



International
Carbon
Registry

Bright Future Africa- Vol.2 (Uganda)

Validation Report

The proposed ICR project “Bright Future Africa – Vol 2. Uganda” is a grouped project and 1st PAI has been planned to be implemented by “GRO Foundation” in the Mayuge district, Busoga Kingdom of Uganda spanning over 1,385 ha. The purpose of the Project activities concentrates on afforestation and reforestation efforts on deforested land, with no intentions of commercial harvesting throughout the project's lifespan.

The scope of this validation is to have an independent third-party assessment of the ICR Project Design Description, the monitoring plan stated in the ICR PDD, and review of standard operating procedures of the project at the time of validation.

Based on the desk-review of the project documentation (refer to Appendix I) along with physical verification of project area, VVB confirms that on-ground conditions of project region are following the description provided in the ICR PDD and supplementary documentation. Through plantation of native species ICR project expects to generate a total of 138,571,687 tCO₂e over the crediting period of 45 years, (first crediting period starting from 15/05/2024 to 14/05/2069) with an annual average ERRs of 3,079,370 tCO₂e/year.



Carbon Check (India) Private Limited (CC IPL)

Title of project	Bright Future Africa - Vol.2 (Uganda)
ID of project	93
Date of project design document	Latest PDD v14: 24/01/2025
Version of project design document	14
Statement by the project proponent	The Project Proponent states that he is responsible for preparing and fair presentation of the Project Design Description and all accompanying documentation provided for under the validation.

Title of report	Bright Future Africa - Vol.2 (Uganda)
ID of report	CC IPL1949/ICR/VAL/GROB/20230710
Client (Project proponent)	GRO Foundation
Criteria for validation	☐ ICR requirement document v.4 ☒ ICR requirement document v.5 ☒ ICR definitions version 2.0 ☒ ICR process requirements version 5.0 ☒ ICR Validation and Verification Specifications v1.0 ☒ ISO 14064-2 ☒ ISO 14064-3 ☒ ISO 14065 ☒ ISO 31000: NPR analysis tool applied for proposed project activity. ☒ Applied methodology, CDM Methodology AR-ACM0003: Afforestation and reforestation of lands except wetlands - v2.0 ¹ ☒ CDM AR-Tool 02: Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities v1.0
Date of validation	07/08/2023 – 17/07/2024 (Date of on-site inspection to FVR Preparation)
Version number of this validation report	6
Date of version	29/01/2025
Prepared by	Carbon Check (India) Private Limited (CC IPL)
Contact	Address: Registered Office: 2071/38, 2nd Floor, Nawala, Karol Bagh, New Delhi - 110005 Corporate off: Unit No. 1701, Logix City Centre Office Tower, Plot No. BW-58, Sector 32 Noida, Uttar Pradesh – 201301, India

¹ [8AE9TYMDSZJP762KF3CL0NWR5HBIUV \(unfccc.int\)](https://unfccc.int/8AE9TYMDSZJP762KF3CL0NWR5HBIUV)

	Telephone: +911204373114 Email: info@carboncheck.co.in URL: www.carboncheck.co.in
Independent review	Amit Anand (Technical Reviewer)
Validation team leader	Isha Kapoor
Validation statement	Carbon Check (India) Private Limited (CC IPL) states that Carbon Check (India) Private Limited (CC IPL) is responsible for the opinion based on the validation of the proposed project. CC IPL has been commissioned by the Cormac Associates Ltd. (Project Listing Representative) to perform validation of ICR Project Activity “Bright Future Africa – Vol.2 (Uganda)” Based on the on-site inspection, the review of the ICR Project Design Description (PDD v14.0 dated 24/01/2025), and supporting documents, the CC IPL team confirms that the project PDD has been developed taking appropriate assumptions and values in compliance with the validation criteria set out in section 2.2 of this report. The monitoring plan in the PDD adequately addresses ex-ante monitoring procedures of the project’s GHG removals. The GHG carbon calculations have been calculated appropriately based on the applied methodology. The total estimated GHG removals from the project activity is 138,571,686 tCO₂e over the crediting period of 45 years from 15/05/2024 to 14/05/2069, with an average annual GHG removals of approximately 3,079,370 tCO₂e/ year.
Signature	

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1. Summary

Cormac Associates Ltd. appointed Carbon Check (India) Private Limited to carry out the Validation of the project “*Bright Future Africa - Vol.2 (Uganda)*”^{/01/} with regards to the relevant requirements of ICR Requirements Version 5.0 (dated 09/10/2023)^{/B01/} and ISO14064-2 Second Edition 04/2019. This project is a grouped project, falling under the AR category and targeting the ICR certification^{/B01/}.

The project is a grouped project activity implemented in the country of Uganda^{/14/}. Figures in section 1.4 of PDD^{/01/} outline the geographical area (Project zone). This project is a conservation project reforested over the deforested and institutional lands of Uganda Muslim Supreme council^{/09/}, Ministry of Water and Environment^{/15/}, the Inter Religious Council of Uganda^{/09/}, and the Kingdoms of Buganda, Bunyoro, Busoga and Tooro^{/15/}.

The 1st PAI includes a total of 1385 ha in Mayuge district^{/09/14/}, Busoga Kingdom of Uganda. These are comprised of the institutional lands and deforested lands from country of Uganda^{/01/09/14//15/}. The ICR project has applied and demonstrated compliance with the approved CDM methodology AR-ACM0003 (A/R Large Scale Methodology, Afforestation and Reforestation project activities implemented on lands other than wetlands- Version 2.0)^{/B02/}. VVB confirms that the land subjected to project activity does not come under wetland^{/14/}. The project implementation area under the 1st PAI does not consist of organic soil^{/B04/}. It has been confirmed through on-site inspection/interviews^{/i-xv/}, the baseline scenario of 1st PAI^{/01/14/16/} is continuation of planting non-commercial croplands of Uganda Muslim Supreme Council^{/09/14/}.

The project has defined both spatial and temporal project boundaries^{/14/}. The selected carbon pools under the project are above ground biomass and below ground tree biomass (BGB). The baseline and additionality have been demonstrated by applying tool CDM AR Tool 02^{/B02/} and requirements of section 4.4 & 4.4.1 of ICR Requirements Document v5.0^{/B01/}. PP has opted for a census-based sampling method by applying Estimation by modelling of tree growth and stand development in compliance with requirements of section 4.10 of ICR requirements document v5.0^{/13/B01/}.

Based on the review of the ICR PDD^{/01/} and ex-ante carbon calculation sheet^{/02/} the total estimated GHG emission mitigations and/or removals generated from the grouped project activity is 1,38,571,687 tCO₂e over the crediting period of 45 years with an annual average of 3,079,370 tCO₂e.

The ICR project^{/01/} aims to promote reforestation of natural biodiversity suitable for wildlife conservation and large-scale implementation of sustainable livelihood and social impact projects aimed at increasing the overall welfare of participating communities in the country of Uganda.

Purpose and scope of validation

The purpose of the validation is the independent evaluation of the project’s compliance with the ICR Requirements^{/B01/}, the project’s baseline^{/16/14/}, monitoring plan^{/14/}, project implementation^{/13/16/}, carbon sequestered by the project^{/02/}, methodology requirements^{/B02/}, ISO 14064-2 requirements^{/B01/}, compliance with the relevant ICR^{/B01/} and host party criteria.

Validation scope is defined as an independent and objective review of the ICR Project Design Description (PDD) against the relevant criteria and guidance documents provided by ICR including the following^{/B01//B02/}:

- ICR requirement Document (v5.0, dated 09/10/2023)
- ICR Definitions (v2.0, dated 09/10/2023)
- ICR Process Requirements (v5.0, dated 06/02/2024)
- ICR Validation and Verification Specifications (v1.0, dated 09/10/2023)
- ISO 14064-2 (Dated April 2019)
- ISO 14064-3 (Dated April 2019)
- ISO 14065 (Dated December 2020) (v4.3, Dated 22/04/2022)
- Non-Permanence Risk Analysis per ISO 31000 and Relevant Good Practice Guidance risk assessment tool
- AR-ACM0003: Afforestation and reforestation of lands except wetlands - v2.0

Method and Criteria for validation

To conduct the validation audit, CCIPL has conducted an assessment including a desk review of the ICR Project Design Description (PDD)^{/01/}, monitoring plan & SOPs^{/13/} and supporting documents^{/02-16/} in compliance with the validation criteria^{/B01//B02/}. Thereafter, confirmation of the details and information from the ICR PDD^{/01/} has been accomplished during onsite inspection conducted on 24/09/2023 – 26/09/2023 including interviews^{/i-xv/} with the representatives of project proponent and MRV personnel involved in project monitoring along with physical verification of the planting site to evaluate on-ground execution of project activities. This has been followed by resolution of desk-review and onsite inspection findings issued by CCIPL team and issuance of the final validation report and opinion.

Number of findings raised during validation /Appendix III/

During the validation, a total of 28 findings have been raised, which includes 17 Corrective Action Requests (CARs), 11 Clarification Requests (CLs) and 00 Forward Action Request (FAR). Upon receipt of the requested evidential documentation and clarifications/information, all findings have been resolved satisfactorily by VVB

Uncertainties associated with the validation.

Based on the review of the ICR PDD^{/01/} and own calculations, VVB confirms that there are no uncertainties associated with the estimation of biomass stock within the project boundary. VVB confirms that the project documentation and ex-ante carbon estimations have been developed taking appropriate assumptions and values in compliance with the ICR requirement document version 5.0^{/B01/}, applied methodology AR-ACM0003^{/B02/} and associated tools^{/B02/}.

Validation conclusion

Based on review of the ICR PDD^{/01/}, on-site inspection/interviews^{/i-xv/}, and supporting documents^{/02-16/}, the CCIPL team has assessed the appropriateness of the project, assumptions, and values in compliance with the requirements of validation criteria^{/B01//B02/}. The validation team confirms that the project has been implemented in line with the ICR criteria^{/B01/}, methodology requirements^{/B02/} and monitoring plan stated in the ICR PDD^{/01/}.

In accordance with the ICR requirements^{/B01/}, ISO 14064-2, 14064-3, and ISO 14065^{/B01/} and the methodology applied AR-ACM0003 v2.0^{/B02/}, the validation team by reviewing supporting documents^{/2-16/}, has confirmed that all the values and assumption included in the ICR PDD^{/01/} including objectives, scope and criteria, level of assurance, baseline and monitoring plan are valid and applicable.

VVB confirms that the project implementation planning and the calculation for carbon removals achieved by the project are in accordance with:

- ✓ Monitoring plan and other assumptions stated in the ICR PDD^{/01/}
- ✓ Applied Methodology: "Afforestation and reforestation of land other than wetlands v2.0^{/B02//}".
- ✓ Host country regulations.

Validation summary	
Validation start and end date	07/08/2023-17/07/2024
Sectoral scope of project activities	14: Afforestation and Reforestation
Project type	CDR/ Single project activity
Eligibility of the project to participate under the ICR program	The proposed ICR project^{/01/} falls under the ICR sectoral scope 14 (A/R) due to its commitment of implementing afforestation and/or reforestation activities within project area. The project aligns with ISO 14064-2:2019^{/B01/}, focusing on the quantification, monitoring, and reporting of greenhouse gas (GHG) emission removals enhancements and has applied CDM approved methodology AR-ACM003 v2.0^{/B02/}.

Transfer eligibility from other GHG program	Not Applicable
PDD completeness	Version 14.0 Dated: 24/01/2025 VVB confirms that the latest available version of project PDD ^{/01/} , has followed protocol filling requirements per ICR template instructions and complied with the ICR criteria ^{/B01/} . VVB confirms that the ICR PDD ^{/01/} , clearly demonstrates the project concept and pertaining information.
Project ownership	GRO Foundation
Start date	15/5/2024
Crediting period	15/05/2024 to 14/05/2069
Double counting issuance and claiming	The project has not sought nor received another form of GHG-related environmental credits ^{/01//i-xv/} . This has been confirmed by checking on other GHG program/registries (CDM/GS/GCC/Plan Vivo) ^{/B03/} and has been verified by reviewing the declaration ^{/11/} that the project and/or project participants is/are not seeking registration under other GHG program.
Host country attestation	Not Applicable
Additional information and confidential information	Not Applicable

2. General

2.1 Objective

The purpose of this validation is to conduct a thorough and independent assessment of the ICR project “Bright Future Africa – Vol.2 (Uganda)”^{/01/} to determine whether the proposed project complies with the validation requirements set out in the section 2.3 of this report including their material accuracy and compliance of the ICR project with the applicable requirements of the International Carbon Registry (ICR)^{/B01/}, associated guidelines, and the applied methodology, AR-ACM0003^{/B02/}.

Table III: VVB has ascertained the following on the ICR project^{/01/}:

Project Type	Carbon Dioxide Removal (CDR)
Applied Methodology	AR-ACM0003: Afforestation and reforestation of lands except wetlands ^{/B02/}
Sectoral Scope Applicable	14: Afforestation and Reforestation

The validation objective of the project includes:

- ✓ Assessment of project’s compliance with the ICR requirement document v5.0^{/B01/}, ISO 14064-2^{/B01/}, ISO 14064-3^{/B01/}, ISO 14065^{/B01/} and other relevant ICR criteria^{/B01/}.
- ✓ Assessment of compliance with the applied CDM Methodology AR-ACM0003: Afforestation and reforestation of land other than wetlands Version 2.0 ^{/B02/}
- ✓ Assessment of project compliance with the relevant rules including host country legislation.
- ✓ Evaluation of monitoring plan and develop conclusions regarding the monitoring methodology^{/B02/} and the collection archiving of data relevant to GHG emissions estimation and baseline emissions^{/02/}.
- ✓ Evaluation of the calculation of GHG removals, including appropriateness of source, sink, and reservoirs, the correctness and transparency of formula and factor used, assumptions related to estimating GHG removals^{/02/}, and uncertainties.
- ✓ To develop conclusions based on validation criteria, submission of corrective action requests, clarification requests and forward action requests, as applicable.

2.2 Criteria

VVB has conducted thorough review of ICR PDD^{/01/} and supplementary documentation^{/02-16/} based on following validation criteria^{/B01/}:

- ☑ ICR requirement document v5.0^{/B01/}
- ☑ ICR Definitions v2.0^{/B01/}
- ☑ ICR Process Requirements v5.0^{/B01/}
- ☑ ICR Validation and Verification Specifications v1.0^{/B01/}
- ☑ ISO 14064-2: 2019^{/B01/}
- ☑ ISO 14064-3: 2019^{/B01/}
- ☑ ISO 14065 v4.3^{/B01/}
- ☑ Non-Permanence Risk Analysis per ISO 31000 and Relevant Good Practice Guidance risk assessment tool
- ☑ Applied methodology: CDM Methodology, AR-ACM0003: Afforestation and reforestation of lands except wetlands v3.0.”^{/B02/}
- ☑ CDM AR- Tool 02: “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities v1.0”^{/B02/}

In line with ISO 14064-3 section 5.1.5^{/B01/}, during validation of the ICR project, VVB has included the following for the assessment:

- ✓ Method used for the determination of scope and boundaries of the project activity.
- ✓ GHG sources, sinks and reservoirs (SSRs) subject to monitoring during the project activity.

- ✓ Quantification method
- ✓ Requirements for disclosure of public information

The validation assessment has been performed through a combination of document review and interviews^{/i-xv/} with the relevant personnel as discussed in section 4.6 and 4.7 of this report. At all times, the project has been assessed for conformance against the criteria described in section 2.4 of this report. As discussed in Appendix III, findings have been issued to ensure that the project's conformance to all requirements^{/B01//B02/}.

The validation of the project includes the following assessment activities:

- ✓ Contract review & signing.
- ✓ Appointment of team members based on competencies.
- ✓ Assessment Planning
- ✓ Desk review of ICR PDD^{/01/}, carbon sequestration calculations (ex-ante)^{/02/} and other documents^{/03-16/}
- ✓ Interviews with the stakeholders and local stakeholder meeting(s) during the on-site inspection
- ✓ Reporting and recording of assessment.
- ✓ Findings and their closure^{APPENDIX2: FINDING LOG}
- ✓ Additional validation activities
- ✓ Submission of final report

A project specific validation plan has been developed to guide the auditing process to ensure efficiency and effectiveness. The purpose of the validation plan is to present risk assessment for determining the nature and extent of validation procedures necessary, thus reducing the risk of auditing errors to a reasonable level. The validation of the ICR PDD^{/01/} has been conducted in compliance with the requirement documents as stated in Appendix I^{/B01//B02/}.

2.3 Scope

Scope of Validation: In accordance with the ISO 14064-3 section 5.1.6^{/B01/}, the scope of validation is to assess the conformance of the ICR PDD^{/01/} and other relevant supporting documents against the requirements of ICR^{/B01/}, ISO 14064-2, 14064-3, ISO 14065^{/B01/}, and applied methodology AR-ACM0003 V2.0^{/B02/} and associated applicable tools, including the assessment of:

- ✓ Methodology applied for the ICR project and project's eligibility against the same.
- ✓ ICR project's implementation and baseline scenarios
- ✓ Project area
- ✓ Physical infrastructure, activities, technologies, and processes of the ICR project
- ✓ Project's physical boundaries
- ✓ GHG sources, sinks and/or reservoirs^{/02/}.
- ✓ Growth and yield models
- ✓ Stakeholder involvement including socio-economic impacts (on local stakeholders) Subject to project implementation.
- ✓ Environmental impacts
- ✓ Grouped project eligibility for the inclusion of PAI and
- ✓ Eligibility of 1st PAI in line with grouped project inclusion criteria
- ✓ Baseline and additionality justification and Baseline type applicable to the ICR project in line with applied methodology^{/B02/}
- ✓ Monitoring plan and monitoring SOPs employed^{/13/}.
- ✓ Estimated GHG removals calculation.
- ✓ Permanence Risk Analysis and allocation of buffer 10% for calculation of final ICCs generated from the project activity.

2.4 Materiality thresholds

Qualitative materiality threshold: Qualitative and quantitative materiality refers to “errors”, “omission” and “misrepresentation” that either individually or in the aggregate form affect the GHG assertion.

As per section 5.1.7 of ISO 14064-3:2019,

“Qualitative materiality refers to intangible issues that affect the GHG statement. Examples include:

- a) control issues that erode the validator’s confidence in the reported data;*
- b) poorly managed documented information;*
- c) difficulty in locating requested information.*
- d) noncompliance with regulations indirectly related to GHG emissions, removals, or storage”.*

VVB has conducted assessment of management system of documentation presented by PP, project compliance against the applied methodology requirements^{/B02/} and applicable ICR criteria^{/B01/}, and correctness of the information given in the ICR PDD^{/01/} in line with ICR and ISO 14064-2 requirements^{/B01/}. Furthermore, VVB has assessed the project monitoring process to evaluate data collection/reporting procedure, consistency of the data records, risk analysis of the project particulars along with mitigation through:

- ✓ cross-checking data/documents sets,
- ✓ by evaluating competency of project personnel,
- ✓ cross-checking the monitoring SOPs in place^{/13/},
- ✓ QA/QC procedure planned to be employed by PP.

Therefore, VVB confirms that the project description complies with the applicable ICR and ISO 14064-3 requirements^{/B01/}.

Quantitative materiality threshold:

As per section 5.1.7 of ICR Validation Verification Specifications v1.0^{/B01/}

“An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total GHG emission mitigation achieved by a registered project activity equal to or higher than the following thresholds”.

Table IV: Materiality threshold applicable to project:

Applicable Threshold Level	Category
☒ 2 %	2 per cent of the GHG emission mitigations for project activities achieving a total GHG emission mitigation equal to or more than 250,000 t CO ₂ -e/yr.
☐ 5%	5 per cent of the GHG emission mitigations for project activities achieving a total GHG emission mitigation equal to or less than 250,000 t CO ₂ -e/yr.
☐ 10%	For projects activities achieving a total GHG emission mitigation equal to or less than 10,000 t CO ₂ -e/yr, 10 percent is allowed

The validation team has identified the materiality threshold applicable to the project, based on the estimated average annual GHG removals^{/01//02/} from the project i.e., 30,79,370 tCO₂e/year (which is >250,000 tons of CO₂e/year). Hence, VVB has determined that 2% i.e., 61587 tCO₂e/year, materiality threshold is applicable to the project activity.

2.5 Validation team

Full Name	Role or Responsibility	Type of activity performed
Isha Kapoor	Team Leader/Technical expert	Desk review, Onsite inspection & Interviews Protocol filling, DVR/findings preparation, FVR

Maniruddin Dhabak²	Trainee Assessor	Desk review, Onsite inspection & Interviews Protocol filling, DVR/findings preparation, FVR
Vempally Prashanth	Trainee Assessor	Desk review, Protocol filling, DVR/findings preparation, FVR
Busingye Debrah	Local expert	Onsite inspection and Interview Protocol filling
Amit Anand	Technical Reviewer	Review of project documentation/ Technical Review

2.6 Validation activities and techniques

The evidence gathering plan has been employed based on the result of VVB's risk assessment. It has been designed to lower the validation risk to an acceptable level. The evidence-gathering plan shall specify the type and extent of evidence-gathering activities and should not be communicated to the client or responsible party. During the on-site inspection/interviews, the validator has conducted evidence-gathering activities including:

Validation	
Observation	☒
Inquiry	☒
Analytical testing	☒
Confirmation	☒
Recalculation	☒
Examination	☒
Retracing	☒
Tracing	☒
Control testing	☒
Sampling	☐
Estimate testing	☐
Cross-checking	☒
Reconciliation	☒

2.7 Documented information

In compliance to section 5.4.4 of ISO 14064-3, VVB has been maintained following records

Engagement terms	☒
Validation plan	☒
Evidence-gathering plan	☒
Who performed the evidence-gathering activities and when they were performed	☒
Collected evidence	☒
Requests for clarification, material misstatements, and nonconformities arising from the validation and the conclusions reached	☒
Communication with the responsible party on material misstatements	☒
The conclusions reached and opinions by the validator	☒
The name of the independent reviewer, the date of review and comments of the reviewer	☒

² Last working date is 15/06/2023

3. Project

3.1 Description of the project

The proposed project activity *Bright Future Africa - Vol.2 (Uganda)*^{/01/} is implemented by “GRO Foundation”. The project is a grouped project with multiple project instances. The first PAI activity^{/09/14/} is located in Mayuge district, Busoga Kingdom, in the country of Uganda^{/14/}. The purpose of this project is the reforestation of natural biodiversity suitable for wildlife conservation and large-scale implementation of sustainable livelihood and social impact projects aimed at increasing the overall welfare of participating communities in the country of Uganda. In line with PDD, the start date of the project is 15/05/2024^{/06/} and the crediting period is 45 years (i.e. 15/05/2024 to 14/05/2069). The project activity includes plantation of 20 native species for ex. *Syzygium guineense*, *Milicia excelsa*, *Vitex doniana*, *Markhamia lutea*, *Seena siamea* etc^{/01/}.

VVB, based on the review of the ICR project PDD^{/01/}, supporting document^{/02-16/} and on-site inspection/interviews^{/i-xv/} of the project site, confirms that the plantation and management activities have been planned to be implemented in line with the applicability conditions of the ICR requirement document v5.0^{/b01/} and applied methodology AR ACM003^{/B02/}.

VVB, based on the review of ICR PDD^{/01/} ex-ante carbon calculation sheet^{/02/} and on-site inspection/interviews^{/i-xv/} confirms that the projected ex-ante emission removals^{/02/} generated from the proposed project are estimated in line with the methods/criteria of applied methodology^{/B02/} and associated tools.

VVB has validated the start date for the project as 15/05/2024^{/01/06/} by verifying the supporting planting invoice as a start date evidence^{/06/} which confirms the choice of commencing the project on 15/05/2024. The Project Proponent ensures to maintain records substantiating the decision, ensuring preparedness for the commencement of the project. Further by reviewing supporting document^{/06/}, it has been confirmed that project start date identified by PP, is in accordance section 3.4.1 of the ICR requirement document v5.0^{/B01/}.

The accounting of ex-ante GHG removals^{/02/} has been carried out in line with section 5 of the applied methodology AR-ACM003^{/B02/}. The total estimated GHG emission mitigations and/or removals generated from the grouped project activity = is 138,571,687 tCO₂e over the crediting period of 45 years with an annual average of 3,079,370 tCO₂e^{/01-02/}.

During the on-site inspection and interviews^{/i-xv/}, VVB was informed that the land where the proposed project activities are implemented belongs to the Uganda Muslim Supreme Council^{/09/}. This council has assigned the rights to implement the proposed activities to the Inter-Religious Council of Uganda (IRCU)^{/09/}. Furthermore, the GRO foundation managed by Cormac Associates has signed a MoU^{/09/} with the IRCU to support the implementation of the proposed activities, including project development, funding, management, expert advice, and monitoring of reforestation activities. The PP has provided evidence^{/09/} demonstrating ownership of the land and the implementation of the planting activities under the ICR project^{/01/}. The VVB has verified this by cross-checking the Assignment letter^{/09/} and MoU agreements^{/09/} and on-site interviews^{/i-xv/} with head of IRCU, office of the Prime Minister and Ministry of Environment and Water, Uganda. Additionally, the VVB confirms the ownership^{/09/} of carbon credits generated from the sale of ICCs from the proposed activities held with PP. This was verified by reviewing the evidence “231106_MoU IRCU completed sig^{/09/}” (Sections 1 & 2). Therefore, the VVB confirms that the ownership of the proposed activities is in compliance with section 3.7 of the ICR Requirements Document v5.0^{/B01/}.

3.2 Description of the baseline scenario

As per the ICR PDD, the baseline scenario of project activity has been determined by using A/R CDM ‘Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities’ (version 01)^{/B02/}. The most likely land-use scenario in the absence of the Project - or baseline scenario - would be a continuation of planting illegal croplands (i.e. agriculture activities)^{/01/14/16/}. The baseline scenario was also witnessed and confirmed by the VVB during the on-site inspection interviews⁴. Furthermore, VVB confirms that the establishment and description of baseline scenario of project activity is in compliance with section 4.4 of ICR Requirements v5.0^{/B01/}, section 6.4 of ISO 14064-2 requirements and section 5.2 of applied methodology AR-ACM003 v2.0^{/B02/}. In summary, VVB concludes that the procedures, documents and references used for identifying the baseline scenario were correctly followed in compliance with ICR requirements and the identified scenario reasonably represents what would have occurred in the absence of the project.

The following steps have been followed:

STEP 0. Preliminary screening based on the starting date of the A/R project activity.

As per the applied tool^{/B02/}, if project is claiming to have start date after 31 December 1999, before the date of its registration PP shall provide the following:

- i) Evidence for start date of project activity (which is after 31 December 1999),*
- ii) 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/VCUs/Carbon Credits*

Based on the review of ICR PDD^{/01/} and proof of start date^{/06/}, VVB confirms that the project start date is after 31st December 1999 and is in line with AR Tool-02 requirement^{/B02/}.

STEP 1: Identification of alternative scenarios

Sub-step 1a. Identification of alternative land use scenarios to the proposed project activity

As per the tool^{/B02/}, this 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/subject project activity. The identified land use scenarios shall at least include.

- *Continuation of the pre-project land use,*
- *Forestation of the land within the project boundary performed without being registered as the A/R project activity, and*
- *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*

In line with the tool requirements PP has identified following realistic land-use scenarios for the project area without re/afforestation activities, considering feasible options, relevant policies, historical land use, practices, and economic trends in the project region.

- **Alternative land use scenario 1 - Continuation of the pre-project land use;** VVB based on the Forest non forest^{/14/}, LULC analysis^{/14/} and on onsite inspections/interviews^{/i-xv/} confirms that pre project land use i.e. cultivation of no-commercial illegal croplands (agricultural activities) is common project region and further this scenario is included as per the above tool requirements. Therefore, VVB confirms that this scenario is appropriately identified and credible for the project activity.
- **Alternative land use scenario 2 - Forestation of the land within the project boundary performed without being registered as the A/R CDM project activity;** VVB based on the Forest non forest, LULC analysis^{/01/14/} confirms that there are not tree planting activities being carried out in the past in fact there is significant decrease in tree cover in the project region and However, this scenario is included as per the above AR Tool-02 requirements. Therefore, VVB confirms that this scenario is appropriately identified for the project activity.

VVB, based on the review of ICR PDD^{/01/}, on-site inspection^{/4.7/} and review of supporting evidence^{/05/14/}, confirms that the alternative land-use scenarios identified by PP are realistic and credible, most possible alternative scenario for the proposed project activity.

Sub-step 1b: Consistency of Alternative Land Use Scenarios with Applicable Laws and Regulations

As per applied tool^{/B02/}, this step is to find such land-scenario (among the scenarios identified in sub-step 1a.), which are in compliance with mandatory legislation and regulations taking into account their enforcement in the region or country and EB decisions on national and/or sectoral policies and regulations.

As per ICR PDD^{/01/} and onsite inspections/interviews^{/i-xv/} VVB confirms that the identified alternative scenario.1 do not comply with all applicable legal and regulatory requirements^{/16/}, governed by Uganda Law and regulations. However, this is widespread in the project region (i.e. prevalent on at least 30% of area of the smallest administrative unit that encompasses the project area") the same was confirmed through the Uganda-National Development Plan report [NDPIII-Finale Compressed.pdf \(npa.go.ug\)](#)^{/B04/} and reveals a common divergence between land use practices and the legal framework. Local communities often illegally encroach on unused land, regardless of ownership. Despite violating laws, informal agreements exist where landowners allow communities to cultivate crops on their land for up to three months.

This practice addresses subsistence needs and preserves cultural heritage but conflicts with legal mandates. However, the project's activities i.e. plantations adhere to these laws and regulations, endorsing the continuation of pre-project activities and supporting revegetation and afforestation efforts within legal frameworks^{/16/}.

Considering the desk-review^{/01/}, Forest non forest analysis^{/14/} and LULC maps^{/14/} and on-site inspection/interview^{/i-xv/}, VVB confirms that the scenario.2 does not harm the environment and in compliance with the all applicable legal and regulatory requirements^{/16/} and even though the identified alternative scenario.1 (in sub-step 1a) does not adhere to applicable legal and regulatory requirements, it is confirmed that this alternative land use scenario is widespread and common in the project region as assessed above. Therefore, it is included for the further steps of this analysis as per the paragraph 12 requirements of AR tool-02 requirements^{/B03/}.

STEP 2. Barrier analysis

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

As per the ICR PDD^{/01/}, the barriers preventing implementation of the alternative land use scenarios identified in sub-step 1b. are as follows:

Table: Barriers pertaining to implementation of the alternative land use scenarios:

S. N.	Alternative land-use scenarios	Barriers	VVB Assessment
1	Continuation of pre-project land use	No barrier	Based on the review of the ICR PDD ^{/01/} , physical inspection of project site ^{/i-xv/} , Forest non forest analysis ^{/14/} and LULC maps ^{/14/} , supporting reference https://unctad.org/publication/least-developed-countries-report-2023 ^{/B04/} , Uganda-National Development Plan report NDPIII-Finale Compressed.pdf (npa.go.ug) ^{/B04/} VVB confirms that the continuation of pre-project use i.e. continuation of planting illegal croplands (agricultural activities) ^{/14/} is widespread in the project region and supporting web review references https://www.iucn.org/story/202212/wildlife-conservation-uganda-matter-government-and-private-landowners ^{/B04/} the project region faces widespread illegal activities, including grazing, non-timber product extraction, and tree felling, which challenge sustainable land management and occur outside legal frameworks. Therefore, without intervention of project activity, continuation of illegal agriculture is expected to be the most likely land use scenario in the subject project area and no barrier were found for this alternative scenario and the same is found to be acceptable by the VVB.
2	Alternative land use scenario 2 -	Lack of access to credit	Based on the review of the ICR PDD ^{/01/} , physical inspection of project site ^{/i-xv/} , supporting web review references (PDF) Access and Use of Credit in Uganda: Unlocking the Dilemma of Financing

Forestation of the land within the project boundary performed without being registered as the A/R CDM project activity		Small Holder Farmers Peace Nagawa - Academia.edu^{/B04/} and https://unctad.org/publication/least-developed-countries-report-2023^{/B04/}, Uganda-National Development Plan report NDPIII-Finale Compressed.pdf (npa.go.ug)^{/B04/} VVB, confirms that the confirms that the alternative scenario.2 requires various CAPEX and OPEX costs for the implementation, in contrast as project is located in the country Uganda as a least developing country it faces significant difficulties in accessing credit facilities, limiting the ability of individuals and organizations to secure financing for projects, including land use. Consequently, relying on credit for funding the proposed scenarios is not an option. Therefore, VVB confirms that this appropriately identified barrier is strongly hindered this alternative scenario.
	Barriers due to social conditions, inter alia: Widespread illegal practices (e.g. illegal grazing, non-timber product extraction and tree felling)	Based on the review of the ICR PDD^{/01/}, physical inspection of project site^{/i-xv/}, supporting web review references https://www.iucn.org/story/202212/wildlife-conservation-uganda-matter-government-and-private-landowners^{/B04/} and Uganda-National Development Plan report NDPIII-Finale Compressed.pdf (npa.go.ug)^{/B04/} VVB, confirms that the project region faces widespread illegal activities, including grazing, non-timber product extraction, and tree felling, which challenge sustainable land management and occur outside legal frameworks and forestation without being the carbon project is not possible due to widespread of illegal activities, thus it is confirmed that this barrier is prevented alternative scenario.2.

Sub-step 2b. Elimination of land use scenarios that are prevented by the identified barriers

VVB based on the above assessment, confirms that the alternative land use scenario.2 is hindered by barriers Lack of access to credit and Barriers due to social conditions, inter alia: Widespread illegal practices (e.g. illegal grazing, non-timber product extraction and tree felling) thus the same have been eliminated. The alternative scenario.1 is only scenario which does not faced any barrier.

Sub-step 2c. Determination of baseline scenario (if allowed by the barrier analysis)

Based on the assessment of identified alternative land use scenario and pertinent barriers, VVB confirms that the most plausible baseline scenario for the proposed project activity is continuation of pre-project land use i.e., continuation of

planting illegal croplands (agricultural activities). VVB, confirms that the approach and the baseline scenario identified is valid and acceptable.

STEP 3: Investment analysis

As per the CDM tool guidance^{/B02/}, “Step 3: Investment analysis; This Step serves to determine which of the alternative scenarios in the short list remaining after Step 2 is the most economically or financially attractive”. As described under preceding steps, there is only one alternative scenario that is not being prevented by any barrier, thereby investment analysis has not been performed for the proposed project activity.

STEP 4: Common practice analysis

VVB based on the review of the PDD^{/01/} and document review^{/16/} confirms that to complement previous steps, PP analyzed the diffusion of forestation activities in the proposed A/R CDM project's area to demonstrate additionality, supporting the barrier analysis (Step-2). According to Uganda's National Development Plan (paragraph 227)^{/16/}, forest cover declined from 24% in 1990 to 9% in 2018. Only about 3,500 ha of degraded forests were restored between 2016 and 2019 and however the proposed project, unique in scale, aims to plant 255 million indigenous trees over ten years, restoring approximately 279,299 hectares of deforested land. This contrasts with the national average restoration of 1,166 hectares annually from 2016-2019^{/16/}. Therefore, VVB confirmed that no similar projects exist in the project region and the proposed A/R CDM project is not the baseline scenario and hence it is additional.

3.3 Projected emissions mitigations

Table V: Net GHG emissions and mitigations from the ICR project over the project crediting period (45 years):

Calendar year of crediting	Estimated GHG emission mitigations (t CO ₂ -e)
15/05/2024 to 31. December 2024 r	10,173
1. January 2025 to 31. December 2025	51,471
1. January 2026 to 31. December 2026	108,288
1. January 2027 to 31. December 2027	186,484
1. January 2028 to 31. December 2028	358,227
1. January 2029 to 31. December 2029	641,428
1. January 2030 to 31. December 2030	1,028,303
1. January 2031 to 31. December 2031	1,514,352
1. January 2032 to 31. December 2032	2,068,187
1. January 2033 to 31. December 2033	2,816,372
1. January 2034 to 31. December 2034	3,744,838
1. January 2035 to 31. December 2035	4,539,897
1. January 2036 to 31. December 2036	5,120,731 5

1. January 2037 to 31. December 2037	5,476,365
1. January 2038 to 31. December 2038	5,727,084
1. January 2039 to 31. December 2039	5,862,184
1. January 2040 to 31. December 2040	5,834,534
1. January 2041 to 31. December 2041	5,689,444
1. January 2042 to 31. December 2042	5,461,448
1. January 2043 to 31. December 2043	5,199,036
1. January 2044 to 31. December 2044	4,907,665
1. January 2045 to 31. December 2045	4,605,820
1. January 2046 to 31. December 2046	4,298,475
1. January 2047 to 31. December 2047	4,011,309
1. January 2048 to 31. December 2048	3,739,164
1. January 2049 to 31. December 2049	3,523,956
1. January 2050 to 31. December 2050	3,319,912
1. January 2051 to 31. December 2051	3,158,359
1. January 2052 to 31. December 2052	3,029,734
1. January 2053 to 31. December 2053	2,929,587
1. January 2054 to 31. December 2054	2,849,576
1. January 2055 to 31. December 2055	2,779,264
1. January 2056 to 31. December 2056	2,710,736
1. January 2057 to 31. December 2057	2,654,008
1. January 2058 to 31. December 2058	2,589,149
1. January 2059 to 31. December 2059	2,533,867
1. January 2060 to 31. December 2060	2,481,474
1. January 2061 to 31. December 2061	2,437,767
1. January 2062 to 31. December 2062	2,400,280

1. January 2063 to 31. December 2063	2,371,946
1. January 2064 to 31. December 2064	2,350,024
1. January 2065 to 31. December 2065	2,333,174
1. January 2066 to 31. December 2066	2,312,549
1. January 2067 to 31. December 2067	2,293,939
1. January 2068 to 31/12/2068	2,266,170
1. January 2069 to 14 May 2069	2,244,935
Total estimated GHG emission mitigations during the crediting period (t CO₂-e)	138,571,686
Total number of years (yrs)	45
Annual average (t CO₂-e)	3,079,370

VVB, based on the review of ICR PDD^{/01/} ex-ante carbon calculation sheet^{/02/} and on-site inspection/interviews^{/i-xv/} confirms that the projected ex-ante emission removals generated from the proposed project are in line with the methods/criteria and assumptions as mentioned in the ICR PDD^{/01/}.

4. Validation activities

4.1 Validation planning

Validation Planning includes:

- ✓ Perform strategic analysis
- ✓ Identify materiality thresholds
- ✓ Test estimates
- ✓ Assess GHG related activity characteristics
- ✓ Develop validation plan
- ✓ Develop evidence gathering plan
- ✓ Approve the validation plan & evidence gathering plan
- ✓ Amend the validation plan & evidence gathering plan, if required

Task	Performed (Y/N)
Strategic analysis	☒
Materiality thresholds	☒
Test estimates	☒
Assessment of GHG-related activity characteristics	☒
Validation plan	☒
Evidence-gathering plan	☒

4.2 Validation plan

A project specific validation plan has been developed to guide the auditing process to ensure efficiency and effectiveness. The purpose of the validation plan is to present a risk assessment for determining the nature and extent of validation procedures necessary, thus reducing the risk of auditing error to a reasonable level. The validation of the ICR PDD^{/01/} has been conducted in compliance with the requirement documents^{/B01-B03/}.

Milestones	Time
Date of Contract Signing	28/07/2023
Submission of VV Plan	01/09/2023
On-site inspection	24/09/2023 – 26/09/2023
Submission of DVR	27/09/2023

To ensure a complete, transparent, and timely execution of the validation task, the team leader had planned the complete sequence of events necessary to arrive at a substantiated final validation opinion. Various tools have been established to ensure an effective assessment planning.

Step I- Strategic Analysis

In accordance with the section 6.1.1 of ISO 14064-3^{/B01/}, VVB has carried out strategic analysis of project in following steps:

- ✓ Identification of the types of potential material misstatements and their likelihood of occurrence.
- ✓ Identification of evidence-gathering procedures that are the basis for VVB's assessment and conclusions.

Step II- Identifying the Materiality Threshold: Please refer to section 2.5 of this report.

Step III- Identifying risks, their level and assessment: The validator has used a risk-based process to identify evidence to be collected for each characteristic of the proposed project activity.

		Assessment of the potential risk	Assessment	of	the
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No.	Risk that could lead to material errors, omissions or misstatements	Risk level	Justification	records/information/interview with personnel to check control mitigation measures
1.	ICR project activity requirements Adherence to ICR rules and requirements including those related to ISO 14064-2, and applicable category AFOLU & CDR.	High	This corresponds to high risk since compliance with the ICR and ISO 14064-2 rules and requirements is critical for the project.	The risk will be mitigated by reviewing the ICR PDD and supporting documents thoroughly in compliance with each section of ICR template instructions, ICR requirements , v5.0 and ISO 14064-2.
2.	Ownership Adherence to ownership and legal right of the project including the proof of right of carbon credits.	High	Since, this is a grouped project which includes plantation on community lands, the evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance shall be assessed. VV B considers this as high risk.	The risk will be mitigated by checking the agreement between the PP and landowners assigned of project implementation and proof of title.
3.	Baseline methodology Adherence to selected baseline protocol as per the applied methodology, AR-ACM0003, Version 2.0 and its applicability conditions.	Medium	This corresponds to medium risk category since compliance with the applied methodology, AR-ACM0003 v2.0 is critical for the project.	The risk will be mitigated by reviewing the evidence for pre-project scenario and confirming the same by observation and interviews during the on-site inspection.
4.	Time period (for e.g., project start date, start date of crediting period and length of crediting period) covered by Project Report Adherence to the ICR requirements for start date, crediting period and length of the project	High	Project shall meet the ICR requirements for time period such as project start date, crediting periods , validation is being carried within two years of the project start date (section 6.1 of ICR requirements v5.0). In the opinion of the VVB this risk is considered as high.	The risk will be mitigated by reviewing the evidence pertaining to the project start date including the time stamped pictures, contracts and receipts.

5.	Baseline Scenario a ndAdditionally Accuracy of baseline scenario identification and compliance with eligibility for positive list for additionality demonstration as per ICR requirements, applied methodology, and additionality tool.	High	Since this is a grouped project which intend to include new project activities , the baseline determination and additionality demonstration (Level 1	The risk will be mitigated by interviews and review of evidence of baseline and additionality during on-site inspection and documentsreview.
6	Baseline assertion Accuracy of aselineassertion b	Medium	Considering the project activity, applying the methodology AR -ACM0003 v2.0, the risk for the baseline assertion including the compliance wi th determination of schedule of activities in the baseline scenario as stated in the methodology, is considered as medium.	The risk will be mitigated by interviews and review of evidence of baseline and additionality during on-siteinspection.
7	Correctness of sources of data used for emission estimation/calculation Accuracy of default/ex-ante fixed values and allometric equations used for the ex-ante calculation	High	As per the methodology, various sources for the datasuch as default values from allometricequations shall be used,including IPCC, and any other Peer-reviewed published data. This forms a high risk for overall carbon removalsfrom the project.	The risk will be mitigated by assessment of all sources, sinks and reservoirs that are included in the project report during the on-site inspection.
8	Emission reduction estimation including future estimates/calculation Accuracy of default/ex-ante fixed values and	Medium	PP has used various sources for the datasuch as default values from IPCC, the applied methodology and allometric equations are also used, including literature	This risk will be mitigated by cross-checking emission reduction calculation spread sheet including all baseline emission, project emission, leakage emission and finalemission reduction calculation

	allometric equations used for the ex-ante carbon calculation		report s. Furthermore, accuracy in equations and formulas applied in the spreadsheet has material impact on the carbon removals from the project. This forms a medium risk for overall carbon removals from the project	
9.	Monitoring Plan Monitoring of the project as per the ICR requirements and applicability of section 6 of the applied methodology including monitoring approach for area forested, stratum-wise area, area of sample plots, diameter and possibly heights of trees in sampling lots, Monitoring of project implementation	Medium	Since the grouped project has followed monitoring plan as per the applied condition the risk is considered as the medium.	The risk will be mitigated by reviewing the measurement calculation, and management/sampling plan of monitoring parameters during the on-site inspection, as per the applied methodology.
10.	ICR project design description (PDD) Completeness and correctness of project design description	High	Since the project design has multiple components, the appropriate description of all the aspects including the applied methodology is pertinent. Hence, in the opinion of VVB, this risk is considered as high.	The risk will be mitigated by reviewing adherence of the ICR PDD to the actual site condition for e.g., the existence of the project; project start date; GHG inventory of sources and sinks; sources and sinks; records kept on site.
11	Permanence Risk Accuracy of assessment of permanence of carbon stock and buffer credit	Medium	Since this is a grouped project, developed by GRO Foundation with the involvement of governments and CBOs within the project boundary, the risk of	The risk will be mitigated by cross-checking each and every risk affecting the permanence nature of carbon stock as per the ICR non-permanence risk tool (current good practice guidance risk assessment tool or ISO 31000)with

			permanence due to various factors such as project management financial, technical, regulatory and social instability and natural disturbances etc. is medium.	evidence provided by the PP. The project management plan (including implementation plan) & ownership of land, roles & responsibility to be checked during the on-site inspection and through document review.
12	Leakage Identification of the source of project emission including leakage due to burning of woody biomass.	Low	Since the project includes tree plantation on degraded public lands hence, in the opinion of VVB, no shifting of activities has taken place, thus this risk corresponds to low category.	The risk will be mitigated by confirming the pre-project scenario through on-site inspection and interviews that there is no displacement of pre-project activities due to project implementation.
13	Project area and eligibility Assessment of eligibility of land and calculation of area for each geographic area specified in the PD.	High	This corresponds to high risk as the proposed project activity is a grouped project and intend to include new activity instances. This also has material impact on overall carbon removals from the project.	The risk will be mitigated by interviewing the contractors of the project implementation and by further reviewing documents to cross check the land-use pattern and geographical boundaries, on-site inspection of sample sites and review of project management plan.
14	Participation under any other GHG Program Risk of double counting of project or carbon credits	High	Since the project is implemented by collaborating with government institutions, checking of title of land and rights of carbon credits including project's existence in any other GHG program corresponds to a high-risk category.	The risk will be mitigated by reviewing agreement of PP with contractors, land ownership proof, proof for waiver of carbon credits by the other entities along with checking the project on other registries.

4.3 Evidence gathering plan

The validation team has developed the evidence gathering plan based on the project specific risk assessment. The evidence gathering plan has been designed to lower the validation risk to an acceptable level. The evidence-gathering activities and techniques followed by VVB in the project validation are as follows:

- Inquiry - information and clarifications from the PP through formal written requests.
- Observation/Examination - During on-site visit, physical examination of actual baseline scenario^{14/}.

- Reviewing records and documents - documentary evidence provided alongside the PDD^{/01/}.
- Recalculation - an independent checking of the GHG quantification procedures and calculations presented in documents and data provided against the methodology^{/B02/} and tools guidelines.
- Analytical process – from peer reviewed studies/sources especially relevant to baseline scenario^{/14/}
- External Confirmation - peer reviewed journals, and studies conducted about existing conditions prior to the project activity as described in the ICR PDD^{/01/}.

VVB has assessed and evaluated all statements and relevant evidence provided by the project proponent to ensure the compliance of all the information stated in ICR PDD^{/01/} and supporting documents^{/02-16/} against the ICR and ISO guidance requirements^{/B01/}.

In accordance with the section 7.2.3 of ISO 14064-3^{/B01/}, VVB assessed the following:

- ✓ Whether the GHG statement made by PP is accurate and complete: with appropriate justification or relevant information.
- ✓ Whether the disclosure is a fair reflection of the GHG-related activities: including identification of project boundary (both temporal and spatial/geographic), baseline type demonstration of the project additionality, and the models followed for the quantification purpose.
- ✓ Whether the disclosure contains unintended bias: particularly related to expert knowledge, default value, peer reviewed data, used for the carbon calculations.
- ✓ Whether the disclosure addressed the intended user's requirements and needs.

4.4 Activities and techniques

The validation of the project includes the following activities:

- ✓ Contract review & signing between VVB and project proponent.
- ✓ Appointment of team members based on competencies and sectoral expertise.
- ✓ Assessment Planning
- ✓ Desk review on ICR PDD^{/01/}, carbon calculation spreadsheets (ex-ante)^{/02/} and other documents- to cross check and evaluate project particulars against applicable requirements^{/B01-B03/}.
- ✓ Interviews with the stakeholders and local stakeholder meeting(s)^{/12/} during the on-site inspection- to physically inspect the project design.
- ✓ Reporting and recording of assessment (Draft Validation Report)- to report and issuance of VVB opinion on project particulars.
- ✓ Reporting findings and their closure- to address non-compliance issues identified during the assessment process.
- ✓ Independent technical review of the draft validation report and final/revised documentation to independently confirm whether the applicable GHG program requirements were objectively met or no
- ✓ Reporting and closure of TR comments/findings (CARs/CLs/FARs) and final approval for the decision made.
- ✓ Additional validation activities
- ✓ Submission of final validation report

During the field review of the project, the following aspects of the project has been assessed:

- ✓ Geographical boundary of the grouped project and 1st PAI^{/14/}
- ✓ GHG removal interventions involved in the project^{/02/}.
- ✓ Physical infrastructure, activities, technologies, and processes of the ICR project
- ✓ Project ownership^{/09/}
- ✓ Project start date^{/06/}, project length.
- ✓ GHG sources, sinks^{/02/}
- ✓ Project eligibility as per ICR^{/B01/} and applied methodology requirement^{/B02/}.
- ✓ Eligibility of project under applied methodological approach
- ✓ Stakeholder engagement^{/12/}, Grievances received, and actions taken (if any)
- ✓ Environmental impacts; Forest/non-forest analysis^{/14/}
- ✓ Baseline identification and additionality demonstration^{16/}
- ✓ Sustainable development contributions

- ✓ Leakage assessment
- ✓ Monitoring plan and SOPs^{/13/} for project monitoring and field data collection; Sampling approach
- ✓ Estimated (Ex-ante) GHG removals^{/02/} and uncertainty analysis.
- ✓ Risk assessment for permanence.
- ✓ Interviews with participating members and MRV personnel

4.5 Review of documented information

During the document review, CCIPL applied standard auditing techniques to assess the quality of information provided. The validation is performed primarily based on the review of the ICR PDD^{/01/} and the supporting documentation^{/02-16/}. For validation, this process includes:

- A review of data and information presented to verify completeness and consistency in accordance with ICR and ISO criteria^{/B01//B02/}.
- A review of the project description/ICR PDD^{/01/} and monitoring methodology^{/B02/}, paying particular attention to the applicability conditions of the methodology, baseline, and additionality related requirements.
- A review of the monitoring plan and the project's compliance with relevant ICR and ISO criteria^{/B01(e)-(g)/}.

The ICR PDD (version 1.0, 12/04/2023) was initially reviewed and CCIPL requested the PP to present the supporting information and documents. Inconsistencies between the PDD^{/01/} and the stated criteria were considered findings and identified for corrective actions. Appropriate justification for any noncompliance with the validation criteria was also sought. All the findings have been raised and resolved and have been described under Appendix III of this report. Refer to Appendix I, outlining the documentation reviewed during the validation process.

4.6 Interviews

An on-site inspection/Interviews^{/i-xv/} has been performed by the members of the validation team of Carbon Check on 24/09/2023 at PP's office, UN women and Office of the Prime Minister, Uganda and project's sample plantation sites in Kampala, Uganda.



Fig: On-site Interviews with PP and United Nation Women representative

An interview has been performed to confirm and verify the project design and description as stated in the supplementary documentation (please refer Appendix I) and further to analyze the on-ground status of the project. The validation team members met with individuals with various roles in the project. This included a series of interviews (Refer below table with list interviews conducted) with project management and on-site and in-country staff that support the mission of the project.

ID	Last name	First name	Role	Date	Subject/Topics	Team member
i	Paul	Flynn	CEO, GRO Initiative	24/09/2023-26/09/2023	- PP's roles and responsibilities. - PoA management structure - Sustainability and local stakeholders meeting. - Project implementation. - Future project plans. - Ownership of land titles - Ownership of carbon credits - 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 - Ownership of land titles - Ownership of carbon credits - Baseline scenario. - Project implementation. - Plantation techniques	IK, MSD,VP,BD
ii	Dr. Jibril	S. owomagisia	Founding director, Million Trees	24/09/2023-26/09/2023		IK, MSD,VP,BD
iii	Toshi	Bryan	Director, Umoja Foundation	24/09/2023-26/09/2023		IK, MSD,VP,BD
iv	Nicholas	M	GRO Initiative	24/09/2023-25/09/2023		IK, MSD,VP,BD
v	James	M	IRCU	24/09/2023-25/09/2023		IK, MSD,VP,BD
vi	Labon	Joshwa	Country Manager, GRO Initiative	25/09/2023-26/09/2023		IK, MSD,VP,BD

					• Project operation, roles and responsibilities • Occupational health safety • Project operation, roles and responsibilities • Training of employees with respect to identification and protection of endangered / native species • Sustainability and local stakeholders meeting. • Project implementation. • Future project plans. • Input and grievance mechanism • Non-Permanence Risk analysis • Ownership of land titles	
vii	Mathews	K	Local CBO, Lugazi	24/09/2023	• Stakeholder consultation process	IK, MSD,VP,BD
viii	Shiram	N	Local CBO, Lugazi	24/09/2023	• Grievance mechanism • Baseline scenario • Carbon rights	IK, MSD,VP,BD
ix	Dr. Paulina	C	Country Representative, UN Women	25/09/2023	• Stakeholder engagement	IK, MSD,VP,BD
x	Paul	Collins	UN Women	25/09/2023	• Women empowerment	IK, MSD,VP,BD
xi	Kareem	Bryana	UN Women	25/09/2023	• t	IK, MSD,VP,BD

					• Social Impact	
xii	Dr. Albert	R	Chief of Office of Prime Minister, Uganda	25/09/2023	• Land ownership • Carbon credit ownership • Project implementation on	IK, MSD,VP,BD
xiii	Pascal	R	Office of Prime Minister	25/09/2023		IK, MSD,VP,BD
xiv	Dr. Callist		Ministry of Water and Environment	25/09/2023		IK, MSD,VP,BD
xv	Onesmus	K	Office of Prime Minister	25/09/2023		IK, MSD,VP,BD

4.7 Inspection

The validation on-site inspection has been conducted from 24/09/2023 – 26/09/2023. A ground truthing and the on-site inspection/interviews with PP and relevant stakeholders of the project has been conducted to assess project implementation, baseline scenario and project scenario as mentioned in PDD. Members of the CCIPL team visited selected plots and confirmed pre-project scenario.

Fig: Baseline condition of Mayuge Plot, Uganda





4.8 Conformity

Subject to submission of project documents/finding issuance or closure.

Criteria	Assessed	No. non-conformities	Resolved
1. Project description			
1.1 Purpose, objectives and general description of the project	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.2 Project type and sectoral scope	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.3 Project	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.3.1 Eligibility criteria for grouped project	☒ Y ☐ N ☐		☐ Y ☐ N ☐ N/A
1.4 Location	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.5 Conditions prior to implementation	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.6 Technology applied	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.7 Roles and responsibilities	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.7.1 Project proponent(s)	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.7.2 Others involved in the project	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.8 Chronological plan / implementation	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.9 Eligibility	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.10 Funding	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.11 Ownership	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
1.12 Other certifications	☒ Y ☐ N ☐		☐ Y ☐ N ☐ N/A
1.13 Double counting, issuance and claiming	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.13.1 Other registration and double issuance	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.13.2 Double claiming and other instruments	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.14 Other benefits	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
1.15 Host country attestation	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
1.16 Additional information	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
1.16.1 Confidential/sensitive information	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
2. Crediting			

2.1 Project start date	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
2.2 Expected operational lifetime or termination date	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
2.3 Crediting period	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
2.4 Calander year of crediting	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
3. Safeguards			
3.1 Statutory requirements	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.2 Potential negative environmental and socio-economic impacts	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.3 Consultation with interested parties and communications	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.3.1 Stakeholders and consultation	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.3.1 Public comments	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.4 Environmental impact assessment (EIA)	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.5 Risk assessment	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
3.5.1 Additional information on risk management	☒ Y ☐ N ☐ N/A		☒ Y ☐ N ☐ N/A
4. Methodology			
4.1 Reference to applied methodology and applied tools	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
4.2 Applicability of methodology	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
4.3 Deviation from applied methodology	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
4.4 Other information relating to methodology application	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
5. Additionality	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
5.1 Level 1 – ISO 14064-2 GHG emissions additionality	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
5.2 Level 2a – Statutory additionality	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
5.3 Level 2b – Non-enforcement additionality	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
5.4 Level 3 – Technology, institutional, common practice additionality	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
5.5 Level 4a – Financial additionality I	☐ Y ☐ N ☒ N/A		☐ Y ☐ N ☐ N/A
5.6 Level 4b – Financial additionality II	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
5.7 Level 5 – Policy additionality	☒ Y ☐ N ☐ N/A		☐ Y ☐ N ☐ N/A
6. Baseline Scenario	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
7. Project Boundary	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
8. Quantification of GHG emission mitigations	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
8.1 Criteria and procedures for quantification	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
8.1.1 Baseline emissions	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
8.1.2 Project emissions	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
8.1.3 Leakage	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
8.2 Quantification of Net-GHG emissions and/or removals	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
8.3 Risk assessment for permanence	☒ Y ☐ N ☐ N/A		☒ Y ☐ N ☐ N/A
9. Management of data quality	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
10. Monitoring			
10.1 Monitoring plan	☒ Y ☐ N		☒ Y ☐ N ☐ N/A
10.2 Data and parameters remaining constant	☒ Y ☐ N		☐ Y ☐ N ☐ N/A
10.3 Data and parameters monitored	☒ Y ☐ N		☐ Y ☐ N ☐ N/A

5. Validation Findings

5.1 Project Description

5.1.1 Purpose, objectives, and general description of the project

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 01, CL02, CL03 have been raised and closed satisfactorily.
Conclusion	Based on the review of ICR PDD^{/01/}, proposed activity, the “Bright Future Africa - Vol.2 (Uganda)”, is an ICR project includes carbon dioxide removal activity. Based on the review of ICR-PDD^{/01/}, the proposed project activity consists of reforestation of eligible area^{/14/}, which was previously degraded public lands; the same was confirmed during on-site inspection interviews^{/i-xv/}. The project 1st PAI is mainly distributed in Mayuge district^{/14/09/} of Uganda. In line with PDD^{/01/} and ex-ante carbon calculation sheet^{/02/}, the total estimated GHG emission mitigations and/or removals generated from the grouped project boundary is 138,571,687 tCO₂e over the crediting period of 45 years with an annual average of 3,079,370 tCO₂e. The main objects of the Project activity: • Large-scale implementation of sustainable livelihood. • Increasing the overall welfare of participating communities. • Reforestation of natural biodiversity suitable for wildlife conservation. During on-site inspection interviews^{/i-xv/}, VVB has witnessed the project implementation and confirms baseline scenario by on-site interviews^{4.6} with PP, IRCU and other stakeholders. Further, it has been informed to VVB that the saplings were raised in nursery^{/04/} and transferred for plantation in the project area^{/14/} and the same has been confirmed by visiting nurseries and on-site interviews^{/i-xv/} with Local plantation implementation partner^{/09/}. During the on-site inspection and interviews^{/i-xv/}, VVB was informed that the land where the proposed 1st project activity instances are implemented belongs to the Uganda Muslim Supreme Council^{/09/}. This council has assigned the rights to implement the proposed activities to the Inter-Religious Council of Uganda (IRCUC)^{/09/}. Furthermore, the GRO foundation has signed a MoU^{/09/} with the IRCU to support the implementation of the proposed activities, including project development, funding, management, expert advice, and monitoring of reforestation activities. The PP has provided evidence demonstrating ownership^{/09/} of the land and the implementation of the planting activities under the ICR project. The VVB has verified this by cross-checking the Assignment letter^{/09/} and MoU agreements^{/09/} and on-site interviews^{/i-xv/} with head of IRCU, office of the Prime Minister and Ministry of Environment and Water, Uganda. Additionally, the VVB confirms the ownership of carbon credits generated from the sale of ICCs from the proposed activities held with PP. This was verified by reviewing the evidence “231106_MoU IRCU completed sig” (Sections 1 & 2)^{/09/}. Therefore, the VVB confirms that the ownership of the proposed activities is in compliance with section 3.7 of the ICR Requirements Document v5.0^{/B01/}. Based on the review of the ICR PDD^{/01/} and supporting documentation^{/02-16/}, information on project activity provides a clear understanding of the project, the purpose/objectives, and the technical aspects of the project implementation. The ICR PDD^{/01/} satisfactorily demonstrates project particulars in line with the validation criteria and in compliance with section 4.1 & 4.2 of ICR Requirements Document v5.0^{/B01//B02/}.

5.1.2 Project type and sectoral scope

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Applicable ICR sectoral scope: 14 – Afforestation and reforestation³ Based on the review of the ICR PDD/^{01/} and onsite inspection/interviews/^{i-xv/}, VVB confirms that the project involves plantation of forest tree species on the public held lands, which is expected to increase natural reforestation supporting natural biodiversity thus leading to increase carbon sequestration within project area. Hence, VVB confirms that project activity is CDR activity falls under the ICR Sectoral Scope 14 of Afforestation and Reforestation. Furthermore, the project is designed as grouped project with multiple project activities.

5.1.3 Project

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of the ICR PDD/^{01/} and onsite inspection/interviews/^{i-xv/}, VVB confirms that the project involves plantation of forest tree species on the public held lands, which is expected to increase natural reforestation supporting natural biodiversity thus leading to increase carbon sequestration within project area. Hence, VVB confirms that project activity is CDR activity falls under the ICR Sectoral Scope 14 of Afforestation and Reforestation. Furthermore, the project is designed as grouped project with multiple project activities. VVB based on the review of KML files/^{14/} relevant to project activity and on-site inspection/^{i-xv/}, confirms that the proposed grouped ICR project activity is planned to be implemented in the Kingdoms of Buganda, Bunyoro, Busoga, and Toro of Uganda with the project 1st instance at Mayuge district/^{07/09/15/}.

5.1.3.1 Eligibility criteria for grouped project

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	VVB confirms that the project activity is developed as a grouped project with inclusion of multiple project activities. Based on the review of ICR PDD/^{01/} and on-site inspection/ interviews/^{i-xv/}, VVB confirms that the project proponent has provided a comprehensive set of eligibility criteria for the inclusion of new project instances within the Project zone. These criteria encompass various aspects, such as: • The futures instance will meet the project eligibility criteria as specified in the adopted methodology. • New areas are subject to the determination of baseline scenarios is described in the project description.

³[Carbonregistry.com](https://carbonregistry.com)

- New project instances will have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area

In addition to the above methodology criteria, the PP has provided an exhaustive list of criteria for the inclusion of new PAIs into the grouped project as follows:

- Identification of specific plot of land and secure local agreement referencing umbrella agreement
- Register intent of reforestation with district forest authority
- Survey of land incl. GIS mapping, soil, hydrology, list of indigenous tree species
- KML map
- Identification and appointment of dedicated project & stakeholder manager
- Formulation of location specific reforestation plan incl. timeline, stakeholder engagement, required resources, logistics, equipment etc
- Stakeholder engagement process incl. local community mobilisation, active reforestation groups, neighbouring communities, and businesses
- Identification of social impact investment opportunities
- Establishment of tree-nursery or securing of supply from local tree nurseries
- Community mobilisation for weeding and planting
- Community stewardship for long-term care of location
- Monitoring, Quality Assurance, and reporting cycle

In the opinion of VVB, definition of eligibility criteria set out in ICR PDD^{/01/} deems to be valid and complies with section 5.3 of ICR Requirement Document v5.0^{/B01/} and in accordance with ISO-14064-2^{/b01/}.

5.1.4 Location

Means of Project
Validation
Findings
Conclusion

Desk-Review, on-site inspection, and interviews

CAR06, CAR12 has been raised and satisfactorily closed

VVB has reviewed section 1.4 of ICR PDD^{/01/} for the physical location of the project and found the description in line with section 3.6 and 4.2 of the ICR requirement document v5.0^{/B01/}. The project is designed as grouped project located in host country of Uganda and with 1st PAI located in Mayuge district^{/09/14/}, Busoga Kingdom.

Furthermore, in compliance with section 3.6 of ICR Requirements v5.0^{/B01/}, VVB verified the geo- coordinates and confirms the 1st Project activity area during the field visit.

Latitude	Longitude	Area (hectares)
1° 22' 14.63" N	32° 18' 11.67" E	2,319.18 ha (https://grofoundation.io/mapEarth.php)

Based on the review of the geo-tagged KML files^{/14/} with the project coordinates and the on-site inspection, VVB confirms that the proposed project activity and/or project area^{/09/14/} is located within the grouped project boundary of the host country, Uganda. The VVB also confirms that the project's geographical boundary^{/14/} has been accurately demonstrated in the ICR PDD^{/01/}, with detailed information on the GPS coordinates of the project boundary^{/14/}.

5.1.5 Conditions prior to implementation

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 04, CAR 10 was raised and satisfactorily closed.
Conclusion	As detailed under section 1.5 of the ICR PDD^{/01/} and based on the review of Forest/non-forest analysis^{/14/}, VVB confirms that, Conditions existing prior to the project initiation are the same as the baseline scenario, i.e. deforested public and institutional lands for the illegal cultivations. All project instances adhere to ISO 14064-2, the ICR Requirement Document v5.0^{/B01/}, and AR-ACM0003 methodology^{/B02/}. The project planting sites are chosen on deforested public and institutional lands to restore and expand forest reserves, pocket forests, and river lands, prioritizing biodiversity restoration. These sites are deforested institutional lands with no active long-term use, characterized by two rainy seasons (March-May and September-November). The project planting activities are coordinated with the National Forest Authority of Uganda^{/15/16/} to adapt to local environmental condition. Prior to implement planting, PP has secured evidence from local authorities or landowners confirming the site's suitability for right over forest planting^{/09/}, ensuring compliance and avoiding land use conflicts. The same was verified by VVB through the supporting document^{/07/09/15/}. Overall, through review of supplementary information on baseline conditions^{/14/16/} and inspection of the project site, Based on the above assessment, VVB confirms that the condition prior to project implementation provided in the section 1.5 of PDD^{/01/} is valid and in compliance with ICR Requirement document^{/B01/}.

5.1.6 Technology applied.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	-
Conclusion	In line with section 1.1 of the ICR PDD, the project aims at large-scale implementation of sustainable livelihood and social impact projects aimed at increasing the overall welfare of participating communities. Furthermore, the project objective is to create 100% forest cover on land which was degraded public lands prior to project implementation. The project activity includes planting 255 million native trees. Based on desk review^{/02/} and on-site inspection interviews^{/i-xv/}, VVB confirms that the following native tree species included in the project. 1. <i>Syzygium guineense</i> 2. <i>Milicia excelsa</i> 3. <i>Vitex doniana</i> 4. <i>Markhamia lutea</i> 5. <i>Senna siamea</i> 6. <i>Ficus natalensis</i> 7. <i>Celtis Africana</i> 8. <i>Albizia coriaria</i> 9. <i>Pouteria altissima</i> 10. <i>Millettia dura</i> 11. <i>Prunus africana</i> 12. <i>Warburgia ugandensis</i>

	13. <i>Polyscias fulva</i> 14. <i>Trichilia emetica</i> 15. <i>Piptadeniastrum africanum</i> 16. <i>Maesopsis eminii</i> 17. <i>Terminalia superba</i> 18. <i>Uapaca kirkiana</i> 19. <i>Cordia millenii</i> 20. <i>Khaya anthotheca</i>
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5.1.7 Roles and responsibilities

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Section 1.7 of ICR PDD ^{/01/} , correctly demonstrates the roles and responsibility of the parties involved in the project implementation. Cormac associates is the sole project proponent. This has been further verified during on-site inspection/interviews ^{/i-xv/} and ownership documents ^{/09/}

5.1.7.1 Project proponent(s)

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of ICR PDD^{/01/}, document review^{/09/13/} and as confirmed during on-site inspection/interviews, VVB checked the information provided by PP on “project proponent involved in the project”. This information is adequate and complies with the requirements of the ICR project description template instructions. As described in the section 1.7.1 of the ICR PDD^{/01/}, Cormac Associates (acting on behalf of GRO Foundation until ongoing registration being finalized) is the project proponent is responsible for the project implementation through GRO Foundation^{/09/13/}.

5.1.7.2 Others involved in the project.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of ICR PDD ^{/01/} and on-site interviews ^{/i-xv/} , VVB confirms that the information provided by PP in the section 1.7.2 of the ICR PDD ^{/01/} on “other entities involved in the project” is adequate and in line with the requirement of ICR project description template. It has been confirmed that Inter Religious Council of Uganda (IRCU) is the other entities involved in proposed project activity.

5.1.8 Chronological plan/implementation

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	As described in the section 1.8 of the ICR PDD^{/01/} and document review^{/08/} the chronology of the project is as follows: 1. Start date: 15/05/2024^{/06/}. 2. Baseline Period: NA 3. Termination of the Project: 14/05/2069 4. Frequency of monitoring reporting, crediting period: 45 years 5. Validation and Verification activities: Validation

The chronological events and/or planning of the subject project has been assessed in line with ICR requirement document v5.0/^{B01/}, PP has provided the supplementary information in the ICR PDD/^{01/} for which detailed assessment has been provided under section 5.2 of this report. The ICR PDD/^{01/} appropriately describes the timeline planned for project implementation and is consistent with the ICR template requirement.

5.1.9 Eligibility

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of section 1.9 of ICR PDD/^{01/}, VVB confirms that, the project fulfils eligibility criteria outlined in the ICR Requirement Document Version 5.0/^{B01/} and the applied methodology AR-ACM0003: Afforestation and reforestation of lands except wetlands --- Version 2.0/^{B02/}. ICR eligibility is attained by registering the project on or after January 1st, 2021, in accordance with the ICR requirements. Additionally, the project meets ICR prerequisites by: a. Structured as a reforestation initiative, accounting for newly planted trees to ensure additionality. b. Adhering to an approved CDM methodology for robust project implementation. c. Project activities focus on afforestation and reforestation efforts on deforested land, with no intentions of commercial harvesting throughout the project's lifespan. d. The project is designed to establish new forest cover on deforested or otherwise suitable land, with strict prohibitions against planting on wetlands, tidal wetlands, and organic soils. In addition to the above criteria, the PP has provided an exhaustive list of criteria for the to confirm eligibility of inclusion of project instances a. Using aerial photos or satellite imagery alongside ground data. b. Utilizing land use and covering information from maps or digital datasets. c. Conducting ground surveys using permits, plans, or local records like cadastres. d. If options (a), (b), and (c) are unavailable, using written testimonies via a Participatory Rural Appraisal (PRA) method. In line with section 3.4.2 of the ICR Requirement Document v5.0/^{B01/}, the project has chosen a crediting period of 45 years, structured as an initial 15-year period with the option for two 15-year renewals, ensuring continuous carbon sequestration benefits over time. In compliance with section 3.3.1 of the ICR Requirement v5.0/^{B01/}, the proposed project activity has correctly applied the CDM approved methodology AR-ACM0003/^{B02/}. The VVB, based on its review of the ICR PDD/^{01/}, on-site inspections and interviews/^{i-xv/}, and the examination of the ex-ante calculation spreadsheet/^{02/}, confirms that the project activity complies with the ISO 14064-2:2019 Standard and adheres to methodology AR-ACM0003/^{B02/}.

VVB, based on the review of ICR PDD^{/01/}, on-site inspection interviews^{/i-xv/}, supporting stakeholder consultation records^{/12/} and monitoring/operation SOPs^{/13/} in place, it has been confirmed that the project activity has been planned to contribute significantly towards afforestation and reforestation sector as per ICR criteria^{/B01/}. Therefore, VVB has concluded that project activity aligns with the key impacts of afforestation and reforestation recognized by the ICR Program^{/B01/}

Considering the overall review of project description^{/01/} and the supporting evidence^{/2-16/}, VVB confirms that the proposed project is eligible to generate additional, real, and transparent net positive GHG mitigations in the region. Therefore, project activity has been found to be eligible for registration with ICR program.

5.1.10 Funding

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	In line with ICR PDD ^{/01/} and confirmed through that the proposed project activity receives no external funding. The project is funded exclusively via the sale of carbon certificates and relies on the issuance of preliminary carbon certificates. Furthermore, VVB confirms that the project has not received any public funding and is planned to be implemented with its own financial resources by GRO Foundation through Cormac associates ^{/13/09/} .

5.1.11 Ownership

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 07 and CAR 14 was raised and resolved satisfactorily upon review of land concession agreements ^{/09/}
Conclusion	In line with section 1.11 of PDD^{/01/} and confirmed through on-site inspection and interviews^{/i-xv/}, that the land where the proposed 1st project activity instances are implemented belongs to the Uganda Muslim Supreme Council^{/09/}. This council has assigned the rights to implement the proposed activities to the Inter-Religious Council of Uganda (IRCU)^{/09/}. Furthermore, the GRO foundation has signed a MoU^{/09/} with the IRCU to support the implementation of the proposed activities, including project development, funding, management, expert advice, and monitoring of reforestation activities. The PP has provided evidence demonstrating ownership of the land^{/09/} and the implementation of the planting activities under the ICR project. The VVB has verified this by cross-checking the Assignment letter^{/09/} and MoU agreements^{/09/} and on-site interviews^{/i-xv/} with head of IRCU, office of the Prime Minister and Ministry of Environment and Water, Uganda. Additionally, the VVB confirms the ownership^{/09/} of carbon credits generated from the sale of ICCs from the proposed activities held with PP. This was verified by reviewing the evidence "231106_MoU IRCU completed sig^{/09/} (Sections 1 & 2). Based on the above assessment, VVB confirms that the ownership of the proposed activities is in compliance with section 3.7 of the ICR Requirements Document v5.0^{/B01/},

5.1.12 Other certifications

Means of Project Validation	Desk-Review, on-site inspection, and interviews
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Findings	NA
Conclusion	Not applicable as PP holds no other certifications and intends to register the project with the ICR, in compliance with ICR requirements and ISO standards.

5.1.13 Double counting, issuance and claiming.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of ICR PDD ^{/01/} VVB confirms that the project has not been registered under any other GHG programs and is not seeking registration under any other GHG programs and the project has not been rejected by any other GHG program. This was further confirmed by VVB during on-site inspection/interviews ^{/i-xv/} with PP, declaration document ^{/11/} and checking on other registries websites (CDM/VCS/GS/GCC/Plan Vivo) ^{/B03/} .

5.1.13.1 Double counting, issuance and claiming/Other registration and double issuance⁴.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	
Conclusion	This project has neither applied for nor been rejected from any other GHG programs. This has been confirmed by checking on other GHG program/registries (CDM/GS/GCC/Plan Vivo) ^{/B03/} and has been verified by reviewing the declaration ^{/11/} that the project and/or project participants is/are not seeking registration under other GHG program.

5.1.13.2 Double claiming and other instruments

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	
Conclusion	This project has neither applied for nor been rejected from any other GHG programs. Also, project activities also not included in a GHG emissions trading program or subject to binding emission limit. This has been confirmed by checking on other GHG program/registries (CDM/GS/GCC/Plan Vivo) ^{/B03/} and has been verified by reviewing the declaration ^{/11/} that the project and/or project participants is/are not seeking registration under other GHG program.

5.1.14 Other benefits

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	-
Conclusion	In line with ICR PDD and on-site inspection/interviews ^{/i-xv/} , it has been informed to VVB that designed to maximize local investment, participation, and stakeholder engagement with community-based organizations CBOs ^{/07/09/15} and implementation of project activities helps in restoration of forests and sustainable livelihood and social impact projects, for the at improving the standard of living and well-being of the community and the same has been confirmed by interviewing Local implementation partners and leader of CBO's.

⁴ The name of the section has been edited per ICR Review Report.

Further, the on-site inspection/interviews^{/i-xv/} revealed that the social impact projects range from funding for fish farming to providing access to healthcare facilities and education and the has been confirmed by interviewing^{/i-xv/} PP and Local CBO and visiting skill development center and education center.

As described in the section 1.14 of the ICR PDD^{/01/}, project activity expect to contribute the following sustainable development goals (SDGs), and PP has employed specific monitoring/reporting process for each SDG and/or SDG indicators^{/01/}:

SDG Target	SDG target & Indicator	Assessment on contributions
1. No poverty	1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural) 1.2.1 Proportion of population living below the national poverty line, by sex and age	Based on the review of PDD ^{/01/} and supporting documentation ^{/02//13/16/} , VVB confirms that the people in the project region are below poverty line and therefore project proponent will create workspaces for local community organizations, empower them, and fund micro-finance projects to reduce this proportion of population below poverty line, hence VVB confirms that project will contribute this SDG.
	1.3.1 Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable.	Based on the review of PDD ^{/01/} and supporting documentation, VVB confirms that to achieve goal 1.3.1, PP will prioritize funding skill centres for women and farmers, providing knowledge to enhance income potential and create employment opportunities for local community. Additionally, PP will invest in schools and orphanages, offering quality education and support services for vulnerable populations and through education and skill development, project aim to foster self-sufficiency and resilience, increasing social protection coverage and contribute this SDG target.
	1.4.1 Proportion of population living in households with access to basic services	Based on the review of PDD ^{/01/} and supporting documentation, VVB confirms that PP will fund water and food security projects including clean water sources, sustainable agriculture, and community-based fruit plantations to enhance social

			impact and contribute this SDG target.
	2. Zero hunger	2.1.1 Prevalence of undernourishment	Based on the review of PDD ^{/01/} VVB confirms that to combat undernourishment, the project funds initiatives for food security and clean water access, including well construction and fruit forest planting and also invest in livelihood projects to empower communities and promote sustainability, improving nutrition and well-being.
	4. Quality education	4.1.1 Proportion of children and young people (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex. 4.6.1 Proportion of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex	Based on the review of PDD ^{/01/} and supporting documentation, and onsite interviews/inspections ^{/i-xv/} VVB confirms that to achieve goal 4.1.1, project funds schools and orphanages to improve educational outcomes and aim to increase proficiency in reading and mathematics and ensure children complete high school. By providing resources and infrastructure, PP will ensure quality education for all students.
		4.a.1 Proportion of schools with access to (a) electricity; (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes; (d) adapted infrastructure and materials for students with disabilities; (e) basic drinking water; (f) single-sex basic sanitation facilities; and (g) basic handwashing facilities (as per the WASH indicator definitions) 6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that to achieve goal 4.a.1, PP has planned to build water wells to provide clean drinking water, enhancing the health and well-being of students and staff. Furthermore, the proposed project ensures all funded schools and orphanages have basic handwashing facilities and single-sex sanitation and aim to provide electricity, internet, and computers for educational purposes, depending on location infrastructure, create safe, inclusive learning environments for all students, including those with disabilities. Therefore, it is confirmed that the project will contribute this SDG target 4.

	5 Gender equality	5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} the VVB confirms that the implementation of the project activities will ensure equal employment opportunities for both men and women. Therefore, it is confirmed that the project will contribute to this SDG target.
	6. Clean water and sanitation	6.1.1 Proportion of population using safely managed drinking water services 6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that to achieve access to safely managed drinking water, the project funds the construction of water wells which aims to provide communities with reliable drinking water, improving public health, reducing waterborne diseases, and enhancing quality of life. Therefore, it is confirmed that the project will contribute this SDG target.
	7. Affordable and clean energy	7.1.1 Proportion of population with access to electricity	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that PP will distribute 100,000\$ worth of solar panels to communities in need to increase proportion of population with access to electricity, therefore VVB confirms that the project will contribute SDG target 7.1.1.
	8. Decent work and economic growth	8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities	Based on the review of PDD ^{/01/} , supporting invoice evidence ^{/06/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that the project ensures equal pay for work of equal value, promoting fairness and equity in the workplace regardless of gender or disability status and contributes this SDG 8.5.1.
		8.6.1 Proportion of youth (aged 15–24 years) not in education, employment, or training	Based on the review of PDD ^{/01/} , supporting invoice evidence ^{/06/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that to reduce youth disengagement, the proposed project planned to fund schools, orphanages, and skill

		centers, while creating employment opportunities to empower young people with education, skills, and work experience. Therefore, VVB confirms that this project will contribute SDG 8.6.1.
10. Reduced inequalities	10.2.1 Proportion of people living below 50 per cent of median income, by sex, age and persons with disabilities	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that to reduce poverty, project fund schools, orphanages, and skill centres for education and training, while creating employment opportunities for women, youth, and persons with disabilities. Therefore, VVB confirms that this project will contribute SDG 10.2.1
13. Climate action	13.b.1 Number of least developed countries and small island developing States that are receiving specialized support, and amount of support, including finance, technology and capacity-building, for mechanisms for raising capacities for effective climate change-related planning and management, including focusing on women, youth and local and marginalized communities.	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that proposed project Bright Future Africa 500M – Vol.2 supports Uganda by providing finance, technology, and capacity-building for climate change planning. We empower women, youth, and marginalized communities through social impact projects, funding schools, orphanages, and skill centres for women and smallholder farmers.
	13.2.2 Total greenhouse gas emissions per year.	Based on the review of PDD ^{/01/} , ER sheets ^{/02/} , and onsite interviews/inspections ^{/i-xv/} VVB confirms that proposed project aimed to reduce the 5,001,464tCO ₂ e annually, therefore VVB confirms that the proposed project activity contributes SDG target indicator 13.2.2.
15. Life on land	15.3.1 Proportion of land that is degraded over total land area	Based on the review of PDD ^{/01/} , and onsite interviews/inspections ^{/i-xv/} the VVB confirms that the implementation of the project activities will project from land degradation. Therefore, it is confirmed that the project will contribute to this SDG target.

17. Partners hip for the goals	17.17.1 Amount of United States dollars committed to public-private and civil society partnerships.	Based on the review of PDD ^{/01/} , agreements between PP and MTIO, Umoja pass umoja, GRO Sounds of Hope and Inter Religious Council of Uganda ^{/07/09/} and onsite interviews/inspections ^{/i-xv/} VVB confirms that project committed to public private partnerships and strengthen statistical capacity and contributes SDG 17.17.
	17.19.1 Dollar value of all resources made available to strengthen statistical capacity in developing countries.	

VVB, based on the review of project description, supplementary information (project's monitoring plan ^{/01/}, plantation, and monitoring SOPs^{/13/} in place to ensure successful plantation and long-term survival of plantations and on-site inspection/interviews, confirms that the information on anticipated SDG contributions from the project have been correctly quoted and is in line with the ICR requirement document v5.0^{/B01/}.

Furthermore, based on the review of section 10.1 1 **Monitoring Plan** of the PDD, VVB confirms that

"To monitor and report our contributions to achieving the Sustainable Development Goals (SDGs) and the project's social impact, we implement a structured approach that includes various qualitative and quantitative data collection methods. We document project activities through 'before and after' photographs to visually capture the social impact. Receipts from purchases related to livelihood and social impact projects provide a verifiable trail of resource allocation towards local economic development. Additionally, written confirmation statements are collected from engaged stakeholders and impacted communities and beneficiaries, ensuring transparency and accountability in reported outcomes. These data sources enable us to consistently track, analyze, and report on key metrics that reflect progress towards the 11th SDGs that our project is addressing."

Therefore, VVB notes that details about how the SDG contributions and social impact will be monitored and reported are included in the relevant section .

5.1.15 Host country attestation.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL08 has been raised and closed
Conclusion	Based on the review of section 1.15 of ICR PDD ^{/01/} and the on-site inspection/interview ^{/i-xv/} with the office of the Prime Minister, Ministry of Water and Environment, Uganda the VVB confirms that Uganda does not have any carbon regulations or laws. Therefore, host country attestation is not needed.

5.1.16 Additional information

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Not Applicable

5.1.17 Confidential/sensitive information

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA

Conclusion	Based on the review of section 1.16.1 of the PDD, VVB notes that the PP has revised the section duly by providing the justification that the information regarding: - <i>Commercial and financial documents including the invoices</i> - <i>Sensitive operational data including MoUs^{/09/} and Minutes of Meetings</i> - <i>Information provided to us through NDAs^{/16/}</i> - <i>Information subject to private and commercial data protection</i> has been excluded from the public version of the PDD as it is essential to safeguard commercially sensitive, proprietary and strategically important data. Furthermore, VVB confirms that the PP has stated in the relevant section that the information is not publicly available, justifying this by explaining that disclosing it could harm the project proponent's competitive standing, breach legal agreements, and compromise stakeholder trust, data protection, and operational security. -
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5.2 Crediting

5.2.1 Project start date

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 05 was issued and resolved upon adequate justification from project participant on identification of project start date.
Conclusion	Based on the review of section 2.1 of PDD^{/01/} and evidence documents^{/06/} the start date of the project is selected as 15.05.2024^{/06/} appropriately, which is the day when the activity that led to reductions of GHG emission mitigation has been implemented as a result of the project activity. For the same PP has provided start date evidence as an invoice for the tree sapling and planting materials dated 12.05.2023^{/06/}, which are deemed to be valid and appropriate. Therefore, VVB confirms that project start date identified by PP is appropriate and in line with section 3.4.1 of the ICR requirements document v5.0^{/B01/}.

5.2.2 Expected operational lifetime or termination date.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	As per section 3.4.2 of ICR requirement document v5.0^{/B01(a)/}. <i>“Crediting period for projects with a start date after 1. January 2021: For project activities involving CDR, a crediting period of a maximum of 15 years or a conservative estimate of the technical lifetime of the installed technologies or implemented measures and associated impacts. The crediting period is renewable a maximum of twice”.</i> As described in section 2.2 of ICR PDD^{/01/}, The lifetime of the project has been set as 45 years (First crediting period of 15 years starting from 15/05/2024 to 14/05/2069 , renewable again for 15 years making 45 years in total). VVB has reviewed the relevant supporting evidence and/or agreement and finds that the overall technical lifetime of the project activity as indicated above will remain functional. Therefore, it has been confirmed that the project follows the requirements of ICR requirement document^{/B01/}. However, in accordance with section 3.4.2 of ICR Process Requirements v5.0^{/B01/} the project shall be re-validated at the time of subsequent crediting period renewal.

5.2.3 Crediting period

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 15 was issued and resolved in ICR PDD 2.2.
Conclusion	Following section 3.4.2 of the ICR requirement document v5.0^{/B01/}, the crediting period identified for the proposed ICR project is 45 years starting from 15/05/2024 to 14/05/2069. The same was further confirmed by reviewing PDD^{/01/} and on-site inspection/interviews^{/I-XV/}. However, in accordance with section 3.4.2 of ICR Process Requirements v5.0^{/B01/} the project shall be re-validated at the time of subsequent crediting period renewal.

5.2.4 Calendar year of crediting

Means of Project Validation	Desk-Review, on-site inspection, and interviews																												
Findings	NA																												
Conclusion	In line with PDD^{/01/}, VVB confirms that the project crediting period has been indicated as 45 years for 1st PAI. Furthermore, VVB confirms that the ex-ante carbon estimations for the proposed first PAI were calculated using the AR-ACM0003 methodology^{/B02/}. The detailed estimations have been reviewed “Carbon Sequestration Sheet GRO 45 - v4.0^{/02/}” <table border="1"> <thead> <tr> <th>Calendar year of crediting</th><th>Estimated GHG emission mitigations (t CO₂-e)</th></tr> </thead> <tbody> <tr> <td>15/05/2024 to 31. December 2024</td><td>10,173</td></tr> <tr> <td>1. January 2025 to 31. December 2025</td><td>51,471</td></tr> <tr> <td>1. January 2026 to 31. December 2026</td><td>108,288</td></tr> <tr> <td>1. January 2027 to 31. December 2027</td><td>186,484</td></tr> <tr> <td>1. January 2028 to 31. December 2028</td><td>358,227</td></tr> <tr> <td>1. January 2029 to 31. December 2029</td><td>641,428</td></tr> <tr> <td>1. January 2030 to 31. December 2030</td><td>1,028,303</td></tr> <tr> <td>1. January 2031 to 31. December 2031</td><td>1,514,352</td></tr> <tr> <td>1. January 2032 to 31. December 2032</td><td>2,068,187</td></tr> <tr> <td>1. January 2033 to 31. December 2033</td><td>2,816,372</td></tr> <tr> <td>1. January 2034 to 31. December 2034</td><td>3,744,838</td></tr> <tr> <td>1. January 2035 to 31. December 2035</td><td>4,539,897</td></tr> <tr> <td>1. January 2036 to 31. December 2036</td><td>5,120,731</td></tr> </tbody> </table>	Calendar year of crediting	Estimated GHG emission mitigations (t CO ₂ -e)	15/05/2024 to 31. December 2024	10,173	1. January 2025 to 31. December 2025	51,471	1. January 2026 to 31. December 2026	108,288	1. January 2027 to 31. December 2027	186,484	1. January 2028 to 31. December 2028	358,227	1. January 2029 to 31. December 2029	641,428	1. January 2030 to 31. December 2030	1,028,303	1. January 2031 to 31. December 2031	1,514,352	1. January 2032 to 31. December 2032	2,068,187	1. January 2033 to 31. December 2033	2,816,372	1. January 2034 to 31. December 2034	3,744,838	1. January 2035 to 31. December 2035	4,539,897	1. January 2036 to 31. December 2036	5,120,731
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	1. January 2037 to 31. December 2037	5,476,365	
	1. January 2038 to 31. December 2038	5,727,084	
	1. January 2039 to 31. December 2039	5,862,184	
	1. January 2040 to 31. December 2040	5,834,534	
	1. January 2041 to 31. December 2041	5,689,444	
	1. January 2042 to 31. December 2042	5,461,448	
	1. January 2043 to 31. December 2043	5,199,036	
	1. January 2044 to 31. December 2044	4,907,665	
	1. January 2045 to 31. December 2045	4,605,820	
	1. January 2046 to 31. December 2046	4,298,475	
	1. January 2047 to 31. December 2047	4,011,309	
	1. January 2048 to 31. December 2048	3,739,164	
	1. January 2049 to 31. December 2049	3,523,956	
	1. January 2050 to 31. December 2050	3,319,912	
	1. January 2051 to 31. December 2051	3,158,359	
	1. January 2052 to 31. December 2052	3,029,734	
	1. January 2053 to 31. December 2053	2,929,587	
	1. January 2054 to 31. December 2054	2,849,576	
	1. January 2055 to 31. December 2055	2,779,264	
	1. January 2056 to 31. December 2056	2,710,736	
	1. January 2057 to 31. December 2057	2,654,008	
	1. January 2058 to 31. December 2058	2,589,149	
	1. January 2059 to 31. December 2059	2,533,867	
	1. January 2060 to 31. December 2060	2,481,474	
	1. January 2061 to 31. December 2061	2,437,767	
	1. January 2062 to 31. December 2062	2,400,280	

	1. January 2063 to 31. December 2063	2,371,946	
	1. January 2064 to 31. December 2064	2,350,024	
	1. January 2065 to 31. December 2065	2,333,174	
	1. January 2066 to 31. December 2066	2,312,549	
	1. January 2067 to 31. December 2067	2,293,939	
	1. January 2068 to 31. December 2068	2,266,170	
	1. January 2069 to 14. May 2069	2,244,936	
	Total estimated GHG emission mitigations during the crediting period (t CO₂-e)	138,571,686	
	Total number of years (yrs)	45	
	Annual average (t CO₂-e)	3,079,370	
Based on the the review of section 2.2 of the PDD, VVB notes that the crediting period start date is 15/5/2024 which ends after 45 years. Therefore, based on 45 years of ending period, the expected operational lifetime or termination date should be in 2069, and the PP has revised the section accordingly by updating the termination date to 14/05/2069. Furthermore, VVB confirms that the project proponent has updated the section 2.4 of the PDD by providing the correct calendar year wise/vintage wise projection for net GHG mitigations generated from the project activity.			

5.3 Safeguards

5.3.1 Statutory requirements

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	-
Conclusion	Based on the review of section 3.1 of ICR PDD^{/01/}, VVB confirms that the GRO Foundation complies appropriately with the following Policy and regulations https://www.nfa.go.ug/index.php/resources/statutory-instruments • Uganda Forestry Policy 2001^{/16/} • National Forestry Plan 2002^{/16/} • National Forestry and Tree Planting Act 2003^{/16/} • National Environment Act 2019^{/16/} • National Environment Policy (2004, Revised 2014) ^{/16/} • National Guidelines for Biodiversity and Social Offsets (2022) ^{/16/} • The Seeds and Plant Act (2007) ^{/16/}

	• The Land Act (1998)^{/16/} • Plant Protection and Health Act (2015)^{/16/} • Agricultural Chemicals (Control) Act, 2006^{/16/} • The Employment Act, 2006^{/16/} VVB, confirms that there are no contradicting laws where the proposed project activity exists in the territory covering the project area, and project do not violets any laws and regulations in the host country which is confirmed based on the on-site inspection/interviews^{/i-xv/}, and VVBs independent research^{/16/}. The project follows all applicable legal and regulatory requirements.
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5.3.2 Potential negative environmental and socio-economic impacts

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 08 was raised and resolved after revision in ICR PDD (version 2.1).
Conclusion	Based on the review of ICR PDD^{/01/}, SOPs^{/13/} and on-site inspection interviews^{/i-xv/}, VVB confirms that the project activity has designed to create net economic benefits. Hence there is no negative impact due to implementation of project activities. Furthermore, based on the review of section 3.2 of the PDD, VVB confirms that the PP has updated the section by providing the information regarding the 30 days public comment period. It states that: <i>GRO Foundation ensures that the project's implementation will not result in any significant negative environmental or socio-economic impacts. In accordance with Section 4.2.1 of the ICR requirements v.5.0, the project design includes various strategies to protect ecosystems, encourage sustainable practices, and minimize potential risks.</i> <i>The project strictly ensures that invasive species are not introduced, nor are conditions created that would support their growth. Only native species are used in reforestation efforts to prevent any potential negative impacts associated with non-native species, such as ecological imbalances or the displacement of indigenous plants. No use of chemical fertilizers, pesticides, or biological control agents takes place at any stage of the project, thus eliminating the risk of negative impacts on soil quality, water resources, or non-target organisms.</i> Furthermore, as the project strictly avoids all the identified risks, there was no need for public discussions to address potential environmental or socio-economic concerns. Instead, stakeholders are introduced to the project model and its sustainability measures. Their commitments are formalized through Memorandums of Understanding (MoUs), ensuring alignment and shared responsibility in achieving project goals.

5.3.3 Consultation with interested parties and communications

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	-
Conclusion	Based on the review of section 3.3 of the PDD, VVB confirms that local communities implementing the project in the first instance were consulted prior to validation through the Inter-Religious Council of Uganda (IRCU) (Refer to below section for stakeholder meetings with all involved stakeholders) and public consultation included workshops,

discussions, and direct engagement with communities to introduce the project concept and its requirements. For future project instances, ongoing consultations with local communities will occur prior to planting, and all documentation of these engagements will be provided in subsequent updates to the PDD.

In line with section 3.3 of PDD^{/01/} and confirmed by reviewing the supplementary documents^{/12/} and web source [Climate Finance: IRCU, Gro Foundation Officially Launch 250m Tree Planting Project In Uganda, Signs USD75m Deal! - TheSpy \(spyuganda.com\)](#)^{/B04/} the primary focus of the stakeholder consultation was to discuss the necessity of implementing a project in the context of the current climate change scenario and it has been confirmed that the PP conducted a public commenting period from 07 October 2022 to 29 January 2024 to receive comments from all involved stakeholders.

VVB, based on the on-site interviews^{/i-xv/} with the representatives of project proponent, participating stakeholders- IRCU, Office of the Prime Minister and Ministry of Environment and Water, finds that all parties involved have been conversed with about the purpose of project activity and the expected impacts it will have in the region. Therefore, VVB confirms that PP has followed guideline of ICR requirement document v5.0^{/B01/} to ensure engagement of pertinent stakeholder identified for the subject project activity.

5.3.3.1 Stakeholders and consultation

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	CL 04 was raised and resolved upon revision in ICR PDD
Conclusion	VVB, based on the review of supporting evidence YC_004_Million_Tree_Stakeholders^{/12/} and evidence consultation minutes, attendance sheets, photographs^{/12/}, confirms that the stakeholder consultation took place on 18/01/2023 at Office of the Prime Minister with the members of Ministry of Water and Environment, GRO Foundation, Million tress and IRCU with following agenda • Introduction to the GRO foundation Uganda Reforestation project • Discussion on Reforestation plan • Addressing Concerns of Ugandan smallholders Farmers • Next steps Presentation of description regarding the project activity this included detailed strategies for engaging local communities, setting up tree nurseries, and mobilizing resources for tree planting activities. Participants exchanged ideas on tree species selection, site preparation, and monitoring mechanisms to ensure project success and focusing of community engagement around the GRO A/B/C/D Budget model to secure long-term support. Implementing these strategies aims to restore degraded landscapes and empower local communities to actively participate in environmental conservation efforts, thereby ensuring the project's long-term sustainability. Additionally, in accordance with section 3.3.1 of the PDD, the Project Participant (PP) has conducted stakeholder consultations with the following organizations on these dates. This was verified by reviewing the supporting evidence^{/12/} • Youth Coalition of SDGs- 07/10/2022

- Office of the Prime Minister- 23/10/2022
- Million trees International Organization- 12/11/2023
- Ministry of Water and Environment- 18/01/2023
- UN Women- 11/07/2023

VVB based on the review of the supporting evidence and photographs^{/12/}, confirms that description of stakeholder consultations provided in section 3.3.1 of ICR PDD^{/01/} is the transparent and valid reflection of actual stakeholder engagement process employed by PP and is in accordance with the ICR requirement document v5.0^{/B01/}. Furthermore, PP has employed an on-going communication mechanism to keep in place a grievance redressal channel^{/12/} to address future opinions of stakeholders on project activity, the supporting GRO Grievance Process^{/12/} and evidence communication channel – WhatsApp groups^{/12/} are verified by the VVB to confirm the same.

Based on the reviewed documents, site visit and interviews^{/i-xv/}, validation team confirm that in accordance with the ICR requirement document v5.0^{/B01/}, PP has performed consultations with identified relevant stakeholders^{/12/} and has established an ongoing communication mechanism with interested parties during. The communication details have been described elaborately in the supporting evidence^{/12/} stakeholder communications.

Based on the review of section 3.3.1 Stakeholders and Consultation, VVB notes that to maintain continuous and effective engagement with local stakeholders, the project follows an ongoing consultation framework that includes regular communication and organized weekly meetings. These meetings provide a platform for stakeholders to offer feedback, address concerns, and discuss project progress. The key measures in place include:

- *Uninterrupted Communication: A dedicated WhatsApp communication channel is established to facilitate real-time updates and exchanges between stakeholders and the project team.*
- *Weekly Meetings: Regular meetings are conducted to foster dialogue, address issues proactively, and maintain transparency. These meetings allow for the discussion of project progress and any arising challenges."*

Furthermore, all the comments, suggestions and concerns received from the stakeholder meetings are documented properly.

Therefore, VVB confirms that the PP has revised section 3.3.1 to outline the measures in place to ensure ongoing communication with stakeholders and to explain how they can continue to submit their feedback.

5.3.3.2 Public comments

Means of Project Validation Findings Conclusion	Desk-Review, on-site inspection, and interviews
	It has been confirmed through on-site inspection/interviews ^{/i-xv/} with the project personnel, the public comment period for the proposed project was officially conducted a public commenting period from 07 October 2022 to 29 January 2024 to receive comments from all involved stakeholders.
	Based on the review of section 3.2 of the PDD, VVB confirms the following:

	<i>GRO Foundation ensures that the project's implementation will not result in any significant negative environmental or socio-economic impacts. In accordance with Section 4.2.1 of the ICR requirements v.5.0, the project design includes various strategies to protect ecosystems, encourage sustainable practices, and minimize potential risks.</i> <i>The project strictly ensures that invasive species are not introduced, nor are conditions created that would support their growth. Only native species are used in reforestation efforts to prevent any potential negative impacts associated with non-native species, such as ecological imbalances or the displacement of indigenous plants. No use of chemical fertilizers, pesticides, or biological control agents takes place at any stage of the project, thus eliminating the risk of negative impacts on soil quality, water resources, or non-target organisms.</i> Furthermore, as the project strictly avoids all the identified risks, there was no need for public discussions to address potential environmental or socio-economic concerns. Instead, stakeholders are introduced to the project model and its sustainability measures. Their commitments are formalized through Memorandums of Understanding (MoUs), ensuring alignment and shared responsibility in achieving project goals.
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5.3.4 Environmental impact assessment (EIA)

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	
Conclusion	Based on the overview of the PDD ^{/01/} , since the proposed project involves planting trees which are entirely environmentally friendly, additional Environmental Impact Assessments (EIAs) are not required. Based on the overview of PDD ^{/01/} , Since the proposed projects include plantation of trees, which are completely environmentally friendly, additional EIAs are not required.

5.3.5 Risk assessment.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	In section 3.5 of the ICR PDD ^{/01/} , PP has outlined the most likely risks factors that may affect project's long-term viability. The risk identified and the mitigation measure in place area as follows:

	Risks identified	Mitigation measures
Risk 1	Natural Disasters including fire, animals, and drought	Natural risk: Risks from the fire, animals and drought are considered as major natural risk for the project activity and the same were confirmed during the onsite interactions/inspections ^{/i-xv/} . In order to mitigate these risks from fire, animals, and drought, PP has exploring fire management strategies like firebreaks, controlled burns, and enhanced water availability and planned to be implement and physical barriers like fencing to protect trees from animals and potential irrigation systems to counter drought are planned. Therefore, VVB confirms that these measures are crucial for protecting project against natural threats.
Risk 2	Absence of proper stakeholder engagement	Stakeholder Engagement: Based on the review of supporting evidence documents of LSCs ^{/12/} and onsite interactions/inspections ^{/i-xv/} VVB confirms that to mitigate the risk related to stakeholder resistance and conflicts, PP engages with local communities through weekly meetings, workshops, and educational sessions and conducts regular on-site visits ensure to understand their needs and align our project with their values. Therefore, VVB confirms that these efforts foster transparent communication, making the risk of stakeholder engagement as insignificant..
Risk 3	Financial and Market Risks	Financial and market risks are assessed as insignificantly low (Refer section 5.1.10) for the proposed project, since it relies on proceeds from ex-ante carbon certificate sales. The same was confirmed through the agreements ^{/07/09/} and during the onsite interviews ^{/i-xv/} and further the growing demand for carbon certificates in recent years has reduced potential financial and market risks.
Risk 4	Community-Induced risks	VVB based on the review of PDD ^{/01/} and during the onsite interviews ^{/i-xv/} VVB confirms that the proposed afforestation project mitigates the risk of tree damage through continuous community consultations, education and incentivized agreements. Further, local communities receive a share of carbon certificate profits for tree maintenance, significantly reducing the likelihood of community risk incidents.
Risk 5	Project Management Risks	Project management risks are deemed insignificant due to PP has robust reporting and monitoring frameworks are in place ^{/05/06/13/} and the project location managers follow established procedures and undergo rigorous

		checks by the Project Country Manager and Quality Insurance Manager. Submissions are further validated by the Compliance Manager, ensuring accuracy and transparency. These steps ensure project data quality and reduce management team risks. Further, VVB during the onsite inspections and interviews ^{/i-xv/} with project teams confirms that PP has enough expertise to carry out the project activity.
	VVB, confirms that PP has correctly identified the possible risks that may negatively affects the project activity such as natural disasters, improper stakeholder engagement, Financial& Market risks, community and project management issues. To mitigate these risks, the project employs strategies like fire management strategies, weekly meetings, workshops, and educational sessions, self-finance finance mechanism of PP and robust reporting and monitoring frameworks^{/13/}. The same was also confirmed by VVB after onsite inspection/interviews.	
	VVB, confirms that PP has correctly identified the possible risks that me negatively affects the project activity The same was also confirmed by VVB after onsite inspection/interviews^{/i-xv/}.	

5.3.5.1 Additional information on risk management

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Not applicable. In accordance with the ICR PDD ^{/01/} , the VVB confirms that there is no additional relevant information regarding risk management.

5.4 Methodology

5.4.1 Reference to the applied methodology and applied tools

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	The project has applied CDM Methodology: AR-ACM0003^{/B02/} to quantify GHG emission removals achieved from project activity in addition to this ISO: 14064-2 :2019 methodology has been applied for project monitoring and reporting. VVB confirms that the above-mentioned methodology^{/B02/} has been correctly referenced for the project activity and found to be valid and applicable in accordance with the guideline of ICR program and ISO 14064-2^{/B01/}. Furthermore, the references to the versions of methodologies^{/B02/} and tools were found to be correct and valid for use. The applied CDM tools includes the following: • CDM AR TOOL 14: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities v4.2. • AR-TOOL15: Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity • AR-TOOL08: Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity

- **AR-TOOL16:** Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities to estimate change in carbon stock in soil organic carbon (SOC) due to implementation of an A/R CDM project activity.

5.4.2 Applicability of methodology

Means of Project Validation	Desk-Review, on-site inspection, and interviews		
Findings	NA		
Conclusion	Applicability criteria for the baseline and monitoring methodology ^{/B02/} have been assessed by the validation team by means of document review ^{/14/} and interview ^{/i-xv/} . VVB team confirms that the project activity meets the criteria of the applied methodology ^{/B02/} .		
	Following the applied methodology AR-ACM0003 v2.0 ^{/B02/} , applied tools ^{/B02/} , VVB has summarized the process incorporated to assess the project applicability against relevant requirements as below:		
	AR-ACM0003 v2.0: "Afforestation and reforestation of lands except wetland"		
	Applicability condition	PP justification	VVB assessment
Condition: The land subject to the project activity does not fall in wetland category	Confirmed by the Forest/Non-Forest Analysis Report for project instance 1, Landowner declarations attached in Appendix II	Based on the review of ICR PDD ^{/01/} , VVB has verified that the proposed activity is carried out deforested and institutional lands. This land does not fall under the scope of definition of wetlands. This has been further verified by the VVB during the on-site inspection/interviews, reviewing the GIS shapefiles ^{/14/} , maps ^{/14/} , Forest/Non-Forest Analysis report ^{/14/} and reviewing web source https://www.global-wetland-outlook.ramsar.org//B04/	
Condition: Soil disturbance attributable to the project activity does not cover more than 10 per cent of area in each of the following types of land, when these lands are included within the project boundary:	The disturbance attributable to the project activity is in accordance with appropriate soil conservation practices and does not cover more than 10 per cent of project boundary area. It follows the land contours and its limited to disturbance as a result from site	VVB based on the review of the ICR PDD ^{/01/} and through on-site inspection/interviews ^{/i-xv/} confirms that the soil disturbance does not occur more than 10 %. Furthermore, during on-site inspection/interviews ^{/i-xv/} ,	

(i) Land containing organic soils. (ii) Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in appendix 1 and 2 to this methodology	preparation (done by hand) before planting and such disturbance is not repeated during the project duration. Our project area in the baseline does not fall in the land-use and management practices and receives inputs listed in appendices 1 and 2 of the applied methodology.	VVB has eye witnessed the soils present in the project 1st instance area are not organic the same was confirmed through review of <u>Soil Atlas of Africa</u>^{/B04/} and this was further confirmed by reviewing the source <u>Support to Renewable Energy Directive (europa.eu)</u>^{/B04/}.
Condition The project activity applying this methodology shall also comply with the applicability conditions of the tools contained within the methodology and applied by the project activity	--	VVB based on the review of ICR PDD^{/01/} confirms that the applied tool applicability conditions are in compliance with the project activity.

VVB assessment of compliance for applied tools:

Applicability criteria AR-Tool 02	VVB Assessment
Condition Forestation of the land within the proposed project boundary performed with or without being registered as the A/R CDM project activity shall not lead to violation of any applicable law even if the law is not enforced.	As assessed in section 3.2 & 5.3.1 of this report, VVB confirms that the proposed activity complies with relevant national and local laws and regulations of the host country and no law mandates plantation of trees on illegal commercial croplands. Furthermore, VVB confirms that proposed ICR project will not lead to violation of any applicable law even if the law is not enforced.
Condition This tool is not applicable to small scale afforestation and reforestation project activities	VVB based on the review of ICR PDD^{/01/} the average removal of project is 3,079,370 tCO₂e/Year^{/02/}. Hence, VVB confirms that the project is large scale and is in compliance with UNFCCC, 2013. Therefore, the tool is applicable to the project. Furthermore, the same has been confirmed during on-site inspection interviews^{/i-xv/}.
Applicability criteria AR-Tool 15	VVB Assessment
This tool is not applicable if the displacement of agricultural activities is	Based on the review of PDD^{/01/}, Forest and non-forest report analysis^{/14/} and on-

	expected to cause, directly or indirectly, any drainage of wetlands or peat lands.	site inspection/interviews ^{/i-xv/} , VVB confirms that the implementation of the project has not caused any displacement of agricultural activities. Furthermore, there are no wetlands ^{/14/} or peatlands included within the proposed project area. Consequently, there is no displacement of agricultural activities expected to cause, directly or indirectly, any drainage of wetlands or peatlands.
	Applicability criteria AR-Tool 16 This tool is applicable when the areas of land, the baseline scenario, and the project activity meet the following conditions: 1. The areas of land to which this tool is applied: i) Do not fall into wetland category; or ii) Do not contain organic soils as defined in Annex A: glossary of the IPCC GPG LULUCF 2003; iii) Are not subject to any of the land management practices and application of inputs as listed in the Tables 1 and 2 2. The A/R CDM project activity meets the following conditions: i) Litter remains on site and is not removed in the A/R CDM project activity; and ii) Soil disturbance attributable to the A/R CDM project activity, if any, is: • In accordance with appropriate soil conservation practices, e.g. follows the land contours; • Limited to soil disturbance for site preparation before planting and such	VVB Assessment NA. Based on the review of PDD^{/01/}, ER sheets^{/02/} and on-site inspection/interviews^{/i-xv/}, VVB confirms that the proposed project is not accounting for SOC pool thus this tool is not applicable for project. Furthermore, based on the GIS files^{/14/} and Forest and non-forest analysis^{/14/} VVB confirms that the project activities are not occurring on wetland ecosystems and further based on the review of Soil Atlas of Africa ^{/B04/} it is confirmed that the project areas not composed of the organic soil types.

	disturbance is not repeated in less than twenty years	
	Considering the confirmation of all the above-mentioned applicability conditions of the applied methodology AR-ACM0003 v2.0 ^{/B02/} and applied tools, VVB confirms that the project activity follows the respective requirements, thus has been implemented following valid and acceptable project design ^{/01/} .	

5.4.3 Deviation from applied methodology

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	The Project has been developed according to the methodology described above and no deviation is taken from the methodology.

5.4.4 Other information relating to methodology application.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Project has been designed completely in accordance with AR-ACM0003 v2.0 ^{/B02/}

5.5 Additionality

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of the project description ^{/01/} and on-site inspection/interviews ^{/i-xv/} on baseline assessment and additionality, VVB confirms that the project design description represents a net environmental benefit and real mitigation of GHG emissions what would have been achieved in baseline scenario. Project additionally has been demonstrated in accordance with the ISO- 14064 -2: 2019 and section 4.4.1 of ICR requirement document v5.0 ^{/B01/} . The approach followed is valid and acceptable for the VVB.

5.5.1 Level 1 – ISO 14064-2 GHG emissions additionality

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	In line with the section 5.1 of the PDD ^{/01/} : The project qualifies as GHG Emissions Additional under ISO 14064-2 ^{/B01/} , as it is designed to result in a net GHG removals beyond what would have occurred in the absence of the project. The rationale for GHG emissions additionality is based on project objectives, Baseline Scenario Assumption, Conclusion of Additionality. VVB has confirmed-level 1 additionality of the project by reviewing the information on identification baseline scenario, and through performance analysis between baseline emissions and the net GHG emission mitigation contributions/projected for the proposed project activity. The total estimated GHG emission removals from the grouped project boundary is 138,571,687 tCO ₂ e over the crediting period of 45 years with an annual average of

	3,079,370. tCO ₂ e ^{/02/} . VVB confirms that the GHG removals would not have occur in the absence of the project activity in the region.
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5.5.2 Level 2a – Statutory additionality.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	As assessed in section 5.3.1 of this report, the VVB confirms that the proposed activity complies with relevant national and local laws and regulations of the host country. Additionally, there is no legal requirement for tree planting on deforested and institutional lands. Furthermore, the VVB confirms that the proposed ICR project will not lead to any legal violations, even if those laws are not actively enforced. This has been further confirmed through on-site inspections and interviews^{/i-xv/} with the Chief of the Office of the Prime Minister and the Commissioner of the Ministry of Water and Environment in Uganda. Based on this assessment, the VVB confirms that the proposed project satisfies Level 2a additionality under statutory additionality.

5.5.3 Level 2b – Non-enforcement additionality.

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	--
Conclusion	Not applicable

5.5.4 Level 3 – Technology, institutional, common practice additionality

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	--
Conclusion	In line with section 5.4 of ICR PDD^{/01/}, PP has demonstrated technological, institutional and common practice additionality level 3 in accordance with requirements of section 4.4.1 of ICR requirements document v5.0^{/B01/}. Through on-site inspection/interviews^{/i-xv/} and document review, VVB confirms that the proposed project faces significant organizational, cultural, social, and technological obstacles, including: • Lack of trained personnel • Inadequate supporting infrastructure for implementation • Challenges in logistics for maintenance • Insufficient knowledge of best practices Furthermore, VVB confirms that the proposed project faces significant barriers in terms of financial constraints and illegal practices, as detailed in NDP-3-Report.pdf (health.go.ug)^{/B04/}. These barriers include: • Debt Funding: VVB confirms that debt funding is not available. Uganda, as one of the least developed countries globally, faces significant challenges in accessing funds for debt financing. • Access to Credit: VVB confirms a lack of access to credit. Uganda encounters considerable difficulties in accessing credit facilities, restricting individuals' and

	organizations' ability to secure financing for various projects, including those related to land use. • Illegal Practices: VVB confirms widespread illegal practices in Uganda, such as illegal grazing, non-timber product extraction, and tree felling. These unlawful activities pose substantial challenges to sustainable land management initiatives Additionally, PP has developed the A,B,C budget methodology to specially address above barriers and this was further confirmed through UN Women representative for Uganda • Budget A: Funds 100% of all re/afforestation costs and creates local employment through the PP's volunteer fund. • Budget B: Funds a local demonstration farm, providing local employment and serving as a skills center for best practices. It also offers access to dedicated trees for firewood, charcoal, and building materials, reducing pressure on forests. These trees are not included in PP's GHG emissions accounting. • Budget C: Directly impacts the local community by funding industrialization projects such as tractors, irrigation systems, and farm tools and equipment. This technology increases farm yields while reducing pressure on forests. Based on the assessment, VVB confirms that community incentives, capacity building, and mobilization are key to ensuring permanent reforestation and higher GHG emissions removal. PP plantation model increases permanent forest cover and introduces technology and tools to local communities, enhancing productivity with less land use. Additionally, it provides alternatives to illegal logging, alleviating pressure on permanent forests and fulfills the requirements of level 3 additionality in accordance with ICR requirement document v5.0^{/B01/}
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5.5.5 Level 4a – Financial additionality I

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	--
Conclusion	Not Applicable

5.5.6 Level 4b – Financial additionality II

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	In line with section 5.6 of ICR PDD, PP has demonstrated financial additionality level 2 in accordance with requirements of section 4.4.1 of ICR requirements document v5.0^{/B01/}. Through on-site inspection/interviews^{/i-xv/}, it has been confirmed that PP's initiatives face significant financial limitations, which are systematically addressed through revenues generated from the sale of carbon credits. The proposed project with 250 million trees plantation is a unique funding model, carbon credit revenues are the sole source of financial support. These revenues are not only a precondition for the implementation of the projects but are also essential for sustaining ongoing operations and ensuring financial viability post-implementation. Hence VVB affirms that without

	the financial support derived from carbon credit revenues, the implementation of PP's proposed project would be impossible, underscoring the indispensability of these revenues for the success and longevity of the initiatives. Based on this assessment, the VVB confirms that the proposed project satisfies Level 4b additionality under financial additionality
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5.5.7 Level 5 – Policy additionality

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	In line with section 5.7 of the ICR PDD^{/01/}, the Uganda has established climate objectives within its Nationally Determined Contributions (NDCs) to the Paris Agreement, outlining efforts to reduce greenhouse gas emissions. Through on-site inspection/interviews^{/i-xv/} it has been confirmed that the PP committed to environmental stewardship and sustainable development, exceeds the parameters set by the host country's climate objectives. The projects independently address critical issues related to reforestation, carbon sequestration, and community development, extending beyond the current climate action strategy outlined in the host country's NDCs and currently no specific mandate for tree plantation in Uganda. The initiative to plant 250 million trees are part of the PP efforts to implementing projects that not only align with global climate objectives but also surpass the specific targets and strategies outlined by the host country, but it is not mandated by law or regulation at this time. Hence, VVB confirms that the project activity goes beyond its host country's/Uganda's climate objectives and lies outside the scope of the climate action strategy towards the host country's NDCs^{/16/}, and level 5 additional per ICR requirement document v5.0^{/B01/}.

5.6 Baseline scenario

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	
Conclusion	Please refer the section 3.2 of this report for the detailed assessment of the baseline scenario as per the requirements of AR tool-02. Overall, VVB confirms that the Continuation of the pre project scenario i.e. illegal cultivation of crop lands (agriculture activities)^{/14/} is appropriately identified and considered as the baseline scenario, the same found to be valid for the proposed project activity^{/01/16/06/}.

5.7 Project boundary

Means of Project Validation	Desk-Review, on-site inspection, and interviews
Findings	NA
Conclusion	VVB, has reviewed the ICR PDD^{/01/} and confirms that the identification and selection criteria of GHG SSRs complies with the applied methodology^{/B02/} and International Standard ISO 14064-2^{/B01/} and applied methodology AR-ACM0003 v2.0^{/B02/} In line with section 7 of the ICR PDD^{/01/} and further confirmed during on-site inspection/interviews^{/i-xv/}, there will not be any kind of site preparation for proposed project^{/13/}, not even fertilization or burning of pre-existing vegetation, therefore, the project does not expect to have GHG emissions by pertinent sources. VVB confirm that,

	- Project boundary of the project activity has been properly delineated. - All identified GHG sources^{/02/}, sinks and reservoirs for the project and baseline scenarios have been appropriately defined in the ICR PDD^{/01/}. - VVB confirms that PP has included above ground and below ground biomass as sinks in project scenario. - The selection and justification for inclusion or exclusion is acceptable. Based on the desk-review^{/01/}, supporting information provided by PP, and on-site inspection/interviews^{/i-xv/}, VVB confirms that the project boundary has been demonstrated appropriately, all the inclusions/exclusions made by PP are complying against the applied methodology^{/B02/} and ICR requirement document v5.0^{/B01/}. The carbon pools selected for GHG accounting of the proposed project are AGB, BGB, and have been found valid and acceptable to the VVB. The changes in biomass stock for both the AGB and BGB carbon pools have been quantified, while the biomass stock of dead wood, litter, and SOC have been excluded from the project scenario.
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5.8 Quantification of GHG emission mitigations

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	
Conclusion	Procedures for quantifying the GHG removals generated by the project during the project crediting period were conducted in accordance with the methodology “AR-ACM0003: Afforestation and reforestation of lands except wetlands”, Version 02.0^{/B02/}. VVB has performed review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the ICR documentation^{/02-16/}, methodology^{/B02/}, tools, and the ICR PDD^{/01/}. Based on the review of ex-ante carbon calculation sheet^{/02/}, VVB confirms that the PP has applied methodology AR-ACM0003, v2.0^{/B02/}, step wise approach to quantify the baseline, project, leakage emission and net removals^{/02/10/} of project activity. Conversion factors, formulas, and calculations were provided by the PP in spreadsheet format to ensure all formulas were accessible for review. VVB has recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice. In line with the section 8.2 of the ICR PDD^{/01/}, the ex-ante net anthropogenic GHG emission mitigations and/or removals are calculated by applying equation 5 (section 5.5) of the methodology AR-ACM0003^{/B02/}: The net anthropogenic GHG removals by sinks are calculated as follows: $C_{AR-CDM, t} = C_{ACTUAL, t} - C_{BSL, t} - LKt$ where: $C_{AR-CDM, t}$ = Net anthropogenic GHG removals by sinks, in year t; tCO₂-e $C_{ACTUAL, t}$ = Actual net GHG removals by sinks, in year t; tCO₂-e $C_{BSL, t}$ = Baseline net GHG removals by sinks, in year t; tCO₂-e LKt = GHG emissions due to leakage, in year t; tCO₂-e The net anthropogenic GHG removals by sinks have been calculated using the tools assessed in section 5.8.1. A comprehensive assessment for estimating the net GHG removals of the proposed project is detailed in sections 5.8.1.1, 5.8.1.2, 5.8.1.3 & 5.8.2 of this report.

5.8.1 Criteria and procedures for quantification

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	NA
Conclusion	The following approaches have been applied by PP to quantify GHG mitigations generated from project: • AR-ACM0003 v2.0: “Afforestation and reforestation of lands except wetlands” to quantify GHG emissions and/or removals achieved from project activities. • CDM AR TOOL 14: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities v4.2; to calculate Change in carbon stock in baseline shrub biomass within the project boundary in year t • AR-TOOL15: Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity to estimate the increase in emissions on the basis of changes in carbon stocks in the affected carbon pools in the land receiving the displaced activities. • AR-TOOL08: Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity to estimate of non-CO2 GHG emissions resulting from burning of biomass and forest fires. • AR-TOOL16: Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities to estimate change in carbon stock in soil organic carbon (SOC) due to implementation of an A/R CDM project activity. The description provided in the PDD^{/01/} with respect to criteria and procedures applied for GHG quantification is found to be valid and appropriate aligning with section 5 of applied methodology^{/B02/}.

5.8.1.1 Baseline emissions

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	
Conclusion	In line with the section 8.2 of the ICR PDD^{/01/}, the ex-ante baseline emissions are calculated by applying equation 1 (section 5.4) of applied methodology^{/B02/}. The baseline net GHG removals by sinks: $C_{BSL,t} = \Delta C_{TREE_BSL,t} + \Delta C_{SHRUB_BSL,t} + \Delta C_{DW_BSL,t} + \Delta C_{CLI_BSL,t}$ Equation (1) Where: $C_{BSL,t}$ = Baseline net GHG removals by sinks in year t; t CO2-e $\Delta C_{TREE_BSL,t}$ = Change in carbon stock in baseline tree biomass within the project boundary in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities”; t CO2e $\Delta C_{SHRUB_BSL,t}$ = Change in carbon stock in baseline shrub biomass within the project boundary, in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities”; t CO2e

CDW_BSL,t = Change in carbon stock in baseline dead wood biomass within the project boundary, in year t , as estimated in the tool “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities”; t CO₂e

CLI_BSL,t = Change in carbon stock in baseline litter biomass within the project boundary, in year t , as estimated in the tool “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities”; t CO₂e

As assessed in the section 5.7 of this report, the project activity excludes the shrub, deadwood and litter biomass as insignificant from carbon calculations.

In line with section 8.1.1 of ICR PDD^{/01/}, VVB confirms that the land under the first project instance was previously non-commercial illegal croplands^{/14/} and there were no pre-project trees which can be harvested or cleared. Since project plantations are carried out with appropriate spacing which is around 215 plants/ha by providing enough space and avoiding over competition among tree species and further PP has accounted only trees which are planted as part of project activities.

Furthermore, VVB has verified the above criteria through the remote sensing analysis (Forest and non-forest analysis)^{/14/} and associated GIS shapefiles^{/14/} for the pre-project scenario and during on-site inspection/interviews. Therefore, VVB confirms that all the conditions of Para 11 of CDM Tool 14 are met, and the baseline emissions are not mandatory for estimation and can be accounted as zero.

5.8.1.2 Project emissions

Means of Project Validation Findings Conclusion	Desk review, on-site inspection, and interviews
	In line section 8.1.2 of ICR PDD ^{/01/} , PP has applied equation 2 & 3 (section 5.5) of applied methodology AR-ACM0003 v2.0 ^{/B02/} for the calculation of project emissions:
	1. The actual net GHG removals by sinks is calculated as follows $\Delta C_{ACTUAL,t} = \Delta C_{P,t} - GHG_{E,t} \quad \text{Equation (2)}$ Where: $\Delta C_{ACTUAL,t}$ = Annual actual net GHG removals by sinks at time t; t CO₂-e yr-1 $\Delta C_{P,t}$ = Change in carbon stocks in project, occurring in the selected carbon pools, at time t; t CO₂-e yr-1 $GHG_{E,t}$ = Increase of non-CO₂ GHG emissions within the project boundary as a result of the implementation of the A/R project activity, in year t; t CO₂-e 2. Change in the carbon stocks in project, occurring in the selected carbon pools in year t shall be calculated as follows: $\Delta C_{P,t} = \Delta C_{TREE_PROJ,t} + \Delta C_{SHRUB_PROJ,t} + \Delta C_{DW_PROJ,t} + \Delta C_{LI_PROJ,t} + \Delta C_{SOC_AL,t} \quad \text{Equation (3)}$ Where: $\Delta C_{P,t}$ = Change in the carbon stocks in project, occurring in the selected carbon pools, in year t; t CO₂-e $\Delta C_{TREE_PROJ,t}$ = Change in carbon stock in tree biomass in project in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities”; t CO₂-e

$\Delta C_{SHRUB_PROJ,t}$ = Change in carbon stock in shrub biomass in project in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities”; t CO₂-e

$\Delta C_{DW_PROJ,t}$ = Change in carbon stock in dead wood in project in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities”; t CO₂-e

$\Delta C_{LI_PROJ,t}$ = Change in carbon stock in litter in project in year t, as estimated in the tool “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities”; t CO₂-e

$\Delta C_{SOC_AL,t}$ = Change in carbon stock in SOC in project, in year t, in areas of land meeting the applicability conditions of the tool “Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities”, as estimated in the same tool; t CO₂-e.

As assessed in section 5.7 of this report, the project activity excludes the SOC, deadwood and litter as insignificant from carbon calculations.

Furthermore, in line with the ICR PDD^{/01/} and ex-ante carbon calculation sheet^{/02/}, the VVB verifies that the PP has accounted for tree carbon estimations by applying default values for all tree species due to the lack of a publicly available database for the carbon stock of specific tree species^{/10/}. These values were sourced from various references and literature provided by Khala Labs^{/10/}. PP has based these default values on the assumption that one tree can sequester 25 kg of CO₂ per year, as confirmed by reviewing the source [How much CO₂ does a tree absorb? Let's get carbon curious! \(ecotree.green\)](#)^{/B04/} and [How much CO₂ does a tree absorb per year? | ForTomorrow](#)^{/B04/}. Additionally, the VVB has reviewed a letter^{/10/}, including sources from Khala Labs and [AirImpact - Streamline your climate action with AirImpact](#)^{/10/}, confirms that PP has utilized professional judgment from independent parties^{/10/}, such as AirImpact and Khalalabs, for the ex-ante CO₂ calculations for the proposed project and these calculations represent a conservative approach (refer to Section 5.8.2 of this report) for the ex-ante estimation of CTREE_PROJ,t.

5.8.1.3 Leakage

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	NA
Conclusion	Based on the review of section 8.1.3 of the PDD, VVB confirms that the proposed <i>project ensures that no increase or shift of the GHG emissions occurs as the project does not plant on areas where agricultural activities are currently taking place. Moreover, no agricultural activities are displaced or relocated to accommodate reforestation. Additionally, reforestation is also restricted to land that is already designated for reforestation.</i> In line section 8.1.2 of ICR PDD^{/01/}, PP has applied equation 4 (section 5.6) of applied methodology AR-ACM0003 v2.0^{/B02/} for the calculation of leakage from proposed activities LK_t = LK_{AGRIC, t} Equation (4)

Where:

LKt = GHG emissions due to leakage, in year t; tCO₂-e

LK_{AGRICt} = Leakage due to the displacement of agricultural activities in year t, as estimated in the tool “Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity”; tCO₂-e

As assessed in section 3.2 of this report, the baseline scenario includes illegal commercial croplands that are part of a shifting cultivation system, a traditional practice in the host country since 1966/67 (FAO).

Shifting cultivation can be defined as *“is an agricultural system in which plots of land are cultivated temporarily, then abandoned and allowed to revert to their natural vegetation while the cultivator moves on to another plot⁵”*. This definition is supported by literature from the FAO⁶ *“which means going round and round and never standing at one place; the farmers would change the site every year moving, year after year, throughout the available area”*. Therefore, shifting cultivation is a well-established practice within the system, characterized by its rotational nature and the continual relocation of cultivation sites.

Based on the assessment, the VVB confirms that due to the transient nature of shifting cultivation, the harvesting of baseline trees associated with this practice cannot be attributed to the project activities. Consequently, leakage from the proposed project is deemed negligible and does not fall within the purview of paragraph 9 of CDM Tool 15.

5.8.2 Quantification of Net-GHG emissions and/or removals

Means of Project Validation	Desk review, on-site inspection, and interviews														
Findings															
Conclusion	As assessed in section 5.8 of this report, PP has applied equation 5 (section 5.5) of the methodology AR-ACM0003/ ^{B02/} to quantify net GHG removals from proposed project activity. The detailed estimations have been reviewed “Carbon Sequestration Sheet GRO 45 – v5.0 ^{02/} ”														
	<table> <tr> <th>Calendar year of crediting</th><th>Estimated GHG emission mitigations (t CO₂-e)</th></tr> <tr> <td>15/05/2024 to 31. December 2024 r</td><td>10,173</td></tr> <tr> <td>1. January 2025 to 31. December 2025</td><td>51,471</td></tr> <tr> <td>1. January 2026 to 31. December 2026</td><td>108,288</td></tr> <tr> <td>1. January 2027 to 31. December 2027</td><td>186,484</td></tr> <tr> <td>1. January 2028 to 31. December 2028</td><td>358,227</td></tr> <tr> <td>1. January 2029 to 31. December 2029</td><td>641,428</td></tr> </table>	Calendar year of crediting	Estimated GHG emission mitigations (t CO ₂ -e)	15/05/2024 to 31. December 2024 r	10,173	1. January 2025 to 31. December 2025	51,471	1. January 2026 to 31. December 2026	108,288	1. January 2027 to 31. December 2027	186,484	1. January 2028 to 31. December 2028	358,227	1. January 2029 to 31. December 2029	641,428
Calendar year of crediting	Estimated GHG emission mitigations (t CO ₂ -e)														
15/05/2024 to 31. December 2024 r	10,173														
1. January 2025 to 31. December 2025	51,471														
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1. January 2027 to 31. December 2027	186,484														
1. January 2028 to 31. December 2028	358,227														
1. January 2029 to 31. December 2029	641,428														

⁵ <https://www.ipbes.net/glossary-tag/shifting-cultivation#:~:text=Shifting%20cultivation%20is%20an%20agricultural,moves%20on%20to%20another%20plot.>

⁶ [Unasylva - No. 128 - Coexistence forestry and farming - Agri-silviculture in Uganda \(fao.org\)](#)

1. January 2030 to 31. December 2030	1,028,303
1. January 2031 to 31. December 2031	1,514,352
1. January 2032 to 31. December 2032	2,068,187
1. January 2033 to 31. December 2033	2,816,372
1. January 2034 to 31. December 2034	3,744,838
1. January 2035 to 31. December 2035	4,539,897
1. January 2036 to 31. December 2036	5,120,731 5
1. January 2037 to 31. December 2037	5,476,365
1. January 2038 to 31. December 2038	5,727,084
1. January 2039 to 31. December 2039	5,862,184
1. January 2040 to 31. December 2040	5,834,534
1. January 2041 to 31. December 2041	5,689,444
1. January 2042 to 31. December 2042	5,461,448
1. January 2043 to 31. December 2043	5,199,036
1. January 2044 to 31. December 2044	4,907,665
1. January 2045 to 31. December 2045	4,605,820
1. January 2046 to 31. December 2046	4,298,475
1. January 2047 to 31. December 2047	4,011,309
1. January 2048 to 31. December 2048	3,739,164
1. January 2049 to 31. December 2049	3,523,956
1. January 2050 to 31. December 2050	3,319,912
1. January 2051 to 31. December 2051	3,158,359
1. January 2052 to 31. December 2052	3,029,734
1. January 2053 to 31. December 2053	2,929,587
1. January 2054 to 31. December 2054	2,849,576
1. January 2055 to 31. December 2055	2,779,264

1. January 2056 to 31. December 2056	2,710,736
1. January 2057 to 31. December 2057	2,654,008
1. January 2058 to 31. December 2058	2,589,149
1. January 2059 to 31. December 2059	2,533,867
1. January 2060 to 31. December 2060	2,481,474
1. January 2061 to 31. December 2061	2,437,767
1. January 2062 to 31. December 2062	2,400,280
1. January 2063 to 31. December 2063	2,371,946
1. January 2064 to 31. December 2064	2,350,024
1. January 2065 to 31. December 2065	2,333,174
1. January 2066 to 31. December 2066	2,312,549
1. January 2067 to 31. December 2067	2,293,939
1. January 2068 to 14/05/2068	2,266,170
1. January 2069 to 31 December 2069	2,244,935
Total estimated GHG emission mitigations during the crediting period (t CO₂-e)	138,571,686
Total number of years (yrs)	45
Annual average (t CO₂-e)	3,079,370

The ex-ante value calculated under the grouped project for the crediting period of 45 years is **138,571,686 tCO_{2e}^{/02/}** with annual average of 3,079,370 tCO_{2e} . /

Through on-site inspection/interviews^{/i-xv/}, VVB confirms that the project is designed for conservation objectives and there is no intention for commercial timber production. Furthermore, VVB has conducted thorough review of ex-ante carbon calculations^{/02/} and reference sources, affirming that the adopted approach^{/02/10/B02/} represents a conservative method for estimating ex-ante calculations, considered valid and plausible.

Overall, VVB confirms that the applied methodology^{/B02/} and the referenced tools have been applied correctly to calculate baseline emissions, project, leakage and net GHG removals of the project during the crediting period.

5.8.3 Risk assessment for permanence.

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	
Conclusion	Based on the review of PDD section 8.3^{/01/} and supporting documents^{/13/} VVB confirms that the projects risk assessment for permanence including the internal, external and natural risks is appropriately done in line with section 4.8.2 of the ICR requirements^{/B01/} as follows: Environmental Risks are considered as relatively low by the PP due to the following factors: Planting only native species which are naturally adapted to the local climate and soil condition is carried out under this project thus, reducing chances of species failure. Planting 1,100 trees per hectare will be carried out to enhance soil quality and promote healthy tree growth. 60% mortality rate is estimated where the decomposed trees serve as natural fertilizer. Mulching and cover crop planting are measures taken for erosion control. Species diversification, adaptive planting techniques and soil management are a few mitigation measures which will result in low environmental risk occurrence. Although the environmental risks exist still the risk percentage of 5-10% is considered as likelihood of major disruptions to the project due to these factors is low. This has been further confirmed through on-site interviews/ inspection^{/i-xv/}. Technical Risks assessed are very low with a risk percentage of 0-5%. 60% mortality rate of trees has been accounted for over a period of 45 years. Trees will be replanted within the first three years of their mortality where the planting techniques are supervised by the National Forest Authority. Therefore, ensuring positive environmental impact as well as following the best practices. The chances of failure due to poor planting techniques or species issues are minimal because of the strong mitigation measures in place. The continuous monitoring in case of tree mortality significantly reduces the occurrence of technical risks. Therefore considering technical risk of 0-5% for is deemed to valid and appropriate to the VVB. Financial Risks: based on the review of the agreements^{/07/08/} and during the onsite interviews^{/i-xv/} primary financial risks include securing consistent funding, managing costs, and generating revenue from carbon credits. Although funding delays are rare, they could affect project timelines or cause temporary cash flow challenges. Similarly, revenue generation from carbon credits typically takes several years, leading to potential delays in realizing returns. To mitigate these risks, the project is actively engaging with multiple investors to secure necessary funding and collaborating with carbon market platforms to ensure timely certification and monetization of carbon credits. With secured investor interest and a clear revenue pathway, the estimated 5-10% financial risk remains low, and

any potential delays are expected to be minor and manageable, ensuring long-term financial stability and success.

Regulatory and Political Risks assessed are extremely low or almost non-existent for the project with a risk percentage of 0-5% due to the strong government endorsements as it is endorsed by forest authority, relevant ministries and largest landowner in Uganda therefore, providing the political stability. Moreover, the project secured land use permissions and MoUs for 45 years^{/07/08/}, ensuring compliance and resilience against political changes. The PP's active role in policy creation allows them to influence forest management policies. All legal disputes have been eliminated by resolving all land ownership and access issues with the authorities. With clear government support, policy alignment, and established land rights, the risk of political or regulatory obstacles is minimal.

Social Risks as assessed are considered extremely low, as local communities are actively involved in project activities, local cultural values and traditions are respected through the partnership with heritage institutions. Additionally, land ownership and access issues have been resolved with both government authorities and traditional land users. As a result, a low social risk estimates of 0-5% has been assessed.

Operational risks as assessed include logistical challenges and potential management inefficiencies, are relatively low but still present, particularly due to the location of planting sites. The project mitigates these risks by coordinating with the forest authority, local communities, and local partnerships ensuring smooth logistics, including the transportation of materials and seedlings. A strong project management team supervises all aspects of the project, from planning to execution. The estimated 5-10% risk reflects low disruptions such as delays or logistical issues, which are manageable and unlikely to significantly impact the project's overall success.

Overall, in compliance with ICR requirement document v.5.0^{/B01/} section 4.8.2, PP allocated a permanence risk portion of anticipated GHG emission mitigations to an adjustment account (<10%). This safeguards against unexpected reductions in carbon stocks. PP commits to depositing no less than 10% of expected GHG emission mitigations into the buffer adjustment account, in line with the section 4.8.2 Of ICR guidelines^{/B01/}

5.9 Management of data quality

Means of Project Validation Findings	Desk review, on-site inspection, and interviews

Conclusion	In line with the ISO 14064-2^{/B01/} guidance and requirements of section 4.9 of ICR requirements document v5.0^{/B01/}, PP has employed the data management system^{/13/} to ensure project success his system includes a comprehensive plan for data and information management, covering collection, recording, storage, and transfer processes. During the on-site inspection and interviews^{/i-xv/}, the process of recording data and system maintenance, as described in section 9 of the ICR PDD^{/01/}, was confirmed to be in place and validated as follows: Quality Management Procedures: The PP's foundation quality management begins with a document schedule that includes contracts, agreements, and reports, ensuring process transparency for all stakeholders. This schedule includes: - Identification of stakeholders and relevant contacts - Definition of roles and responsibilities - Documentation of statutory requirements (e.g., land ownership) - Documentation of service agreements - Documentation of monitoring reports - Documentation of planning, error management, and escalation procedures These documents outline specific data collection requirements, methodologies, and responsible personnel. Verification steps for data accuracy and error management procedures are also included. Data Storage: Collected and recorded data is securely stored on a multi-copy cloud server with tiered access levels, ensuring data integrity and security. Document Management System: A document management system is being selected to enhance the efficiency and effectiveness of data storage, retrieval, and sharing. Uncertainty Assessment: A critical component of the quality management procedures is the assessment of uncertainty. This involves identifying potential sources of uncertainty that could impact the accuracy or reliability of the collected data. Appropriate data analysis and modeling techniques are employed to address these uncertainties. The PP mitigates uncertainty by using multiple data sources for validation and conducting regular spot checks on the data. Based on the above assessment, VVB confirms that PP ensures the effective implementation and monitoring of carbon sequestration activities, with a strong emphasis on data quality, reliability, and personnel expertise and in compliance with section 4.9 of ICR requirements document v5.0^{/B01/}.
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5.10 Monitoring

5.10.1 Monitoring plan

Means of Project Validation	Desk review, on-site inspection, and interviews
Findings	
Conclusion	The monitoring procedures and reporting are structured in accordance with the requirements of the ISO 14064-2(2019) standard ^{/B02/} , ICR Standard v5.0 (section 4.10) ^{/B01/} and the latest version of CDM methodology AR-ACM0003 v3.0 ^{/B02/} . The PP has developed a team of qualified professionals to execute the monitoring activities.

Through on-site inspections and interviews, on review of SOPs^{/13/} and organizational & project management structures^{/13/}, it has been confirmed that data collection and management are conducted accurately during field activities using a census-based method. Key parameters, including species composition, planting density, survival rate, diameter and height increment, and site factors, are meticulously recorded. These activities are carried out by GRO staff, UN Women, NFA, and the Ministry of Water and Environment.

In compliance with the ICR requirement document^{/B01/} and the applied methodology^{/B02/}, the following approach is used to monitor the project activities during verification:

Monitoring Methodologies:

The project adheres to the methodology "AR-ACM0003: Afforestation and Reforestation of Lands Except Wetlands - Version 2.0^{/B02/}," explicitly excluding deadwood, litter, and organic soil from accounting. The focus is solely on the below-ground and above-ground biomass of newly planted trees and shrubs. The CDM tool "Estimation of Carbon Stocks and Change in Carbon Stocks of Trees and Shrubs in A/R CDM Project Activities" is utilized, specifically the "Estimation by Modelling of Tree Growth and Stand Development" approach.

VVB confirms that to monitor and report on the contributions towards achieving the Sustainable Development Goals (SDGs) and the project's social impact, the PP has implemented a structured approach. This approach includes a range of qualitative and quantitative data collection methods, as well as documenting project activities through 'before and after' photographs to visually capture the social impact. Receipts from purchases related to livelihood and social impact initiatives provide a verifiable trail of resource allocation towards local economic development. Additionally, written confirmation statements are obtained from engaged stakeholders, impacted communities, and beneficiaries, ensuring transparency and accountability in the reported outcomes. These data sources enable consistent tracking, analysis, and reporting on key metrics that reflect progress toward the 11th SDG that our project addresses.

Monitoring Frequency:

In accordance with ICR Requirements v05^{/B01/}, section 4.10, the project implements a five-year monitoring and verification cycle for AFOLU projects.

Roles and Responsibilities:

Location managers are responsible for executing monitoring procedures in line with established protocols. The Project Country Manager and Quality Assurance Manager provide oversight to ensure adherence to these procedures. Documented submissions are then reviewed and validated by the Compliance Manager.

Organizational Structure Related to IRCU^{/13/}:

Steering Committee: Responsible for strategic decision-making and coordination between GRO, IRCU, and key stakeholders.

Executive Group: Manages tree seedling supply, planting coordination, and ongoing quality assurance of planting sites.

Local Group: Handles community mobilization, ongoing engagement, planting activities, and site maintenance.

	Internal Data Checks and Controls: Annual internal data checks and controls are conducted to ensure the accuracy and reliability of all monitoring activities.
	VVB based on the review of monitoring plan in ICR PDD, the monitoring team consists of competent professionals for collection of data, monitoring and verifying the data. The QA/QC procedures mentioned sound reasonable and valid.
	Overall, the monitoring is done in adherence to the monitoring plan and in compliance with the requirements of section 6.1 of applied methodology ^{/B01/} and section 4.10 of ICR Requirements document v5.0 ^{/B01/}

5.10.2 Data and parameters remaining constant.

Means of Project Validation Findings Conclusion	Desk review, on-site inspection, and interviews													
	NA													
	The project employs baseline and monitoring methodology namely AR-ACM003: Afforestation and reforestation of lands except wetlands” (version 2.0) ^{/B02/} for project monitoring and data collection. According to section 3.2 of ICR PDD ^{/01/} the data/parameters that remain constant following the requirements of the methodology are given below													
	<table><tr><th>Data/ parameter</th><th>Unit</th><th>Description</th><th>Value applied</th><th>VVB assessment</th></tr><tr><td>CTREE_BSL</td><td>t CO2e</td><td>Carbon stock in tree biomass within the project baseline</td><td>Zero</td><td>VVB confirms that the land under the first project instance was previously deforested and institutional lands and there were no pre-project trees which can be harvested or cleared. Additionally, there is no mortality because of competition from trees planted in the project and PP has accounted only trees which are planted as part of project activities. Furthermore, VVB has verified the above criteria through the remote sensing analysis^{/14/} and during onsite inspections^{/i-xv/} as well. Hence, VVB confirms that all the conditions of Para 11 of CDM Tool 14^{/B02/} are met, and the baseline emissions are not mandatory for estimation and can be accounted as zero.</td></tr></table>					Data/ parameter	Unit	Description	Value applied	VVB assessment	CTREE_BSL	t CO2e	Carbon stock in tree biomass within the project baseline	Zero
Data/ parameter	Unit	Description	Value applied	VVB assessment										
CTREE_BSL	t CO2e	Carbon stock in tree biomass within the project baseline	Zero	VVB confirms that the land under the first project instance was previously deforested and institutional lands and there were no pre-project trees which can be harvested or cleared. Additionally, there is no mortality because of competition from trees planted in the project and PP has accounted only trees which are planted as part of project activities. Furthermore, VVB has verified the above criteria through the remote sensing analysis ^{/14/} and during onsite inspections ^{/i-xv/} as well. Hence, VVB confirms that all the conditions of Para 11 of CDM Tool 14 ^{/B02/} are met, and the baseline emissions are not mandatory for estimation and can be accounted as zero.										

	CSHRUB_BSL	t CO2e	Carbon stock in shrub biomass within the project baseline	Zero	Through on-site inspections and interviews ^{/i-xv/} , the VVB confirmed that the project area includes the plantation of forest trees but not shrubs. Therefore, the change in carbon stock in shrub biomass is insignificant, and the applied value of zero is deemed valid and appropriate.
	RTree (root to shoot ratio)		Below ground biomass of the project tress	0.25	In line with section 10.2 of ICR PDD, the root to shoot ratio 0.25 has been applied. Based on the desk review, confirms that the values for R-t-S included in the project is valid and appropriate.
	Instance 1st Area	Ha	Size of project 1 st instance area in hectares	1,427	Based on the review of the PDD and GIS shapefiles, the VVB confirms that the size of the project's first instance, which is 1,427 hectares, is valid and appropriate.
	Grouped project area (Uganda)	Ha	Size of Grouped Project (Eligibility) Area in hectares	24,155, 900 ha	Based on the review of the PDD ^{/01/} and the on-site inspection/interviews ^{/i-xv/} , the VVB confirms that the boundary for the grouped project, which will include future instances, is valid and appropriate

5.10.3 Data and parameters monitored.

Means of Project Validation Findings Conclusion	Desk review, on-site inspection, and interviews			
	NA			
	The validation team has reviewed the data and parameters to be monitored detailed in the PDD ^{/01/} against the applied methodology AR-ACM0003 v2.0 ^{/B02/} . The team further, during the site visit, interviews ^{/i-xv/} with PP and project personnel assessed the monitoring and recording procedures in place. Data and Parameters to be monitored have been summarized below			
	Data/ parameter	Unit	Monitoring frequency	VVB assessment
	Tree height and diameter	cm	5 years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/}

				confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period using the census methods and project area assessments.
	Survival rate	Number of dead trees	5 years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period and monitor mortality through the project plating reports and tree mapper app.
	$A_{PLOT,i}$, $A_{SHRUB,i}$, A_i	Area of a sample plot; area of a stratum _i	5 years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be monitored appropriately by PP at every verification event of the project crediting period through the field data measurements.
	$CC_{SHRUB,i}$	Crown cover of shrubs in shrub biomass stratum i	5 Years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be monitored appropriately by PP at every verification event of the project crediting period through the field data assessments and this

				includes ocular estimation, the line transect method, or the relascope methods.
	Shrubs	Multiple of planted tree sequestration (factor 1,2 * x)	5 years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period, however shrubs are not accounted in project estimates.
	ADISP,t	Area of land from which agricultural activity is being displaced in year t	5 Years	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be monitored appropriately by PP at every verification event of the project crediting period through the field data assessments.
	CC _{TREE,BSL,i}	Crown cover of trees in the baseline stratum i	Measured only once (at the beginning of the project)	VVB based on the review of the PDD ^{/01/} and SOPs ^{/13/} confirmed that this parameter will be measured only once (at the beginning of the project) appropriately by PP .
	Jobs created	Number of jobs created	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the

				project crediting period. Furthermore, based on the review of Section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 1 (No Poverty), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities) through the social impact generated by the creation of jobs.
	Money deployed for livelihood projects (micro-finance)	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Furthermore, based on the review of Section 10.3 of the PDD, the VVB confirms that the project has addressed the SDG 1. No poverty, SDG 8. Decent work and economic growth and SDG 10. Reduced inequalities through the monitoring of the amount of money deployed for micro-finance to livelihood projects as part of the social impact generated.
	Money deployed for food security	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/

				inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. VVB , further notes that as part of the social impact generated by the project implementation SDG 2. Zero hunger has been addressed through the monitoring of the amount of money deployed for food security.
	Money deployed for education, skills and welfare facilities (orphanages, school buildings , skill centers)	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. VVB , further notes that SDG 4. Quality education, SDG 8. Decent work and economic growth and SDG 10. Reduced inequalities have been addressed as part of social impact generated by the project through the monitoring of the amount of money deployed for education, skills and welfare facilities.
	Commercial trees planted (agroforestry)	Number of trees	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed

				that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Furthermore, based on the review of Section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 2. Zero hunger by monitoring the number of commercially planted trees for community use as part of the project's social impact .
	Salary rates	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Furthermore, based on the review of section 10.3 of the PDD ^{/01/} ,the VVB confirms that the project has addressed SDG 5. Gender equality and SDG 10. Reduced inequalities by monitoring the salary rates of the part/full time employees .
	Water & sanitation wells	Number of water & sanitation wells built	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at

				every 5 years of the project crediting period. Based on the review of section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 6. Clean water and sanitation water wells by monitoring the number of water and sanitation wells built. This will help to identify the social impact generated by the project implementation.
	Money deployed into energy and energy efficiency	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Based on the review of section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 7. Affordable and clean energy by monitoring the amount of money deployed for energy and energy efficiency for communities.
	Trees planted	Number of trees planted	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting

				period. Based on the review of section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 13. Climate action by monitoring the number of trees planted as part of the reforestation plan of the project.
	Restored (reforested) land	Hectares (ha)	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Based on the review of section 10.3 of the PDD ^{/01/} , the VVB confirms that the project has addressed SDG 15. Life on land by monitoring the hectares of land which have been reforested as part of the reforestation project.
	Dollar value of all resources made available to strengthen statistical capacity in developing countries (Uganda)	\$	5 years	VVB based on the review of the PDD ^{/01/} , On-site interviews/ inspection confirmed that this parameter will be monitored appropriately by PP at every 5 years of the project crediting period. Based on the review of section 10.3 of the PDD ^{/01/} , the VVB confirms that the

				project will contribute to SDG 17. Partnership for the Goals by monitoring the dollar value of all resources allocated to enhance statistical capacity in Uganda as part of the reforestation social impact initiative.	
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6. Independent review

The internal technical reviewer has independently assessed the project documentation to ascertain compliance with applicable GHG program requirements and adherence to internal procedures in forming the validation opinion.

The technical review of the project documentation has been carried out by independent reviewer who was not involved in the validation activity of the subject project. Upon completion of final validation report the report is submitted for the technical review. At this stage, any outstanding issues are either addressed or new findings are identified for resolution by the assessment team and/or project proponents.

The technical reviewer, acting on behalf of Carbon Check (India) Private Limited, serves as the decision-maker. A positive opinion is granted if all findings are satisfactorily resolved; otherwise, a negative opinion is issued, unless the contract is terminated prior to final assessment.

The technical reviewer has confirmed that the project particulars have been described in accordance with the applicable ICR requirements^{/B01/} and ISO 14064-3 guideline including^{/B01/}

An independent review has been completed before the opinion is issued. The independent review was conducted during the verification/validation process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued.

The independent reviewer(s) evaluation include:

- a. the appropriateness of team competencies;
- b) whether the verification/validation has been designed appropriately;
- c) whether all verification/validation activities have been completed;
- d) significant decisions made during the verification/validation;
- e) whether sufficient and appropriate evidence was collected to support the opinion;
- f) whether the evidence collected supports the opinion proposed by the verification/validation team;
- g) the GHG statement and the verification/validation opinion;
- h) whether the verification/validation was performed according to this document, including whether:
 - 1) the risk assessment, verification/validation plan and evidence-gathering plan address the objective, scope and level of assurance;

For validation:

- i) the evidence-gathering activities address the GHG-related activity characteristics;
- 4) verification/validation team decisions are supported by sufficient and appropriate evidence;
- 5) any restatements have been adequately assessed;
- 6) the GHG statement is in accordance with the criteria;
- 7) significant issues have been identified, resolved and documented

7. Validation opinion

Carbon Check (India) Private Limited has performed the validation of the proposed activity “Bright Future Africa - Vol.2 (Uganda)” commissioned by the project proponent Cormac Associates.

The validation process was performed based on all guidance and criteria as provided by in ICR requirement document v5.0, other relevant ICR requirements^{/B01/}, ISO 14064-2^{/B01/}, 14064-3^{/B01/}, ISO 14065 and the applied CDM methodology AR-ACM0003 – “Afforestation and reforestation of lands except wetlands” (version 2.0)^{/B02/}. The project specific information has been provided in the ICR PDD^{/01/} as required by the ICR requirements and meets the requirements of the applied baseline and methodology AR-ACM0003^{/B02/}.

The validation assessment has been conducted to indicate the reasonableness of assumptions, limitations, and methods supporting the statement made by project proponent regarding the ex-ante i.e., constant values for the relevant data and parameters. Based on the review of the ICR PDD^{/01/}, carbon calculation spreadsheet^{/02/}, and relevant supporting evidence^{/10/}, the total estimated GHG removals from the grouped project activities are 138,571,687 tCO₂e over the crediting period of 45 years (15/05/2024 to 14/05/2069) with an annual average of 3,079,370 tCO₂e.. VVB confirms that all the assumptions and statements made by PP are valid and appropriate with the possible reasonableness. Further, VVB assessed the relevant data and parameters in section 5.10.2 & 5.10.3 of this report.

The estimated GHG statement is the responsibility of the project proponent. The project activity provides the information in ICR PDD^{/01/} as required by the ICR requirements document and Validation and Verification Manual and in Carbon Check’s opinion meets the requirements of the applied baseline and monitoring methodologies and is likely to achieve the estimated emission reductions.

VVB, at conclusion, confirms the reasonableness of the assumptions, limitations and methods, used to forecast information, and based on the evaluation (as detailed in this report), confirms that sufficient and appropriate information has been provided in the ICR PDD^{/01/} for future estimate, any limitation and methods, used for the forecast.

The validation has been performed using a risk- based approach, as described above. VVB, during the validation, a total of 28 findings have been raised, which includes 17 (seventeen) Corrective Action Requests (CARs), 11 (eleven) Clarification Requests (CLs) and 00 (Zero) Forward Action requests (FARs). The VVB states that all findings were properly addressed by PP and satisfactorily closed by the validation team.

Appendix

I. Documents reviewed or referenced in the report

No.	Title	Version	Provider
1	ICR PDD	1.0 Dated: 12.04.23 V2.0 Dated: 24.02.2024 V2.0 28.03.2024 V3.0 Dated: 26.04.2024 V5.0 Dated: 26.04.2024 V8.0 Dated: 31.05.2024 V9.0 Dated: 11.06.2024 V10.0 Dated: 11.07.2024 V11.0 Dated: 13/08/2024 V12.0 Dated: 21/08/2024 V13.0 Dated: 17/12/2024 V14.0 Dated: 24/01/2025	PP

2	Carbon Sequestration table concepts - latest - 60 years Carbon Sequestration Sheet GRO 45 years Carbon Sequestration Sheet GRO 45 Carbon Sequestration Sheet GRO 45 - v3.0 10years distribution 10_buffer Carbon Sequestration Sheet GRO 45 - v4.0 Carbon Sequestration Sheet GRO GRO Bright Future Africa- Vol.2 ID93-v5.0 Carbon Sequestration Sheet GRO Bright Future Africa - Vol.2 ID93 - v6.0 (latest copy)		PP
3	Kasese 64 acres restoration project		PP
4	MTIO- CONSOLIDATED BUDGET FOR NATIONAL TREE NURSERY PROJECTS [101]		PP
5	- Calculating_tree_carbon - cdm_afforestation_field-manual_web - GPG_LULUCF_FULL - VCS-ARR-Methodology - wbgu_jg1998_engl		PP
6	- Tree planting INVOICE for Lugazi - GRO INNITIATIVE - INVOICE 1111 - INVOICE MILLION TREES INTERNATIONALORGANISATION - Invoice # 024 (final) - Invoice 28 January - Invoice MTIO Marketing Materials - Invoice Planitng MTIO - Invoice Sounds of Hope Skill Centre - Invoice TRAVEL EXPNSES FOR JINJA Raking2023 - Invoice Umoja Trust 027 - INVOICE Woman Skill Center		PP
7	Partnership Agreement GRO MTIO Partnership Agreement GRO Sounds of Hope Partnership Agreement GRO MTIO Partnership Agreement GRO Umoja pass umoja2023		PP
8	Annual planting proposal community participation formdocument schedule Land ownership declaration membership application form Monthly planting budget request formpartnership agreement Planting report declaration GRO Non permanence assessment document		PP
9	MOU agreement between the GRO and Inter Religious Council of Uganda (IRCU) Uganda Muslim Supreme Council - Mayuge 2,400 ha MOU between Sounds of hope and Kamuli district government 231106_MoU GRO IRCU completed sig.		PP

10	GRO Confirmation letter on Carbon Sequestration Estimations Data Accuracy and Sources by Khala labs Screenshot 2024-08-13 at 19.47.00 Screenshot 2024-08-13 at 19.53.40 Screenshot 2024-08-13 at 20.39.37	Air Impact source for CO2 calculations	PP
11	Double Counting Declaration		PP
12	Stakeholder Consultation evidence - Attendance list of the stakeholder meeting - Photo guideline - Questions raised consultative meeting - Stakeholder consultation minute of meeting - YC_004_Million_Tree_Stakeholders - Photographs - Communication Channels - WhatsApp Groups (Screenshot) - GRO Grievance Process - 240117_IRCU_Steering Committee_Meeting - 240229_IRCU_GRO_Steering committee_Meeting - YC_001_Planting_Proposal1 - YC_002_Progress_Report_0112022 - YC_003_Million_Trees0122201 - YC_004_Million_Tree_Stakeholders - YC_005_UN_Women - YC_006_UN_Women_MOU_Proposal - YC_007_IRCU_Collaboration_Proposal		PP
13	SOPs and Organizational Chart WORKER TRAINING MANUAL Structure Statement - GRO Foundation IRCU PROPOSED PROJECT MANAGEMENT STRUCTURE ON-SITE ORGANIZATIONAL CHART STANDARD OPERATING PROCEDURES & MONITO		PP
14	GIS KML files Instance 1 Mayuge 2400 Ha Uganda - Project Boundary Forest Non Forest Map Assessment Report v.3.0 Forest Non-Forest Analysis Report Instance 1 Mayuge. Instance 1 Mayuge Net Area Instance 1 Mayuge Net Area2		PP
15	Letters-Conservation by planting trees - Letter- Sounds of hope and Prime minister office (Busoga Kingdom) - Letter- Sounds of hope and Chief administrator officer-Jinja City - Letter- Sounds of hope and Deputy Prime minister office and minister for East African affairs- - Letter- Sounds of hope and to the executive director NFA Uganda		Others

	(Lukazi, BUIKWE districts) - Letter- Sounds of hope and to the Chief executive officer NFA Uganda (LUUKA, Lukazi, and BUIKWE districts) - Letter between Sounds of hope and Ministry of energy and environment		
16	Other references a. GRO-BASELINE SCENARIO b. GRO Initiative Volume 2 Uganda - 14 June 2023 edit_01 c. National Development Plan (NDP)-3-Report d. State of Uganda's Forestry-2015 e. UGANDA PDD LINKS f. UgandaForestryPolicy2001 g. To Recipient Letter – GroFoundation h. National Forestry Plan 2002 i. National Forestry and Tree Planting Act 2003 j. National Environment Act 2019 k. National Environment Policy (2004, Revised 2014) l. National Guidelines for Biodiversity and Social Offsets (2022)The Seeds and Plant Act (2007) m. The Land Act (1998) n. Plant Protection and Health Act (2015) o. Agricultural Chemicals (Control) Act, 2006 p. The Employment Act, 2006		Others
/B01/	a) ICR requirement Document (v5.0, dated 09/10/2023) b) ICR Definitions (v2.0, dated 09/10/2023) c) ICR Process Requirements (v5.0, dated 06/02/2024) d) ICR Validation and Verification Specifications (v1.0, dated 09/10/223) e) ISO 14064-2 (Dated April 2019) f) ISO 14064-3 (Dated April 2019) g) ISO 14065 (Dated December 2020) (v4.3, Dated 22/04/2022) h) Non-Permanence Risk Analysis per ISO 31000 and Relevant Good Practice Guidance risk assessment tool		ICR Website
/B02/	Methodology applied AR-ACM0003: Afforestation and reforestation of lands except wetlands - v2.0 Tools applied: Combined tool to identify the baseline scenario and demonstrate additionality (Version 01) . (unfccc.int) CDM AR Tool 14: untitled (unfccc.int)	v2.0 v.01	CDM
/B03/	a) Other GHG programs: CDM: CDM: Project Activities (unfccc.int) GCC: GCC PROJECTS PORTAL (globalcarboncouncil.com) GSF: GSF Registry (goldstandard.org) Plan Vivo: Projects Plan Vivo Foundation		Websites
/B04/	• Uganda - June 2022 - Drought CERF • (PDF) METEOROLOGICAL DROUGHT OCCURRENCE AND SEVERITY IN UGANDA (researchgate.net)		Literature sources

	• Wild-fires.pdf (unesco-uganda.ug) • https://onlinelibrary.wiley.com/doi/full/10.1111/j.1477-8947.2008.00176.x • The Least Developed Countries Report 2023 UNCTAD • The Least Developed Countries Report 2023 UNCTAD • (PDF) Access and Use of Credit in Uganda: Unlocking the Dilemma of Financing Small Holder Farmers Peace Nagawa - Academia.edu • npa.go.ug/wp-content/uploads/2023/03/NDPIII-Finale_Compressed.pdf • Wildlife conservation in Uganda: a matter for government and private landowners - Story IUCN • Climate Finance: IRCU, Gro Foundation Officially Launch 250m Tree Planting Project In Uganda, Signs USD75m Deal! - TheSpy (spyuganda.com) • Bright Future Africa 500M - Vol.2 (carbonregistry.com) • Global Wetland Outlook (ramsar.org) • Support to Renewable Energy Directive (europa.eu) • Soil Atlas of Africa - ESDAC - European Commission (europa.eu) • How much CO2 does a tree absorb? Let's get carbon curious! (ecotree.green) • How much CO₂ does a tree absorb per year? ForTomorrow • NDP-3-Report.pdf (health.go.ug) • O.N.E (oecd.org) • www.nfa.go.ug • Forestry-based carbon sequestration projects in Africa: Potential benefits and challenges - Jindal - 2008 - Natural Resources Forum - Wiley Online Library		
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II. Site visits

No.	Site ID	Location	Type	Audit team member(s)
/1/	01	Mayuge, Uganda	Validation	Isha Kapoor (TL/TE) Maniruddin Dhabak (TA) Vempally Prashanth (TA) Busingye Debrah (LE)

III. Non-conformities

List of Findings from Validation

Table 1. Remaining FAR from previous validations

FAR	00	Section no.		Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Table 2. CL from this Validation

CL	01	Section no.	Basic information page	Date: 24/09/2023
Description of CL				
a) As per section 4.10 of ICR Requirements v5.0,				
<i>"For AFOLU projects, the monitoring and verification frequency may be up to five years."</i>				
However, on the basic information page, the MRV cycle has been given as 60 years.				
b) Furthermore, in section 1.8.4, the frequency of monitoring, reporting, and crediting period has been given as annually.				
PP shall provide the reporting cycle and crediting period, as well, in the section mentioned above.				
Project participant response				Date: 12.10.2023
MRV cycle adapted to 5-years in required sections				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
Based on the review of the basic information page and section 1.8.4 of ICR PDD, VVB confirms that PP has adapted the MRV cycle as 5 years which complies with ICR requirements and the same has been confirmed during on-site inspections with PP and MRV personnel. The relevant sections have been updated and the information on MRV cycle and crediting period has been made consistent throughout.				
CL has been closed				

CL	02	Section no.	1.17 of ICR PDD	Date: 24/09/2023
Description of CL				
In section 1.17 of ICR PDD, it has been mentioned that,				
<i>"The project needs financial support under the CDM umbrella as project activity relies on additional resources in the form of volunteer work by CBOs and it further cover the resource gap with the expected CDM revenue."</i>				

The financial incentives expected from carbon credits under the CDM are both necessary and sufficient for the project activity to be implemented. Thus, the difference made by the financial incentives expected from carbon credits are the exclusive and decisive factor in enabling the project activity."

The PP shall clarify how the ICR project activities financial incentives are expected from carbon credits under the CDM activity.

Project participant response

Date: 12.10.2023

We expanded the answer for clarification in the main body text. The project is financed by the sale of carbon certificate futures (ex-ante) as allowed by ICR. This is the exclusive source of income. Volunteers from Community based organisations support the project on the specific expectation of receiving a share of future proceeds.

Documentation provided by project participant

VVB assessment

Date: 07/02/2024

As per section 3 of ICR Requirements v5.0, it has been stated that,

"In order to avoid double counting, projects shall not be included in any other voluntary or compliance GHG program".

Upon review of section 1.16 of ICR PDD, VVB observed that claiming financial support from CDM programs raises concerns about double counting.

Hence PP is requested to explain how the ICR project activities incentives are expected from carbon credits under the CDM activity.

Furthermore, PP shall provide declaration to demonstrate that there are no double accounting impacts in compliance with above mentioned requirement.

CL is still open

Project participant response

Date: 22.03.2024

The PDD is now completed in PDD template v4.0. The responsive section for this comment is now 1.13 Double counting, issuance and claiming where we state that the project has not been registered or is not seeking registration under other GHG programs.

Documentation provided by project participant

Self-Declaration of Non-Participation in Other GHG Programs is included in folder CL 02 of the Database

VVB Assessment

Date: 04/04/2024

Based on the review of section 1.13 the revised PDD and "*Self-declaration, double counting letter*", VVB confirms that PP is only seeking registration under the International Carbon registry(ICR).

CL has been closed..

CL	03	Section no.	4.1 of ICR PDD	Date: 24/09/2023
Description of CL				

In section 4.1 of ICR PDD, it has been mentioned that, <i>"Based on the methodology, project activities applying this methodology may choose to exclude or include accounting of any of the three carbon pools of dead wood, litter, and soil organic carbon. The GRO Initiative does exclude the three additional carbon sources to focus exclusively on above and below ground biomass".</i> However, in section 7 of ICR PDD, it has given that, <i>"We considered accounting for woody (tree and shrub) above and below ground biomass, herbaceous biomass, dead wood, harvested wood products, litter, and soil organic carbon."</i> PP shall clarify on the carbon pools selected for the project activity.	
Project participant response	Date: 12.10.2023
Sections 4.1 and 7 are corrected – We exclude the three additional carbon sources to focus exclusively on above and below biomass of trees and shrubs.	
Documentation provided by project participant	
VVB assessment	Date: 07-02-2024
Based on the review of PP response and sections 4.1 and section 7 of the revised ICR PDD, VVB confirms that PP has included only above and below ground biomass of trees and shrubs and excluded other additional carbon sources in their carbon calculation estimations. The information has been made consistent through the document.	
CL has been closed.	

CL	04	Section no.	1.1.1 of ICR PDD	Date: 24/09/2023
Description of CL				
As per paragraph 3 (a) of applied methodology AR-ACM0003 v2.0, <i>"The land subject to the project activity does not fall in wetland category".</i> However, in section 1.1.1, it has been mentioned that <i>"Planting locations range in size from 5-10 acres of community land to hundreds of acres owned by heritage institutions to thousands of acres managed by government authorities for i.e. forest-, national park-, national reservation-, water- wetlands, river lands and road authorities etc".</i> PP shall clarify how the project meets the applicability condition of applied methodology if the project area includes water-wetlands and river lands. While doing so, PP shall also provide Forest/Non- Forest analysis to demonstrate the same.				
Project participant response				Date: 12.10.2023
"ups" did not mean to write wetlands. We are not planning to plant on wetlands as per methodology requirements.				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024

Based on the review of the revised ICR PDD, VVB found that PP has made the required correction. As per the ICR PDD, the project area does not include wetlands and the same has been confirmed during on-site inspection/interview.

However, PP shall provide remote sensing Forest/Non-Forest analysis report to demonstrate the same and to fulfil requirements of paragraph 3(a) of applied methodology.

CL is still open

Project participant response	Date: 22.03.2024
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In GRO's PDD v.02 section 1.6 Technology applied, we state that in addition to our existing practices, we consider the implementation of remote sensing techniques on selected larger sites for statistical purposes. Landowner declaration is a self-certification to confirm that the suggested planting sites are suitable and available for a/reforestation.

Documentation provided by project participant

Draft of the Landowner Declaration for all accounted sites will be attached in folder "CL 04" of the Database. A signed version will be provided for each instance with our annual verification.

VVB Assessment	Date: 18.04.2024
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PP has provided a landowner declaration letter for all accounted site as evidence to demonstrate that land subject to project activity does not fall in wetland category. However, PP shall provide remote sensing data and Forest/Non-Forest analysis report to demonstrate the same and to fulfil requirements of paragraph 3(a) of applied methodology.

CL is still open

Project participant response	Date: 22.04.2024
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KML files and Forest/Non-Forest Analysis for Project Instance 1 - Mayuge will be provided to demonstrate that the land subject to project activity does not fall in wetland category as required by the applied methodology, paragraph 3(a). KML files and Forest/Non-Forest Analysis reports for all future instances will be added post-validation.

Documentation provided by project participant

KML files and Forest/Non-Forest Analysis (Geotiff files and F/NF Analysis Report) for Project Instance 1 – Mayuge included in folder "Forest/Non-Forest Analysis & Report" of the Database – v.2.0

VVB Assessment	Date: 07.05.2024
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Based on the review of the kml provided by PP, VVB confirms that the Forest and non-forest report and Geotiff files has such evidenced that the project activity does not fall in wetland category.

CL has been closed.

CL	05	Section no.	1.8.1 of ICR PDD	Date: 24/09/2023
Description of CL				
1) As per section 3.4.1 of ICR requirements v5.0, <i>"The project start date is the date when activities that lead to GHG emission mitigation have been implemented and the project's operations start."</i> In section 1.8.1 of ICR PDD, the planting start date has been given as 01.03.2023. However, in section 2.1 the project start date has been mentioned as 01.01.2023. PP shall clarify on start date of the project and provide dates in the format of dd/mm/yyyy as per ICR template instructions. Furthermore, the start date mentioned in ICR PDD is not in compliance with the dates provided in the supporting evidence. PP shall clarify on these inconsistencies.				
Project participant response				Date: 12.10.2023

Specified start date to 09.03.2023, which is the date of first planting invoice and used preferred format. Provided further evidence in section 2.1	
Documentation provided by project participant	
VVB assessment	Date: 07/02/2024
As per sections 1.8.1 and 2.1 of ICR PDD, the start date of the project is now selected as 09.03.2023.	
PP shall provide incontrovertible evidence to claim the project start date on 09/03/2023, including receipts of financial transactions showing the purchase of tree seedlings and saplings used in reforestation projects and employment records.	
CL is still open	
Project participant response	Date: 22.03.2024
We change the start date of the project to 15 May 2024 as the planting on Instance 1 Mayuge starts then. We consider the trees planted before 15 th of May 2024 as test planting and won't account for them. Evidence to claim the project start date on 15/05/2024 will be included in the Database. All receipts and invoices for the test planting included in the "CL 05" folder of the Database as evidence of our activities	
Documentation provided by project participant	
Invoices and receipts from purchases of seedlings and community engagement related expenses	
VVB Assessment	Date: 04.04.2024
As per section 2.1 of the revised PDD, the start date of the project is selected as 15.05.2024. PP has provided start date evidence as an invoice for the tree sapling and planting materials dated 12.05.2023, which are deemed to be valid and appropriate .	
CL has been closed.	

CL	06	Section no.	1 of ICR PDD	Date: 24/09/2023
Description of CL				
As per section 1 of ICR PDD, it has been mentioned that,				
<i>"Methodology for Afforestation, Reforestation and Revegetation Projects- https://verra.org/wp-content/uploads/imported/methodologies/VCS-ARR-Methodology.pdf"</i>				
In compliance with section 3.3.1 of ICR Requirements v5.0, PP shall clarify how VCS methodology applies to ICR project activity.				
Project participant response				Date: 12.10.2023
We removed reference to Vera / VCM Source material as it was not applied to the methodology of the project but just used as reference material.				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
Based on the review of the response and revised ICR PDD, VVB confirms that PP has made the required correction in the revised PDD.				
CL has been closed.				

CL	07	Section no.	1.11, ICR PDD	Date: 24/09/2023
Description of CL				

1) As per section 3.7 of ICR requirements v5.0,

"Full and uncontested legal ownership to control and operate projects and any transferrable instruments issued shall be demonstrated. If the ownership of legal title to instruments issued is transferred from the project beneficiaries, it shall be demonstrated".

In section 1.11 PP shall demonstrate ownership of the project as per section 3.7 of ICR requirements and incorporate supplement information in Appendix.

2) As per the MoU between GRO Initiative with Million Trees International Organisation and GRO Initiative and Sound of Hope,

"The term of the contract remains valid for 24 months upon signature of the contract".

PP is requested to clarify how the duration of this contract is valid for the crediting period of the project. Furthermore, PP shall provide clause on the ownership of carbon credits in the agreement.

Project participant response

Date: 12.10.2023

The matter of Ownership is further clarified in the respective section. In a nutshell, the ministry of water and the environment is the legal title holder on all forest land. This is managed by the Uganda Forest Authority that operates under the ministry. In Uganda however, the beneficial ownership of land is developed to a local level i.e. district, municipality town etc and can even be assigned to a community-based organisation living on a specific plot of land. Agreements for specific plots are exclusively made at the local level. Also, agreements were amended and resigned to reflect the 15 years project cycle

Documentation provided by project participant

VVB assessment

Date: 07/02/2024

- a) Based on the review of section 1.11 of the revised ICR PDD, VVB found that PP has demonstrated ownership of the project and confirms land ownership with Ministry of Water and Environment and assigns land to PP for implementation of project activities. The same has been confirmed during on-site inspection/interviews with office of Prime Minister, Uganda and Ministry of Water and Environment.

However, PP shall also provide contractual agreements made with landowners for the implementation of project activities.

- b) PP shall provide MoU between GRO Initiative and Million Trees International Organisation and GRO initiative and Sound of Hope for the entire crediting period of the project.

CL is still open

Project participant response

Date: 22.03.2024

Please note that we are changing the starting date of the project to 15th of May 2024, as IRCU will be the main partner for the implementation of the project. MoU with them is attached in "CL 07", Landowner declarations for all future planting plots will be attached in the database accordingly. For sake of the documenting of activities of activities of 2023, we also attach legacy documentation for your reference - Landowner Declaration for the initial pilot planting location, Partnership Agreements with Million Trees International Organization, Sounds of Hope

Documentation provided by project participant

Partnership Agreements and Landowner Agreements, Landowner declaration

VVB Assessment

Date: 04.04.2024

Based on the review of revised PDD, partnership agreements, landowner agreements and landowner declaration, VVB has found that as per section 1.7.1 of the ICR PDD, the Project Proponent for this Project is Cormac Associates Ltd. However, the MoU is signed between Gro Foundation & Gro initiative and Inter-Religious Council of Uganda.

CL is still open

Project participant response

Date: 22.04.2024

GRO Foundation is managed by the Cormac Associates Ltd.

Documentation provided by project participant	
Structure Statement - GRO Foundation document and screenshots from the ICR platform evidencing that the GRO Initiative is registered with the same VAT. N and address as Cormac (once the registration of the GRO Foundation is finalised, we will also rename it in the ICR platform) are included in folder "CL07" of the Database – v.2.0	
VVB Assessment	Date: 08.05.2024
Based on the PP response and review of the documents " <i>Structure statement – GRO Foundation</i> " & screenshot shared from ICR, VVB confirms that GRO Initiative/Foundation are trademarks owned and operated by Cormac Associates. Hence, VVB confirms that the project ownership is in compliance with section 3.7 of ICR requirements.	
CL has been closed.	

CL	08	Section no.		Date: 24/09/2023
Description of CL				
As per section 3.10 of ICR requirement v5.0, PP shall provide host country attestation if the current projects intend to be eligible for international trading.				
Project participant response				Date: 12.10.2023
Uganda has no carbon regulation. GRO operates with an endorsement by the Ministry of Water and the Environment, which holds the title on all waterways, rivers and public forest land. Beneficial Ownership of land rights is devolved to a local level however. GRO signs agreements in reference to article 6 with respective local partners				
Documentation provided by project participant				
VVB assessment				Date: 04/04/2024
Based on the PP response and the on-site inspection/interview with the Ministry of Water and Environment, VVB confirms that Uganda still has no Carbon regulation. Hence host country attestation is not required.				
CL has been closed.				

CL	09	Section no.	1.4, ICR PDD	Date: 24/09/2023
Description of CL				
As per section 1.4 of ICR PDD,				
<i>"The GRO Initiative is dedicated to creating 100% new forest cover exclusively on degraded public land with low initial biomass managed by a dedicated community-based organization with no access to funding for reforestation".</i>				
However, in compliance with the tool " <i>Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities</i> ". PP shall provide justification (with evidence) to substantiate that the area is degraded.				
Furthermore, during on-site inspection, VVB observed that the area under 1 st PA consists of deforested land. PP shall clarify on the baseline and land scenario prior to project implementation.				
Project participant response				Date: 12.10.2023
We agree with the 1 st PA. We had indeed used the wrong terminology and meant to refer to "deforested land" rather than "degraded land". As per site assessment, GRO activities are conducted on often illegally deforested land that have no plans or funds for restoration				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024

As per section 1.4 of the revised ICR PDD, it has been stated that the baseline land scenario before project implementation is deforested land. The same has been confirmed during the on-site inspection and interview with the Ministry of Water and Environment.

However, PP shall also provide a Forest/Non-Forest report of the project location to demonstrate the same.

CL is still open

Project participant response	Date: 22.03.2024
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We have a Self-certification statement included in the Landowner Declaration confirming that the location is suitable and available for a/reforestation activities land and it's not wetlands.

Documentation provided by project participant

Landowner Declaration Draft

VVB Assessment	Date: 05.04.2024
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PP has provided Landowner declaration draft as a evidence to demonstrate baseline land use scenario. However, PP need to also provide a Forest/Non-Forest report of the project location to demonstrate the baseline land use scenario.

CL is still Open

Project participant response	Date: 22.04.2024
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Forest/Non-Forest Analysis for Project Instance 1 - Mayuge is provided to demonstate the baseline land use scenario.

Documentation provided by project participant

Forest/Non-Forest Analysis (Geotiff files and F/NF Analysis Report) for Project Instance 1 – Mayuge included in folder “Forest/Non-Forest Analysis & Report” of the Database – v.2.0

VVB Assessment	Date: 07.05.2024
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Based on the review of the kml provided by PP, VVB confirms that the forest and non-forest report and Geotiff files , substantiates that the area is degraded.

CL has been closed.

CL	10	Section no.	1.12 of ICR PDD	Date: 24/09/2023
Description of CL				
Under section 1.12 of ICR PDD, it has been stated that -				
"The project has not applied for further certification other than ISO-14064 Certification."				
PP shall clarify how it has applied for ISO-14064 certification while it is seeking registration under ICR program.				
Project participant response				Date:12.10.2023
We are seeking only for registration and certification under the ICR program.				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
Based on the review of the response and revised ICR PDD, VVB confirms that PP is only seeking registration and certification under ICR program.				
Based on the review of section 1.12 of the PDD, VVB notes that the PP has revised the section by removing:				
"The project has not applied for further certification other than ISO-14064 Certification."				
Furthermore, VVB confirms that ISO 14064-2 Second Edition 04/2019 is the relevant certification the project or proponent.				
CL has been closed.				

CL	11	Section no.	8.1.3 of ICR PDD	Date: 24/09/2023
Description of CL				
During on-site inspection and interviews, it has been informed to VVB that there will be shifting of agricultural activities for project implementation. However, as per section 8.1.3 of ICR PDD it has been mentioned leakage is zero.				
PP shall clarify on the leakage of the project activity if so, PP shall quantify leakage.				
Project participant response				Date:12.10.2023
There is no shifting of agricultural activities.				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
PP shall provide Forest/Non- Forest analysis to confirm the baseline land use scenario of the project area included under 1 st Project Instance				
CL is still open				
Project participant response			Date: 25.03.2024	
In the Landowner Declaration, the landowner needs to confirm the baseline use of scenario. (mostly there is absence of baseline use of the land). The Landowner declaration includes that there is no displacement of pre-project agricultural activities.				
Documentation provided by project participant				
-				
VVB Assessment			Date: 18.04.2024	
PP has provided the Landowner declaration letter as evidence to demonstrate the baseline land use scenario. However, PP shall provide Forest/Non- Forest analysis to confirm the baseline land use scenario of the project area included under 1 st Project Instance				
CL is still open				
Project participant response			Date: 22.04.2024	
Geotiff files and Forest/Non-Forest Analysis for Project Instance 1 - Mayuge is provided to confirm the baseline land use scenario of the Project Instance 1 - Mauyge				
Documentation provided by project participant				
Geotiff files and Forest/Non-Forest Analysis (Geotiff files and F/NF Analysis Report) for Project Instance 1 – Mayuge included in folder “Forest/Non-Forest Analysis & Report” of the Database – v.2.0				
VVB Assessment			Date: 07.05.2024	
Based on the review of the kml provided by PP, VVB confirms that the forest and non-forest report and Geotiff files, are such evidence to confirm the baseline land use scenario of Project Instance 1 – Mauyge.				
CL has been closed.				

Table 2. CAR from this Validation

CAR	01	Section no.	Editorials	Date: 24/09/2023
Description of CAR				
PP shall complete the following as per template instructions:				
a. On the cover page of ICR PDD, PP shall provide an abstract (brief description of the project no longer than 500 letters) and methodology reference.				
b. In the basic information page of ICR PDD, PP shall provide the full name for the sectoral scope of project activity in compliance with ICR requirements.				
c. Under section 1 of ICR PDD, PP shall correct the section number in compliance to PDD template.				
d. Under section 1.7.2 of ICR PDD, PP shall provide address, telephone, and email.				
e. PP shall complete ICR PDD as per template instructions and may incorporate additional supporting information in the annex.				

Project participant response		Date: 12.10.2023
a. Implemented b. Implemented c. Implemented d. e. Implemented		
Documentation provided by project participant		
VVB assessment		Date: 12/02/2023
a) Based on the review of the revised ICR PDD, PP has revised the cover page to provide the abstract and methodology applied as per the raised CAR. b) Based on the review of the revised ICR PDD, PP has revised the cover page with the full name of the sectoral scope as per the raised CAR. c) PP shall correct the section numbers 1.8, 1.14, 1.15, 1.16, and 1.17 and shall use and refer to the latest version of ICR PDD template. d) Based on the review of the revised section, VVB confirmed that no other parties are involved in the project. e) PP shall complete ICR PDD as per template instructions and may incorporate additional supporting information in the annex.		
CAR is still open		
Project participant response		Date: 25.03.2024
We completed our PDD as per the latest ICR PDD template – v.04 following its instructions		
Documentation provided by project participant		
ICR PDD ID93 v02.0		
VVB Assessment		Date: 05.04.2024
PP has now completed PDD as per the latest ICR PDD template v4.0.		
CAR has been closed.		

CAR	02	Section no.	4.1 & 4.2 of ICR PDD	Date: 24/09/2023
Description of CAR				
PP shall revise following in compliance with PDD template instructions.				
i) Under section 4.1 of ICR PDD, PP shall provide title, version, and reference number of methodologies or methodological tools to which the selected methodology refers, in compliance with PDD template instructions. ii) Under section 4.2 of ICR PDD, PP shall justify the applied methodology's applicability by demonstrating that the project activity meets the applicability conditions of the methodology.				
Project participant response				Date: 12.10.2023
Sections corrected as required.				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
Based on the review of the revised ICR PDD, VVB found that PP has provided a version and reference number of methodologies and methodological tools in section 4.1 and demonstrated the applicability conditions of the methodology and tools.				
CAR has been closed.				

CAR	03	Section no.	1.1	Date: 24/09/2023
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Description of CAR	
As per section 1.1 of ICR PDD template instructions, <i>Provide a summary and a general description of the project in order to provide an understanding of the nature of the project, including:</i> a) <i>Project title.</i> b) <i>Conditions prior to initiation of the project.</i> c) <i>Technologies/measures to be utilized and/or implemented.</i> d) <i>Project boundary.</i> e) <i>Baseline scenario.</i> f) <i>Estimate of annual average and total GHG emission mitigation.</i> Under section 1.1 of ICR PDD, PP shall provide details of project title, project boundary, and estimate of annual average and total GHG emission mitigation.	
Project participant response	Date: 12.10.2023
Completed all sections as per requirement	
Documentation provided by project participant	
VVB assessment	Date: 08-02-2024
Based on the review of section 1.1 of ICR PDD: a) PP has provided the details of the project title. b) PP has described the conditions prior to initiation of the project. c) PP has described the technologies/measures to be utilized and/or implemented d) In the project boundary section, the location of the first instances is given, however, the grouped project boundary has not been provided. e) As per section 4.4 of ICR requirement document 4.0, <i>"The baseline scenario represents activities and GHG emissions that are most likely to occur in the absence of the project activity. The project proponent shall select or establish, describe, and apply criteria and procedures to identify, determine, and justify the GHG baseline scenario."</i> PP shall determine baseline scenario as per above requirement. f) PP shall estimate the annual average and total GHG emission mitigation for the whole crediting period. CAR is still open	
Project participant response	Date: 25.03.2024
d), e), f) corrected	
Documentation provided by project participant	
-	
VVB Assessment	Date: 18-04-2024

- 1) PP has now provided the whole project boundary as Uganda and the location for the first project instances is given 2400 ha plot in Mayuge district within Busoga kingdom.
- 2) PP shall describe the baseline scenario as per section 4.4 of ICR requirement document 4.0.
- 3) In section 2.4 of ICR PDD, PP has provided estimated annual average carbon sequestration for 45 crediting period as 5,555,993 and total GHG mitigation as 250,019,645 tCO₂e based on ex-ante calculation of all future instances. PP shall also provide vintage-wise ex-ante CO₂ estimation for the first project Instance in the ICR PDD.

CAR is still open

Project participant response

Date: 24.04.2024

2) Section 6. Baseline scenario is revised to meet the requirements of section 4.4 of the ICR requirement document v5.0

3) We change our planting distribution plan to 10 years in order to ensure achieving our set goals. (Planting distribution schedule changed in section 8.2 Quantification of Net-GHG emissions and/or removals Section 2.4 of the PDD is revised based on the new planting distribution schedule (annual average carbon sequestration for 45 crediting period is 5,001,464 tCO₂e and total GHG mitigation is 225,065,895 tCO₂e from all future instances)

Vintage-wise ex-ante CO₂ estimation table for the first instance is included in section 2.4 of the PDD.

Documentation provided by project participant

Carbon Sequestration Sheet GRO 45 - v3.0 10years distribution included in folder "CAR 3" of Database – v.2.0

VVB Assessment

Date: 08.05.2024

2) PP has correctly revise the description baseline scenario in compliance with section 4.4 of ICR requirement document v5.0.

3) Based on the review of ICR PDD v4.0, VVB confirms that PP has now included ex-ante estimation for 1st project instance in the ICR PDD. As per section 2.4 of ICR PDD, the total estimated GHG mitigation for 45 years crediting period is 540,221 tCO₂e and the annual average is 12,005 tCO₂e.

CAR has been closed.

CAR	04	Section no.	3.3 of ICR PDD	Date: 24/09/2023
Description of CAR				
As per ICR template instruction and section 4.2.1 of ICR requirements v5.0,				
<i>PP shall identify interested parties to the project and describe consultation conducted with them prior to validation. Include details on actions taken to appropriately engage interested parties and solicit comments (e.g., dates of announcements or meetings, periods during which input was sought) and documentation of outcomes, action taken due to comments, the process of continuous communication, relevant statutory requirements.</i>				
PP shall revise section 3.3 of ICR PDD with above mentioned criteria.				
Project participant response				Date: 12.10.2023
Section is corrected per the requirements.				
Documentation provided by project participant				
VVB assessment				Date: 08-02-2024
PP has revised section 3.3 of ICR PDD, however, dates of announcement of the meeting, the period during which input was sought, documentation of outcomes, and action taken due to comments is still missing in section 3.3 of the PDD.				

PP shall also provide documents related to stakeholder consultation, for example, invitation letters of the meetings, minutes of the meetings, attendance sheets, feedback received from the participants etc.

CAR is still open

Project participant response

Date: 25.03.2024

Section 3.3 of the PDD is revised. Dates of announcement of the meeting are included.

Documentation provided by project participant

Minutes of meetings, Meeting Report, Project Launch Report, Reports for November and Project Concept October, Proposed Project Structure included in "CAR 04" folder of the Database

VVB Assessment

Date: 05.04.2024

PP has revised the section 3.3 of ICR PDD and provided details of Minutes of meeting, meeting report, attendance etc. in compliance with section 4.2.1 of ICR requirements v5.0.

CAR has been closed.

CAR	05	Section no.	2.3 of ICR PDD	Date: 24/09/2023
Description of CAR				
As per section 3.4.2 of the ICR requirement v5.0,				
<i>"For project activities involving CDR, a crediting period of a maximum of 15 years or a conservative estimate of the technical lifetime of the installed technologies or implemented measures and associated impacts."</i>				
However, in section 2.3 of ICR-PDD, it has been mentioned that the total length of crediting is 50 years.				
PP shall correct the crediting period in compliance with section 3.4.2 of ICR requirements v5.0.				
Project participant response				Date: 12/10/2023
As an afforestation CDR project, we decide our crediting period to be 45 years as we consider this as s "conservative estimate of the technical lifetime of the installed technologies or implemented measures and associated impacts". We rewrote the text in section 2.3 of the ICR-PDD to be in compliance with section 3.4.2 of ICR requirements v5.0.				
Documentation provided by project participant				
VVB assessment				Date: 16-02-2024
The revised crediting period in section 2.3 of the ICR-PDD has been set to 60 years, however, as per section 3.4.2 of ICR Requirements v5.0,				
<i>"For project activities involving CDR, a crediting period of a maximum of 15 years or a conservative estimate of the technical lifetime of the installed technologies or implemented measures and associated impacts."</i>				
PP is requested to revise the ICR-PDD with the correct crediting period in compliance with above-mentioned requirement.				
CAR is still open				
Project participant response				Date: 25.03.2024
After a discussion with the head of ICR – Gudmundur, we set our crediting period to 45 years (15 years + 2 renewals every 15 years), the PDD is revised with the correct crediting period in compliance with the requirements mentioned above				
Documentation provided by project participant				
-				
VVB Assessment				Date: 05.04.2024

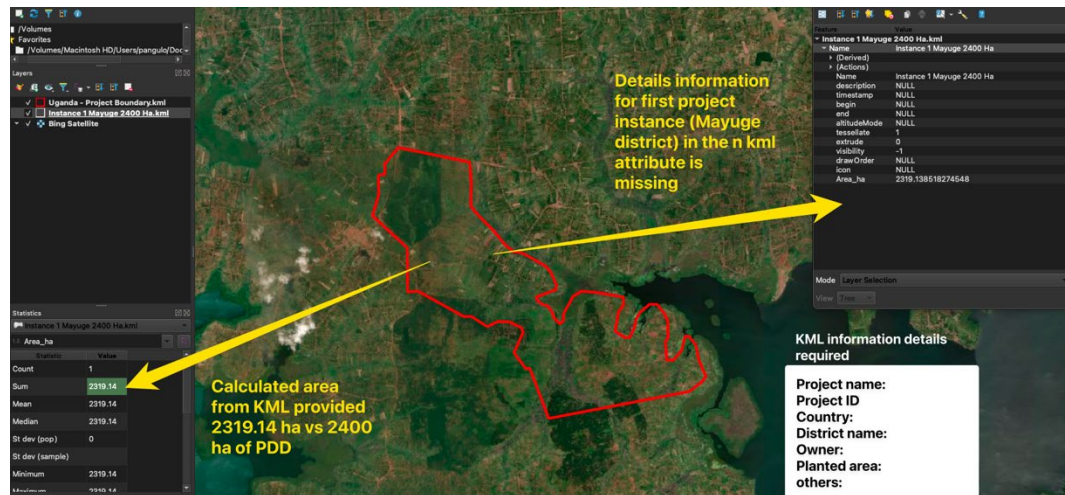
Based on the review of the revised PDD and ex-ante carbon calculation sheet, VVB confirms that the crediting period has been specified as 45 years (15 years + 2 renewals), which is deemed appropriate and in compliance with section 3.4.2 of ICR Requirements v5.0.

CAR has been closed.

CAR	06	Section no.	1.3 of ICR PDD	Date: 24/09/2023
Description of CAR				
In compliance with ICR template instruction,				
<i>PP shall include project location, including organizational, geographic, and physical location information, allowing for the unique identification and delineation of the specific extent of the project, including physical address (host country, region/state/province, city/town/community, street name and number, and geographic coordinates, link to an aerial photo of the location)</i>				
PP shall revise section 1.3 of ICR PDD in compliance with above requirement. Furthermore, PP shall provide Kml or CSV files of all project locations separately.				
Project participant response				Date: 12/10/2023
Documented adapted to ICR requirements. KML files made available in data room				
Documentation provided by project participant				
KML files shared https://grofoundation.io/mapEarth.php				
VVB assessment				Date: 16-02-2024
PP has provided files available at the link (https://grofoundation.io/mapEarth.php) shared by PP, VVB found that the KML files provided are not in compliance of section 4.2 of of ICR PDD. PP is requested to provide separate shapefiles of all project locations in .kml or shp format and not as a webmap link, where the shapefiles must contain the detailed information required in concordance with section 4.2 of ICR requirements.				
CAR is still open				
Project participant response				Date: 25.03.2024
KML files for the Project Boundary (Uganda) and the Instance 1 Mayuge district, Busoga Kingdom, 2,400 Ha planting plot are included in "CAR 06" folder of the Database				
Documentation provided by project participant				
KML files				
VVB Assessment				Date: 05-04-2024

Based in the review of KML files provided by PP, VVB confirm that the files exhibit some inconsistencies detailed as follow:

- 1- The section 1.1 of the ICR PD, "Project boundary" detailed that the first project instance area is 2,400 ha which is NOT consistent with area calculated as 2,319.14 ha, through review of KML files shared (see the figure below for reference).
- 2- The review of KML of the first project instance attribute reveals missing information about detailed information of the project. The figure below shows the attribute of KML provided and in the same figure (in the white box) present the minimum attribute information required for accurate delineation of project boundary as applicable in compliance with ICR requirements.



PP shall provide project area, planting area, project boundaries (grouped project area) in KML/shapefiles in concordance with section 4.2 of ICR requirements.

CAR is still open.

Project participant response

Date: 26.04.2024

- 1) The size of Instance 1 is corrected to 2,319.14 Ha in section 1.1 of the PDD
- 2) Attribute information is included in the KML files for project Instance 1 and Project Boundary

Documentation provided by project participant

Revised KML files included in folder "CAR 06" of the Database – v.2.0

VVB Assessment

Date: 07.05.2024

Based on the review of the kml provided by PP, VVB confirms that

1. The area calculated from the KML files provided has been revised and made consistent with project area provided in section 1.1 of the ICR PD.
2. The revised KML files include the minimum attribute information required for accurate delineation of project boundary.

VVB confirms that the kml area file has been updated and is in compliance with section 4.2 of ICR requirements.

CAR has been closed.

CAR	07	Section no.	5 of ICR PDD	Date: 24/09/2023
Description of CAR				

PP shall demonstrate additionality in the following sections in compliance with section 4.4.1 ICR Requirements v5.0.

- i) Under section 5.1 of ICR PDD, PP shall demonstrate only Level 1 additionality - ISO 14064-2.
- ii) Under section 5.2 of ICR PDD, PP shall demonstrate how the project scenario is additional to relevant statutory requirements in the host country.
- iii) Under section 5.3 of ICR PDD, PP shall demonstrate how the project scenario is additional subject to non-enforcement of statutory requirements in the host country.
- iv) Under section 5.4 of ICR PDD, the PP shall demonstrate how the project scenario is subject to implementation barriers or its implementation can accelerate the deployment of technology or activities.
- v) Under section 5.5 of ICR PDD, PP shall demonstrate how the project scenario faces financial limitations that revenues from the sale of carbon credits could mitigate.
- vi) Under section 5.6 of ICR PDD, PP shall demonstrate how the project scenario faces significant financial limitations or lack of revenues, where the sale of carbon credits is the only source of revenues.
- vii) Under section 5.7 of ICR PDD, PP shall demonstrate how the project scenario goes beyond its host country's climate objectives and lies outside the scope of the host country's climate action strategy towards its NDC.

While doing so, PP shall demonstrate additionality in compliance with CDM tool *"Combined tool to identify the baseline scenario and demonstrate additionality"*

Project participant response

Date: 12/10//2024

Completed all sections as required.

Documentation provided by project participant

VVB assessment

Date: 16-02-2024

Based on the review of section 5 of the revised ICR PDD, VVB found that,

- i. In section 5.1 Level 1 – ISO 14064-2 Emission Additionality PP shall only focus on GHG Emission Additionality. The "Finance" section included in the Level 1 additionality is not in compliance with section 4.4.1 of ICR requirements v5.0
- ii. PP has demonstrated Level 2a Statutory Additionality as per ICR requirement in revised PDD.
- iii. PP has not demonstrated Level 2b – non enforcement additionality, as per the ICR requirement PP needs to conform to Level 1, 2, and 3 at the minimum.
- iv. PP has demonstrated level 3 additionality as per ICR requirement.
- v. PP has selected Level 4a, Financial additionality 1 as not applicable.
- vi. PP has demonstrated Level 4b – Financial additionality II as per ICR requirement
- vii. PP has correctly demonstrated Level 5 additionality

CAR is still open

Project participant response

Date: 25.03.2024

i. The “Finance” section removed from the Level 1 additionality text to be in compliance with section 4.4.1 of ICR requirements v5.0 iii. We didn't demonstrate Level 2b – non enforcement additionality, because we are demonstrating Level 2a Statutory Additionality. You can't conform both level 2a and 2b additionality.	
Documentation provided by project participant	
-	
VVB Assessment	Date: 16-02-2024
1) Based on the review of section 5.1 of ICR PDD, VVB confirm that PP has made the required correction and the Level 1 additionality only includes GHG emission additionality. 2) VVB confirms that PP has demonstrated Level 2a, Statuary additionality, which deemed to be valid and appropriate as per ICR requirements.	
	
CAR has been closed	

CAR	08	Section no.	7 of ICR PDD	Date: 24/09/2023
Description of CAR				
i) Under section 7 of ICR PDD, PP shall provide physical delineation of the project and add a list of GPS coordinates for each GHG SSR in compliance with the template instruction. ii) PP shall provide proper justification for the inclusion or exclusion of the carbon pools in Table 3 of ICC PDD in compliance with section 5 of the applied methodology AR - ACM007 v2.0				
Project participant response				Date: 12/10/2024
We apply AR-ACM0003: Afforestation and reforestation of lands except wetlands - Version 2.0 methodology. Link with KML files attached. https://grofoundation.io/mapEarth.php				
Documentation provided by project participant				
VVB assessment				Date: 10/02/2024
i. Under section 7 of revised ICR PDD, PP has shared a link for the project locations, however as per template instruction, PP shall also provide a physical delineation of the project and add a list of GPS coordinates for each GHG SSR as per template instruction. PP is also requested to provide the shapefiles in .kml or shp format and not as a webmap. ii. PP shall provide proper justification for the inclusion or exclusion of the carbon pools in Table 3 of ICC PDD in compliance with section 5 of the applied methodology AR - ACM0003 v2.0				
CAR is still open				
Project participant response				Date: 25.03.2024
Section 7 revised as per requirements. KML files attached in “CAR 06” folder of the Database				
Documentation provided by project participant				
KML files				
VVB Assessment				Date: 18.04.2024
PP shall provide justification for inclusion or exclusion of Carbon Pool as per section 5 of applied methodology				
CAR is still open				

Project participant response	Date: 26.04.2024
Justification of excluding the the three additional Carbon Pools is included in section 8.1.2 Project emissions of the PDD.	
Documentation provided by project participant	
-	
VVB Assessment	Date: 10.05.2024
Based on the review of Table 2 in section 7 of ICR PDD, VVB confirms that PP has provided correct justification for inclusion or exclusion of carbon pools.	
CAR has been closed.	

CAR	09	Section no.	8.3 of ICR PDD	Date: 24/09/2023
Description of CAR				
In compliance with the template instruction and section 4.8.2 of ICR requirements,				
Under section 8.3 of ICR PDD, PP shall include internal, external, and natural disturbance risks, such as political, project management, financial, market, and other relevant risks. PP shall justify any inclusion and exclusion of risk factors. The identified risks shall be classified in terms of the probability of occurrence and described in this section and PP shall include the impacts of reversal and measures taken to mitigate the risks.				
Project participant response				Date: 12/10/2023
We included the risk factors in section 8.3 of the ICR PDD in compliance with the template instruction and section 4.8.2 of ICR requirement document – version 04				
Documentation provided by project participant				
-				
VVB assessment				Date: 09/02/2024
In section 8.3 of the revised ICR PDD, It has been stated that, <i>“The quantification of buffer credits will be determined based on the outcomes of the risk assessment. However, in strict adherence to Section 4.8.2, as a CDR project, we commit to depositing never less than 1% of the expected GHG emission mitigations into the buffer adjustment account.”</i>				
However as per section 4.8.2 of ICR requirement v5.0, “Irrespective of the risk assessment, the project proponents shall never deposit less than 10% of issued ICCs in the AFOLU buffer adjustment account”				
PP shall determine the quantification of buffer credits based on the above ICR requirements.				
CAR is still open.				
Project participant response				Date: 25.03.2024
In adherence to to Section 4.8.2 of the ICR Requirement document v5.0, we we commit to depositing never less than 10% of the expected GHG emission mitigations into the buffer adjustment account.				
Documentation provided by project participant				
-				
VVB Assessment				Date: 05.04.2024
Based on the review of the revised ICR PDD, VVB confirms that PP will deposit a minimum 10% of the GHG emission mitigations into the buffer adjustment account.				
CAR has been closed.				

CAR	10	Section no.	6 of ICR PDD	Date: 24/09/2023
Description of CAR				

In compliance with 4.4 of ICR Requirements v5.0 and section 6.4 of ISO 14064-2,	
Under section 6 of ICR PDD, PP shall identify, establish, and describe the baseline scenario according to the applied methodology's requirements.	
Project participant response	Date: 12/10/2023
Sections completed as per requirements.	
Documentation provided by project participant	
VVB assessment	Date: 07/02/2024
<i>As per section 4.4 of ICR Requirements v5.0, "The baseline scenario represents activities and GHG emissions that are most likely to occur in the absence of the project activity. The project proponent shall select or establish, describe, and apply criteria and procedures to identify, determine, and justify the GHG baseline scenario and when applying a methodology, the project proponent should establish and describe the baseline scenario according to the applied methodology's requirements".</i> PP shall identify, establish, and describe the baseline scenario according to the above ICR requirements and applied methodology requirements.	
CAR is still open	
Project participant response	Date: 25.03.2024
Section 6. Baseline scenario corrected to meet the requirements	
Documentation provided by project participant	
-	
VVB Assessment	Date: 18.04.2023
Based on the review of section 6 of ICR PDD, VVB found that the description of baseline scenario is not in compliance with section 4.4 of ICR requirement v5.0. PP shall identify, establish, and describe the baseline scenario according to the above ICR requirements and applied methodology requirements.	
CAR is still open	
Project participant response	Date: 26.04.2024
Section 6. Baseline scenario is revised in compliance with section 4.4 of ICR requirement document v5.0	
Documentation provided by project participant	
-	
VVB Assessment	Date: 08.05.2024
Based on the review of section 6 of ICR PDD v5.0, VVB confirms that PP has correctly demonstrated the baseline land use scenario using the methodological tool, "Combined tool to identify the baseline scenario and demonstrate additionality in the A/R CDM Project activities" (v.01) and identified the baseline scenario as continuation of planting non-commercial cropland.	
CAR has been closed.	

CAR	11	Section no.	10 of ICR PDD	Date: 24/09/2023
Description of CAR				
PP shall complete the following as per template instruction and ICR Requirements v5.0				
1. PP shall provide a detailed description of the monitoring plan for the project activity in section 10.1 of ICR PDD, in compliance with ICR template instructions and section 4.10 of ICR requirements v5.0 2. PP shall provide a table for all data and parameters determined to remain fixed throughout the project crediting period in section 10.2 of ICR PDD, in compliance with ICR template instruction and section 4.10 of ICR requirements v5.0. 3. In section 10.3 of ICR PDD, PP shall provide a table for all data and parameters monitored during the project crediting period, in compliance with ICR template instruction and section 4.10 of ICR requirements v5.0.				

Project participant response	Date: 12/10/2023
Sections completed as per requirements.	
Documentation provided by project participant	
VVB assessment	Date: 07/02/2024
1. PP has completed section 10.1 of the revised ICR PDD as per template instructions and ICR requirements. 2. In section 10.2, PP shall include all the data and parameters that are determined to remain fixed throughout the project crediting period. 3. In the section 10.3, PP shall include all data and parameters monitored during the project crediting period.	
CAR is still open	
Project participant response	Date: 25.03.2024
2. & 3. Completed	
Documentation provided by project participant	
-	
VVB Assessment	Date: 25.03.2024
PP has revised section 10.2 and 10.3 in revised ICR PDD, which deems to be valid and appropriate.	
CAR has been closed.	

CAR	12	Section no.	Date: 24/09/2023
Description of CAR			
As per section 4.2 of the ICR requirement v5.0, PP shall provide the following maps and shapefiles			
i) Project area with coordinates ii) Planting area with coordinates iii) Location of project boundaries iv) Map and shapefiles to delineate project boundaries. v) Grouped project Area vi) 1st Project activity project area			
Project participant response			Date: 12/10/2023
KML files are provided : https://grofoundation.io/mapEarth.php			
Documentation provided by project participant			
<i>KML file of 1st project activity area</i>			
VVB assessment			Date: 07/02/2024
Through analysis of the files available at the link (https://grofoundation.io/mapEarth.php) shared by PP, VVB found that the KML files provided are not in compliance of section 4.2 of of ICR PDD. PP is requested to provide separate downloadable shapefiles mentioned in the description above in .kml or shp format and not as a webmap link, where the shapefiles must contain the detailed information required in concordance with section 4.2 of ICR requirements.			
CAR is still open			
Project participant response			Date: 25.03.2024

Downloadable KML files available in “CAR 06” folder of the Database

Documentation provided by project participant

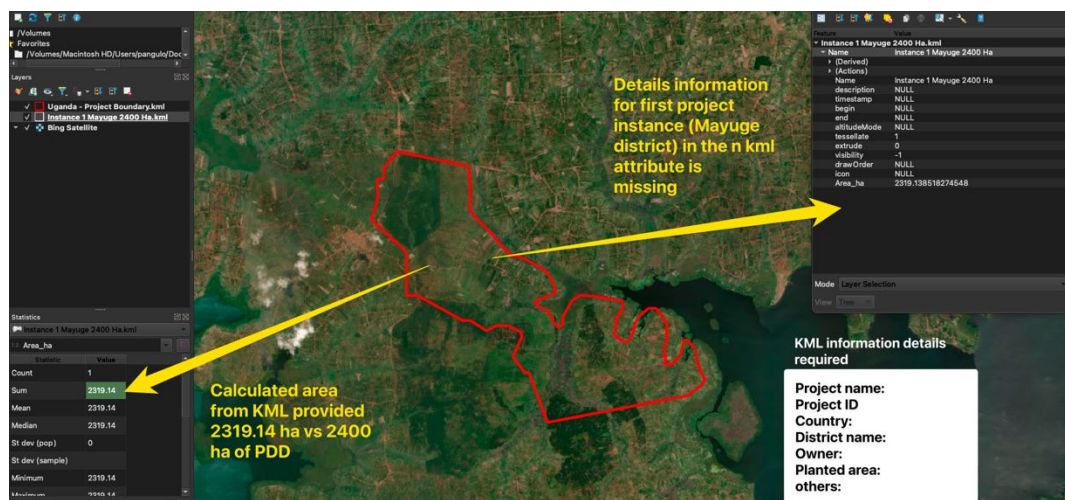
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VVB Assessment

Date: 17-04-2024

Based in the review of KML files provided by PP, VVB confirm that the files exhibit some inconsistencies detailed as follow:

- 3- The section 1.1 of the ICR PD, “Project boundary” detailed that the first project instance area is 2,400 ha which is NOT consistent with area calculated as 2,319.14 ha, through review of KML files shared (see the figure below for reference).
- 4- The review of KML of the first project instance attribute reveals missing information about detailed information of the project. The figure below shows the attribute of KML provided and in the same figure (in the white box) present the minimum attribute information required for accurate delineation of project boundary as applicable in compliance with ICR requirements.



PP shall provide project area, planting area, project boundaries (grouped project area) in KML/shapefiles in concordance with section 4.2 of ICR requirements.

CAR is still open.

Project participant response

Date: 26.04.2024

- 1) The size of Instance 1 corrected to 2,319.14 Ha in section 1.1 of the PDD
- 2) Attribute information included in the KML files for project Instance 1 and Project Boundary

Documentation provided by project participant

Revised KML files included in folder “CAR 06” of the Database – v.2.0

VVB assessment

Date: 07/05/2024

Based on the review of the kml provided by PP, VVB confirms that

3. The area calculated from the KML files provided has been revised and made consistent with project area provided in section 1.1 of the ICR PD.
4. The revised KML files include the minimum attribute information required for accurate delineation of project boundary.

VVB confirms that the kml area file has been updated and is in compliance with section 4.2 of ICR requirements.

CAR has been closed.

CAR	13	Section no.	1.9, ICR PDD	Date: 24/09/2023
Description of CL				
Under section 1.9 of ICR PDD, PP shall demonstrate the eligibility criteria of the ICR requirements, and ISO - 14064-2 in compliance with 3.3 of ICR requirements v5.0.				
Project participant response				Date: 12/10/2023
Rewrote section with reference to ICR, ISO and CDM requirements				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
Based on the review of section 1.9 of ICR PDD, VVB confirms that the project demonstrated eligibility criteria for ICR and ISO - 14064-2 requirements.				
CAR has been closed.				

CAR	14	Section no.		Date: 24/09/2023
Description of CAR				
PP shall provide evidence of carbon rights waiver from all the implementation partners. Furthermore, PP is requested to provide a declaration to demonstrate that the project has not been registered and is not seeking registration under any other GHG Programs.				
Project participant response				Date: 12/10/2023
Reworded agreement with project participants to reference Article 6 of the Paris Agreement and make this available in the data room. Included Signed statement that project is not seeking registration under any other GHG Program				
Documentation provided by project participant				
VVB assessment				Date: 07/02/2024
PP is requested to submit the aforementioned documents.				
CAR is still open				
Project participant response				Date: 25.03.2024
Documents included in Database				
Documentation provided by project participant				
MoU with reference to Article 6 of the Paris Agreement with IRCU included in CL 07 folder of the Database, Self-declaration of Non-Participation in Other GHG Programs included in CL 02 of the Database				
VVB Assessment				Date: 25.03.2024
PP has provided double counting letter to demonstrate that the project has not been registered and is not seeking registration under any other GHG Programs. Further based on the review of the clause 2 of MOU signed between GRO Foundation & Gro Initiative and Inter Religious Council of Uganda (IRCUG), VVB confirms that for a-/reforestation projects, GRO Foundation is appointed the project owner with the title over carbon certificates.				
CAR has been closed.				

CAR	15	Section no.	1.6 of ICR PDD	Date: 24/09/2023
Description of CAR				
Under section 1.16 of ICR PDD, PP shall provide eligibility criteria for inclusion of new project activities in compliance with sections 5.1 & 5.2 of ICR requirement v5.0.				
Project participant response				Date: 12/10/2023

We are assuming the referred section was 1.16 rather than 1.6. We rephrased the section to reflect better adherence to compliance criteria as outlined by ICR

Documentation provided by project participant

VVB assessment

Date: 07/02/2024

Based on review of revised ICR PDD, VVB confirms that PDD has been updated as per the template and meets the eligibility criteria for grouped projects.

CAR is now closed.

CAR	16	Section no.	8 ICR PDD	Date: 24/09/2023
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Description of CAR

Under section 8 of ICR PDD, PP shall demonstrate the following in compliance with sections 3 & 5.4 - 5.7 of applied methodology AR-ACM0003 v2.0 and section 4.7 of ICR requirement v5.0 -

- 1) Baseline emissions
- 2) Project emissions
- 3) Leakage
- 4) Net-GHG emission and/or by sink

Project participant response

Date: 12/10/2023

Section 8 completed as per requirements.

Documentation provided by project participant

VVB assessment

Date: 16-02-2024

- 1) Section 8.1.1 of revised ICR PDD, "Baseline emissions" has been revised in compliance with the requirements.
- 2) PP is requested to fix the description of section 8.1.2 and remove any repeated sentences.
- 3) PP is requested to provide a reference for the formulas used in Project emission and Leakage calculation in compliance with applied methodology and tool CDM AR-tools 14 and 15.
- 4) The actual net GHG removals by sinks have been calculated as per Section 5.5 of AR-ACM0003 methodology and added to Section 8.1.2 of the revised ICR PDD.

CAR is still open

Project participant response

Date: 25.03.2024

- 2) The description of section 8.1.2 is fixed, and any repeated sentences are removed.
- 3) Reference to the applied formulas for Project emission and Leakage calculation is included in compliance with the applied methodology and CDM AR-tools 14 and 15

Documentation provided by project participant

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VVB Assessment

Date: 25.03.2024

Based on the review of revised ICR PDD, VVB found that -

2. PP has revised the description in section 8.1.2 of ICR PDD.
3. PP has provided the reference for the formulas used in Project-emission.

CAR has been closed.

CAR	17	Section no.	ex-ante calculation sheet	Date: 24/09/2023
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Description of CAR	
PP shall revise the ex-ante carbon calculation sheet as follows	
1. PP shall provide CO₂ removal by year-wise vintage for the entire crediting period. 2. Hardcoded values should be replaced by traceable values. 3. PP shall demonstrate data and parameters used in CO₂ quantifications. 4. PP shall provide species-specific CO₂ removal calculations. 5. PP shall include all GHG SSRs identified and all GHGs shall be reported in tCO₂e.	
Project participant response	Date: 12/10/2023
The ex-ante carbon calculation is revised as required.	
Documentation provided by project participant	
VVB assessment	Date: 07/02/2024
1. In section 1.6 of ICR PDD and carbon calculation sheet PP shall provide total CO₂ removal by year-wise vintages for the entire crediting period. 2. In the ex-ante carbon calculation sheet the hardcoded value shall be replaced by traceable values. 3. PP shall demonstrate data and parameters used in CO₂ quantifications. 4. PP shall provide species-specific CO₂ removal calculations. 5. PP shall include all GHG SSRs identified and all GHGs shall be reported in tCO₂e. 6. PP shall provide the total number of trees for each province and source for the number of trees. 7. PP shall correctly calculate the total estimated ER and net annual GHG change. 8. Based on the review of the ex-ante sheet and revised PDD, some of the data and parameters that are used for the calculation of the ex-ante are still missing in the revised PDD. PP is requested to revise it accordingly. 9. PP is requested to provide the source and reference for column D in tab “<i>Busago Season Concept, Buganda Deason Concept, Bunyoro Season concept and Tooro season concept</i>”	
CAR is still open	
Project participant response	Date: 25.03.2024
1. In PDD Template v4.0 the responsive section is Section 2.4 Calendar year of crediting and it was revised as required 2. All hardcoded values are replaced with traceable values 3. Data and parameters explained in the Confirmation Letter from the Estimation team included in “CAR 17” folder of the Database 4. Species-specific CO₂ removal calculations available in the first table of the Ex-ante Carbon Calculation Sheet 5. All identified GHG SSRs are included (separate table for Instance one included in the Ex-ante Carbon Calculation Sheet) and all GHGs are reported in tCO₂e 6. We provide the total number of trees for the project as well as the number of trees planned to be planted in Instance 1 7. Corrected 8. – 9. Ex-ante estimation sheet is revised and all sources and references are provided	
Documentation provided by project participant	
Revised “Carbon Sequestration Sheet GRO 45 years – v2.0” included in “CAR 17” folder of the Database	
VVB Assessment	

Based on the review of revised ICR PDD and ex-ante carbon calculation sheet, VVB found that

1. In the section 2.4 of ICR PDD, PP has provided vintage-wise CO₂ removals for the entire crediting period based on ex-ante calculation of all future instances. PP shall also provide vintage-wise ex-ante CO₂ estimation for the first project Instance in the ICR PDD.
2. PP has replaced the hardcoded value with traceable value in ex-ante carbon calculation sheet.
3. PP has provided the data and parameters used in the CO₂ calculations.
4. PP has provided species specific CO₂ removal calculations.
5. PP has provided details of all GHG SSRs and sources.
6. PP has provided the total number of trees for each province.
7. PP has calculated the total ex-ante GHG Removal as 250,019,5645 and annual average as 555,992 tCO₂e for all future instances. However in ICR PDD, PP shall also provide total ex-ante GHG Removal and annual average for the first PAI.
8. PP has provided the data and parameters in the revised PDD.
9. PP has provided the Source and references of each PDD.

CAR is still Open

Project participant response

Date: 26.04.2024

1) Vintage-wise ex-ante CO₂ estimation table for the Instance 1 is included in section 2.4 of the PDD.
 7) We change our planting distribution plan to 10 years in order to ensure achieving our set goals. (Planting distribution schedule changed in section 8.2 Quantification of Net-GHG emissions and/or removals
 Section 2.4 of the PDD is revised based on the new planting distribution schedule (annual average carbon sequestration for 45 crediting period is 5,001,464 tCO₂e and total GHG mitigation is 225,065,895 tCO₂e from all future instances).
 GHG Removal Table and annual average for Instance 1 included in section 2.4 of the PDD.

Documentation provided by project participant

Carbon Sequestration Sheet GRO 45 - v3.0 10years distribution included in folder "CAR 3" of Database – v.2.0

VVB Assessment

Date: 08.05.2024

1. Based on the review of section 2.4 of ICR PDD v4.0, VVB confirms that PP has now provided vintage wise ex-ante CO₂ estimation for the first project instance.
7. As per section 2.4 of ICR PDD, the total estimated GHG mitigation for 45 years crediting period is 540,221 tCO₂e and the annual average is 12,005 tCO₂e.

CAR has been closed.

IV. Certificate of Competency



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), A 6.4 AS (V1.0) ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Validator/Verifier (Trainee)	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG Expert	☐ Expert Social aspect	☐ Expert Environment aspect	☐ Health Expert
☒ Regional 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

20th January 2025

Expiry Date

19th January 2026



Mr. Vikash Kumar Singh
Director-Compliance

Revision History of the document:

Revision date	Summary of changes
Jan 2023 ¹	Annual revision
Dec 2023	Change in the template due to revision in TA and function
Jan 2025	Revised as per the latest organogram.

CCIPL_FM 7.9 Certificate of Competency_ V7.0_17012025

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



Carbon Check (India) Private Limited

Certificate of Competency

BUSINGYE DEBRAH

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS, A 6.4 AS/ ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☐ Validator	☐ Verifier	☐ Team Leader	☐ Technical Expert
☐ Technical Reviewer	☐ Validator/Verifier (Trainee)	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG Expert	☐ Expert Social aspect	☐ Expert Environment aspect	☐ Health Expert

☒ Regional Expert for Uganda

in the following Technical Areas:

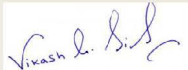
☐ TA 1.1	☐ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☐ TA 14.1	☐ TA 15.1	☐ TA 16.1		

Issue Date

20th January 2025

Expiry Date

19th January 2026



Mr. Vikash Kumar Singh
Director - Compliance

Revision History of the document:

Revision date	Summary of changes
May 2023 ¹	Initial Adoption
Dec 2023	Template changes to include additional functions and TA
Jan 2025	Revised as per the latest organogram.

CCIPL_FM 7.9 Certificate of Competency_ V7.0_17012025

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), A 6.4 AS (V1.0) ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☒ Technical Reviewer	☐ Validator/Verifier (Trainee)	☐ Gender Expert	☒ Plastic Waste Expert
☒ CCB Expert	☐ Legal Expert	☒ Financial Expert	☐ Environmental, Health and Safety financial matters
☒ SDG Expert	☒ Expert Social aspect	☒ Expert Environment aspect	☐ Health Expert
☒ Regional 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
20th January 2025

Expiry Date
19th January 2026



Mr. Vikash Kumar Singh
Director-Compliance

Revision History of the document:

Revision date	Summary of changes
Dec 2023 ¹	Change in the template due to revision in TA and function
April 2024	Revision due to A6.4 implementation
Jan 2025	Revised as per the latest organogram

CCIPL_FM 7.9 Certificate of Competency_ V7.0_17012025

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