see LUF Activity Requirements)</u> In line with the section A.1.2 of the GS PDD/01/, *'The project area is communal land which refers to land that communities use communally for grazing and other purposes*.' VVB has confirmed through on-site inspection/interviews/i-xxii/ with PD, communities and HOD of Forest and Environment, Offa, Ethiopia that the lands are communal lands under the control of the Ethiopian Government, and the Ethiopian Government has issued *land user rights certificates*/09/10/ to communities (i.e., tida, galda, mancha & kodo)/09/10/ for the implementation of the proposed project activities. Furthermore, VVB has reviewed the land user right certificate/09/10/ for each cooperative confirms

	that the full and uncontested legal land title[/05/09/10/] are held with communities and fall under the scope of section 2.1.10 of GS4GG LUF Activity Requirements v1.2.1[/B01/]. Additionally, through on-site inspection/interviews[/i-xxii/], it has been confirmed that World Vision Ethiopia has been allowed/delegated to represent all cooperatives and this was further checked and confirmed by reviewing evidence[/04/05/] and fall under scope of definition *project participant* as per GS4GG LUF Activity Requirements v1.2.1[/B01/] During preliminary review of proposed activity by GS4GG/SustainCERT raised similar findings (CAR 4 & CAR 5) concerning land ownership and carbon credits. These concerns were subsequently addressed and resolved by GS4GG/SC and PD. Based on the above assessment VVB confirms that the WVE and WVF has full rights[/04/05/] to implement proposed project activities on community lands and the WVF has rights sale the carbon credits/VERs and in compliance with section 2.1.9 & 2.1.10 of GS4GG LUF Activity Requirements v1.2.1[/B01/].

4.5. Location of Project

Means of validation	DR, OSV, I
Findings	CL 7 has been raised and satisfactorily closed.
Conclusion	Based on the review of the section A.2 of the GS PDD[/01/] and document review[/06/], the project area is located in Ethiopia. Furthermore, VVB verified the geo- coordinates[/06/] of all forestry cooperatives[/09/] during the field visit and reviewing maps[/06/] and shapefiles[/06/].

4.6. Technologies and/or measures

Means of validation	DR, OSV, I
Findings	CL 02 has been raised and satisfactorily closed
Conclusion	Based on the review of the GS PDD[/01/] and on-site inspection/interviews[/i-xxvii/]., VVB confirms that the technology implemented in this project is assisted FMNR and enrichment planting techniques to restore degraded lands in the Offa district. FMNR involves nurturing naturally occurring woody vegetation and reaping rewards from sustainable wood harvesting and non-timber forest products. Community engagement, awareness creation, and practical skills play a central role in successful FMNR initiatives. This approach contributes to livelihood development, land restoration, sustainable agriculture, community growth, and climate adaptation and mitigation. In areas where natural regeneration (FMNR) isn't feasible due to the absence of living stumps and soil seed banks, enrichment planting is employed, and this technique involves planting tree seedlings that are well-adapted to the specific area. The goal is to revegetate less than 20% of the entire project area using these seedlings. The area under FMNR is 1,609.6 hectares[/06/] and under enrichment planting is 388.4 hectares[/06/]. Furthermore, 624 hectares of area is set aside as a conservation area[/12/].

It has been confirmed through on-site inspection/interviews[/i-xxii/]that PDhas set-up 2 nurseries in the Offa district. These nurseries have the capacity to deliver up to 1,100,000 seedlings over a course of three years. The choice of tree species for these nurseries is made collaboratively by the district government experts and forest cooperative leaders to ensure selected species are either indigenous/native to the area or have become naturalized and are accepted by the community. Saplings of at least 15cm are chosen to be planted to ensure higher chances of survival and these saplings have been planted in rows, at a 2 x 2 m distance resulting in a total number of 2500 planted trees per hectare in project area..

Furthermore, during on-site inspection/interviews[/i-xxii/], VVB was informed that management decisions are taken for each stump. The tallest and straightest stems are chosen to develop into trees while, unwanted stems and branches are pruned to improve structure and growth. Supporting activities, such as weeding to optimize growth conditions and prevent mortality, are carried out, and coppicing is performed when the tree reaches a height of 2-4 meters. The forked or multiple stems are trimmed to a single stem to improve the tree-form. Thinning is conducted to reduce the density of trees growing in a stand. This encourages root development and light penetration and leads to development of bigger crowns and diameter growth.

Moreover, the project also assists local communities in establishing small-scale agroforestry and woodlot systems outside the primary project area. These systems provide income-generating opportunities for community members and help alleviate pressure on the forest ecosystems by creating alternative sources of wood and other products.

Based on desk review[/01/11/] and on-site inspection/interviews[/i-xxvii/], VVB confirms that following native tree species included in project:

Sr No	FMNR	Enrichment planting
1	*Combretum collinum*	*Terminalia brownii*
2	*Combretum molle*	*Cassia siamea*
3	*Croton macrostachyus*	*Acacia abyssinica*
4	*Dodonea viscosa*	*Mangifera indica*
5	*Ficus vasta*	*Croton macrostachyus*
6	*Terminalia brownii*	*Cordia africana*
7	*Terminalia laxiflora*	*Olea africana*
8	*Dodonaea angustifolia*	*Grevillea robusta*

Overall, this project combines practical techniques (like FMNR and enrichment planting) with community engagement, awareness, legal recognition, and sustainable income generation to enhance land restoration and sustainable resource management.

CL02 has been raised to address tree species included in the project and satisfactorily closed by VVB, as the PD has provided appropriate justification. Further, the same has been confirmed during on-site inspection interviews[/i-

	[xxvii]. Based on the above assessment, VVB confirms that the demonstration of forest management applied and forest characteristics in compliance with section 4.1.2 (a) of GS4GG LUF Activity Requirements v1.2.1.[/B01/]

4.7. Scale of the project

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on the review of GS PDD[/01/], supporting documents[/02/04/05/] and on-site inspection/interviews[/i-xxvii/], VVB confirms that project activity has been implemented on community lands of 1998 hectares (eligible area)[/12/] for which PD has demonstrated land user rights certificates[/09/] issued from the relevant department. The area is managed by forestry cooperatives[/09/], professionals, and other employed local community members[/21/]. Hence, the project activity does not fall under the scope of Annex-B of GS LUF Activity Requirements V1.2.1[/B01/]. Furthermore, in line with section A.4 of the GS PDD[/01/] the expected net anthropogenic GHG removals by sinks are expected to be 20,737 tCO_2e. which are greater than 16,000 tCO_2 per year. Hence, VVB ascertains that the project is a "large scale". This is as per UNFCCC CDM Rules.

4.8. Funding sources of Project

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on document review[/15/] and on-site inspection/interviews[/i-xxvii/], VVB confirms that the project has been funded by the Government of Finland development cooperation for which an ODA declaration[/15/] has been signed by World Vision Finland.

4.9. Application of approved Gold Standard Methodology (les) and/or Demonstration of SDG Contributions

a. Methodology (ies) reference of approved methodology (ies)

Means of validation	DR, OSV, I
Findings	CAR 01 has been raised and satisfactorily closed
Conclusion	Based on the review of section B.1 of the PDD[/01/], PD has appropriately providedreferences of applied methodology and tools referred as follows: • GS AR GHG Emissions Reduction & Sequestration Methodology v1.0[/B03/] • A/R Methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities", Version 01[/B05/] • AR-LUF activity requirements v1.2.1[/B01/]

	• GS4GG-GHG-Emissions-Reduction Sequestration Product requirements v1.2/B06/ • GS A/R Soil Carbon tool/19/

b. Applicability of methodology (ies)

Means of validation	DR, OSV, I	
Findings	CL 03 has been raised and satisfactorily closed	
Conclusion	VVB based on desk review/01/06/11/12/B03/B06/ and on-site inspection/interviews/i-xxvii/ confirms that the PD has appropriately demonstrated eligibility of Methodology requirements/B04/. The detailed assessment of eligibility of methodology in line and provided in section B.2 of GS PDD/01/ is as follows:	
	As per section 1 of GS A/R Methodology, Version 1.0/B03/	
	Methodology requirements	**Assessment of compliance**
	1. Projects shall apply Gold Standard for the Global Goals Principles & Requirements and all other associated and referenced documents.	Based on desk review and on-site inspection/interview/i-xxvii/, VVB confirms that GS4GG principles and requirements/B02/B03/ and all associated and referenced documents/B01-B05/ have been applied by the PD.
	2. Projects that include the planting of trees on land that does not meet the definition of a forest at planting start are eligible to apply this methodology. The project area shall meet all of the requirements below for this methodology to be applicable for the calculation of CO_2-certificates from the project.	Based on document review/12/ and on-site inspection/interview/i-xxvii/, VVB confirms that the project area is degraded land and does not meet the definition of forest 10 years before project start date and at project start date and is therefore considered to be eligible.
	3.Projects can apply all silvicultural systems: • Conservation forests (no use of timber) • Forests with selective harvesting • Rotation forestry All projects can include agriculture (agroforestry) or pasture (silvopasture) activities.	Based on desk review/01/11/ and on-site inspection/interview/i-xxvii/, VVB confirms that project includes reforestation activities i.e., *Enrichment plantation* and *FMNR* without harvesting and thus comes under conservation and selective harvesting forest type of silvicultural system/11/.
	4. Project Areas shall not be on wetlands	Based on the review of the GS PDD/01/ project area consists of enrichment plantation and FMNR activities implemented on degraded lands. Furthermore, VVB confirms that the project area does not include wetland. This has been further verified by the VVB by doing on-site

		inspection/interviews[/I-xxvii/] and reviewing the GIS shapefiles[/06/], maps[/06/], Forest/Non-Forest Analysis[/12/] report and the web-source[/B06/].
	5. Project Areas with organic soils shall not be drained or irrigated (except for irrigation for planting).	Based on the review of GS PDD[/01/], project land does not contain organic soils. Project activities do not involve any drainage or irrigation. This has been further verified by VVB during on-site inspection/interview[/i-xxvii/] and reviewing the GIS shapefiles[/06/], maps along with Forest/Non-Forest Analysis[/12/] report and the web-source[/B06/]
	6. Soil disturbance (through ploughing, digging of pits, stump removals, infrastructure, etc.) on organic soils shall be in less than 10% of the area that is submitted to certification (not 10% of the entire project area).	Based on the assessment above, VVB confirms that the soil disturbance is not applies since the soils present in the project area are not organic[/B06/]. Furthermore, soil disturbance resulted only 2% of total project area. This was further confirmed during on-site inspection/interviews[/i-xxvii/] and reviewing GS PDD[/01/].
	7. The most likely scenario without the project (baseline scenario) shall be defined for the project area. This scenario shall not show any significant increase of the Baseline biomass ('tree' and 'non-tree').	In compliance to section 3 of GS A/R Methodology[/B03/], PD has appropriately demonstrated baseline scenario for the project area in section B.4 of the PDD[/01/]. (Refer section 4.10 of this report for detailed assessment.)
	CL03 has been raised to demonstrate applied methodology eligibility criteria and satisfactorily closed upon reviewing supporting evidence[/06/12/], response of PD and web-source[/B06/].	

c. Project boundary

Means of validation	DR, OSV, I
Findings	-
Conclusion	**Carbon Pools** Based on the review of GS PDD[/01/] and compliance with section 3 of the Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology, version 1.0[/B03/], VVB has reviewed the project boundary carbon pools and emissions as follows: **Carbon Pools**

Carbon Pools	Includes	CO_2-	Baseline

			Fixation	
Tree Biomass	Aboveground	Stem, branches, bark	Yes	Yes
	Belowground	Tree roots	Yes	Yes
Non-tree biomass	Aboveground	Shrubs	No	Yes
	Belowground	-	No	No
Soil		Organic material	Yes	No
Harvested wood (timber & energy wood)		Furniture, construction	No	No
Litter & Lying dead-wood		Leaves small fallen branches, lying dead wood	No	No

As per section 2.3 of GS A/R Methodology v1.0	
Criteria	**Assessment of compliance**
Site Preparation: Where existing 'tree' and 'non-tree' biomass of the Baseline is burned for the purpose of land preparation, an additional 10% of the Baseline shall be deducted. This is to account for the non-CO_2 green-house-gas emissions (N_2O and CH_4) that are released during the burning process.	Based on the review of section A.3 & B.3 of GS PDD/01/ and on-site inspection/interviews/i-xxvii/, VVB confirms that no burning has been done for the purpose of land preparation/11/.
Fertilizer 0.005 tCO_2 per kg of nitrogen (N) fertiliser shall be deducted. No differentiation is made between synthetic and organic fertiliser.	VVB based on the review of the GS PDD/01/ and through on-site inspection/interviews/i-xxvii/, VVB confirms that no use of nitrogen fertilizers included in the management plan/11/. Instead, compost will be used only in the nurseries.
Combustion of fossil fuel: CO_2 and Non-CO_2 green-house-gasemissions caused by the use of fossil fuel from project activities (flights, management operations, etc.) are insignificant and may therefore be neglected.	Not applicable

	N-fixing trees: CO_2 and non-CO2 green- house-gas emissions caused by the use of N-fixing species may be conservatively assumed to be zero.	VVB confirms that as per the applied methodology[/B03/] CO_2 and non-CO_2 GHG emissions caused by the use of N-fixing species may be conservatively assumed to be zero.
	Overall, in the opinion of VVB project boundary is correctly defined and in compliance with the applicable methodology[/B03/] and GS requirements[/B01/B02/].	

4.10. Establishment and description of baseline scenario

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on the review of GS PDD[/01/], the baseline scenario has been determined by usingA/R CDM 'Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities' (version 01)[/B05/]. The most likely land-use scenario in the absence of the Project - or baseline scenario - would be unmanaged firewood collection and livestock grazing supporting the further degradation of the area. The baseline scenario was also witnessed and confirmed by the VVB during the on-site inspection. Based on the tool applied[/B05/], VVB has assessed the steps for baseline and additionality followed in the GS PDD[/01/] below: **Step 0: Preliminary screening based on the starting date of the A/R PROJECT** As per the applied tool, the project claiming to have start date after31 December 1999 but before the date of its registration shall provide a) Evidence for start date of project activity (which is after 31 December 1999), and b) Evidence (preferably official, legal and/or other corporate) that was available to third parties at, or prior to, the start of the project activity demonstrating the decision to incentivize project from the planned sale of CERs. Based on the review of GS PDD[/01/], VVB confirms that the start date of the Project is 01st August 2020[/03/] which is the date of prohibition of livestock grazing in the project area, which is after 31 December 1999 (as per the tool requirement). The on-site inspection/ interviews[/i-xxvii/] with the PD reveals that the incentive/revenue from the planned sale of carbon credits has been considered in the decision to proceed with the Project for ensuring its sustainability over the 30-year crediting period and ensures forest is maintained for conservation purposes over this timeframe. **STEP 1. Identification of alternative land use scenarios to the proposed GS project** <u>Sub-step 1a. Identify credible alternative land use scenarios to the proposed A/R project</u> The alternative scenarios identified for the GS PROJECT are as follows:

The step requires the Identification of realistic and credible land-use scenarios that would have occurred on the land within the proposed project boundary in the absence of the VCS project activity including, but not limited to:

- ✓ Continuation of the pre-project land use
- ✓ Forestation of the land within the project boundary performed without being registered as the A/R CDM project activity.
- ✓ If applicable, forestation of at least a part of the land within the project boundary of the proposed VCS project at a rate resulting from legal requirements or extrapolation of observed forestation activities in the geographical area with similar socio- economic and ecological conditions to the proposed VCS project activity occurring in a period since 31 December 1989 as selected by the PPs.

- ✓ **Scenario 1:** Continuation of the pre-project land use i.e., the land stays under continuous degradation.
- ✓ **Scenario 2:** Assisted natural regeneration and forestation of the project area without registering as a carbon project.
- ✓ **Scenario 3:** Livestock rearing.
- ✓ **Scenario 4:** Agriculture

VVB, based on the on-site inspection interviews[/i-xxvii/] and document review[/07/12/] confirms that the alternative scenarios identified are realistic and credible and that there are no other plausible baseline alternatives to the project other than those identified by the PD.

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

As per the tool applied tool, this step requires the demonstration of compliance of all land use scenarios identified in the sub-step 1a with mandatory applicable legal and regulatory requirements

VVB, based on the review of the GS PDD[/01/], confirms that all the identified alternative land use scenarios are not against any national laws[/05/22/] and regulations and there are no legal requirements for forestation of degraded lands. The project activity being carried out without being registered as a GS project activity would still be compliance with existing mandatory laws and regulations as the World Vision Ethiopia has taken necessary permits[/05/09/] and land user rights[/09/] from consultation with the local government and communities[/21/].

VVB, based on the on-site inspection and document review[/01/14/], confirms that the alternative scenarios identified are realistic and credible and that there are no other plausible baseline alternatives to the project other than those identified by the PD.

VVB, based on document review[/05/14/] confirms that all land use scenarios identified in Sub-step 1a are in consistency with enforced mandatory applicable laws and regulations. There is no law in Ethiopia which mandates

tree plantation/05/22/.

STEP 2. Barrier analysis

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

This step includes the identification of barriers present in the project area that prevent realization of the land use scenarios identified in Sub-step 1b.

Barriers identified in the GS PDD/01/, in compliance with the tool/B05/ includes:

Project land Alternative scenarios	**Barrier faced**	**VVB assessment**
Continuation of the pre-project land use i.e., the land stays under continuous degraded	No barrier	--
Assisted natural regeneration and forestation of the project without registering as a carbon project	Investment barrier, Technological barrier	**Investment Barrier** The on-site inspection/interviews/i-xiv/, reveals that the investment is a prohibitive barrier to the project development. The community's participation requires economic benefits along with the long-term environmental benefit. VVB confirms that this barrier is a plausible barrier in doing project activity without being registered as a carbon project. Furthermore, as indicated by Lemenih, M, and H Kassa (2014) /B06/ and Orsango et al. 2023 /B06/, regreening practices need to generate sufficient economic incentives for communities to sustain the efforts. .Re-greening for environmental goals alone is unlikely to succeed in poor rural communities unless they

			are compensated for their efforts. Further, Chama et al. (2023) /B06/ reported that Offa region households had an average income of $649 USD, with 67% living below the poverty line, mainly relying on subsistence activities like charcoal making and livestock grazing for income, which supports the same. In addition, audit team has checked the official government expert opinion letter on investment barrier/14/ and confirmed that Offa district, the households prioritize income generation for their needs over investing in reforestation projects for environmental benefits, they rely on support from the Productive Safety Net Program (PSNP), designed to assist the rural poor in achieving food security and resilience through asset creation. This analysis confirms that there is a lack of access to credit and capital investments on reforestation projects. Hence, VVB confirms/14/B06/ that in Offa (project area), without sufficient compensation (such as through carbon credit revenues), regreening of degraded areas is unlikely to success without carbon revenues as the project will not generate any other income as grazing can no longer continue in exclosures.

			Technological Barrier VVB, during the on-site inspection, observed that that project requires a good knowledge of the nursery establishment and good planting practices to have successful execution as the project includes planting and assisted natural regeneration (FMNR) of different native tree species. Hence, VVB confirms the technological barrier of project. The same was further confirmed through the studies "FAO: Review Forest and Landscape Restoration in Africa 2021"/B06/ and "Ethiopian National Drylands Restoration Strategy-2022"/B06/ which reports the common technological and biophysical barriers for successful implementation of reforestation projects in the project region are as follows: - Species-site matching: Vital for survival and growth, often overlooked in favor of available species rather than the most suitable. - Technical capability of implementers: Inadequate skills hinder project`s long-term success, necessitating effective training and assistance, especially for NGO-managed projects. - Post-establishment silviculture: Crucial treatments during establishment and early

			growth phases to manage weeds, grazing, and ensure proper thinning, pruning, and fertilization. - Site quality: Influenced by climatic, geologic, and soil factors, determines tree growth potential and species suitability, with high-quality sites supporting valuable timber species. Therefore, based on the above explanation it is confirmed that the technology barrier is preventing this identified scenario.
	Livestock rearing	Ecological Barrier	**Ecological barrier** VVB, based on the on-site inspection/interviews[/i-xxvii/], confirms that due to severe degradation of land (due to grazing) and adverse climatic conditions, there is insufficient grazing fodder available for animals which prevents this scenario and the same has been confirmed by reviewing the following report: https://cgspace.cgiar.org/handle/10568/28502[/B06/], PRA[/08/] conducted by PD in project areas and by reviewing expert opinion[/14/]. Hence, The VVB confirms the ecological barrier of project.
	Agriculture	Ecological barrier	**Ecological barrier** VVB, based on the on-site inspection/interviews[/i-xxvii/] and supporting evidence (expert opinion)[/14/] confirms that due to severe degradation of land (over grazing) and adverse climatic conditions, the crop

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<tr><td></td><td></td><td>production is not possible. The soil is highly eroded and degraded[14] leading to failure of crops grown. Hence, the VVB confirms the ecological barrier of project.</td></tr>
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<u>Sub-step 2b. Elimination of land use scenarios that are prevented by the identified barriers</u>
This step includes the determination of alternative scenarios identified in the Sub-step 1b which are prevented by at least one of the barriers listed insub-step 2a.
Based on the review of GS PDD[01], the alternative land use scenario 1 i.e., continuation of the pre-project land use is not prevented by the barriers relating to investment, technology barriers and ecological barriers, VVB confirms the approach as valid and applicable.

<u>Sub-step 2c. Determination of baseline scenario</u>
Based on the review of GS PDD[01] the most plausible land use scenario in the absence of the project is the continuation of pre-project land use i.e., degradation due to firewood collection and livestock grazing.</td></tr>
</table>

4.11. Demonstration of additionality

Means of validation	DR, OSV, I
Findings	CL 01 & CAR 08 has been raised and satisfactorily closed.

Conclusion	Based on document review/01/11/B06/ and on-site inspection interviews/i-xxvii/, VVB confirms that the project additionality has been demonstrated in compliance with Positive list as per section 3.1.16 (b) of GS LUF Activity Requirements v1.2.1/B01/. **Additionality Option 2- Positive list** Specify the methodology, activity requirement or product requirement that establishes deemed additionality for the proposed project (including the version number and the specific paragraph, if applicable). VVB confirms that the PD has appropriately demonstrated project additionality as per section 3.2.1 of applied methodology *"Gold Standard Afforestation/Reforestation (A/R)GHG Emissions Reduction & Sequestration Methodology, version 1./B03/"* and section 3.1.16(b) of applied activity requirement *"GS LUF Activity Requirements v1.2.1./B01/"* **Option 2- Positive list (As per section 3.1.16 (b) of GS LUF activity requirements v1.2.1)** In compliance to section 3.1.16 (b) of GS LUF Activity Requirements v1.2.1/B01/, The project shall meet **all** of the requirements (a), (b) and (c) in the list below in order to be considered as additional under Option 2- Positive List (a) The project is located in a Less Developed Country (LDCs) or in a region with a recent *UNDP Human Development Indicator*[1] below 0.8. (b) The project shall have no intention of creating a forest for the commercial use of the timber or non-timber forest products. (c) The project activities shall not be mandatory by any law or regulation, OR if it is mandatory, it shall demonstrate that these laws or regulations are systematically not enforced. **VVB Assessment:** a) Based on the review of the UNDP Human Development Index for 2021 (latest published data)/B06/, VVB confirms that the score is 0.498. Furthermore the same has been confirmed during on-site inspection/ interviews/i-xxvii/ with PD. b) VVB based on the desk review/01/11/ and on-site inspection/interviews/i-xxvii/ confirms that the project activities intend to restore degraded lands and does not include harvesting of trees for commercial use in there, management plan/11/. However, project has applied selective harvesting which will be part of the silvicultural practices in line with methodology criteria/B03/ to enhance the quality of carbon stock/01/. c) VVB, based on own research, confirms that there are currently no laws which mandates tree plantation and the restoration of degraded land through tree planting or natural regeneration.

	Conclusion: VVB based on above assessment on-site inspection interviews/i-xxvii/ confirms that the project has met all the requirements of (a), (b) and (c). In compliance to section 3.1.16 (b) of GS LUF Activity Requirements v1.2.1/B01/, The project shall meet **at least one of the requirements from (d) to (g)** in order to be considered as additional under Option 2-Positive List d) The project area is located in a region with a mean annual precipitation of less than 600 mm. e) The soil pH of the planting area is less than 4.0. f) The planting area is planted with minimum 5 different native tree species in mixed stands, covering at minimum 50% of the planting area. g) The project area is located: • In a country or region with a recent *UNDP Human Development Indicator* below 0.5, OR • In a *Small Island Developing State (SIDS)* **VVB Assessment:** d. Not applicable. Only one requirement needs to be fulfilled (section 3.1.16 (b) of GS LUF Activity Requirements v1.2.1/B01/) e. Not applicable. Only one requirement needs to be fulfilled (section 3.1.16 (b) of GS LUF Activity Requirements v1.2.1/B01/) f. Based on the review of GS PDD/01/ and on-site inspection/interviews/i-xxvii/, VVB confirms that the project includes plantation of 8 different native tree species for entire project area (Refer section 4.6 of this report). g. Based on the review of the UNDP Human Development Index for 2021 (latest published data)/B06/, VVB confirms that the score is 0.498. Furthermore, the same has been confirmed during on-site inspection/ interviews/i-xxvii/ with PD. **Overall Conclusion** Overall, in the opinion of VVB, the proposed project deems to be additional. This is as per section 3.2.1 of applied methodology/B03/ and section 3.1.16(b) of GS4GG LUF Activity Requirements V1.2.1/b01/.

4.12. Data and parameters fixed ex ante

Means of validation	DR, OSV, I
Findings	CL 08, CAR 01 and CAR 02 has been raised and satisfactorily closed

Conclusion	Data and parameters fixed ex ante	Assessment of Compliance
	Carbon fraction of species, j (CF_j)	In line with section B.6.2 of the GS PDD/01/, default value of carbon fraction for tree biomass i.e., 0.5 t C/tdm has been used as per GS A/R GHG Emissions Reduction& Sequestration Methodology, version 1.0/B03/ is valid and appropriate.
	Ratio of molecular weights of Carbon and CO_2	In line with section B.6.2 of the GS PDD, default value of Conversion factor 'C' to 'CO_2e' i.e., 44/12 tCO_2/tC has used as per GS A/R GHG EmissionsReduction & Sequestration Methodology, version 1.0/B03/
	Root-to-Shoot Ratio (R-t-S) for woody biomass	In line with section B.6.2 of the GS PDD, the default factor for R-t-S (woody biomass) i.e., 0.232 accepted under IPCC 2019 for tropical moist forest in Africa/B06/, has been used for all the species. VVB, based on document review/01/02/ and cross checking with the 2019 refinement to IPCC 2006 guidelines for National GHG Inventories, Volume 4/B06/, confirms that the value for R-t-S for all species included in the project are valid and appropriate.
	Plot area	In line with section B.6.2 of GS PDD/01/, the value 0.06 hectares will be used for collecting data for both FMNR and enrichment plantation areas. VVB, based on the document review/01/ and on-site inspection/interviews/i-xxvii/ confirms that the value applied for emission calculations are valid and appropriate.
	Baseline woody above ground carbon stock	The mean carbon stock has been calculated from the 93 sample plots. Direct allometric equation has been used for the calculation of AGB i.e., Above ground biomass (kg)= $0.2035 * DBH^{2.31963}$. The direct allometric equation has been taken from the Source book for land use, land use change and forestry projects/B06/. The equation is taken for dry tropical trees selected using the CDM tool for determining the appropriateness of allometric regression equations. The calculated value is converted into tCO_2e using the IPCC default values as assessed in the section above. PD has calculated the value of 15.6 tC/ha for baseline woody above ground carbon stock. VVB confirms that the value calculated is based on the sum of average mean carbon stock for total eligible project area and uncertainty calculated/01/. Furthermore, VVB confirms through reproducing the

[3] https://winrock.org/wp-content/uploads/2016/03/Winrock-BioCarbon_Fund_Sourcebook-compressed.pdf

		calculation that the calculated value is valid and conservative. VVB has reviewed the raw data sheets/07/ during the on-site inspection for baseline.
	Baseline non-woody aboveground carbon stock	In line with section B.6.2 of the GS PDD/01/, the default factor for baseline non-woody aboveground carbon stock i.e., 6.2 accepted under IPCC 2019 for tropical moist forest in Africa/B06/, has been used for estimating baseline stocks. VVB, based on document review/01/02/07/ and cross checking with the IPCC 2006 guidelines for National GHG Inventories/B06/, confirms that thevalue for Baseline non-woody aboveground carbon stock for all species included in the project are valid and appropriate.
	Root to shoot ratio for non-woody biomass	In line with section B.6.2 of the GS PDD/01/, the default factor for R-t-S (non-woody biomass) i.e., 1.6 accepted under IPCC 2006 for sub-tropical/tropical grassland in Africa/21/, has been used. VVB, based on document review/02/07/ and cross checking with the 2006 IPCC guidelines for national GHG inventories/22/B06/, confirms that the value for R-t-S (non-woody biomass) included in the project is valid and appropriate.
	Baseline aboveground biomass stock	In line with section B.6.2 of GS PDD/01/, the value 31.2 t.d.m/ha has used for estimating amount of aboveground biomass in the baseline. VVB, based on the document review/01/02/07/ and own calculations confirms that the value applied for base above ground biomass stock is valid and appropriate.

4.13. Ex-ante estimation of SDG impact

Means of validation	DR, OSV, I
Findings	CAR 02 and CAR 09 has been raised and satisfactorily closed
Conclusion	As per the PDD/01/, VVB assessed the compliance of section B.6 inline with GS PDD/01/ template instructions as follows:

Sustainable Development Goals Targeted	Assessment of SDG Impact
5 – Gender equality 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	VVB, based on the on-site inspection/ interviews/i-xxvii/ and document review/01/20/, confirms that 35% of managerial positions in the registered forestry cooperatives expected to be maintained by women. VVB, during the on-site visit , has interviewed/i-xxvii/ the women in the

		leadership committee of the individual forest cooperative[/10/] to confirm the same.
	8- Decent work & Economic growth 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	VVB, based on the on-site inspection/interviews[/i-xxvii/], confirms that the project activity will create employment opportunities for the members of the forestry cooperatives[/10/] along with the unions and cooperative-run businesses. Furthermore, VVB based on desk review[/01/] and on-site inspection/interviews confirms that 425 annual jobs have been targeted to be employed or planned.
	13 Climate Action 13.2 Integrate climate change measures into national policies, strategies and planning	Based on the review of section B.6.3 of GS PDD[/01/] and CO_2 fixation spreadsheet[/02/], VVB confirms that the estimated GHG removals (Biomass+SOC) from the project, calculated as 622,112 tCO_2e for 30 years with annual average of 20,737 tCO_2e (after deducting buffer – 20%) is valid and plausible. **Leakage:** VVB confirms that no leakage is expected by the project. The main activities that can cause leakage are fuelwood collection and livestock grazing displacement and same has been confirmed by reviewing the evidence *"Confirmation letter leakage[/03/13/]"* VVB during the on-site inspection/interviews[/i-xxvii/], has confirmed that the livestock are housed within individual farmer land holdings and farmers will employ the grass cut and carry system. For fuelwood collection, PD has provided with the evidence *"Confirmation letter leakage[/03/13/]"* from the nearby area which is also a registered project demonstrating fuelwood collection has improved

	overtime with no displacement to other project areas through pruning of trees rather than uncontrolled practice of collection. **Other emissions:** There are no other emissions caused by the project resulting from land preparation techniques, from the use of fertilisers and energy during project activities, and from nitrogen-fixing trees and emissions from organic fertilizers application.
15- Life on land 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	VVB based on the on- site inspection/interviews/i-xxvii/ and document review/01/, confirms that 1998 ha/12/ will be afforested with mixed native tree species plantation with estimation of 438,020 tonnes dry biomass(AGB+BGB) by the end of project which has been verified by VVB through the carbon calculation spreadsheet/02/..

VVB confirms that the ex-ante carbon estimations have been calculated following the Gold Standard Afforestation/Reforestation (A/R) GHG Emission Reduction & Sequestration Methodology, Version 1.0/B03/. The detailed estimations have been reviewed from the spreadsheet 'CO2 fixation_model_Offa_Final_v5/02/'.

Year	Baseline Estimate (tCO2e/year)	Project Estimate (Biomass+SOC) (tCO2e/year)	Net Benefit (-20% Buffer) (Biomass + SOC)
Year 1	**0**	8,131	6,505
Year 2	**0**	10,956	8,765
Year 3	**0**	14,425	11,540
Year 4	**0**	16,192	12,954
Year 5	**0**	18,260	14,608
Year 6	**0**	20,470	16,376
Year 7	**0**	22,691	18,153
Year 8	**0**	24,826	19,861
Year 9	**0**	26,805	21,444
Year 10	**0**	28,582	22,866
Year 11	**0**	30,129	24,103
Year 12	**0**	31,433	25,146
Year 13	**0**	32,493	25,994
Year 14	**0**	33,316	26,653
Year 15	**0**	33,915	27,132
Year 16	**0**	34,306	27,445
Year 17	**0**	34,508	27,607

Year 18	0	34,541	27,633
Year 19	0	34,425	27,540
Year 20	0	34,180	27,344
Year 21	0	27,970	22,376
Year 22	0	27,521	22,017
Year 23	0	26,995	21,596
Year 24	0	26,408	21,127
Year 25	0	25,772	20,618
Year 26	0	25,100	20,080
Year 27	0	24,402	19,521
Year 28	0	23,686	18,949
Year 29	0	22,963	18,370
Year 30	0	22,238	17,790
Total	**0**	**777,640**	**622,112**
Crediting Period		**30 Years**	
Estimated Annual Average (Project estimate)		**25,921 tCO_2e (Before deducting buffer -20%)**	
Estimated Annual Average (Net Benefit)		**20,737 tCO_2e (After deducting -20% Buffer)**	

In summary, VVB confirms that PD has correctly calculated and considered baseline emissions and Project emissions are plausible and in compliance with section 3.3 of applied methodology/B03/.

4.14. Monitoring plan

a. Data and parameters to be monitored

Means of validation	DR, OSV, I	
Findings	CAR 01 has been raised and satisfactorily closed	
Conclusion		
	Data and parameters to be monitored	**Assessment of Compliance**
	SDG 5 – Gender equality	
	Percentage of women in leadership positions	VVB, based on the on-site inspection/ interviews/i-xxvii/ and document review/01/20/, confirms that 35% of managerial positions in the registered forestry cooperatives expected to be maintained by women due to implementation of project activities.
	SDG 8 Decent work and economic growth	
	Number of jobs created	VVB based on desk review/01/ and on-site inspection/interviews/i-xxvii/ confirms that 540 jobs will be created due to implementation of project activities.

	SDG 13 Climate action	
	Tonnes greenhouse gases sequestered	VVB, based on the on-site inspection interviews[/i-xxvii/] and desk review[/01/02/], confirms that the project has estimated to remove 6,22,112 tCO_2e for 30 years with annual average removal of 20,737 tCO_2e (After deducting buffer- 20%).
	SDG 15 Life on land	
	Total above and below ground biomass stock in forest	VVB, based on the on-site inspection interviews[/i-xxvii/] and desk review[/01/02/], confirms that the project will develop 438,020 tonnes dry biomass due to implementation of enrichment plantation and FMNR activities by the end of the project.

b. Sampling plan

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on the review of the PDD[/01/20/] the sampling guideline has been designed to meet the Gold Standard requirements[/B01/B02/] for conducting forest inventories for Performance Certification. As per PDD[/01/] following process will be followed in accordance with the source book for land use, land use and forestry projects (Timothy Pearson, Sarah Walker and Sandra Brown, 2005) **Establishment of new plots** **a) Shape and size** As per PDD[/01/], circular nested plots will be established of 1m, 4m, 14m and 20m in diameter using measuring equipment and a fixed central point. **b) Number of sample plots** As per PDD[/01/], sample plots are established as prescribed in the Gold standard A/R requirements[/B01/]. It will be estimated using following equation $n=(\Sigma Lh=1 Nh*sh)^2/ N^2*E^2t^2+(\Sigma^L h=1 Nh*sh^2)$ **Where:** E = allowable error or the desired half-width of the confidence interval. Calculated by multiplying the mean carbon stock by the desired precision (that is, mean carbon stock x 0.1, for 10 percent precision, or 0.2 for 20 per cent precision), t = the sample statistic from the t-distribution for the 90 per cent confidence level Nh = number of sampling units for stratum h (= area of stratum in hectares or area of the plot in hectares), n = number of sampling units in the population sh = standard deviation of stratum h. **c) Laying out of permanent plots**

	The plots will be randomly selected without bias with a grid layer on ArcGIS randomization tool in ArcMap. The plot locations will be identified with the help of the Global Positioning System (GPS) device in the field. For each plot the geographic position (GPS coordinates), number of stratum and series number of each plot and respective grid will be recorded and archived. **d) Monitoring equipment protocols** As per the GS PDD/01/, GPS, diameter tape, Calliper, Digital measuring device and ARC GIS will be used for the monitoring of sample plots. **e) Monitoring frequency** The monitoring assessment will be conducted every five years. VVB, based on document review/01/20/, confirms that the sampling plan is in compliance with the applied methodology/B03/ and tools/B05/.

c. Other elements of monitoring plan

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on the review of section B.7.3 of the PDD/01/, the elements of monitoring are QA/QC procedures/20/ for monitoring including general outlines for data collection for carbon accounting and storage management. VVB confirms that the QA/QC procedures defined are valid and applicable.

4.15. Duration and crediting period

Means of validation	DR, OSV, I
Findings	--
Conclusion	Based on the review of section C.2 of the GS PDD/01/, VVB confirms that the crediting period of the project is of 30 years starting from 01/08/2020 to 31/07/2050.

4.16. Safeguarding principles and gender sensitive assessment including assessment of appendix 1 of PDD

a. Safeguarding Principles Assessment

Means of validation	DR, OSV, I
Findings	CAR 09 & CAR 11 has been raised and satisfactorily closed
Conclusion	The PD has done the safeguarding principles assessment/01/ analysis and represented assessment in Appendix 1 of GS PDD/01/. The assessment has been performed in accordance with requirements prescribed in the GS4GG Principles & Requirements, Version 1.2/B02/ & Safeguarding Principles & Requirements, Version 1.2. The detailed assessment of safeguarding principle is provided in Appendix 2.

b. Safeguarding Principles that will be monitored

Means of validation	DR, OSV, I
Findings	CL 11 has been raised and satisfactorily closed
Conclusion	VVB, based on review of GS PDD/01/ and on-site inspection/interviews/i-xxvii/, confirms that the following safeguard principles relevant to the project will be monitored: Principle 2 Gender Equality, Principle 4.3 Land tenure and other rights, Principle 9.5, Hazardous and non-hazardous waste, Principle 9.7Harvesting of forests and Principle 9.11 Endangered species. Based on the review of the GS PDD/01/, document review/09/11/ and monitoring plan/20/, VVB confirms that the mitigation measures provided in section D.1 of the GS PDD/01/ are valid and applicable.

c. Assessment that project complies with GS4GG Gender Sensitive requirements

Means of validation	DR, OSV, I	
Findings	--	
Conclusion	Section D.2 of the GS PDD/01/ has been assessed by the VVB in line with Gold Standard for The Global Goals Gender Equality Requirements & Guidelines, Version 1.1 and GS template instructions:	
	GS4GG Gender Sensitive requirement Questions	**Assessment of Compliance**
	Question 1 – Explain how the projectreflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?	Based on the on-site inspection/ interviews/i-xxvii/ and desk review/01/08/20/B04/, VVB confirms that the Project takes intoaccount gender roles and the abilities of women and men to participate in the decision/designs of the project activities. For example, the stakeholderconsultation in the project design phase includes both women and men participating in the consultation meeting
	Question 2 – Explain how the projectaligns with existing country policies, strategies and best practices	VVB, during the on-site inspection and interviews/i-xxvii/, observed the project doesn't endorse any form of discrimination based on gender. Furthermore, the project aligns with the Federal Democratic Republic of Ethiopia's Ten-Year Development plan 2013-2022 (2021-2031)/21/ that focuses on right, resource (access & ownership) and representation (increased representation) for women. The project is making efforts to increase women participation and also aiming to increase women leadership in the

		forestry cooperatives to increase their decision-making power. The above information has been furtherverified by the VVB.
	Question 3 – Is an Expert required for the Gender Safeguarding Principles & Requirements?	Based on the on-site observations and interviews[/i-xxvii/], VVB confirms that representatives from the Woreda women, child & youth office (District level) attended the stakeholder feedback round (SFR) workshops which has led to increase of 26% in participation of women in total workshops.
	Question 4 – Is an Expert required to assist with Gender issues at the Stakeholder Consultation?	Based on the on-site observations and interviews[/i-xxvii/], VVB confirms that representatives from the Woreda women, child & youth office (District level) attended the stakeholder feedback round (SFR) workshops to ensure gender issues are raised during stakeholder consultation and highlighted appropriately so that the project is implemented accordingly.

4.17. Stakeholder consultation

a. Local stakeholder consultation

Means of validation	DR, OSV, I	
Findings	CL 14 has been raised and satisfactorily closed	
Conclusion	In compliance to GS4GG Stakeholder Consultation and Engagement RequirementsVersion 2.1[/B04/], VVB has conducted the assessment of section E of GS PDD [/01/] as follows:	
	GS4GG Stakeholder Consultation and Engagement Requirements[/B04/]	**Assessment of Compliance**
	A separate stakeholder consultation shall be organized for proposed project.	Based on desk review[/21/] VVB confirms that PD has conducted Local stakeholder consultations for proposed project[/01/] in compliance with section 4.1.25 of GS4GG Principles and Requirements v1.2[/B02/] and section 3.1 of GS4GG Stakeholder Consultation and Engagement Requirements Version 2.1[/B04/].

	The PD shall submit the stakeholder consultation report of project activity at the time of first submission (i.e., Preliminary review of project).	Based on document review/21/B04/ and on-site inspection/interviews/i-xxvii/, VVB confirms that the PD has provided with the stakeholder consultation report/21/ and in line with section 5.1.8 (a) of GS4GG Principles and Requirements v1.2/B02/
	The Gold Standard reserves the right to enforce new stakeholder consultation(s) for regular projects	Not applicable as the project is a retroactive project.
	A grievance mechanism shall be established and made available for project activity.	Refer to section 4.17.C assessment.

b. Summary of stakeholder mitigation measures

Means of validation	DR, OSV, I
Findings	CL 14 has been raised and satisfactorily closed
Conclusion	VVB confirms that the PD has conducted the live stakeholder's meeting. The PD has conducted the 1st LSC on 02/11/2020/21/. The LSC has been conducted at project level as per section E of the PDD/01/. Sample stakeholders/21/ who attended the meeting were also interviewed/i-xxvii/ during the on-site inspection and their feedback on the project was positive. Furthermore, they have also confirmed that they have attended the LSC meeting. The summary of the comments received during the meeting is complete and PD has taken appropriate steps to address each query/concern and gathered feedback and all the comments received during the SFR period have been provided in the LSC report/21/. Design certification team based on review of LSC report/21/ confirms that the feedback from the SFR has been appropriately addressed by the PD. In the opinion of VVB, that PD has considered the comments received during SFR and addressed appropriately in line with the requirements of section 3.7 of GS4GG Stakeholder Consultation and Engagement Requirements v2.1/B04/.

c. Continuous input / grievance mechanism

Means of validation	DR, OSV, I
Findings	CL 11 has been raised and satisfactorily closed.
Conclusion	Based on the review of the stakeholder consultation report/21/, GS PDD/01/ and through on-site interviews with the communities/i-xxvii/, VVB confirms that the grievance mechanism developed by PD is in line with the section 4.1.34 of GS4GG Principles & requirements v1.2/B02/. The grievances are recorded by leaders of the forest management cooperatives/10/, community development workers from World Vision Ethiopia and representatives of the district level government offices. The grievances are recorded and expressed through the Grievance Expression Process book/21/ quarterly and biannually. Furthermore, the same has been confirmed by reviewing Grievance Expression Process book/21/ during on-site inspection/interviews/i-

	xxvii/. Furthermore, grievances are also recorded through telephone access and is chosen as an optional mechanism/21/. The inputs of the grievances will be recorded in the annual monitoring report and mitigation measures will be carried out accordingly. In the opinion of VVB, the PD has appropriately setup continuous grievance mechanism and in line with section 3.8 of GS4GG Stakeholder Consultation and Engagement RequirementsVersion 2.1/B04/.

4.18. LUF Additional Information

Means of validation	DR, OSV, I
Findings	CL 11 has been raised and satisfactorily closed
Conclusion	As per APPENDIX 3 of the PDD/01/, the following additional informationhas been provided by the World Vision Ethiopia and further assessed by the VVB:
	Risk of change to the Project Area and activities during Project Certification Period: Risks of change to the project area described as low as the project developed on designated community holdings (government land) and land user rights certificates/09/ has been issued for the forestry cooperatives/10/ by the relevant government department. Risk of change to the project activities described as low risk as the communities are well aware of the benefits arising from the project implementation. The same has been confirmed by VVB during the on-site interviews/i-xxvii/.
	Land-use history and current status of Project Area: Deforestation under project area started from mid 1970s as per the PRA report/08/. Due to continuous dependency on natural resources from surrounding communities further leaded to more degradation of land. The current status of the project area is degraded shrubland and grassland.
	Socio-Economic history: The main source of income for local communities in the project area has been agriculture and livestock grazing. Due to severe erosion agricultural productivity has declined. Different employment opportunities are created for local communities through project implementation and forestry cooperatives.
	Forest management applied (past and future) No management was carried out for the project area as the area is under continuous degradation since 1970s. PD has introduced assisted farmer managed natural regeneration and enrichment planting and a forest management plan/11/ is being currently prepared.
	Forest characteristics (including main tree species planted) The forest type under project area is classified as evergreen montane forest and evergreen shrub. The project includes two project activities: under FMNR around 8 species are naturally regenerated and the area not suitable for natural regeneration, enrichment planting of 8 species is carried out.

	Main social impacts (risks and benefits) This project empowers the local communities through skill development in social forestry and the transfer of rights and management. The project also provides an opportunity to establish woodlots and agroforestry systems that will serve as an alternative source of forest products for the community. The risks include the restricted access may influence how and where cultural practice can be conducted. Restricted access to the project area may negatively impact the more vulnerable members of the community that rely on the project area to support their livelihood.
	Main environmental impacts (risks and benefits) This project contributes to the reclamation of land under degradation and will improve the soil fertility. Furthermore, the plantation of native tree species will lead to re-establishment of natural habitat for flora and fauna. The project activity will decrease pressure on the ecosystem and will pace up the restoration rate. It also contributes to the mitigation of climate change. Since the carbon sequestration in the project scenario is significantly higher than that in baseline scenario.
	Financial structure The project is financed by Government of Finland for implementation of plantation activities. ODA declaration has been provided by the World Vision Finland/15/.
	Infrastructure (roads/houses): Based on the review of KML files/06/, VVB confirms that the PD has appropriately demonstrated the infrastructure (roads/houses) located in project area
	Sites with special significance for indigenous people and local communities - resulting from the Stakeholder Consultation: None
	Where indigenous people and local communities are situated: None
	Where indigenous people and local communities have legal rights, customary rights or sites with special cultural, ecological, economic, religious or spiritual significance: None

4.19. LUF Risk and Capacities

<table>
<tr><td>Means of validation</td><td>DR, OSV, I</td></tr>
<tr><td>Findings</td><td>CAR 10 has been raised and satisfactorily closed</td></tr>
<tr><td>Conclusion</td><td>As per GS Risks & Capacities Guideline for ‘Land Use & Forest’/17/, VVB has conducted the assessment of LUF Risks and Capacities as follows:
<table>
<tr><th>Risk and Capacities</th><th>Assessment of Risks</th></tr>
<tr><td colspan="2">1. Natural Disturbance</td></tr>
<tr><td>1.1 Fire Damage</td><td>Probability of the risk
In line with Risk and Capacities tool, high (score 3) has been considered as the event is expected to occur once or more in 10 years.

There is greater than 50 % chance of encountering weather that could support a significant wildfire that is likely to result in both life and property loss in any given year.

VVB has verified the above information by reviewing the source of (https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita/WF)

Impact of the risk
In line with Risk and Capacities tool/17/, Medium (Score 2) has been considered as the event is expected to harm the products / greenhouse gas benefits, but do not lead to full destruction, AND products / greenhouse gasbenefits are expected to recover without intervention in more than 5 years from the current levels.

PD scored the impact conservatively as medium with mitigation measures provided in the fire management plan.

VVB has verified the evidence/20/ provided and confirms that the score for impact of fire risk is appropriate and valid.
Scale of the risk
In line with the Risk and Capacities tool/17/, low (Score 1) has been considered because the event is expected to destroy smaller parts of project area and historically only 1 fire has occurred in the last 11 years which resulted in only burning of 2 hectares of land.
Mitigation Measure
As per the Risk and Capacities tool/17/, a fire management plan/20/ has been in place since 2007 to manage any potential risks. VVB has reviewed the fire</td></tr>
</table></td></tr>
</table>

		management plan[/11/20/] provided and confirms the mitigation measures provided are valid and applicable. The mitigation measures include the community participation in fire protection, fire prevention through fuel management and fire breaks, Fire pre-suppression, Detection and early warning and reporting systems, Law enforcement and incentive systems along with training, extension and public awareness programs. VVB has also confirmed this during the on-site inspection and interviews[/i-xxvii/] with the communities.
	1.2 Wind damage (e.g.,hurricanes, typhoon)	**Probability of the risk** In line with the Risk and Capacities tool, Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as hurricanes or typhoons are not common in the project area. The same has been confirmed during on-site inspection/interviews[/i-xxvii/] and by reviewing source https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita/CY **Impact of the risk** In line with Risk and Capacities tool,[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low) **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is low. Hence validates the risk score 1 (Low) **Mitigation measures** No mitigation measures have applied as the risk is low.
	1.3 Animals (e.g., domestic or wild animals' encroachment)	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as animal encroachment is not allowed. The same has been confirmed during on-site inspection/interviews[/i-xxvii/] and document review[/03/11/13/]. **Impact of the risk** In line with Risk and Capacities tool[/17/,] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is low. Hence validates the risk score 1 (Low) **Mitigation measures** No mitigation measures have applied as the risk is low.
	1.4 Pest and disease outbreaks (e.g.,insects,	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk

	bacteria, viruses, fungi)	is low, as the disease or pest outbreak has been recorded since 2006. The same has been confirmed during on-site inspection/interviews. **Impact of the risk** In line with Risk and Capacities tool/17/ the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool/17/, the scale of the risk is low. Hence validates the risk score 1 (Low) **Mitigation measures** No mitigation measures have applied as the risk is low.
	1.5 Temperature extremes (e.g., extreme heat, frost)	**Probability of the risk** In line with the Risk and Capacities tool/17/, Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as extreme climate events such as frost, heat, temperature etc are low. The same has been confirmed during on-site inspection/interviews/i-xxvii/ and by reviewing the source https://en.climate-data.org/africa/ethiopia/southern-nations/gesuba-718485/ and https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita/EH **Impact of the risk** In line with Risk and Capacities tool/17/, the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool/17/, the scale of the risk is low. Hence validates the risk score 1 (Low) **Mitigation:** No mitigation measures have applied as the risk is low.
	1.6 Water extremes (e.g. droughts, heavy rains, floods, mudslides, avalanches, ice-storms)	**Probability of the risk** In line with the Risk and Capacities tool/17/, High (Score 3) has been considered as an event that is expected to occur once or more in 10 years. The probability of the risk is high, as the water scarcity is low expected to occur once in 10 years. This has further confirmed by reviewing the source https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita/DG. As reported by Liou 2019/B06/, drought had some risk to the project areas with extreme country-droughts which are identified in 2002, 2003, 2004, 2009, 2012, and 2015. Hence VVB validates the risk score is 3 deemed to be valid and appropriate. **Impact of the risk** In line with Risk and Capacities tool/17/ the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk**

		In line with the Risk and Capacities tool[/17/], the scale of the risk is medium. Hence VVB validates the risk score 2. **Mitigation measure** No mitigation measures have applied as the risk is low.
	1.7 Changing climate (e.g. long draught period, seasonal variability of rainfall pattern, water availability)	**Probability of the risk** In line with the Risk and Capacities tool[/17/], High (Score 3) has been considered as an event that is expected to occur once or more in 10 years. The probability of the risk is high, as reported by Halie, 2020[/B06/] higher drought changes are likely to occur in Sudan, South Sudan, Djibouti, parts of Eritrea, Somalia, and Tanzania, whereas Uganda, Kenya, and Ethiopian highlands are likely to have shown lower drought changes over East Africa. A confirmed by reviewing the source https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita that due to increase in temperature and greater variance in rainfall that could lead to more frequent fire events. This has been further confirmed by VVB during on-site inspection/interviews[/i-xxvii/]. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is medium. Hencw VVB validates the score risk score 2 (medium). **Mitigation measures** No mitigation measures have applied as the risk is low.
	1.8 Earthquake and induced landslides	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the project area is not in earthquake risk zone and no incidence has been recorded for more than 10 years. The same has been confirmed during on-site inspection/interviews[/i-xxvii/] and by reviewing the source https://thinkhazard.org/en/report/47706-ethiopia-snnpr-wolayita/EQ **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.

	1.9 Geological risk (e.g. volcanic eruption, desert progression	In line with Risk and Capacities tool[/17/], VVB validates the risk score zero (0) for Geological risk is valid and appropriate.
	2. Political risks	
	2.1Political interventions (e.g. wars, riots, civil strife, terrorism, corruption, land occupation, community resistance)	**Probability of risk** In line with the Risk and Capacities tool[/17/], Medium (Score 2) has been considered as an event that is expected to occur less than once in 11-20 years. The probability of the risk is medium, as no major political interventions have occurred in the last 20 years in the project area and land tenure is secure for community use and the same has been confirmed by VVB during on-site inspection/interviews[/i-xxvii/]. **Impact of the risk** In line with Risk and Capacities tool[/17/], the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	2.2 Confiscation of property (e.g expropriation, infrastructure development)	**Probability of risk** In line with the Risk and Capacities tool[/17/], Medium (Score 2) has been considered as an event that is expected to occur less than once in 11-20 years. The probability of the risk is medium, as the Land user rights[/05//09/] have been assigned to the forestry cooperatives[/10/] to carry out the intended project activities. However, there is some risk the Government could alter the land use for the purpose of development activities and the same been confirmed by during on-site inspection/interviews[/i-xxvii/]. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	2.3 Irregular resettlement	**Probability of risk** Not applicable as the land is designated as communal land and land user rights certificates[/05/09/] have been issued to the forest cooperatives[/10/] participating in this project activity by the relevant national and local government authority.

		VVB has reviewed the land user certificates[/05/09/] for each 4 participating forestry co-operative[/10/] and confirms the risk is not applicable. Furthermore, in line with Risk and Capacities tool[/17/], VVB validates the risk score zero (0) for Irregular resettlement is valid and appropriate.
	2.4 Exploitation of natural resources (e.g mining, water, oil)	In line with Risk and Capacities tool[/17/], VVB validates the risk score zero (0) for Exploitation of natural resources is valid and appropriate.
	3. Project Management risks	
	3.1 Project failure due to: ● insufficient internal technical capacity (e.g.due to high fluctuation of season workers or permanent staff, not sufficient training), OR ● dependency on continuous external technical support	**Probability of the risk:** In line with the Risk and Capacities tool[/17/], Medium (Score 2) has been considered as an event that is expected to occur lessthan once in 11-20 years. The probability of the risk is medium, due to staff turnover and change or leadership with forestry cooperatives[/10/] and the same has been confirmed by VVB during on-site inspection/interviews. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	3.2 Project failure due to dependency on key technical individuals in the organization that are difficult to replace.	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has sufficient and expertise's with strong technical capacity in their management team and the same has been confirmed by VVB during on-site inspection/interviews[/i-xxvii/]. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.

	3.3 Project failure due to: ● to the lack of technical equipment (e.g machinery), OR ● planting material (e.g import barriers such as taxes, bureaucracy)	**Probability of the risk** The risk is not applicable as the project includes FMNR technique which does not require much equipment. Basic equipment for forest monitoring[/11/20/] is available to the PD. Furthermore, in line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as event is expected to occur lessthan once every 20 years. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	3.4 Project failure due to: ● insufficient internal financial accounting and management capacity, or ● dependency on continuous external financial accounting and management support	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has good financing structure, and their financial auditing is conducted by both world vision international and Ethiopian government and the same has been confirmed by VVB during on-site inspection/interviews[/i-xxvii/] **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	3.5 Project failure due to dependence on key financial accounting and management expertise of individuals in the organization that are difficult to replace	**Probability of the risk** PD has provided clarification for choosing the risk as not applicable as World Vision Ethiopia has enough individuals and is a large organization within the country. VVB deems the justification as valid and satisfactory. In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as event is expected to occur less than once every 20 years. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low).

		Mitigation Measures No mitigation measures have applied as the risk is low
	3.6 Project failure due to: ● insufficient internal legal management capacity, OR ● dependency on continuous external legal management support	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has two internal lawyers for legal support and the same has been confirmed during on-site inspection/interviews[/i-xxvii/]. **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low**.**
	3.7 Project failure due to dependence on key legal management individuals in the organization that are difficult to replace	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has 2 layers and legal support from the world vision international and the same has been confirmed by VVB during on-site inspection/interview[/i-xxvii/] **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low
	3.8 Project failure due to: ● insufficient internal capacity to support to maintain third-party certification, OR ● dependency on continuous external support to support to maintain third-party certification	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has sufficient and expertise's in their management team for supporting third party certification and the same has been confirmed by VVB during on-site inspection/interviews[/i-xxxii/] **Impact of the risk** In line with Risk and Capacities tool[/17/] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures required have applied the risk is low.

	3.9 Project failure due to dependence on key individuals to support to maintain third-party certification in the organization that are difficult to replace	**Probability of the risk** In line with the Risk and Capacities tool[17], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has sufficient and expertise's in their management team for supporting third party certification and the same has been confirmed by VVB during on-site inspection/interviews. **Impact of the risk** In line with Risk and Capacities tool[17] the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[17], the scale of the risk is also low. Hence validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures have applied as the risk is low.
	4. Financial risks	
	4.1 Late achievement of the project cumulative cashflow break-even point	**Probability of the risk** In line with the Risk and Capacities tool[17], Medium (Score 2) has been considered as the project achieve break-even within 5-10 years from the date of the gold standard certification and same has been confirmed during on-site inspection/interviews. **Impact of the risk** In line with the Risk and Capacities tool[17], High (Score 3) has been considered as Break-even after more than 10 years / or never4 (not-for-profit) from the date of the current Gold Standard certification. Hence VVB validates the score. **Scale of the risk** In line with the Risk and Capacities tool[17], the scale of the risk is high. Hence validates the risk score 3 (high). **Mitigation:** Identifying buyers early and negotiating forward for emission reduction purchase agreements and diversifying income sources for forestry cooperatives.
	4.2 Lack of secured continued financial resources for project implementation until the project's the cumulative break-even cash flow (for profit projects) / total cost until end of crediting (non-profit projects)	**Probability of the risk** In line with the Risk and Capacities tool[17], Medium (Score 2) has been considered as secured funding is 30-70% 0f funding volume. Hence VVB validates the risk score. **Impact of the risk** In line with the Risk and Capacities tool[17], High (Score 3) has been considered as secured funding is less than 70% of funding volume. Hence VVB validates the risk score. **Scale of the risk** In line with the Risk and Capacities tool[17], the scale of the risk is high. Hence validates the risk score 3 (high). **Mitigation:**

		Identifying buyers early and negotiating forward for emission reduction purchase agreements and diversifying income sources for forestry cooperatives.
	5. Market risks	
	5.1 Lack of liquidity/financial resources due to price variations (e.g. crop/timber produced, CO2-certificates, fertilizer, machines)	**Probability of the risk** In line with the Risk and Capacities tool[17], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the cooperatives involved in project activities have multiple diverse income options such as CO2 revenue, microloans, selling grains, ecotourism. Hence, project failure due to lack of liquidity/financial resources does not occur and the same has been confirmed by VVB during on-site inspection/interviews. **Impact of the risk:** In line with the Risk and Capacities tool[17], medium (Score 2) has been considered as event is expected Event is expected to harm the products / greenhouse gas benefits, but do not lead to full destruction, and products / greenhouse gas benefits are expected to recover without intervention in more than 5 years from the current levels. **Scale of the risk:** In line with the Risk and Capacities tool[17], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation measure:** No mitigation measures are applied as the risk is low.
	5.2 Project failure due to competing commodities (e.g palm oil, soya)	**Probability of the risk** PD has put the risk score as not applicable as the project is not selling any commodities and has also provided a reference for a similar project in another region. Thus, VVB confirms the risk score applied is valid. Furthermore, in line with Risk and Capacities tool[17], VVB validates the risk score zero (0) for Project failure due to competing commodities is valid and appropriate.
	5.3 Project failure due to competing infrastructure (e.g settlements, roads)	**Probability of the risk** In line with the Risk and Capacities tool[17], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the project activities are designed for communal reforestation. Hence, project failure due to competing infrastructure does not exist and the same has been confirmed by VVB during on-site inspection/interviews. **Impact of the risk** In line with Risk and Capacities tool[17], the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk**

		In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low) **Mitigation measures** No mitigation measures required as the risk is low. **Impact of the risk** In line with Risk and Capacities tool[/17/], the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low). **Scale of the risk** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation Measures** No mitigation measures are applied as the risk is low.
	1. Other risks	
	6.1 Any other specific project risk that endangers the viability of the project (e.g. project failure due to crop robbery/illegal timber logging, due to disputes with the cooperative)	**Probability of the risk** In line with the Risk and Capacities tool[/17/], Low (Score 1) has been considered as an event that is expected to occur lessthan once every 20 years. The probability of the risk is low, as the PD has longer history in working with the communities running the cooperatives, Hence, VVB confirms that the risk score is valid and appropriate. **Impact of the risk:** In line with Risk and Capacities tool[/17/], the impact of the risk on destruction of the products/GHG benefits is low. Hence VVB validates the score 1 (Low) as the PD has cooperation agreement with the involving communities and land user rights[/05/09/10/] issued by government. **Scale of the risk:** In line with the Risk and Capacities tool[/17/], the scale of the risk is also low. Hence VVB validates the risk score 1 (Low). **Mitigation measure:** PD has a cooperation agreement between the cooperatives and there is strong engagement between the two organizations on a regular basis.

5. Certification Opinion

CCIPL has performed the design certification of the proposed Gold Standard project activity *"Regenerate Forest in Ethiopia: Support carbon sequestration & wellbeing of families"* with start date of 01/08/2020[/03/].

This design certification was conducted on the basis of the Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)[/B03/], GS4GG Principles & Requirements v1.2[/B02/], GS4GG Land Use & ForestsActivity Requirements Version 1.2.1[/B01/], Risks & Capacities Guideline for Land Use & Forest projects Version 1.0.

The validation activities conducted by CCIPL included: collection of information, documents and data supporting the estimated GHG removals and GHG calculation spreadsheets; assessment of eligibility criteria for the inclusion of new VPA; assessment of management system. The estimated ex-ante CO2 fixation for the 30 years is 622,112 tCO_2e with average annual ERs of 20,737 tCO_2e/year[/02/] after deduction of 20% buffer credits.

The VVB has raised 14 (fourteen) clarification (CLs), 12 (Twelve) corrective action requests (CARs) and 00 (zero) FARs. Furthermore, during preliminary review SustainCert has 7 FARs. The VVB states that all the findings were properly addressed by PD and satisfactorily closed by the design certification team.

The VVB concludes with a reasonableness of assumptions and defaults that the project is in conformance with applied GS4GG Principles & Requirements v1.2[/B02/], GS4GG LUF Activity Requirements v1.2.1[/B01/] and Gold Standard Afforestation/Reforestation (A/R) GHG Emissions Reduction & Sequestration Methodology (Version 1.0)[/B03/]. No qualifications or limitations exist with respect to the validation opinion reached by theauditor.

Appendix 1. Safeguarding Principles Assessment

Assessment Questions/ Requirements	Justification of Relevance (Yes/potentially/no)	**How Project will achieve Requirements through design, management or risk mitigation.**	Mitigation Measures added to the MonitoringPlan (if required)	VVB Assessment
Principle 1. Human Rights				
The Project Developer and the Project shall respect internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights. The Project shall not discriminate with regards to participation and inclusion	No The project will not impact on communities within the project area or exclude any vulnerable peoples. Rather the project will benefit by increasing access fuel overtime and cut and carry system will provide fodder that currently is not available.	Not required	Not required	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/01/05/20/21/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders VVB confirms that the project will achieve requirements through design and management, hence no mitigation is needed.
Principle 2. Gender Equality				
The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women. Projects shall apply the principles of non-discrimination, equal treatment, and equal pay for equal work. The Project shall refer to the	Potentially The project will enable women to have equal participation in the forestry cooperatives which will provide them access to the natural resources flowing from the project e.g. firewood, fodder). Women are also encouraged to participate in the leadership of the cooperatives.	The project will be operated under World Vision International's Gender Policy (See Appendix 15). World Vision will provide livelihoods training based on their interests so income can be generated from other activities. Women-headed households will be specifically targeted by the	World Vision will develop specific SDG targets for both gender and employment. The goals are to increase the number of women in leadership positions and employment opportunities, respectively. These will be monitored throughout project implementation. Cooperative by-laws will embed	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/01/05/20/21/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders VVB confirms that the project emphasizes on women

country's national gender strategy or equivalent national commitment to aid in assessing gender risks Summary of opinions and recommendations of an Expert Stakeholder(s).	In Offa Charcoal makers may be impacted due to restricted access to the project area. However, this often-secondary income for them.	cooperatives for job opportunities as they are created during the project. Cooperative by-laws require equal decision-making rights for all genders	equal decision-making rights for all genders. (see Appendix 12 for an example of by-law)	participation and engaging them as leadership of the cooperatives. VVB has reviewed the World vision International's gender policy document[/20/] and the cooperative by-laws stating[/05/] equal decision making rights for all genders.
Principle 3. Community Health, Safety and Working Conditions				
The Project shall avoid community exposure to increased health risks and shall not adversely affect the health of the workers and the community.	No	Not applicable	Not required	VVB confirms that the project does not include any activity exposing the community to any kind of health risk. Thus, the mitigation measures are not required.
Principle 4.1 Sites of Cultural and Historical Heritage				
Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture?	Yes The project has been implemented on land designated as communal lands by the Government and through the community consultation process including religious and community leaders no sites of cultural or historical heritage were identified.	Experts were included in the physical stakeholder consultation workshops and SFR workshops including religious leaders and representatives from relevant government departments. The stakeholder consultation report provides evidence of this.	Not required	VVB, based on review of the stakeholder consultation report[/21/] confirms that the project site does not include any sites, structures or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture.
Principle 4.2 Forced Eviction and Displacement				
Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)?	No Across the 3 project areas, the government has designated the land as communal and there are	Expert opinion was provided by the district level Environmental Protection, Forestry and Climate Change Authorities for the project area which confirmed there was	Expert opinion was in place provided by the district level Environmental Protection, Forestry and Climate Change Authorities for the project area	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/14/] and on-site inspection interviews[/i-

	currently no communities or people living within the project areas.	no forced evictions (See Appendix 16). This issue was also not raised by any stakeholders during the face-to-face stakeholder consultation workshops.	which confirmed there was no forced evictions. This issue was also not raised by any stakeholders during the face-to-face stakeholder consultation workshops.	[xxvii] with: Representatives of PD Local Stakeholders[/21/]
Principle 4.3 Land Tenure and Other Rights				
Does the Project require any change, or have any uncertainties related to land tenure arrangements and/or access rights, usage rights or land ownership? For Projects involving land use tenure, are there any uncertainties with regards to land tenure, access rights, usage rights or land ownership?	Yes The land was originally government communal land but will be transferred to community cooperatives through granting of user rights. No specific tribal groups will be impacted by the project and there are currently no competing claims for the land.	Expert opinion was provided by the district level Environmental Protection, Forestry and Climate Change Authorities for the project area which confirmed there was no change to land tenure arrangements (See Appendix 16). This issue was also discussed during the face-to-face stakeholder consultation workshops with no issues raised. Land user rights agreement specifies user and access rights, and these are granted to the forestry cooperatives.	Land User Rights certificates are provided in Appendix 8	VVB based on the review of the land user certificates[/05/09/] for the 4 forestry co-operatives confirms that the land ownership is transferred to the community and there are no more uncertainties relating to the land tenure.
Principle 4.4 - Indigenous people				
Are indigenous peoples present in or within the area of influence of the Project and/or is the Project located on land/territory claimed by indigenous peoples?	No There are no tribal or indigenous groups found in the project area of influence.	PD has Expert opinion on that there are no Indigenous Peoples within the project area or surrounding.	PD has provided the confirmation letter on that no resettlement and no indigenous peoples.	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/11/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders[/21/]
Principle 5. Corruption				

The Project shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt Projects	No	The project will be implemented under World Visions Anti-corruption policy	See the World Vision anti-corruption policy as evidence	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/20/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders[/21/]
Principle 6.1 Labour Rights				
The Project Developer shall ensure that all employment is in compliance with national labour occupational health and safety laws and with the principles and standards embodied in the ILO fundamental conventions. Workers shall be able to establish and join labour organisations. Working agreements with all individual workers shall be documented and implemented and include: a) Working hours (must not exceed 48 hours per week on a regular basis), and b) Duties and tasks, and c) Remuneration (must include provision for payment of overtime), and d) Modalities on health insurance, and e) Modalities on termination of the contract with provision for voluntary resignation by employee, and f) Provision for annual leave of	No	World Vision's Human Resources policy governs how staff are employed and managed on an ongoing capacity. All national laws must be followed which are consistent with ILO requirements as the Ethiopian Government has been a signatory since 1923.	See the World vision HR manual	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/20/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders[/21/]

not less than 10 days per year, not including sick and casual leave. No child labour is allowed (Exceptions for children working on their families' property requires an Expert Stakeholder opinion) The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures				
Principle 6.2 Negative Economic Consequences				
Does the project cause negative economic consequences during and after project implementation?	No The project will create potential casual employment opportunities such as nursery management, tree planting, collection of fodder and firewood, local community developers and nursery and forestry guards.	A copy of the evaluation report from the Humbo Ethiopia Assisted Natural Regeneration Project is provided as evidence of livelihood creation from a similar project nearby.	Not required	Appropriateness for this safeguarding principle was validated and confirmed through on-site inspection interviews[i-xxvii] with that project has no negative consequences during and after implementation of project.
Principle 7.1 Emissions				
Will the Project increase greenhouse gas emissions over the Baseline Scenario?	No	There will be no use of synthetic fertilisers during planting, organic compost will be used instead.	Not required	VVB based on the on-site inspection/interviews[i-xxvii], confirms that there is no use of synthetic fertilizers and organic compost is used.
Principle 7.2 Energy Supply				
Will the Project use energy from a local grid or power supply (i.e., not connected to a national or	No	The project will not use any energy in the designated project areas.	Not required	VVB based on the on-site inspection/interviews[i-xxvii], confirms the project will not use

regional grid) or fuel resource (such as wood, biomass) that provides for other local users?				any energy in the designated areas.
Principle 8.1 Impact on Natural Water Patterns/Flows				
Will the Project affect the natural or pre-existing pattern of watercourses, ground-water and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	Potentially The project is likely to have a positive impact on natural water patterns and flows according to expert opinion (See Appendix 16). Due to excessive erosion already in the project area, the project will contribute to reducing erosion and retaining water in the soils and recharging the water table. In addition, according to the World Resources Institutes Aqueduct Water Risk Atlas, water stress is currently considered to be low across all 3 project areas. Therefore, any reforestation activities will not have any significant impact on water resources in the project area. It should also be noted that there are no perennial springs and rivers, which only flow during the wet season.	WVE invited relevant zonal water authorities to stakeholder consultation and also received formal expert opinion from the District -Level Environmental Protection, Forestry and Climate Change Authority confirming the project will not have any negative impacts on natural water patterns or flows. Rather the reforestation will improve water quality and flows into surrounding water bodies. Expert opinions are provided in Appendix 16.	Not required	VVB has reviewed the expert opinion evidence[14] provided by the PD and confirms that the project will likely improve the natural water flow patterns and reduce the erosion activity leading to more retaining of water in the soils and recharging of the water table. VVB has also reviewed the https://www.wri.org/aqueduct and confirms the same.
Principle 8.2 Erosion and/or Water Body Instability				
Could the Project directly or indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion?	Through natural regeneration of degraded slopes, erosion can be stabilised. Due to excessive erosion already in the project area, the project will contribute to	WVE invited relevant zonal water authorities to stakeholder consultation and also received formal expert opinion from the following departments confirming	Not required	VVB has reviewed the expert opinion evidence[14] provided by the PD and confirms that the project will likely improve the natural water flow patterns and

Is the Project's area of influence susceptible to excessive erosion and/or water body instability?	reducing erosion. See expert opinion from the District-Level Environmental Protection, Forestry and Climate Change Authorities in Appendix 16.	the project will have a positive impact by reducing erosion through the natural regeneration activities.		reduce the erosion activity leading to more retaining of water in the soils and recharging of the water table.
Principle 9.1 Landscape Modification and Soil				
Does the Project involve the use of land and soil for production of crops or other products?	No crops will be produced in the project areas. The areas are only designated for reforestation practices such as FMNR and enrichment planting as per the land user rights certificates.	The Land user rights certificates designate how the land is to be used and it can only be used for reforestation purposes.	Not required	VVB based on the on-site inspection/interviews[/i-xxvii/] confirms that the land user rights certificates[/05/09/] are only issued for plantation of trees and no crops will be produced in the project areas.
Principle 9.2 Vulnerability to Natural Disaster				
Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions?	Anecdotal evidence from similar GS registered projects (GS10220 and GS3007) suggests the Project will lead to an increase in resilience for the area, including reduction in erosion and flooding and improved buffering of water and food supply during drought.	A Copy of evaluation report from the Humbo reforestation project is provided as evidence of increased resilience. In the report the following statement was made: Increased vegetation cover in the protected area has likely moderated a number of destructive and dangerous environmental processes. When the site was barren of most vegetation prior to the intervention, the area was subjected to significant erosion, landslides, floods, and other hazards typically associated with steep, exposed slopes and uncontrolled water runoff. These hazards imposed significant costs to community members, including gully formation (land loss), soil and seed washout,	Not required	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders[/21/]

		injury and death, and property damage. The increase in vegetation cover associated with the project has reduced many of these risks, since land cover and root networks from new vegetation have secured previously loose soil and reduced runoff.		
Principle 9.3 Genetic Resources				
Could the Project be negatively impacted by or involve genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting, commercial development, or take place in facilities or farms that include GMOs in their processes and production)?	No GMO is used in the Project area. Current policy of the Ethiopian government is to not allow planting of or use of GMOs. For the nurseries, seed is collected from project Kebeles (villages) and from within the designated project areas.	Not applicable	Not required	VVB based on the on-site interviews[/i-xxvii/], confirms that no GMO has been used for planting and seeds have been collected from project kebeles(villages).
Principle 9.4 Release of pollutants				
Could the Project potentially result in the release of pollutants to the environment?	No Project is promoting natural regeneration and conservation.	N/A	Not required	VVB confirms that the project activity is based on assisted farmer natural regeneration and enrichment planting that does not lead to any release of pollutants to the environment.
Principle 9.5 Hazardous and Non-hazardous Waste				
Will the Project involve the manufacture, trade, release, and/ or use of hazardous and non-hazardous chemicals and/or materials?	Yes Polythene tubes are used in the nursery for seedlings. These are transported to the field during planting. However, these are collected after planting and are	A waste management plan will be developed to manage any wastes produced from the nurseries.	Waste management plan	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/11/] and on-site inspection interviews[/i-xxvii/] with:

	recycled.			Representatives of PD Local Stakeholders
Principle 9.6 Pesticides & Fertilisers				
Will the Project involve the application of pesticides and/or fertilisers?	No Compost and forest residues are used in nurseries and no fertilisers or chemicals are used in forest areas due to the Project's focus on natural regeneration.	Not applicable	Not required	VVB based on the on-site inspection/interviews[/i-xxvii/] confirms that the project does not include any use of fertilisers and only organic compost is used in the nurseries.
Principle 9.7 Harvesting of Forests				
Will the Project involve the harvesting of forests	Yes Pruning, thinning and coppice reduction are conducted. No clear-felling of Project trees is occurring.	Pruning, thinning and coppicing practices will be outlined in the forest management plan	Forest Management Plan	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document[/11/] and on-site inspection interviews[/i-xxvii/] with: Representatives of PD Local Stakeholders[/21/]
Principle 9.8 Food				
Does the Project modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	No Project reports and supporting documentation from similar GS registered projects in the region (GS10220 and GS3007) indicate that these Projects has led to an increase in food security. The leakage assessment for livestock at GS10220 shows that animal numbers have increased not decreased in the project area (see 2018 Humbo Ethiopia Assisted Natural Regeneration	Not applicable	Not required	VVB based on the supporting reference projects confirms that the project activity does not modify the quantity or nutritional quality of food available. Furthermore, the project area does not involve any crop plantations and is only for forest trees.

	Project CDM monitoring report[5]).			
Principle 9.9 Animal husbandry				
Will the Project involve animal husbandry?	No The project does not conduct activities that directly involve animal husbandry.	Not applicable	Not required	VVB, based om review of GS PDD/01/ and through on-site inspection/interviews/i-xxvii/ confirms that the project does not include any animal husbandry activites.
Principle 9.10 High Conservation Value Areas and Critical Habitats				
Does the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified?	No The project is located in an area of degraded grasslands and areas that were previously woodlands and forests. Analysis was undertaken with the IBAT tool to assess if the project areas contained any HCV or key biodiversity areas. According to the analysis none were present within the areas. However, the western edge of Offa project area is located near the Maze National Park. The project activities are not expected to impact these Key Biodiversity Areas given they will be regenerating degraded landscapes and increasing native	N/A	N/A	Appropriateness for this safeguarding principle was validated and confirmed through review of supportive document/12/ and on-site inspection interviews with: Representatives of PD Local Stakeholders/21/

[5] https://cdm.unfccc.int/Projects/DB/JACO1245724331.7/iProcess/RINA1521550896.0/view (Last accessed 21 May 2021)

	habitats for wildlife to inhabit.			
Principle 9.11 Endangered Species				
Are there any endangered species identified as potentially being present within the Project boundary (including those that may route through the area)? Does the Project potentially impact other areas where endangered species may be present through transboundary affects?	No The project will not have any negative impact on endangered species. On the contrary, the project will create a more diverse and protected environment being more suitable for fauna (mammals etc). Besides, some of the species planted in the project are almost extinct.	The project is located in areas that are highly degraded (See PDD and PRA for justification). The objective of this project is to regenerate native trees to sequester carbon and provide habitat for native fauna. Expert opinion was also provided by the District-Level Environmental Protection, forestry and Climate Change Authorities confirming there are no HCV areas, critical habitats or key biodiversity areas within the project areas (See Appendix 16).	Not required	VVB has reviewed the expert opinion evidence/14/ provided by PD and confirms that the area under HCV was already degraded and does not include any potential identified endangered species which has also been verified from the District level Environmental protection, forestry and climate change authority.

Appendix 2: Findings Log

Table 1. FAR from SustainCERT Preliminary Review

FAR	01	Section no.	GS preliminary review comments	Date: 24/05/2023
Description of FAR				
FAR1: is opened for VVB in charge of validation to check conditions claimed by the PD regarding the disturbance of organic soils and related conditions and modelling at validation				
Project developer response				**Date: 28/09/2023**
Please, see the response under CL3. According to the SOC analysis and the expert opinion (Offa EPFCCA Expert Opinion) there are no organic soils found within the project area. In addition, FMNR is applied to 81% of the project area and therefore no soil disturbance will occur in these areas. In the enrichment planting areas, pits will be dug to plant the seedlings, however this will result in less than 1% of the entire project area being disturbed. 2500 Seedlings will be planted in small pits (0.3m x 0.3m) per hectare. This results in 225m^2 disturbance or 2% per hectare within the enrichment planting areas. When the FMNR areas are included, the total disturbance area is approximately 0.2%.				
Documentation provided by Project developer				
Map_SOC Distribution file				
VVB assessment				**Date: 03/10/2023**
VVB has verified the soil analysis through www.soilgrids.org and through on-site inspection confirms that there is no distribution of organic soils within the project area and complies with the section 2.1.2 (e) of GS A/R Methodology v1.0. Furthermore, VVB confirms that 81% of project area is under FMNR where no soil disturbance has been occurred, hence no significant disturbance of soil has occurred including the area under enrichment planting. The SOC has been calculated using the GS A/R Soil Carbon Tool and confirms that the soil type is HAC and is severely degraded which has been validated by VVB through review of the tool and on-site inspection. **FAR has been closed**				

FAR	02	Section no.	GS preliminary review comments	Date: 24/05/2023
Description of FAR				
FAR 2: is opened for VVB in charge of validation to check the specified values used for, wood density and Root-to-Shoot ratio for each species found in project area and confirm if there are used from IPCC as stated and whether they are conservative or not.				
Project developer response				**Date: 28/09/2023**
Please see response under CAR 7. Given the FMNR project areas are designed to bring back a multispecies biodiverse forest through natural regeneration, it is not possible to model CO2 sequestration per tree species as we've done for enrichment planting. Rather the approach taken has been to model CO2 sequestration based on the maximum expected biomass of forest type to be regenerated. This process is described in the CO2 Fixation Model (v3) in FMNR Growth Model tab. The CO2 Fixation spreadsheet has been updated with new wood density values based on the Ethiopian Government UNFCCC submission on forest reference levels. This has resulted in a small increase in CO2 Fixation. The new values have also been updated in the PDD.				
Documentation provided by Project developer				
CO2 Fixation Model Offa Final V3				
VVB assessment				**Date: 03/10/2023**

VVB, based on the review of the "Ethiopia's forest reference level submission to the UNFCCC, March 2017, Table 20: Basic wood density of indigenous and exotic tree species in Ethiopia (https://redd.unfccc.int/files/ethiopia_frel_3.2_final_modified_submission.pdf) & https://www.wood-database.com/pheasantwood", confirms that the applied wood densities for the tree species is valid and has been taken from the mentioned source. However, VVB has observed inconsistencies in the provided carbon fixation spreadsheet.

For example: For AGB calculation of *Olea africana*, the wood density value of *Mangifera indica* has been applied under cell "E27" in tab "EP Growth data references". Also, in tab, "3. EP_O. africana Growth Model", the default value has been applied for AGB calculation instead of available species-specific value.

Root to shoot ratio values used for quantification are conservative and their source "IPCC 2006 (Updated 2019) Volume 4. Agriculture, Forestry and Other Land Use Table 4.4 RATIO OF BELOW-GROUND BIOMASS TO ABOVE-GROUND BIOMASS" deems to be valid and appropriate. PD has applied the Tropical Moist Africa value as there were no R values for Tropical Mountain Systems in Africa. Offa has an average rainfall of 1200mm therefore sits in the moist category according to IPCC definitions (moist is between 1000 - 2000 mm rainfall).

FAR is still open

Project developer response	**Date:** 30/10/2023
The AGB calculation for *O. Africana* is now using the default value in cell "C27" in tab "EP Growth data references". For the same species, the wood density value has also been updated now using the specific value of 0.590 for *O. Africana*.	
Documentation provided by Project developer	
CO2 Fixation Model Offa Final V4	
VVB assessment	**Date:** 14/11/2023
VVB confirms that PD has revised the carbon calculation sheet and has now used the specific wood density for *Olea Africana* which is valid and verified. VVB confirms that there are no more inconsistencies within the spreadsheet. **FAR has been closed**	

FAR	03	**Section no.**	GS preliminary review comments	**Date:** 24/05/2023
Description of FAR				
FAR 3: is opened for VVB in charge of validation to check baseline estimate in CO2 Fixation Model Final V2 and check weather baseline carbon value has been conservatively applied to both FMNR and enrichment planting deconditions.				
Project developer response				**Date: 28/09/202**
The CO2 Fixation Model has been revised. Please, also see response under CL 8.				
Documentation provided by Project developer				
CO2 Fixation Model Offa Final V3				
VVB assessment				**Date: 03/10/2023**
VVB, based on the review of PD response and document *"CO_2 Fixation Model Offa Final V3",* confirms that the baseline carbon values for FMNR has been calculated for woody and non-woody baseline components and are conservative and valid. Enrichment planting has been carried out in the areas that were previously severely degraded and were without vegetation. Hence, the baseline carbon is zero for area under enrichment planting, which in opinion of VVB is valid and has also been validated during the on-site inspection. **FAR has been closed**				

FAR	04	Section no.	GS preliminary review comments	Date: 24/05/2023
Description of FAR				
FAR 4: is opened for VVB in charge of validation to check the survey data for baseline assessment.				
Project developer response				**Date: 28/09/2023**
The baseline survey data has been provided.				
Documentation provided by Project developer				
Offa AFMNRP Baseline Carbon Stock monitoring data				
VVB assessment				**Date: 03/10/2023**
VVB, based on the review of document ***"Offa AFMNRP Baseline Carbon Stock monitoring data",*** confirms that PD has conducted a survey for baseline assessment, and the survey data is considered valid and appropriate. Furthermore, the same has been confirmed by VVB during the on -site inspection/interviews. **FAR has been closed**				

FAR	05	Section no.	GS preliminary review comments	Date: 24/05/2023
Description of FAR				
FAR 5: is opened for VVB in charge of validation to check including Below Ground Biomass in baseline sequestration estimation in the context of FMNR project.				
Project developer response				**Date: DD/MM/YYYY**
Please, see the revised CO2 Fixation Model.				
Documentation provided by Project developer				
CO2 Fixation Model Offa Final V3.				
VVB assessment				**Date:** 03/10/2023
VVB, based on the review of document **"**CO_2 Fixation Model Offa Final V3" and "Offa AFMNRP Baseline Carbon Stock monitoring data" confirms that the below ground baseline sequestration estimation in context of FMNR project has been calculated. BGB has been calculated through root to shoot ratio value from "Tropical moist forest table 4.4 (See table below) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Volume 4 - AFOLU Chapter 4 Forest Land" and is valid and applicable. VVB has also reviewed the raw data sheets used for calculating the AGB in baseline which was further applied for calculation of BGB in baseline. **FAR has been closed**				

FAR	06	Section no.	GS preliminary review comments	Date: 24/05/2023
Description of FAR				
FAR 6: is opened for VVB in charge of validation to check precision and accuracy level of baseline inventory measurements.				
Project developer response				**Date: DD/MM/YYYY**
Following the Observation 1 raised during the preliminary review a recheck of the baseline inventory measurements was done as part of WVE QA/QC process prior to VVB field validation. Please see baseline data QA/QC excel. Out of the 93 permanent sample plots 12 were selected.				
Documentation provided by Project developer				
Offa QC and QA on Carbon Baseline data V1				
VVB assessment				**Date: 03/10/2023**
VVB based on the review of PD response and document *"Offa QC and QA on Carbon Baseline data V1",* confirms that the QA/QC method followed for baseline inventory measurements is considered to				

be valid and appropriate. Furthermore, the same has been confirmed during on-site inspection/interviews and reviewing document *"Offa Carbon Baseline calc Final_v2".* **FAR has been closed.**

FAR	07	**Section no.**	GS preliminary review comments	**Date:** 24/05/2023
Description of FAR				
FAR 7: is opened for VVB in charge of validation to check the new growth model function used to develop the new growth curve.				
Project developer response				**Date: 28/09/2023**
The growth model has been revised and provided in the FMNR Growth model tab within the Carbon Fixation Model Offa Final Version 3. In the revised model, and average growth of 3.2 t.d.m per ha per year is used. This has been based off actual data from the Humbo reforestation project, which is near to Offa and shares similar tree species characteristics and climate. This value is also more conservative than the value of 5.5 t.d.m per ha per year which comes from the IPCC default values from biomass growth in tropical mountain systems.				
Documentation provided by Project developer				
CO2 Fixation Model Offa Final V3.				
VVB assessment				**Date: 03/10/2023**
VVB, based on the review of PD response and document *"Carbon Fixation Model Offa Final Version 3"*, confirms that the growth rate and growth model function considered is based on the actual data from the Humbo Reforestation Project. Furthermore, VVB confirms that both the projects has similar tree species characteristics and climate. The maximum biomass has been set below Ethiopia's forest reference level submission to the UNFCCC (https://redd.unfccc.int/files/ethiopia_frel_3.2_final_modified_submission.pdf). Hence, VVB confirms that the new growth model function used to develop the S-shaped growth curve for the FMNR is valid and applicable. **FAR has been closed**				

Table 1. CL from this validation

CL	01	**Section no.**	A.3, GS PDD	**Date:** 24/05/2023
Description of CL				
a) As per the terms and definitions of AR-LUF activity requirements v1.2.1: *"The planting area is the eligible area of A/R projects where tree planting activities take place."* However as per section A.3 of the GS PDD, *"FMNR is implemented in areas that have root stock that can re-sprout under protection and management."* PD is requested to clarify how the project area under FMNR is eligible, when no planting activities are taking place. b) As per part 2 of section B.5 of GS PDD, it has been mentioned: "*The planting area is planted with minimum 5 different native tree species in mixed stands, covering at minimum 50% of the planting area."* PP is requested to clarify on how this requirement is met when the planting area is only 19% of the total eligible area which is under enrichment planting, as stated in section A.3 of the GS PDD.				

Project developer response	Date: 19/06/2023
The Gold Standard A/R methodology for GHG emission reductions & sequestration defines planting as – "Planting refers to the activity of putting trees in the ground for growth; it also includes sowing or assisted natural regeneration". Therefore, planting areas that include either tree planting or assisted natural regeneration are eligible. Furthermore, SustainCERT assessed the eligibility of FMNR during the Preliminary Review and concluded that FMNR is eligible. Finally, there is also a precedent for FMNR eligibility under Gold Standard as both the Humbo (GS10220) and Sodo (GS3007) reforestation projects are currently registered and issuing carbon credits.	
Documentation provided by project developer	
VVB assessment	**Date:** 03/10/2023
a) Based on the review of PD response, VVB confirms that the project activity falls under the scope of planting. Therefore, FMNR activities are deemed to be eligible and in compliance with "Planting definition" of GS A/R LUF Activity Requirements v1.2.1. b) PP is requested to clarify on the above mentioned finding. **CL is still open**	
Project developer response	**Date:** 30/10/2023
b) The baseline carbon report shows that the area to be managed using FMNR includes 50 native species and covers more than 50% of the project area. Furthermore, the enrichment planting area will be planting 8 species, 5 of which are native and the other 3 are naturalised.	
Documentation provided by project developer	
VVB assessment	**Date:** 14/11/2023
VVB, during the on-site inspection has observed several native and naturalized species under FMNR area. As the project activity of FMNR is eligible under planting definition, VVB confirms that the provided clarification is valid and satisfactory. **CL has been closed**	

CL	02	Section no.	A.3, GS PDD	Date: 24/05/2023
Description of CL				
As per section A.3 of the GS PDD, the tree species under FMNR are not consistent with the species in section B.5.f. of GS PDD. For example: The tree species mentioned in A.3 is *Dodonaea viscosa* while the species mentioned in section B.5.f is *Dodonea angustifolia*. PD shall clarify on this inconsistency, while doing so, PP shall provide list of species included in the project with justification of species selection criteria, in relevant section of the GS PDD.				
Project developer response				**Date:** 19/06/2023
Both species were found during the baseline carbon survey, thus both have now been added to both lists in sections A.3 and B.5.f				
Documentation provided by project developer				
VVB assessment				**Date:** 03/10/2023
Based on the review of PD response and revised PDD, VVB confirms that the tree species included in the project activity are consistent within the document. Furthermore, the same has been confirmed by VVB during on-site inspection & interviews. **CL has been closed**				

CL	03	Section no.	A.1, GS PDD	Date: 24/05/2023

Description of CL
As per the section A.1 of the GS PDD, it has been stated that: *"The current baseline scenario for these project areas is that due to excessive firewood collection and overgrazing of land that was once forest, the land has become highly degraded and will continue to be degraded without the proposed project interventions".* However, during the on-site interviews, VVB has been informed that the charcoal preparation is a common practice in the pre-project scenario. PD is requested to clarify on this. Furthermore, PP needs to provide the Forest/ Non-Forest analysis report to demonstrate the following: a) The project area does not include wetland b) The project area does not include forest, 10 years prior to the start of the project activity. c) Historical land-use pattern/ LULC analysis d) Soil distribution map

Project developer response	Date: 21/07/2023

a) A map of wetlands analysis has been conducted and included in the PDD. The analysis shows there are no wetlands in the project area.

Reference used:

Global Wetlands V3 – Wetland area (https://www2.cifor.org/global-wetlands/)

b) The report for Offa is provided. The analysis was undertaken by Geoedge. A summary of this analysis is provided in the PDD.

c) A sentence has been added to address this under Condition 6. Detailed analysis is provided in Section B.4 of the PDD.

d) A soil distribution map has been developed (see Map_SOC Distribution file). According to the SOC analysis the following SOC% were found in the project area:

OpenLandMap Soil Organic Carbon Content: SOC average 2%. SOC maximum 2.5%
Soil Grids 250m v2.0: SOC average 3.8%. SOC maximum 4.4%
Global Wetlands V3 – Peat area: No peat areas

The results show that there are no organic soils found within the project area.

The references used to conduct the analysis included:
OpenLandMap Soil Organic Carbon Content (Tomislav Hengl, & Ichsani Wheeler. (2018). Soil organic carbon content in x 5 g / kg at 6 standard depths (0, 10, 30, 60, 100 and 200 cm) at 250 m resolution (Version v02) [Data set]. Zenodo. 10.5281/zenodo.1475457)
Soil Grids 250m v2.0 (www.soilgrids.org. de Sousa, L., Poggio, L., Batjes, N.H., Heuvelink, G.B.M., Kempen, B., Ribeiro, E., Rossiter, D. SoilGrids 2.0: producing quality-assessed soil information for the globe. Under submission to SOIL)
Global Wetlands V3 – Peat area (https://www2.cifor.org/global-wetlands/)

Documentation provided by project developer
Shapefiles and Spatial assessment report

VVB assessment	Date: 03/10/2023

PD shall provide a requested clarification on the common practice analysis of project activity.

a. Based on the review of PD response, section B.2 of revised PDD and the source https://www2.cifor.org/global-wetlands/, VVB confirms that there are no wetlands are located within the project area and complies with the section 2.1.2(C) of GS A/R Methodology v2.0. Furthermore, the same has been confirmed during on-site inspection interviews.

b. Based on the review of response, VVB confirms that the PD has provided detailed summary of Forest and Non-Forest analysis report and same has been revised in section B.2 of revised PDD as per raised CL.
In the of opinion of VVB the area under the project activities has no forest prior to 10 years of start date and complies the section 2.1.1(b) of GS LUF Activity Requirements v1.2.1.

c. Based on the review of response and figures 10& 11 of section B.4 of revised GS PDD, VVB confirms that the PD has provided requested information as per raised CL. Furthermore, the same has been confirmed by reviewing GIS Shapefiles/maps.

d. Based on the review of response and section B.4 of revised PD, VVB has verified the soil analysis through www.soilgrids.org and through on-site inspection confirms that there is no distribution of organic soils within the project area and complies with the section 2.1.2 (e) of GS A/R Methodology v1.0

CL is still open

Project developer response	**Date:** 30/10/2023
Charcoal production has been added as part of the pre-project land use scenario (PDD page 51 & 56).	
Documentation provided by project developer	
PDD	
VVB assessment	**Date:** 14/11/2023
VVB during the on-site inspection has observed charcoal production in the nearby project areas that are not part of this project. VVB through multiple local stakeholder interviews and eye-witnessing the project site, confirms that the charcoal production was a pre-project scenario and PD has appropriately demonstrated the common practice analysis of project activity in the GS PDD. **CL has been closed**	

CL	04	**Section no.**	A.3, GS PDD	**Date:** 24/05/2023
Description of CL				
As per section A.3 of GS PDD, it has been stated that: *"In non-arable areas, such growth is controlled through regular burning, grazing and fuel wood collection."* Similarly, as per section A.1 of GS PDD, it has been stated that: "*Exclosure areas have been proven to be widely effective in restoring vegetation in Ethiopia".* PD needs to clarify on inclusion of different land types including non-arable areas and *exclosure area* as a part of the FMNR areas under this project activity.				

Furthermore, PD is requested to clarify on how the land area under FMNR and enrichment planting has been calculated.

Project developer response	**Date:** 19/06/2023

Exclosure areas is the term used in Ethiopia when an area is closed off from communal use to allow the land to regenerate - it is not a type of land. Exclosures are areas that are closed-off or otherwise protected from human and domestic animal disturbances to allow regenerating native vegetation to regenerate and to reduce further land degradation of the formerly degraded communal grazing lands.

Non-arable land is defined as land not suitable for growing crops. In general, exclosures can be done on non-arable land to regenerate it.

The government representatives have been responsible for the delineation process, including defining the more severely degraded areas that are not likely to regenerate naturally through exclosures, incl. FMNR silvicultural practises and therefore require enrichment planting. There is difference between the delineated areas as the first area was presented during the initial area delineation and the second one is the document presented during the final delineation which is therefore also the final document.

Documentation provided by project developer

VVB assessment	**Date:** 03/10/2023

VVB confirms that the provided response is valid and satisfactory. Additionally, VVB during the on-site inspection has also interviewed government officials clarifying on the delineation process for FMNR and enrichment planting areas.

CL has been closed

CL	05	**Section no.**	A.3, GS PDD	**Date:** 24/05/2023

Description of CL

As per section A.3 of GS PDD, it has been stated that:

"On occasions that a stem is harvested, a younger stem is selected to replace it."

However, during the on-site interviews, it has been informed to the VVB, there will be no harvesting. PD is requested to clarify on this.

Project developer response	**Date:** 19/06/2023

This sentence has been deleted from the PDD. FMNR is generally a practice that allows some harvesting of wood as part of thinning, pruning and coppice reduction hence why it was included in the PDD.

Documentation provided by project developer

VVB assessment	**Date:** 04/10/2023

VVB, based on the review of PD response and section A.3 of revised GS PDD, confirms that no harvesting activities are included in the project activities. Furthermore, the same has confirmed during on-site inspection/ interviews.

CL has been closed

CL	06	**Section no.**	User right certificates	**Date:** 24/05/2023

Description of CL

During the on-site interviews, VVB has observed inconsistency in the total area between the "*Forestry Co-operative user right certificates*" and the Plantation site maps.
For example: The area for Galda kebele in plantation site map is 72.3 ha while in the forest cooperative certificate for Galda, the area mentioned is 456.11 ha.

PD needs to clarify on this inconsistency.

Project developer response	**Date:** 19/06/2023
The project area managed by the cooperatives includes areas to be restored as FMNR and enrichment planting areas. User right certificates include the whole area, while the plantation site maps include the areas to be restored using enrichment planting.	
Documentation provided by project developer	
VVB assessment	**Date:** 04/10/2023
Based on the review of PD response, VVB has reviewed the documents "*Forestry Co-operative user right certificates"* and *"plantation site maps"* and confirms the area used for restoring through enrichment planting and FMNR. Furthermore, VVB has eye-witnessed the area used for enrichment plantation and FMNR during on-site inspection. Hence, implementation areas are considered to be valid. **CL has been closed**	

CL	07	**Section no.**	B.5.1, GS PDD	**Date:** 24/05/2023
Description of CL				
As per section B.5.1, it has been stated that: *"Evidence to support that World Vision Finland had considered using carbon finance to fund the project is provided in World Vision Ethiopia internal project design document titled "Assisted FMNR For Sustainable Land Management and Livelihood Improvement Project Offa & Shashemene". Both these documents were the initial project design documents for the three project areas."* PD needs to clarify on the inconsistency of project areas included within this project activity. While doing so, PD shall provide GIS shapefiles for all the locations included in the project activity.				
Project developer response				**Date:** 19/06/2023
The project originally started with 3 project areas but as the project developed it was discovered that Shashemene needed to be excluded due to double counting issues with the Oromia REDD+ program and Kindo Koyisha was removed due to the high proportion of non-eligible areas. This left the Offa project the only suitable remaining area for the carbon project. Shapefiles have been provided for Offa.				
Documentation provided by project developer				
Shapefiles of the Offa project				
VVB assessment				**Date:** 04/10/2023
VVB has reviewed the provided shapefiles and confirms that the shapefiles satisfactorily demonstrate the Offa project area. Furthermore, VVB has eye-witnessed the project area during the on-inspection and confirms that only Offa project area is considered for the carbon project. **CL has been closed**				

CL	08	**Section no.**	B.6.2, GS PDD	**Date:** 24/05/2023
Description of CL				
• As per section B.6.2 of GS PDD, under SDG 15, PD is requested to clarify on the source for calculation of value of 31.2 (also mentioned in cell D26, "Offa Baseline Summary") for baseline Above ground woody biomass stock. Furthermore, PD needs to clarify on how the value estimated under SDG 15 of 423,270 tonnes dry biomass was obtained.				

- As per section B.6.2 of GS PDD, the value for aboveground non-woody biomass stock is given as 2.5. VVB after reviewing the source provided, could not locate the default value used. PD needs to provide the document with value highlighted, for better understanding.

Project developer response	**Date:** 19/06/2023

The SDG 15 value of 31.2 comes from the Offa Baseline Carbon Study. This value can be obtained in the Offa Carbon Baseline calc Final_v2 Excel spreadsheet in cell D26 of the Offa Baseline Summary tab. The data to calculate this value is presented in the Offa baseline inventory tab.

The ex-ante estimate of 423,270 has been revised to 437,139 t.d.m following revision to the ex-ante calculations. This value can be validated in the CO2 fixation model Final v3 in the SDG15 tab.

The value of 2.5 has been updated to 2.9 as the wrong carbon conversion factor (from biomass to carbon) was used. 6.2 t.d.m for peak aboveground biomass in tropical moist & wet was used as the default baseline value for non-woody biomass. This was then converted to carbon by multiplying by 0.47, which is the carbon fraction of herbaceous biomass (see step 5 section 6.3.1.4 Calculations steps for Tiers 1 & 2, Chapter 6 Grasslands, Volume 4: Agriculture, Forestry and Other Land Use, 2006 IPCC Guidelines for National Greenhouse Gas Inventories). The previous version used a conversion factor of 0.4, however this is for litter, not grass.

Documentation provided by project developer

VVB assessment	**Date:** 04/10/2023

a. VVB, based on the review of PD response, section B.6.2 od revised PDD, and "Offa Carbon Baseline calc Final_v2", confirms the source for baseline above ground biomass stock is traceable and value 31.2 is considered to be valid and appropriate. Furthermore, VVB validates the value 437,139 t.d.m by reviewing document "CO2 fixation_model_Offa_Final_v3".

b. Based on the review of PD response, VVB confirms that the default factors used for quantification and their sources deems to be valid and appropriate.

Under data and parameter *"Baseline non-woody aboveground carbon stock"* of section B.6.2, it has been mentioned that unit (tC/ha) used for value applied (6.2). However, VVB has reviewed provided source Table-4, IPCC 2006, it has given that unit (t.d.m) for value (6.2). PP shall clarify on this.

CL is still open

Project developer response	**Date:** 30/10/2023

The units in the PDD have been updated to t.d.m/ha to reflect the units used in Table-4 IPCC 2006. There were no impacts on the carbon inventory as the correct conversions from t.d.m to carbon have been applied in the CO2 Fixation spreadsheet.

Documentation provided by project developer

PDD

VVB Assessment	**Date:** 14/11/2023

VVB confirms that PD has revised the unit for baseline non-woody aboveground biomass in compliance with the provided source. VVB further confirms that the carbon calculation sheet has satisfactorily applied the carbon fraction in t.d.m value to obtain the value in tC.

CL has been closed

CL	09	**Section no.**	Carbon calculation sheet	**Date:** 24/05/2023

Description of CL

- The calculated value for AGB t.d.m under the sheet "Total CO_2 fixation summary" is miscalculated.

  For example:
  For year 2022, under cell I4, the mentioned value is 7,828 t.d.m. However, VVB after reproducing the calculation has calculated the value as 7,820 t.d.m. This inconsistency has been observed in the whole column for AGB t.d.m.

- PD has provided growth rate of 5.5 t.d.m.ha.yr for the first 20 years under the sheet "Plantation factors & assumptions". PD is requested to clarify on how this value is conservative for FMNR and also provide with the source.

PD is requested to clarify on these inconsistencies.

Project developer response	**Date:** 19/06/2023

The calculation is correct. The reason for the difference is that we used the actual molecular weight ratio of CO2:C which is 44/12 (3.666666……..7) whereas you have used the rounded version of 3.67. The small difference in conversion factors used is the reason for the difference. Furthermore, we have re-evaluated these calculations and the revised numbers can be found in the SDG 15 tab of the Carbon Fixation Model Offa Final Version 3.

The growth model has been revised and provided in the FMNR Growth model tab within the Carbon Fixation Model Offa Final Version 3. In the revised model, and average growth of 3.2 t.d.m per ha per year is used. This has been based off actual data from the Humbo reforestation project, which is near to Offa and shares similar tree species characteristics and climate. This value is also more conservative than the value of 5.5 t.d.m per ha per year which comes from the IPCC default values from biomass growth in tropical mountain systems.

Documentation provided by project developer

VVB assessment	**Date:** 04/10/2023

a. VVB, based on the review of PD response and document *"Carbon Fixation Model Offa Final Version 3"*, confirms that justification deemed to be valid and satisfactory.

b. VVB, based on the review of PD response and document *"Carbon Fixation Model Offa Final Version 3"*, confirms that the growth rate is conservative and growth model has been derived from actual data of "Humbo reforestation project" sharing the similar site conditions and tree species characteristics.

CL has been closed

CL	10	**Section no.**	A.3, GS PDD	**Date:** 24/05/2023

Description of CL

As per section A.3 of the GS PDD under sub-heading Preparation and management of FMNR areas, it is mentioned that:

"*Unwanted stems are removed, and the managed stems increase in size each year, protecting the immediate soil environment and providing other useful materials and services such as fodder, humus, habitat, and protection from the wind and shade. On occasions that a stem is harvested, a younger stem is selected to replace it."*

However, under the same section, "Management of planting areas post establishment", it has been stated that:

"Only herbaceous plants and grasses, but no woody vegetation, will be removed - even if competition with planted trees exists."

The two statements are contradicting, and PD is requested to clarify on this.

Project developer response	**Date:** 19/06/2023
The PDD has been updated by removing the contradicting sentence "On *occasions that a stem is harvested, a younger stem is selected to replace it".*	
Documentation provided by project developer	

VVB assessment	**Date:** 04/10/2023
Based on the review of PD response and section A.3 of revised GS PDD, VVB confirms that no harvesting activities are included in the project activities. Furthermore, the same has been confirmed during on-site inspection/ interviews. **CL has been closed**	

CL	11	**Section no.**	Supporting documents	**Date:** 24/05/2023
Description of CL				

PD is requested to provide the following documents:

- Formal letter of land enclosure (Original and translated)
- Formal letter to confirm no leakage from the area
- Forestry Cooperative certificates (Temporary & permanent)
- Land user rights certificates
- Pre-intervention support letter
- Formal letter from the government for providing land for the nursery
- Letter from EPFCCC for no requirement of EIA in the project area
- Letter of Plantation site map
- Stakeholder invitation letter
- Minutes of meeting
- Registration nursery booklet
- Grievance expression process book for each forestry cooperative
- SOPs
- Forest management plan
- HCV management plan
- Project implementation plan
- Declaration that project will not be registered under any other GHG program
- Carbon waiver letter from World Vision Ethiopia
- Declaration regarding no leakage from the project area
- Soil analysis report
- Grievance logbook
- Waste management plan
- Forest/non-forest analysis report(Including the summary from the GEOspatial forest assessment and conclusion derived in compliance with the GS and applied methodology requirements)
- Dessie et al 2008 Forest Decline and Its Causes in the South-Central Rift Valley of Ethiopia (1)
- Peason et al 2005 Sourcebook for Land UsUse, Land-UsUse Change and Forestry Projects (1)
- Rep Ethiopia Environmental Protection Organs Establishment Proclamation 295-2002 (1)

- Thiede (2014) Humbo 2014 Evaluation Final Report FINAL
- Vilata 2010 Water Resources Management in the Central Rift Valley of Ethiopia_Masters Thesis (1)
- World Vision Ethiopia 2020 AFMNR Sustainable Land Management Project_Offa & Sheshe
- World Vision HR Manual
- WVI Anti-corruption Policy

Furthermore, the shapefiles provided are not accessible, PD is requested to provide the shapefiles in KML format.

Project developer response	**Date:** 01/08/2023

- Formal letter of land enclosure (Original and translated) have been now delivered.
- Formal letter to confirm no leakage from the area has now been delivered
- Forestry Cooperative certificates (Temporary & permanent) have now been delivered.
- Land user rights certificates have now been delivered.
-Pre-intervention support letter has now been delivered.
- Formal letter from the government for providing land for the nursery has been now delivered.
-Letter from EPFCCC for no requirement of EIA in the project area has been now delivered.
-Letter of plantation site map is referring to the formal letter on land exclosure which includes a map.
-Stakeholder invitation letters are part of the Stakeholder consultation report. Please see the Stakeholder consultation report. Minutes of the stakeholder consultations report as well as original feedback forms and field travel report are annexes of the Stakeholder consultation report and are also delivered.
-Registration nursery booklets have been now delivered.
-Grievance expression logbooks of the cooperatives and the grievance logbook of the project placed at the WV Ethiopia Sodo office have been now delivered.
-SOPs related to this particular project and based on the best practises of other WVs certified projects neighbouring Offa are finalised together with the cooperatives after the project is registered as was done with the previously certified projects.
-Forest management plan has now been delivered.
-HCV management plan has now been delivered as part of the Forest management plan.
-Project yearly implementation plan is now delivered (Offa workplan).
-Declaration that the project is not to be registered under any other GHG program than Gold Standard signed by the PD is now delivered.
-Carbon waiver letter from WV Ethiopia and WV Finland has been now delivered.
-Expert opinion on the soil types has been provided (please see Offa EPFCCA Expert Opinion)
-Waste management plan is now delivered and it is part of the Forest management plan.
-Forest/non forest analysis report including the summary and conclusion is now delivered.
-All of the previously missing references are now delivered.
-All of the shapefiles (including the previously non-functioning files) are now delivered.

Documentation provided by project developer
The documents listed above.

VVB assessment	**Date:** 04/10/2023

VVB confirms that PD has addressed the finding and provided documents as requested.

CL has been closed

CL	12	**Section no.**	Appendix 3 GS PDD	**Date:** 24/05/2023

Description of CL

As per the section “Main environmental impacts (risks and benefits)”:

“There is the possibility that livestock will be moved to areas outside of the project area where overgrazing issues may occur. Similar applies to fuel wood collection activities”

PP is requested to clarify on the above statement as this may lead to leakage and PP has considered leakage as zero.

Project developer response	**Date:** 19/06/2023
This has been highlighted as a risk however is low risk due to the mitigation activities to be conducted in the project. For example, to avoid grazing shifting to areas outside the project area, the grass cut and carry system will be utilised and animals will be kept on farms rather than be allowed to free graze. Similarly, local communities are able to harvest pruned branches using the FMNR approach within the project area. World Vision will also work with local communities to establish woodlots outside the project area. As stated in the section 'Calculation of Leakage' in the PDD, these mitigation activities have been utilised in the nearby Humbo project and no leakage has been observed in the areas outside of the project. This is supported by expert opinion provided by the local Woreda level government.	
Documentation provided by project developer	
Formal letter to confirm no leakage (Confirmation letter_leakage)	
VVB assessment	**Date:** 04/10/2023
Based on the review of PD response and section B.6.1 of revised GS PDD, VVB confirms that there is no shifting of activities has taken place due to the implementation of project activities. Furthermore, the same has confirmed during on-site inspection/ interviews and reviewing the evidence Confirmation letter leakage & expert opinion by the local Woreda level government. **CL has been closed**	

CL	13	**Section no.**	Appendix 3 GS PDD	**Date:** 24/05/2023
Description of CL				
During the on-site interviews, it has been informed to the VVB that the carbon credit ownership stays with the forestry cooperatives. However, as per Appendix 3 of the GS PDD, "*In terms of revenue sharing from the sale of carbon offsets, a proportion will be distributed to the forestry cooperatives whilst the remainder will be retained by World Vision to carry out monitoring, reporting and verification activities and sale of GS VERs. The exact proportions will be negotiated before the first tranche of carbon revenue is received."* PD is requested to clarify on the revenue sharing and ownership of the carbon credits along with supporting evidence.				
Project developer response				**Date:** 01/08/2023
The PDD is updated to clarify the issue. Letter signed by WV Ethiopia and WV Finland on the carbon credit revenue has now been delivered that states that the cooperatives have the right to receive all carbon revenue.				
Documentation provided by project developer				
Letter signed by WV Ethiopia and WV Finland on the carbon credit revenue (Confirmation of the carbon rights to the cooperatives).				
VVB assessment				**Date:** 04/10/2023
VVB, based on review of PD response, revised PDD and supporting document *"Confirmation of carbon rights to the cooperatives_WV"*, confirms that the ownership of carbon credits retained by forestry cooperatives. Furthermore, the same has been confirmed during on-site inspection/interviews. **CL has been closed**				

CL	14	**Section no.**	Stakeholder consultation report	**Date:** 24/05/2023
Description of CL				
As per stakeholder consultation report provided by the PD, the date of meetings are: *"A total of three meetings took place at two locations:*				

- *02/11/2020-03/11/2020, Hawassa*
- *04/11/2020, Wolaita Sodo*
- *05/11/2020, Wolaita Sodo"*

However, the start date of the project is 01st August 2020. PD is requested to clarify on how the requirement of stakeholder consultation before the project start date is met.

Project developer response	**Date:** 19/06/2023
We have applied for retroactive registration. In the Key Project Information section of the PDD it's clearly stated that the project is retroactive. A retroactive project is defined in the Gold Standard Principles and Requirements document as: Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date (Clause 4.1.42 (b), Principles & Requirements Version 1.2). Therefore, given stakeholder consultations were conducted 3 months after the project start date, the project is eligible for retroactive registration.	
Documentation provided by project developer	
VVB assessment	**Date:** 04/10/2023
Based on the review of PD response and compliance with section 4.1.42(b) of GS Principles and requirements, VVB confirms that the project is retroactive and eligible for retroactive activity registration. However, in compliance with section 3.2.2(a) of GS Stakeholder consultation and Engagement Requirements v2.1, PD shall provide clarification on why the stakeholder consultation is not conducted before the project start date. **CL is still open**	
Project developer response	**Date:** 30/10/2023
There were delays in consultations due to Covid as it was not possible to conduct meetings with large numbers of people at the time the project started.	
Documentation provided by project developer	
VVB assessment	**Date:** 14/11/2023
VVB confirms that the provided clarification is justified as during the Covid period, it was not possible to conduct gathering of large numbers of people. Also, the project is a retroactive project. **CL has been closed**	

Table 2. CAR from this validation

CAR	01	**Section no.**	Editorial, GS PDD	**Date:** 24/05/2023
Description of CAR				
1. PD is requested to revise the PDD as per template instructions: • Time of first submission date • Latest Version number of applied methodology • Date in DD/MM/YYYY format • Section A.1 including short summary for section A.2, A.3, B.3 & B.4 • Mention the start date and end date for crediting period in section C.2.2 2. In section B.6.2 of the GS PDD, revise the data and parameter for ratio of molecular weights of Carbon and CO_2 as the value applied is written instead of the name of the data and parameter.				

3. PD is requested to revise the value applied for all the data/parameter under section B.7.1 of the GS PDD.

4. Under section A.3 of the GS PDD, the project area mentioned is 2,662 ha while the area mentioned in KPI information section is 2,622 ha. PD is requested to revise the relevant sections of the GS PDD.

5. As per section A1.3 of the GS PDD, the scientific name mentioned is wrong for *Croton* and *Terminalia* species. PD is requested to revise the document with consistent correct scientific name of genus and species.

6. PD is requested to provide the value applied for "plot area" parameter under section B.6.2.

Project developer response	**Date:** 04/10/2023

1. Time of the first submission date (for the preliminary review) has been added; latest version of applied methodology has been adjusted; date format is corrected; section A.1 includes a general introduction; start date and end date for crediting are now inserted.
2. The relevant table has been updated replacing 44/12 with 'Ratio of carbon and carbon dioxide molecular weights'.

3. All values have been deleted as given they are monitored parameters they should be left blank in the PDD.

4. The PDD is revised to include the correct hectares (2,622).

5. There is not such section in the PDD as A1.3. However, the scientific names of Croton and Terminalia have been checked.

6. The value 0.06 hectares has been added.

Documentation provided by project developer

VVB assessment	**Date:** 05/10/2023

1.PD has provided time of first submission date on cover page of revised PDD as requested.

- Date format has been revised as requested.
- PD has provided the version of applied methodology.
- Section A.1 has been revised in revised GS PDD as requested.
- PD shall revise the crediting period of the project activity in section C.2.2 in compliance with the length of the project.

2. The date and parameter "Ratio of Carbon and carbon dioxide molecular weights" under section B.6.2 has been revised as per raised CAR.

3. The section cannot be left blank. PD is requested to update the section B.7.1 for the data and parameters to be monitored.

4. PD has revised total project area as 2622 ha in section A.3 of revised GS PDD as requested.

5. PD has revised the scientific names correctly in the relevant section of the GS PDD.

6. PD has provided value applied for plot area in section B.6.2 of revised PDD as requested.

CAR is still open

Project developer response	**Date:** 30/10/2023
1. Section C.2.2 has been updated with the right lengths. 3. Section B.7.1 has been updated including information that the value will be available during verification.	
Documentation provided by project developer	
PDD	
VVB assessment	**Date:** 14/11/2023

1. VVB confirms that the crediting period has been revised and is now in compliance with the length of the project.

3. VVB confirms that the section has been revised and the values will be applied during the course of verification.

CAR has been closed

CAR	02	**Section no.**	Baseline carbon calculation sheet	**Date:** 24/05/2023
Description of CAR				
VVB has reviewed the baseline carbon calculation sheet provided and has observed that the values are only available for above ground woody biomass and there is no data/ calculation for above ground non woody biomass. PD is requested to revise the baseline carbon calculation sheet by including the baseline above ground non-woody biomass for whole eligible project area. PD is also requested to clarify whether the trees existing pre-project activity are also part of this project activity or not.				
Project developer response				**Date:** 19/06/2023

Non-woody biomass has been added to both the baseline carbon calculation spreadsheet (version 3) and the Carbon Fixation Model spreadsheet (version 3).

The trees in the existing pre-project activity are included in the project activity. They will be monitored as part of the forest inventory at each verification. The biomass in the trees as estimated at the start of the project will be deducted from ex-post carbon biomass calculations.

Documentation provided by project developer

Carbon Fixation Model_Offa_Final v3

VVB assessment	**Date:** 05/10/2023

- VVB, based on the review of revised ex-ante CO2 fixation sheet, confirms that PD has provided the data for baseline non-woody biomass as per raised CAR.

- Based on the review of response, confirms that the biomass in the trees of existing pre-project activity will be deducted from ex-post carbon biomass calculations deems to be valid and appropriate.

CAR has been closed

CAR	03	**Section no.**	B.6.4, GS PDD, Carbon calculation spreadsheet	**Date:** 24/05/2023

Description of CAR

1. As per section B.6.4 of the GS PDD, the total carbon sequestration done by the project is 672,781 tCO_2e. However, under the table 11, the sequestered value sums up to 620,858 tCO_2e. Furthermore, PD is the baseline estimate column of the table 11 is left blank.
2. PD is requested to revise the table as per the paragraph mentioned above.
3. PD is also requested to revise the year mentioned in table 11 with the vintage year i.e., DD/MM/YYYY-DD/MM/YYYY format.
4. The values estimated for carbon sequestration under Table 11: SDG 13 outcome are inconsistent with the values mentioned in the spreadsheet "CO_2 fixation model Offa final". PD is requested to revise the inconsistencies and make the PDD consistent with the carbon spreadsheet provided and also revise the spreadsheet according to the vintage year as mentioned above.

Project developer response	**Date:** 19/06/2023

1. This has now been addressed by updating with the ex-ante estimates form the Carbon Fixation Model_Offa_Final v3. Baseline estimate has been set at zero as all existing biomass will be left standing, no clearance is required as part of site preparation.
2. This has been updated
3. Table 11 has now been updated in the PDD with the requested format for the vintage year
4. This has now been addressed

Documentation provided by project developer

VVB assessment	**Date:** 05/10/2023

1. VVB, based on the review of SDG 13 under section B.6.4 of revised GS PDD has observed inconsistency in the values of the total carbon sequestered. The carbon sequestered mentioned is 672,781 tCO_2e, however, under the net benefit column, the total carbon sequestered is 621,714 tCO_2e. PD is requested to revise the section in compliance with the values in the ex-ante carbon calculation sheet under relevant sections of GS PDD.

2. Kindly refer to above assessment.

3. VVB, based on the review of table 11 of revised GS PDD confirms that the date format has been revised to show ex-ante fixations in DD/MM/YYYY format and in compliance with GS Principles & Requirements v1.2 instructions. However, PD is requested to revise the calculation and dates vintage wise for each year. The vintage wise calculation should start from January and end in December for individual year.

4. VVB, based on the review of SDG 13 under section B.6.4 of revised GS PDD and provided revised ex-ante carbon calculation sheet has observed inconsistencies in the values of total carbon sequestered. PD is requested to revise the values and making it consistent with the provided ex-ante spreadsheet.

CAR is still open

Project developer response	**Date:** 29/10/2023

B.6.4 has been updated with the correct values.

The PDD has now been updated to the revised values in the Carbon Fixation spreadsheet v4.

The table 11 has been revised including calculations and dates vintage wise.

Documentation provided by project developer

PDD and Carbon Fixation spreadsheet v4.

VVB assessment	**Date:** 14/11/2023

1. VVB, based on the review of the revised GS-PDD confirms that the value of 6,22,112tCO_2e of carbon sequestered is consistent within the document and with the value mentioned in carbon calculation spreadsheet.
2. The requested correction has been done by the PD in the relevant section of the GS-PDD.
3. VVB confirms that PD has done the requested correction under table 11 of the GS-PDD which is in compliance with the GS Principles & Requirements v1.2 instructions.
4. VVB, based on the review of the revised GS-PDD confirms that the value of 6,22,112tCO_2e of carbon sequestered is consistent within the document and with the value mentioned in carbon calculation spreadsheet.

CAR has been closed

CAR	04	**Section no.**	Soil carbon tool	**Date:** 24/05/2023
Description of CAR				

As per GS PDD, the soil disturbance under Enrichment planting is 2% while in the Soil carbon tool excel sheet, it is mentioned as 1%. PD shall revise and make the value consistent throughout the report. Furthermore, the start date mentioned in the Soil carbon tool excel sheet is incorrect. Furthermore, the values in SOC carbon tool excel sheet are not traceable. PD shall revise the excel sheet to make it reproduceable by the VVB.

Project developer response	**Date:** DD/MM/YYYY
Soil disturbance in the enrichment planting areas is 2%, however across the whole project area is less than 1% as FMNR does not result in soil disturbance. In addition, there is no impact on SOC calculations until soil disturbance is >10% using the GS SOC Tool.	
Documentation provided by project developer	
SOC carbon tool excel sheet	
VVB assessment	**Date:** 05/10/2023
VVB, based on the review of PD response confirms that the justification deems to be valid and satisfactory in compliance with section 2.1.2 (e) of GS A/R Methodology v1.0. However, PD shall provide the latest GS LUF Soil tool with revised start date of project in compliance with GS PDD. **CAR is still open.**	
Project developer response	**Date:** 30/10/2023
GS LUF Soil tool has been revised with the starting year of the project	
Documentation provided by project developer	
GS LUF Soil tool	
VVB assessment	**Date:** 14/11/2023
VVB confirms that the start date has been revised in the GS LUF soil tool in compliance with the GS PDD. **CAR has been closed**	

CAR	05	**Section no.**	SDG impact tool	**Date:** 24/05/2023
Description of CAR				
As per SDG impact tool, the start date mentioned is 01-01-2019 and the end date is 31-12-2024. PD is requested to revise the start date and end date in SDG impact tool as per the date mentioned in GS PDD. Furthermore, under SDG 8, PD is requested to fill the column “Description and guidance, calculation method and other considerations”.				
Project developer response				**Date:** 01/09/2023
The dates have been updated. SDG 8 columns have been updated.				
Documentation provided by project developer				
Updated SDG Impact tool				
VVB assessment				**Date:** 05/10/2023
• PD shall revise the end date of crediting period in compliance with GS PDD. • VVB, based on review of revised GS PDD, confirms that PD has revised the SDG 8 column as per raised CAR. **CAR is still open**				
Project developer response				**Date:** 30/10/2023
The end date of the crediting period has been updated.				

Documentation provided by project developer	
SDG Impact tool	
VVB assessment	**Date:** 14/11/2023
VVB confirms that PD has done the requested corrections in the SDG impact tool in compliance with the crediting period mentioned in GS PDD. **CAR has been closed**	

CAR	06	**Section no.**	Supporting evidence	**Date:** 24/05/2023
Description of CAR				
PD is requested to provide the date format according to Gregorian calendar in all the supporting evidence. For example: As per “”. The start date of the project has been mentioned as is 29/10/2012 which is in Ethiopian calendar. If converting this in Gregorian calendar, the start date would be 07/06/2020 (Mon, Jul 06, 2020), which is not consistent with the start date mentioned in section C.1.1.1of the GS PDD.				
Project developer response				**Date:** 16/08/2023
The project start date of this carbon project is considered to be 01.08.2020 although some of the key project activities started earlier. WW development cooperation project started already 1.5.2020 and implementation in the field commenced in June 2020. The land for the nursery, including nursery establishment started in July 2020 (please see the Formal letter on providing land for the nurseries). From August 2020 onwards stated by the government it has been illegal to make charcoal, graze livestock and cut trees from the project area allowing natural generation to commence (please see Formal letters from the government on area closure and re-delineation). Therefore, 01.08.2020 is considered as the project start date as then both the regeneration of the FMNR areas and key activities related to the areas to be regenerated with the help of enrichment planting have commenced.				
Documentation provided by project developer				
VVB assessment				**Date:** 05/10/2023
Based, on the review of the PD response and Formal letters from the government on area closure and re-delineation, VVB confirms that the start date has been demonstrated satisfactorily. **CAR has been closed**				

CAR	07	**Section no.**	Carbon calculation sheet	**Date:** 24/05/2023
Description of CAR				

VVB has the following observations regarding the ex-ante carbon calculation sheet:

1. Column for baseline emissions in "Total CO_2 fixation summary" sheet is missing.

2. In sheet "Total CO_2 Fixation summary", For year 2022, the carbon sequestered is estimated as 11,045 tCO_2/ha/year. However, upon doing the calculations, the value comes up to 10,993 tCO_2/ha/year. PD shall clarify on this inconsistency and revise the carbon calculation sheet.

3. For FMNR, the total carbon sequestered is multiplied with total project area under FMNR. However, for enrichment planting, only the sequestration values are directly encoded in the sheet. PD shall provide the carbon sequestered value per hectare per year under the area in enrichment planting, also.

4. Carbon calculations for tree species under enrichment planting are mentioned in the sheet. However, the calculation for tree species under FMNR is not available.

5. PD has used default IPCC wood density value available from the methodology for the species that have no literature data available.
   However, based on VVB internet research, data is available for the remaining species in the UNFCCC submission of Ethiopian biomass. PD is requested to revise the calculation using the nation specific wood density value.

6. Planting design including number of trees per hectare, spacing, growth rate for each year for each area, is missing, in the carbon calculation sheet.

7. Uncertainty calculation and deductions are missing.

8. The calculated value for AGB t.d.m/ha/yr and SOC tCO_2/ha/yr are hardcoded in the carbon calculation sheet provided under the sheet "FMNR CO_2 model". PD shall revise this accordingly.

Project developer response	**Date:** 19/06/2023

1. This has now been addressed in the Carbon fixation model (v3)
2. This has been reviewed and values are now consistent. The total for the 2022 period is now 10,920 tCO2/ha
3. The Total CO2 Fixation summary spreadsheet has now been updated to make consistent the way the summaries are linked from the FMNR and EP CO2 Fixation spreadsheets. All values can be traced back to their origins in the updated format.
4. Given the FMNR project areas are designed to bring back a multispecies biodiverse forest through natural regeneration, it is not possible to model CO2 sequestration per tree species as we've done for enrichment planting. Rather the approach taken has been to model CO2 sequestration based on the maximum expected biomass of forest type to be regenerated. This process is described in the CO2 Fixation Model (v3) in FMNR Growth Model tab.
5. The CO2 Fixation spreadsheet has been updated with new wood density values based on the Ethiopian Government UNFCCC submission on forest reference levels. This has resulted in a small increase in CO2 Fixation. The new values have also been updated in the PDD.
6. The planting design for enrichment planting is described in the PDD. The growth rate for each year is provided in the CO2 model. For example, for FMNR, the FMNR growth model provides annual growth rates. For enrichment planting, the growth rate for individual species is provided in specific tabs. As better information was not available, the proportion of each tree species to be planted is assumed to be the same across all project areas. It has also been assumed that trees will be planted over a 3-year period, one third each year.
7. Uncertainty estimates will be developed for all land-use categories in the inventory as part of the monitoring. The LUF Activity Requirements and AR methodology does not specify that uncertainty discounts are applied to ex-ante estimates, rather are required for ex-post estimates. The major sources of uncertainties related to changes in carbon stock in the living biomass pool include: natural factors such as fire and pest outbreaks; stand variables such as variation in the allometric equation used to convert DBH to biomass, carbon fraction and the errors contributed by the DBH measurement. All events that might cause a loss of carbon will be reported annually as per Gold Standard rules and will be recorded to be discounted in the following performance certification.
8. FMNR CO2 growth model now provides the formula for how the AGB/ha/yr was calculated and the assumptions used. The SOC values have been transcribed from the Gold Standard SOC Tool. As this is the sanctioned tool, we prefer not to use our own model. Therefore the SOC values used can be validated in the GS SOC Tool which is provided.

Documentation provided by project developer

VVB assessment	**Date:** 05/10/2023

1. PD has provided project baseline carbon data in revised carbon calculation sheet as requested. However, PD is requested to subtract the baseline carbon stock from the estimated carbon sequestration value in compliance with the section 3.3 of the applied methodology.
2. Based on review of the revised ex-ante carbon calculation sheet, VVB confirms that PD has done the requested corrections, and the value is now consistent.
3. VVB confirms that the values are now linked and are traceable. VVB has reproduced the calculation sheet and confirms that the values are now consistent.
4. VVB confirms that PD has provided with the growth model tab for area under FMNR and is valid and satisfactory. The relevant maximum biomass for forest type in the project has been kept under the national forest reference level submitted to UNFCCC and is conservative.
5. PD has provided with the species specific wood density from the source "Ethiopia's forest reference level submission to the UNFCCC, March 2017, Table 20: Basic wood density of indigenous and exotic tree species in Ethiopia (https://redd.unfccc.int/files/ethiopia_frel_3.2_final_modified_submission.pdf)". However, VVB has observed an inconsistency. For the species *Olea Africana,* the default value of 0.3 has been used for calculation in availability of specific wood density. PD is requested to revise the calculations accordingly and use the species specific wood density as mentioned in the tab "EP Factors & Assumptions"
6. Based on the review of revised ex-ante spreadsheet for FMNR growth model and revised PDD, VVB confirms that the provided response is valid and satisfactory.
7. As per Annex A, 1.1.1 of LUF Activity requirements:

   "*Estimated greenhouse gas emissions and removals resulting from Land Use and Forestry (LUF) activities have uncertainties associated with the measurements/estimates of various parameters, especially area or other activity data, carbon stocks, biomass gr owth rates, expansion factors, emission factors and other coefficients*."

   Kindly demonstrate on how the estimated carbon sequestration complies with the required target precision of 20% of the mean at a 90% confidence level and the type of approach used. Kindly demonstrate the same in the SOPs.
8. VVB confirms that the values are now traceable and can be reproduced. Thus, the provided response is valid and satisfactory.

CAR is still open

Project developer response	**Date:** 29/10/2023

1. The baseline carbon stock is deducted from estimated carbon sequestration value. If you go to the FMNR CO2 Fixation Summary tab and then go to cell D4, you will see that the biomass value at t0 is 37.39 tdm/ha. This is the baseline biomass stock for the project area. Hence only sequestration from biomass growth is counted after this baseline value.
5. The wood density value for Olea Africana has been updated to the species-specific value of 0.590

7. The uncertainty calculations for the baseline carbon inventory are provided in the Offa Carbon Baseline Calc Final_v2 spreadsheet in the Offa Baseline Summary tab. Uncertainty has been calculated using Approach 1 specified in the LUF Activity Requirements. Approach 1 requires onsite measurement within each stratum. Uncertainty was calculated to be 21.7% at 90% Confidence intervals from 93 samples. Given the precision was above 20% an uncertainty discount was applied as per the LUF Activity Requirements.

Documentation provided by project developer

Carbon Fixation spreadsheet v4

VVB assessment | **Date:** 30/10/2023

1. VVB, based on the review of the carbon calculation sheet confirms that the baseline biomass stock for the project area has been deducted from carbon sequestered value.
5. PD has applied the species specific wood density for *Olea africana* which is valid.
7. VVB confirms that the uncertainty calculations has been provided in the "Offa Carbon Baseline Calc Final_v2 spreadsheet" which is in compliance with the Annex A, 1.1.1 of LUF Activity requirements.

CAR has been closed

CAR	08	**Section no.**	B.5, GS PDD	**Date:** 24/05/2023

Description of CAR

As per UNDP Human Development Index data for 2020, the mentioned value in the GS PDD under section B.5 is 0.485.

However, VVB after reviewing the source has found that the value is incorrect (0.498). PP is requested to correct the score accordingly, as per the source.

Project developer response | **Date:** 28/09/2023

When the PDD was first written the HDI was 0.485 in 2020. We have now updated to the 2021 value which is 0.498

Documentation provided by project developer

VVB assessment | **Date:** 05/10/2023

VVB, based on the review of section B.5 of revised GS PDD confirms that the HDI data has been revised to 0.498 deems to be valid and appropriate. Furthermore, the same has been confirmed through the source https://hdr.undp.org/data-center/country-insights#/ranks.

CAR has been closed

CAR	09	**Section no.**	B.6.1, GS PDD	**Date:** 24/05/2023

Description of CAR

As per the table 10 under section B.6.1 of the GS PDD, the number of jobs created within first five years of the start date sums up to 1,245.

However, as per section B.6.1 under SGD 8, the number of jobs created is 1,310. PP is requested to revise this inconsistency in the relevant sections mentioned.

Project developer response | **Date:** 16/09/2023

The table 10 under section B.6.1 of the GS PDD has been updated. Also, the section B.6.1 has been updated.
Documentation provided by project developer
VVB assessment **Date:** 05/10/2023
VVB based on the review of section B.6.1 and table 10 of revised GS PDD, confirms that the inconsistency has been rectified by the PD. **CAR has been closed**

CAR	10	**Section no.**	GS AR LUF Risks and capacity	**Date:** 24/05/2023
Description of CAR				
PD is requested to revise the corrected score for the risks mentioned in the Risks and capacity assessment document according to the template instructions “GS AR LUF Risks and capacity”. Furthermore, PD shall provide justification for the risk rating that has been kept as score 0 and not applicable.				
Project developer response				**Date:** 20/08/2023
The Risks and capacities assessment has been updated. Responses to the following risks scored as 0 include: 1.9 Geological risks – this is rated as 0 as there are no active volcanoes or other geological risks in the project region. 2.3 Irregular resettlement – no irregular settlement will occur in the project area and the land is designated for reforestation purposes by the Government. 2.4 Exploitation of natural resources – This is rated a 0 as there are no mining activities in Woylaita and the project is focusing on conservation activities. 3.3 Project failure due to lack of technical equipment – the rating has been changed from 0 to 1 as there is a low risk of failure rather than not applicable. As the project is mostly focused on natural regeneration only basic equipment is required to implement the project and does not rely on mechanised equipment. 3.5 Project failure due to dependence on key financial accounting and management expertise of individuals in the organization that are difficult to replace – the rating has been changed from 0 to 1. The risk is low rather than not applicable. World Vision has strong financial expertise and is not reliant on one person, rather a department. 5.2 Project failure due to competing commodities – this was rated 0 as there are no competing commodities within the project area and the land would need to be reclassified by the Government for this to occur. 6.0 Other risks – updated this from 0 to 4 (before mitigation). There is a low risk of disputes arising between World Vision and the forestry cooperatives. However, this will be mitigated through having cooperative agreements and regular engagement between the organisations. World Vision has a long history using cooperatives in carbon projects and all projects have successfully implemented this model without any major disputes occurring over a 15-year period.				
Documentation provided by project developer				
Risks and capacities assessment				
VVB assessment				**Date:** 05/10/2023

VVB, based on the review of response and document *"Risks and capacities assessment"* confirms that PD has revised the GS Risk tool as per raised CAR. In the opinion of VVB, the risk and capacities demonstration for the project activity deems to be valid and appropriate. **CAR has been closed**

CAR	11	**Section no.**	Appendix 1, GS PDD	**Date:** 24/05/2023
Description of CAR				
VVB has reviewed the Appendix 1 of the GS PDD and found that Principle 4.4 for indigenous people is not available. PD is requested to revise the Appendix 1 of the GS PDD accordingly. Furthermore, PD is requested to provide the justification of relevance (yes/potentially/no) for principle 8.2, 9.1 and 9.2.				
Project developer response				**Date:** 19/06/2023
Principle 4.4 has now been added to the Safeguarding assessment. Letter to confirm that there are no indigenous peoples in or surrounding the project area has been delivered. The justifications of relevance ("no" to all three) have been provided.				
Documentation provided by project developer				
Confirmation letter no resettlement and indigenous peoples				
VVB assessment				**Date:** 05/10/2023
VVB, based on the review of revised GS PDD confirms that PD has revised Appendix-1 as per raised CAR. Furthermore, VVB has reviewed the document *"Confirmation letter no resettlement and indigenous peoples"* and confirms that there are no indigenous people located within the project area. This has been also confirmed by VVB during the on-site interviews. **CAR has been closed**				

CAR	12	**Section no.**	LUF-AR Methodology integrated document-GS11052	**Date:** 24/05/2023
Description of CAR				
a) Based on the review of the "403.01_V1.0_LUF_AR-Methodology_Integrated-GS11052" document, the start date mentioned is 1/07/2019. Similarly, in document "GS11052_WV_Stakeholder_Consultation_Report_DRAFT_CONFIDENTIAL_clean (1)", the start date mentioned is 1/05/2020. As per the review of evidence during the on-site visit "Formal letter to Kebeles to stop grazing" for start date provided, VVB has found that the start date is not consistent in all the documents. The evidence is yet to be submitted to the VVB by PD. b) In table 11 under section B.6.4 of GS PDD the baseline tree biomass mentioned, is inconsistent with the value mentioned in "Offa Carbon Baseline calc Final_v2". PD is requested to revise the overall document accordingly with updated values and project start date.				
Project developer response				**Date:** 01/08/2023

The start date mentioned in the Stakeholder consultation report is changed to 01.08.2020 that was chosen based on the feedback provided by the Preliminary review to represent the whole project area, including enrichment planting and FMNR areas and their key activities. The timing of the start up of the project implementation, including key activities related to regeneration of areas using enrichment planting and FMNR are explained under CAR 06.
Documentation provided by project developer
Stakeholder consultation report.
VVB assessment **Date:** 05/10/2023
a. VVB, based on the review of stake holder consultation report confirms that start date has been revised to 01/08/2020 and in compliance with GS PDD. Furthermore, the same has been confirmed during on-site inspection/ interviews. b. As per section B.6.4 of GS PDD, under SDG 13 it has been mentioned that "After estimating the long-term average according to the GS methodology, a total of 672,781 tCO2-e was estimated as the total carbon sequestration generated by the project". However as per document *"CO2 fixation_model_Offa_Final_v3"* in tab "Total fixation CO2 Summary" the value is given as 621,781 tCO_2e. PP shall make the values consistent throughout the GS PDD. **CAR is still open**
Project developer response **Date:** 30/10/2023
B.6.4 of the PDD has been updated with the total of 622 112 tCO2e estimated as the total carbon sequestration generated by the project which is consistent with the Carbon Fixation spreadsheet v4.
Documentation provided by project developer
Carbon Fixation spreadsheet v4 and PDD
VVB assessment **Date:** 14/11/2023
VVB confirms that the requested corrections has been done by PD and the value of 622,112 tCO_2e is now consistent with the carbon calculation spreadsheet. **CAR has been closed**

Table 4. FAR from this validation

FAR	XX	**Section no.**	XX	**Date:** DD/MM/YYYY
Description of FAR				
XX				
Project developer response				**Date:** DD/MM/YYYY
--				
Documentation provided by project developer				
--				
VVB assessment				**Date:** DD/MM/YYYY
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Appendix 3: Certificates of Competency

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Ms. Isha Kapoor

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	
☒ Local Expert for India			

in the following Technical Areas:

☐ TA 1.1	☐ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☒ TA 14.1	☐ TA 15.1	☐ TA 16.1		

Issue Date

5th December 2023

Priya Suman

Ms. Priya Suman
Compliance Officer

Expiry Date

31st December 2024

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022	Initial Adoption
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

[1] Please refer to previous version of FM 7.9 for the revision history

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Temesgen Zereabruk Areaya

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☐ Validator	☐ Verifier	☐ Team Leader	☐ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	
☒ Local Expert for Ethiopia			

in the following Technical Areas:

☐ TA 1.1	☐ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☐ TA 14.1	☐ TA 15.1	☐ TA 16.1		

Issue Date

03rd May 2024

Expiry Date

04th May 2025

Ms. Priya Suman
Compliance Officer

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

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May 2023	**Initial Adoption**
May 2024	Template change

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

[1] Please refer to previous version of FM 7.9 for the revision history

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Amit Anand

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☒ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☒ Plastic Waste Expert
☒ CCB Expert	☐ Legal Expert	☒ Financial Expert	☐ Environmental, Health and Safety financial matters
☒ SDG+	☒ Social no-harm(S+)	☒ Environment no-harm(E+)	
☒ Local Expert for India and RSA			

in the following Technical Areas:

☒ TA 1.1	☒ TA 1.2	☐ TA 2.1	☒ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☒ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☒ TA 13.1	☒ TA 13.2
☒ TA 14.1	☒ TA 15.1	☐ TA 16.1		

Issue Date

5th December 2023

Expiry Date

31st December 2024

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

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2022[1]	Annual revision
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

[1] Please refer to previous version of FM 7.9 for the revision history

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Bryan Conrad Foster

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☐ Validator	☐ Verifier	☐ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	

☒ Local Expert for United States

in the following Technical Areas:

☐ TA 1.1	☐ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☒ TA 14.1	☐ TA 15.1	☐ TA 16.1		

Issue Date

5th December 2023

Expiry Date

31st December 2024

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022	Initial Adoption
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

[1] Please refer to previous version of FM 7.9 for the revision history