



Siporae Forest Carbon Project
Nakau Conservation Programme -Solomon Islands
The Nakau Programme (Nakau) Pty Ltd

Plan Vivo Validation Report

Issued by PT Mutuagung Lestari Tbk (Mutu International)
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Appendix 1: Requirements for Project Visit

The field visit to the project must include:

- i. Visits to at least one area covered by each technical specification e.g. if the project has 3 technical specifications for woodlots, boundary planting and fruit orchards, then each of these land-use systems must be visited and observed by the validator including interactions with project participants (household members) in each
- ii. In the case of projects involving multiple smallholders, at least 5 smallholders must be visited in each project area (a project area is defined by an area where a technical specification or set of technical specifications apply). Smallholders to be visited should be selected at random
- iii. At household level, interactions should take place with a range of household types with particular emphasis on those that are most disadvantaged e.g. poor, women-headed, landless, ethnic minorities or otherwise socially excluded
- iv. In the case of projects with community-based activities and community-managed land e.g. for control of locally-driven deforestation
 - For projects involving up to 3 community-managed areas, every community and community-managed area must be visited
 - For projects involving more than 3 community-managed areas, a minimum of 3 communities and 3 community-managed areas must be visited, chosen randomly

Appendix 2: Project Validation Report Template

The project validation report should be completed using the following template as a guide. Additional material such as photographs, copies of documents or parts of documents (providing material evidence) may also be added if relevant to the validation. **Please, do not modify the format of this report.**

Name of Reviewers (Validator team) :

Dinar Dara TP Purbasari	: Lead Validator
Karina Restu Panggalih	: Validator
Awwalunisa Aliya Kusuma	: Validator in Trainee
Aditya Kurniawan	: Validator in Trainee
Gideon Bouro	: Local Expert

Date of Review (Validation Process):

Desk Review	: 5-12 August 2024
Interview with project coordinator	: 7 - 11 October 2024
Hybrid interview by validator	: 21 - 30 June 2025
Field Visit by local expert	: 11 - 20 July 2025

Project Name:

Siporae Forest Carbon Project, Nakau Conservation Programme -Solomon Islands

Project Description:

The Siporae Forest Carbon Project is part of the Nakau Conservation Programme – Solomon Islands (NCP-SI). The program region for the NCP-SI is designed for potential application in all terrestrial areas of the Solomon Islands. The principal objective of the NCP-SI projects is to substantially increase the area of ecosystems protected or restored under community-based and legally constituted conservation arrangements and thereby reduce carbon emissions to the atmosphere. All projects further aim to enhance the communities' wellbeing and reduce vulnerability to the impacts of climate change. The NCP-SI is designed at the national level to support replication of standalone projects that can be scaled with care and seeks to afford opportunities for tribal groups within the country to register and join the program. Each project under NCP-SI is required to develop a Project Design Document (PDD), which is divided into 2 Parts, Part A (Project-Specific Information) and Part B. In addition, detailed project information is provided in the annexes of each PDD.

The validation process has been conducted at the program level to confirm the soundness of the methodological approach intended for use by each project under the NCP-SI. To ensure the eligibility and consistency, the validation confirms that all sub-projects must meet with the methodologies and following key criteria:

1. The project coordinator entity must hold a license to operate under the Nakau Programme.
2. Projects must be located within the NCP-SI, program area, as defined in Annex 1 of this PDD.
3. Project areas must be either customary land, or registered customary land that is under management of landowner trustees, as per section 1.2.2.
4. At program commencement, the primary project intervention for all projects is community-led, legally constituted forest protection. Projects may implement additional interventions,

such as restoration activities, which may also constitute an emissions reduction activity subject to validation of the appropriate methodology and technical specifications

5. Activity-shifting leakage must be determined at the project level and will apply to land use and land-use change in relation to (but also limited to) the group that holds the land management rights to the project area.
6. Avoidance of double counting must be demonstrated for each NCP-SI project separately at project verification.
7. No project shall exceed the ratings of environmental, social and reversal risks identified in (section 3.9.2 and 3.9.11 PDD Part B)

List of Principal documents reviewed (including list of sites visited and individuals/groups interviewed):

The documentation that has been reviewed during the Validation of Siporae Forest Carbon Project PDD as below :

1. Siporae Forest Carbon Project PDD : Part A and Part B, version 1.2, 27 January 2026
2. (Annex 7) NCP-SI Technical Specification avoided logging
3. (Annex 7) Siporae project area Technical Specification avoided logging
4. (Spatial data) Siporae forest inventory map
5. (Spatial data) Siporae protected area
6. NRDF Registration certificate
7. Siporae Association certificate
8. Siporae Protected area certificated
9. License agreement between Nakau NRDF
10. Project development agreement between Nakau, NRDF and Siporae Association
11. (Minutes of meeting 14/03/2023) Plan vivo awareness visit - Siporae project area
12. (Minutes of meeting 02/07/2019) Establishment of project owner groups- Siporae project area
13. (Minutes of meeting 28/03/2022) Update and current affairs of project -Siporae committee meeting
14. (Minutes of meeting 24/04/2024) Grievance mechanism - Siporae tribal meeting
15. (Minutes of meeting 30/06/2020 - 02/07/2020) Business & Benefit Planning Workshop
16. (Minutes of meeting 08/12/2017) Siporae Protected area consultation meeting
17. (Minutes of meeting 06/04/2018) Siporae 1st Protected Area committee meeting Siporae
18. (Minutes of meeting 01/12/2021) Carbon credit accounting - Siporae PA MC
19. (Letter from Secretary Choiseul Province) GPS coordinate confirm for Guere, Garasa, Siporae, Sirebe, Vuri land boundaries
20. (Letter from Ministry of forest & research) Confirmation of Garasa and Siporae land as forest protected areas
21. (Meeting of minutes 21/09/2021) Ranger training and management committee meeting
22. (Meeting of minutes 27-28/04/2021) Protected Area Management and enforcement training committee for rangers, inspector and management
23. (Meeting of minutes 29/10/2022) Rangers monitoring training-Siporae
24. (Meeting of minutes 6-9/12/2021) Tree identification and forest inventory training
25. (Meeting of minutes 16/01/2023) Forest Monitoring Planning
26. (Meeting of minutes 17/01/2024) PDD presentation and audit preparation
27. (Meeting of minutes 04/05/2022) governance structure and Siporae business plan
28. (Meeting of minutes 27/10/2021) Benefit sharing plan, management structure
29. (Meeting of minutes 24/01/2019) Project agreement consultation

30. (Meeting of minutes 29/06/2023) Siporae PES and carbon audit updates
31. (Meeting of minutes 04/08/2023) Report on process and participation in the signing of the project agreement
32. (Meeting of minutes 17/03/2023) PES Agreement meeting
33. (Meeting of minutes 26/11/2018) PA process and submit all document to Agnettha
34. Memorandum of understanding (MOU) between Siporae and neighbouring tribe
35. Confirmation letter from LLCTC 06/04/2019
36. Carbon calculation Siporae project area
37. Carbon calculation Babatana Forest Inventory data
38. (Annex 8) Siporae Exclusion list
39. (Annex 9) Siporae Environmental and social screening report
40. (Annex 11) Plan of management Siporae Tribal Association
41. (Annex 12) Siporae Project Agreement
42. (Annex 13) Siporae project monitoring plan
43. (Annex 15) Letter of Approval to VCM activities from MECDM
44. (Annex 16) Siporae Business & Benefit Sharing plan
45. (Annex 16) Siporae Financial plan
46. (Annex 17) Siporae Grievance Mechanism

Visited sites:

The team could not reach the project site during the Validation & Verification (21 - 29 June 2025) due to travel issues in Solomon Island. It changed the overall plan of the validation site visit methodology. The team stayed in Honiara and conducted face to face interviews with the key person in the Ministry of Environment, Climate Change, Disaster Management and Meteorology (MECDM) and Ministry of Forestry (MoF) and online interviews with the project coordinator NRDF, communities, forest rangers, and tribe association. Site visit for validation was conducted by Local Expert on a separate date of the audit schedule above, it was on 11 - 20 July 2025. The local expert visited Siporae project area. The project forest sites visited includes monitoring transect, permanent sampling plots, and boundary marking. Moreover, other sites such as ranger station, community house and cultural site were also visited.

List of individuals interviewed:

The determination of the number of interview samples of Siporae Forest Carbon Project was carried out as follows:

- a. The 160 Siporae family lines (households); therefore, the number of community interview samples was determined based on the square root of the total number of community lines.
- b. There are 8 rangers, and the number of ranger interview samples was determined based on the square root of the total number of rangers.

Below is the list of interview participants selected to represent the community and field personnel (rangers):

No	Name of Participant	Gender	City/Village of residence	Method of Interview
1	Agretha	F	Honiara (MECDM)	Face to face
2	Richard	M	Honiara (Permanent Secretary of MoFR)	Face to face
3	Lamech P	M	Boe	Online meeting
4	Pudley P	M	Panarui	Online meeting
5	Jonathan J	M	Panarui	Online meeting
6	May K Y	M	Panarui	Online meeting

7	Rata Taburi	M	Panarui	Online meeting
8	Lawrence K	M	Boe	Online meeting
9	Cilion Ruku	M	Panarui	Online meeting
10	Everlyn Tanito	F	Panarui	Online meeting
11	Belinda P	F	Panarui	Online meeting
12	Betty Nuru	F	Panarui	Online meeting
13	Ali	M	Sepa	Online meeting
14	Rachel N	F	Panarui	Online meeting
15	Thelma	F	Panarui	Online meeting
16	Leah Vilaka	F	Panarui	Online meeting
17	Dorcas Qdelalu	F	Boe	Online meeting
18	Limah Rukumama	F	Panarui	Online meeting
19	Maurorino	M	Panarui	Online meeting
20	Norman Ngodor	M	Sepa	Online meeting
21	John Vaqali	M	Panarui	Online meeting
22	Hendry pitasuma	M	Sepa	Online meeting
23	Philomon Qolio	M	Sepa	Online meeting
24	Derick Doro	M	Panarui	Online meeting
25	Mary O	F	Sasamuqa	Online meeting
26	Esther Ludu	F	Sasamuqa	Online meeting
27	Cthwon Poloso	M	Sasamuqa	Online meeting
28	Atkim Vilaika	M	Panarui	Online meeting
29	Joseph Dereveke	M	Sasamuqa	Online meeting
30	Ruth Kamoto	F	Sasamuqa	Online meeting
31	Susan Vwe	F	Sasamuqa	Online meeting
32	Marvey Qila	F	Panarui	Online meeting
33	Salote D	F	Panarui	Online meeting
34	Nellie T	F	Panarui	Online meeting
35	Borcus T	F	Panarui	Online meeting
36	Melody K	F	Panarui	Online meeting
37	Nevelyn Q	F	Panarui	Online meeting
38	Madalyn L	F	Panarui	Online meeting
39	Emmah T	F	Panarui	Online meeting
40	Iynah K	F	Panarui	Online meeting
41	Margaret Z	F	Panarui	Online meeting
42	Julyas K	F	Panarui	Online meeting
43	Nerolyn Q	F	Panarui	Online meeting
44	Natina	F	Panarui	Online meeting

Description of field visit:

Due to travel issues when the team arrived in Honiara, Solomon Islands. Flight to Choiseul Province was delayed for the next 5 days with uncertainty of the weather. This situation was discussed between the validation team and the project coordinator to Plan Vivo Secretariat, and agreed that the team conducted face to face meetings with related Ministries in Honiara and online interviews with project coordinator NRDF, community including rangers and village committee. While field

visit (forest site and facilities) visit was conducted by the local expert with the guidance from the validation team.

Field visit was conducted from 11–20 July 2025. The field activities included on-site observation of the following:

- a. EFA Boundary
- b. Monitoring tracks
- c. Biodiversity (Flora & Fauna)
- d. Cultural site
- e. Infrastructure and facilities (benefit sharing)
- f. Community visit

Validation Opinion:

The validation team has performed the validation of the Siporae Forest Carbon Project PDD Part A and Part B. The validation process was under Plan Vivo Standard version 4.0.

Review of the project design document, annexes and reference documents, interviews with government, local stakeholders and community have provided the VVB with sufficient evidence of Siporae Forest Carbon Project PDD Part A and Part B fulfillment to the requirements. In detail the conclusions can be summarized as follows:

- The project is in line with all criteria of the Plan Vivo Standard version 4.0.
- The project additionality is sufficiently justified in the PDD.
- The monitoring plan is adequate.
- The analysis of the baseline emission, project emissions and leakage has been carried out in a transparent and conservative manner.

Referring to the explanation above, it is concluded that Siporae Forest Carbon Project is in compliance with the Plan Vivo Standard version 4 without qualifications or limitations. The project is likely to achieve estimated emission reduction.

Date of the validation report: 12 March 2026

Name and Signature of the lead validator:



Dinar Dara TP Purbasari

Table 1. Summary of draft report major and minor Corrective Actions (Insert Numbers)

Theme	Major CARs	Minor CARs	Observations
Governance	0	0	0
Carbon	0	0	1
Ecosystem Monitoring	2	0	0
Livelihoods	0	1	1

Table 2 - Report Conformance (Delete Yes/No as appropriate)

Theme	Conformance of Draft Report	Conformance of Final Report or Forward
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		Actions Required
Governance	Yes	Yes
Carbon	Yes	Yes
Ecosystem Monitoring	No	Yes
Livelihoods	No	Yes

Table 3– Summary of open Forward Actions (if any)

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
FAR 1	<i>Project Coordinator should assure the realization of information-sharing and consultation on the contents of the project agreement to all members in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026.</i>	<i>Project coordinator must provide evidence and implementation of information-sharing and consultation on the contents of the project agreement in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026.</i>	<i>Validation and 1st verification was taken in concurrent, thus FAR 1 will be reviewed in the next annual report / 2nd Verification.</i>

Table 5– Assessments requested by reviewers from PDD and/or technical specification review process

Relevant requirements within Standard	Description of concern	Validator comments	Corrective actions (if any)	Coordinator response	Resolved?
Performance indicators and targets to be used and how they demonstrate if ecosystem services are being delivered. Performance targets may be directly or indirectly linked to the delivery of ecosystem services, e.g. based on successful implementation of management activities or other improvements but must serve to motivate participants to sustain the project intervention	The monitoring plan does not specifically include the targets or the corrective actions that must be implemented if the targets are not met.	Based on the PV Climate project requirement indicator, all Progress Indicators must be monitored throughout the Crediting Period, and corrective actions must be implemented if targets are not met. However, the validator did not find a clear and consistent target (whether verifiable, qualitative, or quantitative) defined for each Progress Indicator in the Siporae project monitoring plan.	The monitoring plan should be revised to include clearly defined targets.	The project coordinator explained that the Plan Vivo v.4, does not require progress indicators. Since Nakau have done the work to include them, Nakau would like to keep them as "additional" indicators.	The issue has not yet been resolved, as Section 5.9.1 of the 2013 Plan Vivo Standard (PV Climate v4) outlines the requirement for setting targets. Based on this, the validator team has raised the issue as a finding Minor . The finding has been resolved, see Appendix 2.
Projects must identify and describe where uncertainty exists in quantifications of ecosystem services and estimate the approximate level or range of uncertainty. The level of uncertainty must be factored into the level of conservativeness applied in the accounting method for	The Technical Specification (TS) does not clearly explain the assumptions used to estimate the quantity of ecosystem services.	<ol style="list-style-type: none"> 1. The Nakau inventory document states that 30 sampling plots are considered reasonable, with a confidence level of 90%. However, Nakau should also provide references supporting this approach to strengthen the justification. 2. Annex 6 it is noted that first rotation is set at 15 years, followed by second rotation at 	None	1. Nakau have established 30 sample plots as the minimum sample size for inventory planning. More importantly however, the sample size should be sufficient to achieve a sample error of SE=20% at 90% confidence level. This is Nakau's standard and is more conservative than the Plan Vivo requirements - PV will only	Resolved

<p>quantifying ecosystem services.</p>		<p>another 15 years. To support this assumption, Nakau should provide references or documentation on typical crop cycle arrangements for commercial logging, either specific to each relevant region or, at a minimum, based on data from the Solomon Islands.</p>		<p>require an uncertainty adjustment if the error is more than 50% at 90% confidence level.</p> <p>2. Cutting cycles or annual allowable cuts in the Solomons are not regulated by any legislation. Commercial logging is unplanned and re-entry is usually premature and unsustainable. The Solomon Islands Forest Resources Assessment 2011 stipulates a cutting cycle of 10 years as the BAU. To avoid logging projects in the Solomon Islands, we conservatively assume a rotation of 15 years.</p>	
<p>To avoid 'double counting' of ecosystem services, project intervention areas must not be in use for any other projects or initiatives, including a national or regional level mandatory GHG emissions accounting programme, that will claim credits or funding in respect of the same ecosystem services.</p>	<p>Potential risk future overlap between the Solomon Islands National REDD+ Programme and emissions reductions achieved from NCP-SI sub-projects.</p>	<p>Evidence of local government approval regarding the registration of the Sirebe, Siporae, and Padezaka projects in the PlanVivo scheme is not yet available and provide references and a summary of the review of national and international carbon trading regulations in Solomon Island</p>	<p>None</p>	<p>The Climate Change division of the Solomon Islands Ministry of Environment (MECDM) developed a "Carbon trading issues paper" with support from the Global Green Growth Institute (GGGI) in 2023. The paper provides an overview of the institutional context and regulations regarding carbon trading and the country's aspiration regarding the participation in international carbon markets. Nakau have added this paper as a reference to the NCP-SI PDD supporting documents- document</p>	<p>Resolved</p>

				<p>SD13. The project also received official approval from the Ministry of Environment, Climate Change, Disaster Management & Meteorology (MECDM) on 24 April 2025, as confirmed through documentary evidence and interviews with MECDM representatives.</p>	
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Theme	1. Effective and Transparent Project Governance
<i>Ensuring that the project meets requirements 3.1-3.16 of the Plan Vivo Standard (2013)</i>	
A. Requirement	<p>1.1 Administrative capabilities</p> <p>Is there a legal entity place that has the sufficient capacity and a range of skills to implement all the administrative requirements of the project? Aspects of the project coordinator and management may include:</p> <p>1.1.1 A legal entity (project coordinator) that is able to take the overall responsibility for the project and meet the requirements of the PV standard during the length of the project.</p> <p>1.1.2 If there are multiple organizations coordinating the project, are the responsibilities of each body clearly defined?</p> <p>1.1.3 Standard sale agreement templates for the provision of carbon services</p> <p>1.1.4 The project coordinator must have the capacity to support participants in the design of project interventions, develop correct participatory relationships for ongoing support as needed in the project.</p> <p>1.1.5 Identify relevant local/national or international regulations that can impact the project.</p> <p>1.1.6 All necessary legal permissions to carry out the intended project activities.</p> <p>1.1.7 Must have legal capacity to enter into PES agreements to manage the payments for ecosystem services. A project budget and financial plan must be developed and updated at least every 3 months. And demonstrate the adequate funds have been secured.</p> <p>1.1.8 Must keep records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants.</p> <p>1.1.9 The records must be backed up at least every 3 months unless there is no activity.</p> <p>1.1.10 Mechanisms for participants to discuss issues associated with the design and running of the project. Participants must be assisted by the project coordinator to identify secure and legal permissions to carry out project interventions.</p> <p>1.1.11 Procedures for addressing any conflicts that may arise.</p> <p>1.1.12 If the project coordinator is changed, it requires approval of the PV Foundation.</p> <p>1.1.13 Ability to produce reports required by Plan Vivo on a regular basis and communicate regularly with Plan Vivo.</p>
B. Guidance Notes for Validators	<p>Organizational and administrative capacity may be demonstrated through:</p> <ul style="list-style-type: none"> ● A record of managing other projects - especially those involving the receipt, safeguarding and management of funds and disbursement of these to smallholders/community groups ● Project staff who can explain the legal status of the organisation and its management and financial structure i.e. how funds will be held and transferred – backed up by evidence of setting up bank accounts and record-keeping systems etc. ● The views of others who have worked with the organisation in the past (such as government, other project partners or other NGOs) ● A visibly efficient and functioning office with all necessary staff

<p>C. Findings (describe)</p>	<p>Siporae Forest Carbon Project under NCP-SI is coordinated by the Natural Resources Development Foundation (NRDF), a legally registered local non-profit organization under the Charitable Trusts Act (CAP 67) since 28 July 2004. NRDF has a strong track record in forest conservation and community-based project governance in the Solomon Islands, including the establishment of the Siporae Protected Area, formally registered in October 2019 under the Protected Areas Act 2010. Similar experience was demonstrated through its support for the establishment of the Sirebe Protected Area during the same period. The validation team has confirmed the legal status and legal capacity of NRDF through documentary evidence. In addition, the team conducted a field visit to NRDF’s official office and carried out direct interviews. NRDF’s existence and assistance to the tribes in the Babatana Forest was also confirmed by an interview to the MEDCM during the validation.</p> <p>Stakeholder roles and responsibilities have been clearly defined within the PES Agreement, signed by Nakau (Program Operator), NRDF (Project Coordinator), and the Siporae Tribal Association (Program Owner). This agreement aligns with Plan Vivo standard to ensure transparent division of tasks and accountability throughout project implementation. The project was also developed through a participatory approach under the Free, Prior, and Informed Consent process (FPIC), with community members actively involved in all decision-making. The validation team has confirmed documentary evidence of the PES Agreement and its signed minutes. Interviews with NRDF and STA representatives confirmed their active involvement and full agreement with the contents of the contract.</p> <p>The PDD of Siporae Forest Carbon Project has identified relevant national and international regulations that may affect project implementation. These include the Customary Land Records Act 1994, Land and Titles Act 1996, Solomon Islands Protected Areas Act 2010 and Protected Area Regulations 2012, Solomon Islands Forest Resources and Timber Utilisation Act 2000 (FRTUA), Environment Act 1998 (EA), National Forest Policy (NFP) 2020, Solomon Islands Charitable Trust Act 1996, Solomon Islands Companies Act 2009, Labour Act 1996, and Employment Act 1996. All such regulations have been considered and integrated into project governance to ensure full compliance. The project also received official approval from the Ministry of Environment, Climate Change, Disaster Management & Meteorology (MECDM) on 24 April 2025, as confirmed through documentary evidence and interviews with MECDM representatives.</p> <p>With regard to financial governance, the PDD outlines that the project has developed a comprehensive financial plan. NRDF has also prepared and maintained an annual budget to support the implementation of the Siporae project. The STA annual budget is incorporated into the Business and Benefit Sharing Plan, which will be updated quarterly each year once carbon credit sales commence, in accordance with Plan Vivo requirements. The validation team has confirmed the existence of documentary evidence related to the Business Plan and Benefit Sharing Plan. Furthermore, interviews with NRDF confirmed that the financial planning is clear and well understood.</p> <p>The Plan Vivo Standard requires data to be backed up at least every three months. Interviews with NRDF confirmed that backup practices are applied to</p>
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	<p>planning documents, FPIC processes, participatory design records, monitoring results, and PES distribution. All documents are securely stored within NRDF's project database as the coordinating entity. In addition, the PDD explains that Nakau has established a centralized cloud-based database using Microsoft Teams and Microsoft SharePoint, which serves all projects under NCP-SI. This database can be updated or upgraded over time. Based on the evidence reviewed, the validation team concludes that record-keeping practices are adequate and comply with Plan Vivo requirements.</p> <p>A grievance mechanism has been outlined in the PDD and developed in line with Nakau Methodology. The validation team confirmed the existence of a comprehensive grievance mechanism document. Interviews with the Siporae community further demonstrated their awareness of the procedure and their understanding of it as a conflict resolution mechanism.</p> <p>In the event of changes to project coordination, existing agreements stipulate that prior approval must be obtained from Plan Vivo in accordance with standard requirements. Under the Licence Agreement signed between Nakau and NRDF (Nakau NRDF Babatana Licence Agreement, Version 1.0 22112019), the agreement remains valid for the duration of the project unless terminated earlier as per the provisions, or extended by mutual consent of both parties. Reporting obligations to Plan Vivo are clearly stipulated in the agreement, with specific roles and responsibilities assigned to each party. The validation team has confirmed the existence and validity of the Licence Agreement. Moreover, interviews with NRDF confirmed their full understanding and acceptance of its contents.</p> <p>Overall, the validation team concludes that NRDF, as the project coordinator, possesses sufficient capacity and expertise to effectively implement all administrative requirements of the project.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

<p>A. Requirement</p>	<p>1.2 Technical capabilities</p> <p>Is the project through its staff or partners able to provide timely and good quality technical assistance to producers and/or communities in planning and implementing the productive, sustainable and economically viable forest management, silvicultural and agroforestry actions proposed for the project and for any additional livelihood activities that are also planned?</p>
<p>B. Guidance Notes for Validators</p>	<p>Technical capabilities may be determined through:</p> <ul style="list-style-type: none"> ● Discussions with project staff who should be able to define clearly who is responsible for the provision of technical support. ● Interviews with project staff to demonstrate that they are familiar with the content of project technical specifications e.g. species to be planted, spacing requirements, management systems and any potential issues ● Feedback from farmers/communities who have been supported in the past. ● On-site evidence of project activities (possibly from other projects) that have benefited from technical support.
<p>C. Findings (describe)</p>	<p>Nakau, as the Program Operator, requires all Project Coordinators to have a License Agreement in place to operate under the NCP-SI. This License Agreement serves as a mechanism to ensure quality assurance and compliance with the program's operator principles.</p> <p>In line with this, and as stated in the Nakau and NRDF Babatana License agreement, NRDF as project coordinator is responsible for designing, developing and implementing the project.</p> <p>The validation team assessed that NDRF was able to facilitate the forest management planning development (protected area proposal process), based on the Siporae Tribe meeting minutes document on November, 26 2018. Further evidence, NDRF's role in implementation for forest management activities can also be proven by the Report of Protected Area Management and Enforcement Training Committee Training for the Rangers, Inspectors and Management committees document on April, 27-28 2021.</p> <p>Furthermore, the validation team assesses that the NCP-SI has demonstrated technical capabilities to support the planning and implementation of the Nakau Conservation Program- Solomon Islands. This is evaluated through interviews with NRDF as follows:</p> <ol style="list-style-type: none"> 1. The NRDF can explain what indicators are monitored in project activities 2. The NRDF can facilitate project activities (monitoring) carried out by rangers and can monitor whether the evidence needed is sufficient to make a report. <p>The validation team assessed the NRDF are able to provide timely and good quality technical assistance in planning and implementing the proposed activities.</p> <p>Interview with rangers was conducted by the validator, sampled 8 rangers of Siporae. They have a sufficient knowledge of the monitoring procedures and techniques. It was confirmed that they have received several training : monitoring training (forest and ecosystem, tree identification, fauna</p>

	<p>identification), tour guide training, first aid training, including the use of avenza map training. This interview also confirmed the Minutes of Meetings documentation that were provided by NRDF.</p> <p>During the field observation in Siporae site, the rangers were trained by the NRDF and showed their sufficient capability. The Rangers were well trained on plot establishment and assessment according to Nakau methodology, understand the measurement of diameter, able to take the height with the use of a hypsometer and have a thorough knowledge of the trees' identification. The rangers also trained to use an avenza application as one of the tools of forest monitoring.</p> <p>Rangers come from the community and they are also part of the project members. There are a total of 8 rangers in Siporae which already received training from NRDF regarding the forest inventory, tree identification and measurement, forest monitoring, and fauna identification. Based on the interview, the rangers have sufficient knowledge to implement the forest monitoring activity.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	<p>1.3 Social capabilities</p> <p>Is the project, through its staff or partners, able to demonstrate an understanding of the social conditions of the target groups/communities and likely implications of the project for these? This might include:</p> <p>1.3.1 A demonstrated ability to select appropriate target groups through stakeholder analysis and to understand the implications of the project for specific groups e.g. poor, women, socially disadvantaged etc.</p> <p>1.3.2 Undertake the stakeholder analysis to identify communities/organizations.</p> <p>1.3.3 Groups/communities that are well-informed about the Plan Vivo System and the nature of carbon and ecosystem services.</p> <p>1.3.4 Local groups/communities that can demonstrate effective self-governance and decision-making.</p> <p>1.3.5 Well-established and effective participatory relationships between producers and the project coordinator.</p> <p>1.3.6 Community members, including women and members of marginalized groups must have opportunities to be employed by the project, where job requirements are met.</p> <p>1.3.7 Demonstrated ability to establish land-tenure rights through engaging with producers/communities and other relevant organisations.</p>		

	<p>1.3.8 Ability to consult with and interact with producers/communities on a sustained basis through participatory ‘tools’ and methods.</p> <p>1.3.9 Established system for conflict resolution.</p>
<p>B. Guidance Notes for Validators</p>	<p>Social capabilities may be determined through:</p> <ul style="list-style-type: none"> ● Records/minutes/photographs of community meetings and training workshops etc. ● Project staff able to explain (in line with PDD) how land tenure is checked by the project. ● Project staff and communities able to explain how communities/target groups were selected and involved in the development of the project and in the choice of activities. ● Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation. ● Meetings held with specific target groups e.g. women, socially disadvantaged etc.
<p>C. Findings (describe)</p>	<p>The PDD of Siporae Forest Carbon Project explains that a stakeholder analysis has been conducted to identify parties affected by the project. The analysis includes a range of stakeholders related, affected and interested to the Siporae project, including neighboring tribes (Kumaka, Batongoa, and Sikipozo) who have signed Memorandum of Understanding (MoU) with the Siporae Tribe regarding the boundaries of the protected area, thereby proactively anticipating potential land disputes. Stakeholders from government institutions, such as the Ministry of Environment, Climate Change, Disaster Management and Meteorology (MECDM) and the Choiseul Provincial Government, have also provided formal support for this initiative, ensuring both legal and political legitimacy across governance levels. In addition, project donors and supporters, including Bread for the World, the Critical Ecosystem Partnership Fund (CEPF), and the New Zealand MFAT Carbon Financed Forest Conservation Project, have provided financial support to ensure the continuity of this initiative.</p> <p>Furthermore, the stakeholder analysis identified the Siporae Tribe as the primary target group, comprising the original customary landowners with traditional land tenure rights. These land rights were formally verified through a genealogical study conducted by the Lauru Land Conference of Tribal Communities (LLCTC) in 2015. The genealogy-based approach demonstrates a culturally appropriate and robust method for stakeholder identification and land tenure verification, in line with applicable requirements. The validation team has confirmed the existence of documentary evidence related to this genealogical study.</p> <p>Interviews conducted with community members and Siporae Tribal Association (STA) representatives highlighted their motivation to protect their land and benefit from conservation programs through the establishment of a Protected Area (PA) and participation in a carbon program. To this end, the Siporae Tribe established the STA, a legally recognized entity registered under the Charitable Trust Act in 2018, serving as the official governance and decision-making body for the project, representing all tribal members. Within this governance structure, women play roles as members or executive officers, a fact confirmed during interviews with female members. Moreover, the STA Constitution explicitly guarantees inclusive participation, with women represented on both</p>

	<p>the executive body and committees. In relation to the carbon project, the Siporae community also established a Women’s Saving Club, which reflects the community’s commitment to women’s participation. This program, funded by the project (5%), provides small loans to women to support family business development.</p> <p>Plan Vivo standards require communities to have the capacity to establish land rights through collaboration with other communities and relevant organizations. Agreements with neighboring tribes and documentation of stakeholder consultations provide a clear foundation for addressing potential land disputes. In addition, a grievance mechanism has been established to address both internal community issues and project-related concerns. The validation team has confirmed the existence of documented evidence of stakeholder consultations, MoUs with neighboring tribes, and the grievance mechanism. Furthermore, interviews with community members revealed that the boundary demarcation process with neighboring tribes was conducted directly in the field with representatives from all bordering tribes. Interviews also confirmed that all Siporae community members clearly understand their customary land boundaries, which are demarcated by natural landmarks such as rivers and streams, large trees, and stones. The agreed boundary-setting process was formalized in MoUs between the Siporae and neighboring tribes. The MoUs presented to the validation team were shown to have been agreed upon and signed by all neighboring tribes.</p> <p>Based on the assessment, the validation team concludes that the Siporae project meets the social capacity requirements of the Plan Vivo Standard. The project demonstrates a strong understanding of community social conditions, applies inclusive and representative governance, respects customary land rights, and ensures active stakeholder engagement. Furthermore, the existence of a structured conflict resolution system reinforces the project’s social resilience.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator’s Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

<p>A. Requirement</p>	<p>1.4 Monitoring and Reporting capabilities</p> <ul style="list-style-type: none"> ● Does the project have an effective monitoring and reporting system in place that can regularly monitor progress and provide annual reports to the Plan Vivo Foundation according to the reporting schedule outlined in the PDD? The annual reports will need to: <ul style="list-style-type: none"> ○ Accurately report progress, achievements and problems experienced. ○ Transparently report sales figures and demonstrate resource allocation in the interest of target groups.
<p>B. Guidance Notes for Validators</p>	<p>Monitoring and reporting systems and capabilities may be determined through:</p> <ul style="list-style-type: none"> ● Staff and participating communities are able to explain the monitoring system (how each of the indicators in the PDD will be monitored). ● Records of any monitoring already undertaken e.g. baselines or other information. ● Project staff showing an understanding of the importance of annual reporting to Plan Vivo as a requirement for issuance of certificates. ● Demonstrated ability to produce simple reports (e.g. for other projects).
<p>C. Findings (describe)</p>	<p>To ensure effective implementation of monitoring activities, Nakau and NRDF has provided training and capacity building, as documented in the Protected Area Management and Enforcement Training Committee Training for the Rangers, Inspectors, and Management Committees held on April 27–28, 2021. This was followed by several technical training sessions, including:</p> <ol style="list-style-type: none"> 1. Tree Identification and Forest Inventory Training, December 6–9, 2021 2. Training on the use of the Avenza app, October 29, 2021 <p>During the on-site activities, the validation team also reviewed monitoring records conducted by the rangers, including the Forest Inventory Data Table (tally sheet) available at the NRDF office, which supports carbon stock calculations. In addition, livelihood monitoring data collected at the household level. This data was obtained through standardized questionnaires containing both open-ended and close-ended questions. The interview with the NRDF confirmed that they also co-monitor and co-manage the project and are able to explain the livelihood monitoring process.</p> <p>The validation team concluded that NRDF is able to demonstrate the preparation of reports to Nakau. For instance, NRDF collected the forest inventory and livelihood monitoring data by the rangers and compiled them as reports to Nakau. Based on the NCP-SI PDD, it states that the project coordinator will submit the first annual report at the end of the project development period (coinciding with the first verification) which will cover a multi-year period starting from the project’s inception. Subsequently, an annual report for the project will be submitted annually for the remainder of the project period. As outlined in the agreement between NRDF and Nakau, one of the key responsibilities of the Project Coordinator is to prepare quarterly and annual project management reports. Its confirmed interviews with NRDF confirm that they are aware of the importance of submitting an annual report to Plan Vivo as a requirement for the issuance of certificates. They acknowledged their responsibility to ensure timely submission of the annual report. The validation team concluded the project coordinator has monitoring and reporting capabilities to handle an effective</p>

	monitoring and reporting system in place. It assures that the project coordinator is able to regularly provide monitoring progress and annual reports to the Plan Vivo Foundation.		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

Theme	2. Carbon Benefits								
<i>Ensuring that the project meets requirements 5.1-5.20 and 6.1-6.4 of the Plan Vivo Standard (2013)</i>									
A. Requirement	<p>2.1 Accounting methodology and applicability conditions</p> <ul style="list-style-type: none"> • Have the carbon benefits been calculated using recognised carbon accounting methodologies and/or approved approaches and are the estimates of carbon uptake/storage conservative and credible enough to take into account risks of leakage and reversibility? • Are the applicability conditions appropriate for the planned intervention? • Have the project activities for each intervention been adequately described? • Are the activities likely to result in achievement of the intervention? 								
B. Guidance Notes for Validators	<p>Check the carbon accounting methodology used including:</p> <ul style="list-style-type: none"> • The level of understanding of the methodology used amongst technical project staff • Whether all references and sources of information are available (include copies with the validation report if possible) • Whether the carbon accounting models are clear and transparent i.e. are the spreadsheets available and readily understandable? Can project staff answer and explain any technical questions about these? • Are local experts able to comment on the accounting methodology and on the sources of information used? 								
C. Findings (describe)	<p>The Project used the methodological framework provided by the Nakau approved approach under PV4. The detail of methodology described in AFD-LtPF Technical Specification and supported by the documentations as below:</p> <table border="1" data-bbox="486 1720 1471 1984"> <thead> <tr> <th>Application</th> <th>Methodology Name</th> </tr> </thead> <tbody> <tr> <td>Baseline Scenario/ Project Additionality</td> <td>CDM AR-Tool 02 v.1 for combined baseline/additionality assessment</td> </tr> <tr> <td>Forest Inventory</td> <td>Nakau Forest Inventory Manual</td> </tr> <tr> <td>Quantification of baseline and project emissions and removals</td> <td>Nakau Approved Approach Winjum, J.K., Brown, S. and Schlamadinger, B. 1998. Forest harvests and wood products:</td> </tr> </tbody> </table>	Application	Methodology Name	Baseline Scenario/ Project Additionality	CDM AR-Tool 02 v.1 for combined baseline/additionality assessment	Forest Inventory	Nakau Forest Inventory Manual	Quantification of baseline and project emissions and removals	Nakau Approved Approach Winjum, J.K., Brown, S. and Schlamadinger, B. 1998. Forest harvests and wood products:
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	sources and sinks of atmospheric carbon dioxide. Forest Science 44: 272-284
Quantification of leakage emissions	Plan Vivo Module PU004

Validation team assessed that the methodology used for the application of carbon ecosystem service calculations, the estimates of carbon benefit are conservative and credible enough to take into account the risks of leakage. Based on the interview with the project coordinator, it was concluded that they were able to explain and provide information sources in the form of documented evidence regarding the reference default values used.

Furthermore, Avoided logging (forest protection) is the planned intervention applied for the Siporae Forest Carbon project. Based on the regulations described in the Administrative Capabilities section 1.1, this intervention project is considered feasible, especially with the support of a protected area certificate already issued by the Ministry of Forestry (MoF) and the community's support for the project. The description of project activities has been well detailed in the Siporae Forest Carbon Project PDD version 1.0 Part B (09122025) and Siporae Project Technical Specification version 1.0 (2023), prepared for monitoring purposes, and included in the monitoring plan. An interview done with the Ministry of Environment, Climate Change, Disaster Management and Meteorology (MECDM) representative confirmed that MECDM were involved in the protected areas development process and the protected area certificate was declared on 19th October 2019 for Siporae.

Referring to the carbon calculation, it is known that 100 sample trees were measured at three project area locations: Padezaka, Siporae, and Vuri. Based on the interview results, it was explained that Siporae Forest Carbon Project decided to combine data from these three project area to increase the sample size and improve the accuracy of the average commercial stock estimate. This combined dataset is considered representative because all three locations are situated in the same undisturbed lowland rainforest ecosystem. This approach is conservative because each project area has accounted for a 10% uncertainty at a 90% confidence level. Based on the on-site observation in the Siporae project area was carried out by a local expert under the guidance of the validation team. The activity involved re-measuring trees in the plots used for carbon stock calculations. The assessed plots included: Plot-1 Siporae, Plot-2 Siporae, Plot-70 Padezaka, Plot-79 Padezaka, Plot-104 Padezaka, Plot-112 Padezaka, Plot-113 Padezaka, and Plot-122 Padezaka. The field observation result shows that the forest inventory of three sub-projects is acceptable to represent to all projects under the NCP-SI in Choiseul Province.

As mentioned above, the validation team concludes that the carbon accounting models are clear and transparent, i.e., the spreadsheets are available at the NRDF office and understandable. The ranger team demonstrated in a knowledgeable manner in measuring diameters, taking height measurements using a hypsometer and accurately identifying tree species during the field observation done by the local expert.

Validation team had a concern regarding the use of forest inventory data from three project area locations (Siporae, Padezaka, and Vuri) as a reference for

	commercial timber potential in Solomon Islands or other projects under Nakau program in other provinces. Thus, the issue was raised as an Observation. Nakau has responded and assured that they are not proposing to apply the forest inventory data from Choiseul to estimate timber potential at the country level, but only locally within the Babatana project cluster. Separate forest inventories were done in projects located in other provinces of the country. The response from Nakau was acceptable, the Observation was Closed.		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	2.2 Project Period		
	<ul style="list-style-type: none"> Have the project starting date, project period and crediting period been clearly described and are they fully justified? 		
B. Guidance Notes for Validators	Check the crediting period using the following documents: Schedule of the project, contract of the start date and/or implementation plan.		
C. Findings (describe)	<p>Based on the Siporae Forest Carbon Project PDD Part B , the project and crediting period for all project activities under NCP-SI is set for 30 years. The Siporae project period is from 1 January 2019 to 31 December 2048. This timeline is supported by the Project Agreement between Nakau, NRDF, and the Siporae Tribal Association (STA), which confirms that PES units will be generated during the same period.</p> <p>The establishment of a 30-year crediting period is considered appropriate, as Nakau has taken into account the need for future generations of the community as landowners to have the opportunity to make decisions regarding forest management. This is aligned with the principle of adaptive management, allowing for a re-evaluation of forest resource realities every 30 years. Based on the protected area management plan, the protected area certificate has no period date but it could be renewed after 10 years. Thus, in the first 10 years, the community shall manage the land in accordance with the Protected Area Management Plan and Act No.4 2010 regarding the Protected Area. The Siporae Forest Carbon Project is also expected to support community initiatives to maintain protected area status.</p> <p>The Siporae Forest Carbon Project was proposed in the Choiseul South PIN in 2013 as part of the Babatana region, choiseul province, solomon islands The protected area establishment process of Siporae project was begun with a stakeholder engagement process, seen the proof of MoM of Discussion on creating a Protected</p>		

	<p>Area in Siporae was done on 8th December, attended by 13 participants including the chairperson, vice chairperson, secretary, treasurer, and member. The meeting was followed by a management committee meeting on 9th May 2018. Based on interview with the MEDCM, confirmed that NRDF has worked with Siporae Tribe since 2015-2016 and assisting the Protected Area proposal process from the beginning. The Siporae Protected Area was officially declared on 19 October 2019, stated in the Certificate of Registration PA No. 003/2020 signed by the Minister of Ministry of Environmental, Climate Change, Disaster Management and Meteorology (MEDCM). The Siporae project was set 1st January 2019 as the starting date of the project and crediting period for 30 years (31 December 2048). The project period also specified in Clause 1.5 in the Project Agreement Babatana (Siporae) v1.0, 06102022 which signed by the three parties (Nakau, Siporae Tribal Association and NRDF). Therefore, the criteria for the project period have been satisfactorily met.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
D. Corrective Actions (describe)	None		
E. Project Coordinator's Response	None		
F. Forward Actions (describe, if applicable)	None		
G. Status	None		
A. Requirement	<p>2.2 Baseline</p> <ul style="list-style-type: none"> ● Are the carbon benefits of the project measured against a clear and credible carbon baseline (for each project intervention)? ● Has evidence been provided to show that the project area has not been negatively altered prior to the project for the purposes of claiming PES payments? ● Are baseline conditions adequately described? ● Are the estimates of carbon stocks under baseline conditions reasonable? ● Have all data sources been identified? If not, indicate other available data sources could improve the baseline estimates of carbon stocks? 		

<p>B. Guidance Notes for Validators</p>	<p>Check the baseline scenario in the technical specifications of the PDD:</p> <ul style="list-style-type: none"> ● Check that baseline measurements have been carried out and information properly recorded ● Check that the information from the baseline matches that in the PDD/Technical specifications and corresponds to the situation on the ground (by discussing with local experts and others) ● Check for evidence of recent disturbance on sites and compare against conversations with land owners and neighbours to determine if sites have recently been altered.
<p>C. Findings (describe)</p>	<p>The baseline scenario for a project area is a description of the initial land use and land cover condition. As outlined in Section 4.1 of the Siporae Forest Carbon Project Part A, a narrative description of the baseline scenario is described, along with justification for why it is the most feasible alternative among all credible options.</p> <p>A baseline analysis was conducted by the NCP-SI following the CDM A/R Tool 02 Version 1.0. There were two land-use scenario that is plausible in the Siporae project : Scenario 1. Commercial logging/milling and Scenario 2. Forest protection without carbon finance. The barrier analysis define 8 barrier types, consist of: investment barrier, institutional, technological, local tradition, prevailling practice, environmental conditions, socio-economics, and land tenure. The assessment concluded that there is no barrier to prevent the Scenario 1 and there are 5 barriers to prevent the Scenario 2 (forest protection without carbon financing).</p> <p>The entire Babatana project region attempted to create a contiguous forest conservation area covering south-west Choiseul Island in 2009 which ultimately failed. This shows that forest conservation activities have not diffused into the geographical region of the Siporae project. All current protected areas in the region were established through the Nakau Programme and with the deliberate intention to access forest carbon finance.</p> <p>The project’s intervention is avoiding logging within the Protected Area, baseline emissions are derived from a commercial stock-based forest inventory conducted within the EFA. Commercial stock refers to the volume of certain tree species (refer to Annex.7 PDD AFD-LtPF technical specification) with criteria above the minimum harvestable diameter 30 cm and good to moderate stem shape. The purpose of the forest inventory was to collect data on commercial stock, biomass (CVOL), and carbon stock based on the sampled project area forest inventory dataset. The forest inventory of Siporae Forest Carbon Project PDD was done in Siporae, Padezaka and Vuri project area.</p> <p>In accordance with the AFD-LtPF technical specifications, the carbon baseline of avoided logging interventions was calculated from the total woody biomass, which includes harvested logs, deadwood residues, and additional damage. Deadwood emissions come from residues (twigs, crowns, roots) that are left to rot after harvest. These emissions are estimated based on harvest volumes, obtained by multiplying the carbon stock of eligible forest areas by the assumed harvest rotation.</p> <p>The first harvest rotation assumed 50% of the forest will be logged, and the second</p>

	<p>assumed 70%. This assumption is considered conservative, as the Solomon Islands Forest Resource Assessment Update 2011 reported that, under a market-driven business-as-usual scenario, commercial forests are typically logged completely, with re-logging continuing in secondary forests every 10 years until forest productivity is drastically reduced. Local experts also considered these assumptions to be conservative based on his knowledge and expertise. In the field the local expert was able to count the potential crop trees for the second harvest, the number of potential crop trees 30 cm - 49 cm diameter is more than the number of trees above 50 cm. Some of those trees will reach the 50 cm diameter class in the next 5 years, considering an average diameter increment of 2 cm/annum. Given the next 10 years there will be other potential trees in the sapling stage approaching potential crop trees beyond the period of the project life.</p> <p>For the Siporae project, the baseline carbon emission estimates as follows:</p> <table border="1" data-bbox="488 707 1452 1003"> <thead> <tr> <th>Rotation</th> <th>Years</th> <th>Net baseline emissions NBE (tCO2e/year)</th> </tr> </thead> <tbody> <tr> <td>Annual average rotation 1</td> <td>01–15</td> <td>17,336</td> </tr> <tr> <td>Annual average rotation 2</td> <td>16–30</td> <td>5,787</td> </tr> <tr> <td>Annual average crediting period</td> <td>01–30</td> <td>11,561</td> </tr> </tbody> </table> <p>Based on the latest PDD and the evidence provided, the validation team concluded that the baseline scenario designed by the Siporae Project area is consistent with the approved methodology and adequately justified.</p>			Rotation	Years	Net baseline emissions NBE (tCO2e/year)	Annual average rotation 1	01–15	17,336	Annual average rotation 2	16–30	5,787	Annual average crediting period	01–30	11,561
Rotation	Years	Net baseline emissions NBE (tCO2e/year)													
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D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>												
E. Corrective Actions (describe)	None														
F. Project Coordinator's Response	None														
G. Forward Actions (describe, if applicable)	None														
H. Status	None														
A. Requirement	<p>2.3 Additionality</p> <ul style="list-style-type: none"> • Are the carbon benefits additional to those that would anyway be required under law or regulations? • Does generation of the ecosystem service benefits (carbon benefits) depend solely on implementation of the activities by the project or would these benefits have been generated anyway? • Will activities supported by the project happen without the availability of carbon finance? 														

<p>B. Guidance Notes for Validators</p>	<p>Assess whether the project simply owes its existence to legislative decrees or to commercial land-use initiatives that are likely to be economically viable in their own right i.e. without payments for ecosystem services.</p> <p>Also, assess whether without project funding there are social, cultural, technical, ecological or institutional barriers that would prevent project activities from taking place.</p>
<p>C. Findings (describe)</p>	<p>The Siporae Forest Carbon Project Part A provides clear guidance and information for project on how to identify and analyze key barriers to project implementation, along with strategies to overcome them. The appropriate steps have been taken in accordance with the approved methodology, and the approach to the additionality assessment follows a barrier analysis based on the CDM A/R Tool 02 Version 1, as required for all project implementing interventions under the NCP-SI.</p> <p>The validation team assessed project’s additionality of Siporae project, with the following justifications:</p> <ol style="list-style-type: none"> 1. Investment Barrier, the project would likely able to raise the funds to achieve legal protection of the forest area. To address this, the Project Coordinator successfully sourced donor funding through Bread for the World and CEPF to support the development of the forest carbon project in Siporae starting in 2014. This is confirmed through interviews with the Project Coordinator that they are responsible for finding a donor. 2. Institutional Barrier, there are no institutional barriers to prevent the establishment of protected area in Siporae project. The government, MEDCM support the protected area establishment. 3. Technological Barrier, local stakeholders lack of the necessary technical capacity and infrastructure to independently develop a protected area management plan. To overcome this, the NCP-SI supports a team of experts to deliver technical assistance and training to project participants and communities throughout the development process. This is assessed by documented attendance records from training sessions conducted for Siporae rangers and communities also confirmed by interview to the communities and rangers during the Validation. 4. Barrier related to local tradition. Traditionally, nature conservation follows customary practice, and the legal protected area instrument was not well-known at the start of the forest carbon project. To overcome this barrier, tribal members were educated on protected areas and their implications in many meetings with the project coordinator before making an informed decision regarding protected area establishment. To promote inclusiveness and transparency, the Project Coordinator facilitated the development of a governance system that ensures equitable community participation in project decisions and guarantees fair and transparent benefit distribution. This was assessed by documentation of meetings held with the tribe specifically to discuss benefit-sharing mechanisms. 5. Barriers related to ecological conditions. There are no barriers related to ecological conditions to prevent the establishment of a protected are in the Siporae project <u>area</u>. Siporae is located within the Mount Maetambe-Kolombangara River Basin Key Biodiversity Area which is recognised by the Solomon Islands Government to hold significant biodiversity value. Source: IUCN KBA website. East Melanesian

	<p>Islands ecosystem profile summary:</p> <p>https://www.cepf.net/our-work/biodiversity-hotspots/east-melanesian-islands</p> <p>6. Barriers related to socioeconomic conditions. There are socioeconomic barriers that would likely prevent the establishment of a protected area in the Siporae project without the option of forest carbon finance and project development support. The whole Babatana region attempted to create a large forest conservation area covering south-west Choiseul Island in 2009, which ultimately failed. This shows that creating protected forest areas in the region without the prospect of forest carbon income is not successful. Many of the tribal areas that were included in that proposed Babatana protected area have since been logged. This barrier also confirmed during the interview with the Siporae community that they are expecting for the carbon benefit to support them on implementing the protected area management plan of the Siporae.</p> <p>7. Barriers related to prevailing practice. There are barriers to prevailing practice in the Siporae sub-project. Siporae is only the second terrestrial protected area established in the country, declared in 2019. Most of the area surrounding the Siporae sub-project is covered by logging concessions. Refer to Figure 3.1. of Siporae PDD Part A.</p> <p>8. Barriers related to land tenure. There are no barriers related to land tenure to prevent the establishment of a protected area on Siporae land. Confirmed by the interview with Siporae community that there is no dispute of land boundary or land ownership with the neighbouring tribe, nor within the Siporae tribe.</p> <p>Based on the above explanation, the validation team concludes that the additionality of the project intervention is appropriately justified and in line with the requirements of the approved methodology.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	<p>2.4 Ecosystem Service Benefits calculations</p> <ul style="list-style-type: none"> ● Have all the carbon pools been identified and has justification been given for those that will be accounted for? ● Has the project used an approved approach to calculate estimated ecosystem service benefits? 		

	<ul style="list-style-type: none"> ● Are the calculations used for estimating the carbon benefits available e.g. in attached spreadsheets? ● Have any potential negative impacts on carbon pools been accounted for in the calculations? ● For tree afforestation/reforestation projects only: Are the allometric equations and growth rates used for modelling tree growth appropriate? ● For forest conservation/avoided deforestation projects only: Is the baseline deforestation/degradation rate defined and reasonable based on the evidence provided? Is the expected reduction in deforestation/degradation or enhancement in carbon stocks reasonable based on the activities proposed?
<p>B. Guidance Notes for Validators</p>	<p>Assess whether the estimations of the carbon benefits align with best practice, are conservative and the correct evidence is provided.</p> <p>Compare the outputs of the carbon benefit calculations against what you can observe on the ground. Is there an approximate agreement?</p> <p>Check that the excel spreadsheet provided is in accordance with the Plan Vivo Standard.</p>

C. Findings (describe)

In the AFD-LtPF technical specification version 1.0, the Nakau has identified carbon pools include woody biomass, non-woody biomass, deadwood, long-lived wood products, soil organic carbon, organic litter, and fossil fuels. Referring to the Nakau Forest Inventory Manual methodology, as described in Section (2) Carbon Benefits, there were three carbon pools used in the calculation: (1) woody biomass, (2) deadwood, and (3) long-lived wood products. The exclusion of the other carbon pools are justified insignificant compared to the included carbon pools and emission sources. Considering the intervention and the project scale, the exclusion of the four carbon pools in the calculation is acceptable.

In addition, potential negative impacts on carbon pools have already been added into the project emissions calculation, specifically addressing potential forest carbon stock reversals, which are separated into expected project emissions (estimated *ex-ante*) and actual project emissions (estimated *ex-post*).

The calculations of estimated carbon benefits were provided by Nakau in a spreadsheet form. For the Siporae project, the carbon calculation described in the table below:

Siporae Forest Carbon Project	Baseline emissions	Project emissions	Leakage emissions	Net benefit
	(t CO ₂ e/ha)			
Total emissions	712.1	0	0	
Total removals	-176.2	34.7	n/a	
Net benefits	535.9	34.7	0	570.6

The Carbon benefit calculation is considered reasonable and correctly justified by the proposed activities. The estimations of carbon benefits follow are conservative, and supported by adequate and complete evidence.

D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	<p>2.5 Permanence and Risk Management</p> <ul style="list-style-type: none"> • Are potential risks to the permanence of carbon stocks identified in the project technical specifications and are effective and feasible mitigation measures included in the project design? • Has the risk buffer level suggested and reflective of the level of risk outlined? • Has the defined risk buffer been used in the calculation of carbon benefits in Table F1 of the PDD? • Has the minimum risk level met? 		
B. Guidance Notes for Validators	<p>Assess whether members of the community/producers are aware that they will enter into formal sale agreements with the project coordinator and that they therefore need to comply with the monitoring and mitigation requirements of the project.</p> <p>Assess all assumptions made in levels of risk implied in the project's risk assessment and whether they are appropriate given the project's baseline, interventions and the socio-economic and environmental context visible in the project areas.</p> <p>Check whether the risk buffer proposed in the PDD and technical specifications for each intervention (that will be deducted from the saleable carbon of each producer) conforms to the recommended percentages in the Plan Vivo Standard or other Plan Vivo documentation. Check with Plan Vivo if this is unclear.</p>		
C. Findings (describe)	<p>The AFD-LtPF technical specification has identified certain risks to the permanence of carbon stocks. Based on participatory land use planning, forest areas where alternative land uses are happening or planned have been excluded from the EFA. Excluded areas include:</p> <ol style="list-style-type: none"> 1. Areas above 400m elevation, 2. Forest reserves 3. Village buffer zones 4. Gardens and farms 5. Cultural sites 6. Areas adjacent to the ocean, lakes and lagoons 7. Areas adjacent to rivers and streams 8. Steep slopes <p>The Siporae project area is 647.2 ha as eligible forest area (EFA) from the total area</p>		

	<p>of 666 ha of the Siporae forest. The exclusion of areas were defined clearly in technical specification. A 20% risk buffer has been set, which is appropriate and meets the minimum risk level requirement, as it is determined by assessing specific risk factors and mitigation actions. Based on interview with Siporae Tribal Associations (STA), they are aware of the potential reduction in revenue due to this buffer, as validated in the project agreement between Nakau, NRDF, and STA which specifies that 20% of the Payment for Ecosystem Services (PES) units generated from the project will be allocated to a buffer account.</p> <p>The details of buffer risk calculation in Siporae project has been described in the table below:</p> <table border="1" data-bbox="488 602 1466 882"> <thead> <tr> <th>Project</th> <th>Net carbon benefit</th> <th>Project area</th> <th>Total net carbon benefit</th> <th>Risk buffer</th> <th>Potential PVCs</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Siporae</td> <td>(tCO₂e /ha)</td> <td>(ha)</td> <td>(tCO₂e)</td> <td>(tCO₂e)</td> <td>(tCO₂e)</td> </tr> <tr> <td>570.6</td> <td>647.2</td> <td>369,270</td> <td>73,854</td> <td>295,416</td> </tr> </tbody> </table> <p>Overall, the assumptions made regarding risk levels are appropriate and align with the project's baseline, interventions, socio-economic and environmental context in the project area.</p>			Project	Net carbon benefit	Project area	Total net carbon benefit	Risk buffer	Potential PVCs	Siporae	(tCO ₂ e /ha)	(ha)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)	570.6	647.2	369,270	73,854	295,416
Project	Net carbon benefit	Project area	Total net carbon benefit	Risk buffer	Potential PVCs															
Siporae	(tCO ₂ e /ha)	(ha)	(tCO ₂ e)	(tCO ₂ e)	(tCO ₂ e)															
	570.6	647.2	369,270	73,854	295,416															
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>																	
E. Corrective Actions (describe)	None																			
F. Project Coordinator's Response	None																			
G. Forward Actions (describe, if applicable)	None																			
H. Status	None																			
A. Requirement	<p>2.6 Leakage and uncertainty</p> <ul style="list-style-type: none"> ● Have uncertainty been identified in the project? ● Have potential sources of leakage been identified and are effective and feasible mitigation measures in place for implementation? ● Where leakage is likely to be significant, are appropriate monitoring methods planned and is the project making a conservative deduction from the estimated carbon benefits to compensate? ● Are the assumptions used in the methodology and calculation justified and appropriate for the project? 																			

	<ul style="list-style-type: none"> • Have measures been described to validate these assumptions over the course of the project?
B. Guidance Notes for Validators	<p>Check the sources of leakage and the effectiveness of mitigation measures:</p> <ul style="list-style-type: none"> • By discussions with local experts, the project coordinator and others. • Assess whether there is a good understanding of the importance of addressing leakage amongst project participants • Assess whether the mitigation measures proposed are really effective and likely to be implemented. Have they already started?
C. Findings (describe)	<p>The NCP-SI identified uncertainty in the carbon-stock inventory. There were 100 sample trees measured across three project areas under NCP-SI : Padezaka, Siporae, and Vuri. To achieve conservativeness, the claimed carbon stock for Siporae project is based on the 90% confidence level, corresponding to a commercial stock volume of 177.1 m³/ha.</p> <p>For leakage, it has been identified in the Siporae project area that there are two types:</p> <ol style="list-style-type: none"> a. activity shifting leakage from displacement or intensification of commercial logging and timber milling, and b. activity shifting leakage from the displacement of slash-and-burn agriculture activities to areas outside the project area due to forest conservation management. <p>For point (a), based on PDD part B, the mitigation is currently limited to a statement that the Siporae tribal group does not have forests outside their EFA area. The validation team has cross-checked with MEDCM and Siporae tribes in a separate interview, if there is a potential that the Siporae tribe cooperates with other tribes to carry out commercial logging outside Siporae forest. Based on interviews with the members, this scenario is considered unlikely since each tribe has their own forest area and community right which cannot be crossed between tribes. For point (b), Based on PDD part B, the mitigation measures are considered effective and feasible, as an area of 4 hectares outside the EFA has been prepared for future agricultural activities. This was confirmed in interviews with the Siporae tribes (members). And it is also confirmed by local experts that Sirebe and Padezaka have developed their land use plan and allocating land for agriculture activities along portions of the Kolombangara river. Here the alluvial soil is fertile, the tribes maximise crop yields from the 4 ha minimum land area, and they stick to their allocated land area. Siporae tribe have their agricultural activities on other lands (not Siporae) closer to the village of Panarui and Malangono along another stream, perhaps the headwaters of which originated from Siporae land.</p> <p>Given that leakage is significant, the NCP-SI has considered including it in the monitoring plan. However, it is not part of the actual monitoring activities, based on the assumption that any activity-shifting leakage would occur outside the EFA. This approach is acceptable, as areas outside the EFA have been excluded from the carbon calculation. Therefore, the justification provided by the NCP-SI is appropriate.</p> <p>The assumptions used in the methodology and calculations are justified and appropriate for the project, as explained below:</p>

	<p><u>Potential Leakage</u> Even though the potential leakage in the paragraph above has been mitigated, the NCP-SI still included the formula for potential leakage referring to the approved Plan Vivo tool PU004 Version 0.1 – Estimation of GHG emissions from leakage in Plan Vivo projects.</p> <p><u>Uncertainty</u> The project intervention also meets the requirements of the approved Plan Vivo tool PU005. The uncertainty value is used to calculate carbon stock since the carbon stock data is based on samples from three tree locations covering Padezaka, Siporae, and Vuri. The uncertainty value used is 90%, in line with the PV-approved tools.</p> <p>Based on the above explanation, the Siporae Forest Carbon project has identified both leakage and uncertainty appropriately. The calculation approach used is correct.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	<p>2.7 Traceability and double-counting</p> <ul style="list-style-type: none"> • Are carbon sales from the project traceable and recorded in a database? • Are the project intervention areas covered by any other projects or initiatives (including regional or national initiatives)? • Have sufficient steps been taken to avoid double counting of carbon benefits with any other initiatives in place in the project area? 		
B. Guidance Notes for Validators	<p>Check the possibility of double counting and whether the carbon sales are traceable by:</p> <ul style="list-style-type: none"> • By discussions with local experts, the project coordinator and other projects (including any national or regional level GHG coordination unit) • Understanding the project system for maintaining records of carbon sales and keeping records and determining whether this is sufficiently robust and transparent (through discussions with project staff and local participants) 		
C. Findings (describe)	<p>Nakau has committed not to generate or issue any greenhouse gas (GHG)-related environmental credits under other frameworks for emission reductions which have already been claimed under the Plan Vivo system. This is reinforced based on the consultations with MECDM that there are no other carbon programs in Solomon</p>		

	<p>Island including the national carbon program. Furthermore, the validation team's search results indicate that this project is not registered with any other program, including the results-based payment program within the Solomon Islands jurisdiction. All carbon sales, tracking, and archiving are managed through the Plan Vivo database, which provides a standardized and transparent mechanism for ensuring traceability of issued credits.</p> <p>In addition to the Plan Vivo registry, Nakau operates an internal proprietary database to manage detailed project-level transactions. The validation team reviewed Nakau's database system and found it to be well-structured, enabling effective traceability of carbon sales, producer payment flows, and linkages between sales and corresponding monitoring results. This dual traceability system — through both the Plan Vivo registry and Nakau's internal tools — provides a strong safeguard against discrepancies or misallocation of credits. Interviews further confirmed that NRDF, as project coordinator, is able to demonstrate traceability down to field-level monitoring data.</p> <p>At the national level, the Solomon Islands Government has initiated a REDD+ Programme supported by UN-REDD and FAO, although progress has stalled at the early development stage due to the absence of a clear strategy and adequate funding. Should the REDD+ programme resume while the NCP-SI project is underway, there is potential for double counting to arise. To anticipate this, NCP-SI has established a monitoring system for potential double counting through the collection and assessment of information on changes to the national REDD+ programme or other emerging emission trading schemes, and their implications for NCP-SI. This is undertaken via communication and participation in stakeholder committees, working groups, and events related to forest governance, climate finance, and nature-based solutions.</p> <p>Based on these findings, the validation team concludes that the measures in place to ensure traceable sales recording and to prevent double-counting are sufficient and appropriate.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		

H. Status	None
A. Requirement	<p>2.8 Monitoring</p> <ul style="list-style-type: none"> ● Does the project have an appropriate monitoring plan for each project intervention that they are implementing? ● Does the project have a monitoring and data management system in place? Is it being implemented and does it seem to be an effective system for monitoring the continued delivery of the ecosystem services? ● Will the monitoring management system enable the assumptions to be validated and tested by year 5 of the project? ● Does the project coordinator prescribe and record corrective actions where monitoring targets are not met and are these effectively followed up in subsequent monitoring? ● Is a process defined for updating the technical specifications as monitoring data becomes available?
B. Guidance Notes for Validators	<p>All monitoring plans should have the following:</p> <ul style="list-style-type: none"> ● Performance indicators and targets to be used and how they demonstrate if ecosystem services are being delivered. <i>Performance targets</i> may be directly or indirectly linked to the delivery of ecosystem services, e.g. based on successful implementation of management activities or other improvements but must serve to motivate participants to sustain the project intervention ● Monitoring approaches (methods) ● Frequency of monitoring ● Duration of monitoring ● How the validity of any assumptions used in <i>technical specifications</i> are to be tested ● Resources and capacity required ● How communities will participate in monitoring, e.g. by training community members and gradually delegating monitoring activities over the duration of the project <p>How results of monitoring will be shared and discussed with participants</p> <p>Check whether the monitoring plan is effective and likely to be fully implemented:</p> <ul style="list-style-type: none"> ● Assess the level of understanding of project staff and participating communities of the monitoring system and ensure that there are responsibilities for monitoring are matched by sufficient capacity ● Are the selected indicators (covering all aspects of monitoring) SMART? I.e. Specific, Measurable, Achievable, Relevant and Time-bound? ● Do the selected indicators properly measure impacts of the project or are they only able to measure inputs/activities? ● Are communities effectively involved in monitoring and do they understand their role?

<p>C. Findings (describe)</p>	<p>The NCP-SI has developed a monitoring plan that will be implemented in the carbon project activities. The validation team noted that the project activities summarized in the monitoring plan are based on the project logic framework, which considers outputs and identifies expected results and underlying assumptions. This supports the achievement of the following objectives: (1) to protect or restore forests, forest biodiversity, and the ecosystem services they provide; (2) to support and strengthen Indigenous Peoples' rights to land, resources, and cultural well-being; and (3) to ensure fair distribution of benefits that results in positive community development outcomes.</p> <p>Based on interviews with the rangers, it was explained that the monitoring activities involve participation from the tribes and based on the interview, generally the rangers understand the monitoring method and purpose. The rangers also received several training related to monitoring activities such as flora fauna identification and avenza map utilization.</p> <p>According to interviews conducted with the Siporae Tribal Associations (STA), it was confirmed that the selection of rangers is managed by the STA, based on qualifications established by NRDF, and is carried out without any discrimination. For data management the NCP-SI has described the sampling approach, monitoring equipment, and reporting process on the monitoring plan. Additionally, interviews with NRDF clarified that the monitoring reports prepared by the rangers are compiled into simple reports, which are then reviewed by Nakau to ensure accuracy.</p> <p>The monitoring plan prepared by the project coordinator already covers monitoring approaches, frequency, assumptions used, required resources and capacity, and community participation in monitoring. However, it does not yet include specific performance indicator targets.</p> <p>Due to the absence of targets in the monitoring plan, mitigation measures in case targets are not achieved have also not been defined. The validation team considers that without targets, it is difficult to:</p> <ol style="list-style-type: none"> 1. Determine clear benchmarks to be achieved; 2. Understand the specific objectives of each indicator being monitored; 3. Develop new evaluations or policies; and 4. Compare or report monitoring results effectively. <p>The project monitoring plan (as required by the Plan Vivo Standard) already includes monitoring of carbon stocks, project activities, socio-economic impacts, and biodiversity impacts. Additionally, it contains a monitoring management system that enables the validation and testing of assumptions by year five of the project. The validation team assessed that the project coordinator has developed a monitoring plan that aligns with the Plan Vivo Standard, but there are still no specific targets and corresponding mitigation measures, the effectiveness and accountability of the monitoring efforts cannot be fully ensured. Addressing this issue is critical to strengthen the monitoring framework and ensure the long-term success of the project. Therefore, the validation team cannot assess whether the proposed mitigation measures will be effectively implemented in the future if the targets are not met and raised this as a Major CAR 01.</p>
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D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>						
E. Corrective Actions (describe)	CAR Major 01 Progress indicator targets of the Siporae Forest Carbon Project were not yet clearly defined in the monitoring plan.								
F. Project Coordinator's Response	CAR Major 01 Nakau have updated the Siporae project area monitoring plans and annual reports with clearly defined progress indicators targets								
G. Forward Actions (describe, if applicable)	None								
H. Status	<table border="1"> <thead> <tr> <th>CAR ID</th> <th>VVB Assessment</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Major 01</td> <td>The monitoring plan and the annual reports for the period 2019–2022 have already included the progress indicators. The progress indicators described are consistent with the activities outlined in the monitoring plan. For the next verification period, the implementation of progress indicators should be assessed in the annual report, particularly in cases where targets are not achieved.</td> <td>Closed</td> </tr> </tbody> </table>			CAR ID	VVB Assessment	Status	Major 01	The monitoring plan and the annual reports for the period 2019–2022 have already included the progress indicators. The progress indicators described are consistent with the activities outlined in the monitoring plan. For the next verification period, the implementation of progress indicators should be assessed in the annual report, particularly in cases where targets are not achieved.	Closed
CAR ID	VVB Assessment	Status							
Major 01	The monitoring plan and the annual reports for the period 2019–2022 have already included the progress indicators. The progress indicators described are consistent with the activities outlined in the monitoring plan. For the next verification period, the implementation of progress indicators should be assessed in the annual report, particularly in cases where targets are not achieved.	Closed							
A. Requirement	2.9 Plan Vivos <ul style="list-style-type: none"> • Are the <i>plan vivos</i> (or land management plans) clear, appropriate and consistent with approved technical specifications for the project? • Will the implementation of the plans cause producers' overall agricultural production or revenue potential to become unsustainable or unviable? • Are the plan vivos above 5 hectares accurately recording using GPS? • Are the plan vivos above 50 hectares have a GIS version? • Do the participants have access to their plan vivo in an appropriate format and language? • Is there a robust grievance redressal system part of the project design? 								
B. Guidance Notes for Validators	Where small-holder farmers have prepared individual <i>plan vivos</i> , check a sample of these on the ground (in the company of the farmer) to determine whether they have really been prepared by the farmer and what the farmer expects to be the results of implementation. For community-projects managing a common (forest) resource, check the management plan for the forest area and assess the extent to which target groups within the community have been involved in preparing it (especially women and disadvantaged groups) and the extent to which its future impacts have been discussed and agreed.								
C. Findings (describe)	The Plan Vivo Standard for the land management plan (<i>Plan Vivos</i>) in the Siporae project ensures that conservation area management is clearly defined, appropriate, and consistent with the Project Technical Specifications. The land management								

	<p>plan document includes detailed maps showing project boundaries, neighboring tribal areas, land cover, and topography. Furthermore, the document specifies that one of the objectives of establishing the protected area is to meet the requirements of the carbon project. Nakau, as the program owner, has designated the EFA (Eligible Forest Area) for carbon crediting, which has been stated in its technical specifications. The area designated as a protected area in the Siporae Tribal Forest Conservation Area Management Plan document is consistent with the technical specification, covering 666 hectares. In addition, the technical specification and management plan describe land uses within the protected area, such as areas for gardens and farms, and places with possible access used as hunting grounds or for collecting local housing materials such as vines.</p> <p>The implementation of the project has not caused a decline in agricultural production or community income potential. This was confirmed through interviews, in which community members stated that the project site does not overlap with areas used for their daily subsistence needs. On the contrary, they expect the project to provide additional income that will contribute to improved livelihoods. The community further indicated that the entire process of developing the land management plan was conducted through a participatory process and validated through the FPIC mechanism. This statement is supported by evidence reviewed by the validation team, including documentation of the establishment of the Siporae Protected Area and the formal protected area agreement. Interviews also revealed that the initial initiative to establish the protected area originated from the community itself, reflecting their strong awareness of the importance of conserving ecosystems while also leveraging the potential benefits of conservation activities.</p> <p>The protected area established in Siporae covers 666 hectares, with boundaries that have been mapped and presented in spatial data. Based on site visits conducted by technical experts, it was found that the field boundaries are consistent with those presented in the spatial data.</p> <p>As noted above, the development of the management plan was carried out through a participatory design process and FPIC, involving the Siporae community with the support of NRDF. Interviews further confirmed that the community understands the land management plan and acknowledged that the management plan has been formally agreed upon.</p> <p>Should any issues arise related to the project, a grievance mechanism has been made available, developed in accordance with the Nakau Methodology. The validation team confirmed that a comprehensive grievance mechanism document has been prepared. Furthermore, interviews demonstrated that the community is aware of the mechanism and understands the procedures for conflict resolution under this framework.</p> <p>Based on the information obtained, the validation team concludes that the Plan Vivo requirements have been adequately met. The documents related to the Plan Vivo Standard and the agreements for the establishment of the protected area are available, accepted, and well understood by the community.</p>
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D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

Theme	3. Ecosystem benefits
<i>Ensuring that the project meets requirements 2.1-2.4 of the Plan Vivo Standard (2013)</i>	
A. Requirement	<p>3.1 Identification of ecosystem and biodiversity benefits and mitigation measures.</p> <ul style="list-style-type: none"> ● Have ecosystem and biodiversity benefits (both negative and positive) been defined in all categories included in Table F3 of the PDD template? ● Have appropriate mitigation measures been included to address any negative ecosystem and biodiversity impacts? ● Is there an environmental monitoring plan in place with defined indicators that will enable ecosystem and biodiversity impacts to be assessed over the course of the project? ● Do the technical specifications describe the habitat types and main species in project intervention including areas of High Conservation Values or IUCN red list species present?
B. Guidance Notes for Validators	<p>Check this using a number of sources:</p> <ul style="list-style-type: none"> ● Visual observations of fauna and flora practices ● Discussions with communities and project staff ● Discussions with local experts (forestry and biodiversity experts) ● Published information (refer to this in the validation report if used)
C. Findings (describe)	<p>The Plan Vivo Standard requires projects to generate ecosystem service benefits from their interventions. The primary intervention implemented in the Siporae Forest Carbon Project is Avoided Forest Degradation: Logged to Protected Forest (AFD–LtPF). The project coordinator has identified the impacts of the project on ecosystems and biodiversity, which are documented in the PDD part B of Siporae Forest Carbon Project. The assessment indicates that negative ecological and ecosystem changes would likely occur in the absence of the project if commercial logging were undertaken. Factors contributing to such changes include unsustainable high-intensity timber harvesting, extensive forest clearance, and post-logging land conversion to agriculture. Interviews with the community further revealed that, without the carbon project, there was a possibility they might collaborate with logging companies in the future. The assessment of both positive and negative impacts on biodiversity and ecosystems in the Siporae project has been conducted with reference to the evaluations presented in the PDD.</p> <p>The implementation of the AFD–LtPF intervention aims primarily to maintain ecological integrity and ecosystem functions. Project activities under this intervention include the legal protection of natural forests, active conservation management, and the safeguarding of forest carbon stocks and ecosystem services from degradation caused by commercial logging. This is reinforced by community interviews, in which members stated that their main motivation for initiating the project was to protect their lands from degradation and to ensure the sustainability of environmental services for future generations. Mitigation measures are carried out through active conservation management, including preventing forest disturbances via monitoring and enforcement of rules outlined in the PA Regulations and the Conservation Land Management Plan (CLMP). For the Siporae project, the CLMP is documented in the Siporae Tribal Forest Conservation Area Management Plan. Rules and regulations applied to protect the area include: no logging, no mining, and no removal of plants, animal species, or other organisms without the permission of the</p>

	<p>management committee.</p> <p>In assessing the project’s ecological impacts, ecosystem dynamics and biodiversity are monitored based on established indicators, particularly the presence of key flora and fauna species. The Siporae PDD includes a comprehensive environmental monitoring plan, detailing monitoring approaches, sampling methods, assessment frequency, responsible parties, and the required resources and personnel capacities. The Siporae Project has set one ecosystem indicator in the monitoring plan, namely the presence of key flora and fauna species monitored periodically. A total of 13 key species have been identified through biodiversity assessments and are listed under the IUCN Red List of Threatened Species. The year 2023 marked the commencement of full ecosystem monitoring following a training phase conducted between 2019 and 2022. The validation team confirmed through ranger interviews that monitoring activities have been implemented as planned. However, inconsistencies were found in the number and types of key species listed between the monitoring plan and the PDD. This inconsistency affects the biodiversity parameters to be monitored within the project area.</p> <p>The PDD and technical specification documents also describe the project forest area as undisturbed old-growth forest, with the main habitat types being lowland rainforest (LM) and hill rainforest (HM). The validation team confirmed the spatial maps prepared by the project and verified this through field visits conducted by local experts. The Technical Specification document also specifies the commercial tree species considered for carbon accounting.</p> <p>Based on the above information, the validation team concludes that the project has successfully identified ecosystem and biodiversity benefits and established adequate mitigation measures in line with Plan Vivo Standards. However, the inconsistency in the number and types of key species between the monitoring plan and the PDD directly impacts the biodiversity monitoring parameters. Consequently, the validation team has raised this issue as a CAR Major 02.</p>		
D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	<p>CAR Major 02</p> <p>Inconsistencies in the number and types of key species between the monitoring plan document and the PDD. This will affect the parameters to be monitored in relation to biodiversity within the project area.</p>		
F. Project Coordinator’s Response	<p>CAR Major 02</p> <p>Nakau have updated the key species tables in the PDD of Siporae Forest Carbon Project to match those from the monitoring reports.</p>		

G. Forward Actions (describe, if applicable)	None		
H. Status	CAR ID	VVB Assessment	Status
	02	The list of key species under monitoring has been revised and is now consistent between the PDD document and the Monitoring Plan.	Closed

A. Requirement	3.2 Planting native and naturalised species <ul style="list-style-type: none"> Are the planting activities of the project restricted to native and naturalised species? If naturalised species are being used are they invasive and what effects will they have on biodiversity? Have the species been selected because they will have clear livelihoods benefits? 		
B. Guidance Notes for Validators	Check this using a number of sources: <ul style="list-style-type: none"> Visual observations of local tree-growing practices Discussions with communities and project staff Discussions with local experts (forestry and biodiversity experts) Published information (refer to this in the validation report if used) 		
C. Findings (describe)	As previously explained, the project implemented is an Avoided Forest Degradation: Logged to Protected Forest (AFD–LtPF) activity. Therefore, no tree planting activities are carried out within the project area. The primary focus of the project is to conserve existing biodiversity through the implementation of biodiversity surveys within the project site and the monitoring of designated key species.		
D. Conformance	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator’s Response	None		
G. Forward Actions (describe, if applicable)	None		

H. Status	None		
A. Requirement	3.3 Ecological impacts Have the wider ecological impacts of the project been identified and considered including impacts on local and regional biodiversity and impacts on watersheds?		
B. Guidance Notes for Validators	Check this using a number of sources: <ul style="list-style-type: none"> • Visual observations of the environment in the project area • Discussions with communities and project staff • Discussions with local experts (environmental experts) • Published information (refer to this in the validation report if used) 		
C. Findings (describe)	<p>The project intervention implemented is Avoided Forest Degradation: Logged to Protected Forest (AFD–LtPF). The primary objective of this activity is to maintain ecosystems and biodiversity within the project area. The validation team has reviewed biodiversity monitoring documents outlined in the project monitoring plan. Based on interviews with community members and rangers conducting regular field patrols, there are indications of an increase in biodiversity compared to pre-project conditions, although the increase is not yet considered significant.</p> <p>In addition, water security has been identified as a potential livelihood impact and is included as one of the parameters to be monitored in the project monitoring plan. While access to water is not currently a major issue, it may be affected by climate change impacts. Given that improved access to water is highly desired, any positive change would be considered a potential project benefit. Sanitation has been identified as a primary concern for the Siporae community.</p> <p>Based on this review, the validation team concludes that project implementation has not resulted in any negative impacts on the ecosystem within the project area.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

Theme	4. Livelihood Benefits, PES agreements and benefit-sharing
<i>Ensuring that the project meets requirements 4.1-4.4, 7.1-7.5 and 8.1-8.13 of the Plan Vivo Standard (2013)</i>	
A. Requirement	<p>4.1 Community-led planning</p> <ul style="list-style-type: none"> ● Has the voluntary and participatory planning process taken place and took into consideration the following items: <ul style="list-style-type: none"> - Local livelihood needs and opportunities to improve existing or diversify livelihoods and incomes, - Local customs, - Land availability, - Food security, - Land tenure, - Practical and resource implications for participation of different groups including marginalised groups, - Opportunities to enhance biodiversity including through the use of native species? ● Has the project undergone a producer/community-led planning process aimed at identifying and defining sustainable land-use activities that serve the community's needs and priorities? ● Have barriers been identified and reasonable measures taken to encourage participation in the participatory planning process? ● Do the community groups participating in the project have a governance structure?
B. Guidance Notes for Validators	Assess this by discussions with project staff and communities and by looking at any records of the planning process. It may be useful to conduct a time-line exercise with communities to understand the planning process that has taken place.
C. Findings (describe)	<p>The Plan Vivo Standard requires that the Siporae project area project be developed using a participatory and voluntary approach, ensuring that no stakeholders are excluded, and identifying potential barriers that may affect participation. Projects must also establish an adequate organizational structure to support the development of Land Management Plans (<i>Plan Vivos</i>), decision-making processes, and the preparation and approval of the Project Agreement.</p> <p>During the project development stage, Siporae Forest Carbon Project has taken into account the following aspects:</p> <ol style="list-style-type: none"> 1. Local livelihood needs and opportunities to improve or diversify existing livelihoods and incomes. A social survey was conducted in Siporae project area to determine the initial livelihood status of the project owners and the Siporae community. The social baseline data

	<p>for the Siporae project was collected using standardized questionnaires that included both open- and close-ended questions. Interviews were conducted in the villages of Panarui, Sepa, Sasamunga, and Boe, covering families with primary land rights over the Siporae land. The survey also gathered information on expected livelihood outcomes of the project. The results indicated that overall, household members expected to gain more skills and knowledge through the establishment of the carbon project. In general, respondents believed they would benefit from improved education and employment opportunities. The majority of those interviewed expressed that the carbon project would bring benefits to both their households and the wider community. This was further confirmed through interviews conducted by the validation team, which verified that Nakau and NRDF had carried out the survey and that the findings documented in the Livelihood Baseline Report were consistent.</p> <p>2. Land availability and land tenure. Most participants in the Siporae Forest Carbon Project are landowners or rights holders of customary land, which is a legally recognized title where customary law is used to determine group membership and tribal land boundaries. The Siporae project area is located on customary land communally owned by the Siporae Tribe. Project beneficiaries have demonstrated clear and secure land ownership rights through genealogy research carried out in collaboration with the Luru Land Conference of Tribal Communities (LLCTC). Through this process, all individual landowners from the Siporae Tribe were identified and registered as the rightful owners. LLCTC confirmed in a letter dated 6 April 2019 regarding the “Siporae Proposed Protected Area, South Choiseul, Choiseul Province” that the Siporae Tribe had fully met the customary requirements of Luru Perpetual Land Rights. In accordance with Choiseul custom, the landowners also hold rights to all resources on their land. Siporae land was officially registered as a legal protected area on 19 October 2019. This was further confirmed through interviews with representatives of the Ministry of Environment, Climate Change, Disaster Management and Meteorology (MEDCM) of the Solomon Islands. As part of the protected area registration process, the boundaries of Siporae land and adjacent tribal lands were surveyed and confirmed by LLCTC. The neighboring tribes of Siporae (Kumaka, Batongo, and Sikipozo) agreed on the boundaries, as evidenced by Memoranda of Understanding (MoUs) signed by each party on 13 April 2018 (Kumaka), 10 April 2018 (Batongo), and 9 April 2018 (Sikipozo).</p> <p>3. Food security. Food security among the Siporae community is relatively strong, with only 16% of households reporting occasional food shortages throughout the year, primarily due to natural disasters such as flooding. The community relies heavily on the forest for vegetables and protein sources (including fish from rivers), as well as for housing materials, handicrafts, and firewood. This demonstrates that the forest is a vital source of food security, water security, livelihoods, and construction materials. This reliance was further confirmed through interviews conducted by the validation team with the Siporae</p>
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	<p>community. Thus, Siporae Forest Carbon Project has included food security as a key component in livelihood monitoring.</p> <p>4. Practical and resource implications for participation of different groups, including marginalized groups. The Project Design Document (PDD) clearly states that all decision-making processes are conducted through FFPIIC mechanisms in a participatory manner. The validation team’s review of supporting documents confirmed that this mechanism has been applied. Interviews revealed that community members affirmed their consistent involvement in decision-making processes. No groups were excluded from project participation, and women were actively engaged in project activities, meetings, and decision-making.</p> <p>5. Opportunities to enhance biodiversity, including through the use of native species. As explained previously, the project activity is Avoided Forest Degradation: Logged to Protected Forest (AFD–LtPF). Therefore, no tree planting activities take place within the project area. Instead, the primary focus is the conservation of existing biodiversity through biodiversity surveys and the monitoring of identified key species.</p> <p>The Siporae Tribal Association (STA), a community-based organization, has adopted a constitution outlining its organizational structure and division of responsibilities. Composed of representatives of the Siporae Tribe, STA plays a central role in planning and decision-making for the Protected Area Management Plan. The validation team’s review of supporting documents, including the management plan, along with interviews with community representatives and STA members, confirmed active community involvement in shaping the project according to their needs. The community further emphasized that the initiative for the project originated from within the community itself.</p> <p>Identification of participation barriers and measures to address them. In line with the standard requirements. The Siporae Forest Carbon Project identified barriers included financial, technological, cultural, practical, social, and economic constraints. An analysis of strategies to address these barriers has also been undertaken.</p> <p>Based on the information reviewed, the validation team concludes that the participatory planning process was carried out voluntarily, taking into account a wide range of factors. The community groups engaged in the project have established governance structures that support collective decision-making. Furthermore, barriers to participation were explicitly identified and addressed to promote inclusive and active community engagement. Accordingly, the validation team concludes that the project meets the requirements of the Plan Vivo Standard.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

E. Corrective Actions (describe)	None
F. Project Coordinator's Response	None
G. Forward Actions (describe, if applicable)	None
H. Status	None
A. Requirement	<p>4.2 Livelihoods impacts</p> <ul style="list-style-type: none"> ● Has the project demonstrated the benefits for the livelihoods of participants? Has the socioeconomic impact assessment been developed in a participatory manner? ● Has a socioeconomic baseline scenario been defined with the basic information of section 7.2 from the PV standard? ● Have the expected socioeconomic impacts of the project been described in comparison with the socioeconomic baseline scenario? ● Have livelihoods benefits (both negative and positive) been defined for all the categories included in Table F2 of the PDD template? ● If negative socioeconomic impacts have been identified, have they been reported to Plan Vivo Foundation? ● Have appropriate mitigation measures been included to address any negative livelihood impacts?
B. Guidance Notes for Validators	Assess this by discussions with project staff and communities and by looking at any records of the planning process. It may be useful to conduct a time-line exercise with communities to understand the identification process and mitigation measures that has taken place.
C. Findings (describe)	Projects are required to conduct a socio-economic baseline assessment to understand the livelihood status of project participants, in line with the Plan Vivo Standard. According to the PDD of Siporae Forest Carbon Project, this assessment is carried out using formal standardized questionnaires and guided by the periodically updated Social Impact Assessment Guideline. The Siporae Project conducted household-level surveys in four villages—Panarui, Sepa, Sasamungga, and Boe—covering 15.6% of primary households within the tribal group. A total of 41 respondents participated in the survey, consisting of 23 men and 18 women. The survey results showed that the primary livelihood of the Siporae Tribe is farming of cash crops, followed by informal employment, formal employment, and entrepreneurship. Interviews with community members further confirmed that the socio-economic baseline established accurately reflects the local socio-economic reality. In addition, the validation

	<p>team’s review of the Siporae Forest Carbon Project livelihood baseline document confirmed the consistency of the results presented in the PDD.</p> <p>Based on this baseline survey, the Siporae Forest Carbon Project PDD has developed an Environmental and Social Risk Assessment (ESRA) to assess potential relevant environmental and social risks and impacts. Measures to mitigate identified social and environmental risks have been fully integrated into program and project design, both at the development and implementation stages.</p> <p>Projects under development must also demonstrate tangible benefits to community livelihoods. The benefits, as outlined in the PDD of Siporae Forest Carbon Project, include:</p> <ol style="list-style-type: none">1. Increased capacity of landowners to manage a business (social capital).2. Increased financial capital through investment of Plan Vivo Certificate (PVC) sales funds, managed by the landowner group. Investments may include new livelihood activities, social services (e.g. school fees) or local development projects and infrastructure (e.g. sanitation) as determined by participants.3. Increased cultural capital, through incorporation of Indigenous knowledge and governance, supporting long term resilience. Maintaining or enhancing environmental capital, such as ecosystem services (e.g. healthy waterways).4. Increased security of customary landowners’ land and resource rights. Enhanced capacity of the in local natural resource management <p>Interviews with community members confirmed that their expectations of the project are aligned with the livelihood benefits outlined in the PDD of Siporae Forest Carbon Project. Moreover, community members expressed that they have not identified any negative impacts from the project. On the contrary, they conveyed a sense of satisfaction and welcomed the project’s presence positively.</p> <p>The PDD of Siporae Forest Carbon Project also outlines indicators to be monitored in order to assess the project’s impact on the community. These indicators include food security, water security, financial security, and project participation, each of which is monitored once during the verification period. This has been reviewed by the validation team based on the Monitoring Plan document. Furthermore, socio-economic impacts are evaluated by comparing target values with the established baseline scenario. The validation team has also examined documentary evidence related to project monitoring, which confirmed that socio-economic impact assessments are conducted in a participatory manner.</p> <p>Based on the information provided, the validation team concludes that the project has adequately demonstrated its impact on community livelihoods in line with the required standards.</p>
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D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator's Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		
A. Requirement	<p>4.3 Socio-economic impact assessment/monitoring plan</p> <p>Is there a robust socio-economic impact assessment and monitoring plan in place that can measure changes against the baseline scenario and disaggregated indicators that will enable livelihood benefits to be assessed over the course of the project?</p>		
B. Guidance Notes for Validators	<p>Discuss with project staff and communities to understand how the baseline assessment was conducted and how the socio-economic monitoring plan developed out of this. Assess in particular:</p> <ul style="list-style-type: none"> • Whether the livelihoods indicators can effectively monitor socio-economic changes taking place • The extent to which women, disadvantaged people and other social groups have been involved in project processes and whether the selected indicators will enable impacts on them to be determined • Whether any groups in the community are likely to be adversely affected by the project and whether there are any mitigation measures in place to address this 		
C. Findings (describe)	<p>The Plan Vivo Standard requires a socio-economic impact assessment and a monitoring plan capable of measuring changes against the baseline scenario and relevant livelihood indicators. The Project Design Document (PDD) of Siporae Forest Carbon Project outlines detailed livelihood indicators used to assess project impacts on communities. These include food security, water security, financial security, and project participation, which are derived from four high-level livelihood indicators. These indicators are monitored periodically to evaluate the project's effects on household welfare, economic opportunities, and basic living conditions. Data is collected through regular surveys and community feedback mechanisms. The validation team's review of project monitoring plan documents confirmed this approach. Interviews with NRDF and Nakau further reinforced that the selected indicators are relevant to local communities and aligned with project interventions.</p> <p>Women, disadvantaged households, and other social groups have been actively involved in the project process. As previously noted, household-level surveys were conducted in four villages — Panarui, Sepa, Sasamungga, and Boe — covering 15.6% of core tribal households. A total of 41 respondents</p>		

	<p>participated, comprising 23 men and 18 women. The selected indicators explicitly consider impacts on women, disadvantaged groups, and other social categories. For example, financial security was chosen as a key indicator based on community feedback, which highlighted the project’s potential to strengthen women’s financial management capacity through the establishment of a <i>Women’s Savings Club</i>. To support this, 5% of carbon credit revenues are allocated to fund related activities. Accordingly, financial security has been established as a baseline indicator and will be reassessed in future monitoring cycles to evaluate its impact on women.</p> <p>Livelihood monitoring is conducted through periodic livelihood surveys designed to assess the project’s impacts on community welfare. Household-level data forms the basis of this monitoring, covering all Siporae communities. To guide this process, Nakau has developed a comprehensive “Social Impact Assessment – How to Guide”. NRDF also uses this guidance to implement livelihood surveys in future monitoring periods.</p> <p>The mitigation measures developed in ESRA are as follows:</p> <ol style="list-style-type: none"> 1. Mitigating risks of elite capture 2. Mitigating risks linked to financial literacy and income 3. Mitigating livelihood impacts 4. Mitigating risks of unrealistic community expectations 5. Mitigating risks to land and resource rights 6. Mitigating risks of women’s marginalisation 7. Mitigating risks of cultural erosion 8. Mitigating risks to Free, Prior and Informed Consent (FPIC) <p>Based on the information reviewed, the validation team concludes that the project has established a comprehensive socio-economic assessment and monitoring plan to measure changes against the baseline scenario. The plan clearly defines livelihood indicators, enabling the sustainable evaluation of benefits for participants’ livelihoods throughout project implementation.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator’s Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

<p>A. Requirement</p>	<p>4.4 Sale agreements and payments</p> <ul style="list-style-type: none"> ● Has the transaction of ecosystem services between the project coordinator and participants been formalized in written PES Agreements? ● Have the PES agreements followed all the requirements from section 8.2 of the PV standard? ● Does the project have clear procedures for entering into sale agreements with producers/communities based on saleable carbon from plan vivos? ● Does the project have an effective and transparent process for the timely administration and recording of payments to producers? ● Do participants enter voluntarily according to the principle of free, prior and informed consent? ● Do the project coordinators have the capacity to meet the payment obligations, by one or more requirements of the PV Standard, section 8.5?
<p>B. Guidance Notes for Validators</p>	<p>Check the systems that are being proposed by the project and make an assessment of whether these are fully functional already or whether they can be made functional when required? Are communities/producers aware of the system and do they understand it? Are documents and materials readily available to producers/communities?</p>
<p>C. Findings (describe)</p>	<p>The PES Agreement serves as a legal instrument to outline roles and responsibilities, as well as to distribute obligations, costs, and benefits associated with the project. The PES Agreement for Siporae has been developed using the Nakau template and is consistent with Plan Vivo requirements. The Agreement was formally documented and signed by the three key parties — Nakau Programme Pty Ltd (Nakau), Siporae Tribal Association (STA), and NRDF — through a FPIC process.</p> <p>Interviews conducted with community members and STA confirmed that some were aware of the agreement and their participation in the project. They also explained that several workshops and meetings were held prior to the signing of the Project Agreement. The validation team confirmed documentary evidence of these workshops and meetings. However, interviews also revealed that some community members stated the details of the agreement were not well communicated to them, even though the agreement had already been signed.</p> <p>The PES Agreement includes all required content as stipulated by the standard, such as:</p> <ol style="list-style-type: none"> 1. The type and quantity of ecosystem services transacted 2. Project interventions to be implemented 3. Associated Plan Vivos (land management) linked to the PES Agreement, including approval and implementation dates 4. Performance targets required to trigger payments or other benefits 5. Amount of payments or benefits to be received 6. Consequences if performance targets are not met 7. PES period and duration of commitments to Plan Vivo 8. Impacts of the agreement on forest product consumption

	<p>9. Risk buffer deductions 10. Agreed mechanisms for resolving conflicts arising from project implementation</p> <p>The validation team reviewed the signed PES Agreement and confirmed that it contains all elements required by the standard. The Agreement also sets out, in a clear and transparent manner, the mechanism for carbon sales conducted through Plan Vivo. Interviews with community members confirmed their awareness of clan bank accounts to be used for benefit distribution. Furthermore, a financial plan has been developed to describe in detail how PES revenues will be allocated.</p> <p>Despite these measures, the validation team concludes that the project has not yet fully achieved transparency and voluntary community involvement in accordance with Plan Vivo requirements, as some community members still lack full understanding of the agreement’s contents. This issue has therefore been raised as a CAR Minor 01.</p>		
D. Conformance	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	<p>CAR Minor 01</p> <p>The details of the agreement are not yet fully understood by some of Siporae communities, even though the agreement has been signed</p>		
F. Project Coordinator’s Response	<p>CAR Minor 01</p> <p>The Project agreement was broadly consulted with community members before signing, but we acknowledge that further information sharing and consultation is needed to assure all members have sufficient understanding of the agreement.</p> <p>We propose that NRDF will conduct an information-sharing and consultation event on the contents of the project agreement in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026. The AGM will be attended by a large number of tribal members, including those from communities outside Sasamunga, and is therefore a suitable platform for broad community engagement and consultation.</p>		

G. Forward Actions (describe, if applicable)	<table border="1"> <thead> <tr> <th>Forward Action</th> <th>Why Unresolved</th> <th>How to resolve</th> </tr> </thead> <tbody> <tr> <td><i>Project Coordinator should assure the realization of information-sharing and consultation on the contents of the project agreement to all members in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026.</i></td> <td>The finding is currently in the form of an action plan. Therefore, its implementation needs to be further reviewed in the next annual report or subsequent verification.</td> <td>Conduct information-sharing and consultation on the contents of the project agreement in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026. Due to the Validation and 1st Verification were done in concurrent, FAR will be reviewed in the 2nd Verification.</td> </tr> </tbody> </table>			Forward Action	Why Unresolved	How to resolve	<i>Project Coordinator should assure the realization of information-sharing and consultation on the contents of the project agreement to all members in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026.</i>	The finding is currently in the form of an action plan. Therefore, its implementation needs to be further reviewed in the next annual report or subsequent verification.	Conduct information-sharing and consultation on the contents of the project agreement in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026. Due to the Validation and 1 st Verification were done in concurrent, FAR will be reviewed in the 2 nd Verification.
	Forward Action	Why Unresolved	How to resolve						
<i>Project Coordinator should assure the realization of information-sharing and consultation on the contents of the project agreement to all members in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026.</i>	The finding is currently in the form of an action plan. Therefore, its implementation needs to be further reviewed in the next annual report or subsequent verification.	Conduct information-sharing and consultation on the contents of the project agreement in the following Siporae annual general meeting (AGM), planned for Q1 or Q2 of 2026. Due to the Validation and 1 st Verification were done in concurrent, FAR will be reviewed in the 2 nd Verification.							
H. Status	<table border="1"> <thead> <tr> <th>CAR ID</th> <th>VVB Assessment</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Minor 01</td> <td>The Action Plan related to the organization of information-sharing and consultation regarding the contents of the project agreement, which is planned to be implemented in the Q1 or Q2 of 2026, is acceptable and will be evaluated in the next annual report or verification.</td> <td>Closed. Convert to FAR (See table above)</td> </tr> </tbody> </table>			CAR ID	VVB Assessment	Status	Minor 01	The Action Plan related to the organization of information-sharing and consultation regarding the contents of the project agreement, which is planned to be implemented in the Q1 or Q2 of 2026, is acceptable and will be evaluated in the next annual report or verification.	Closed. Convert to FAR (See table above)
CAR ID	VVB Assessment	Status							
Minor 01	The Action Plan related to the organization of information-sharing and consultation regarding the contents of the project agreement, which is planned to be implemented in the Q1 or Q2 of 2026, is acceptable and will be evaluated in the next annual report or verification.	Closed. Convert to FAR (See table above)							

<p>A. Requirement</p>	<p>4.5 Benefit sharing and equity</p> <ul style="list-style-type: none"> ● Has a fair and equitable benefit-sharing mechanism been agreed with the communities involved? ● The benefit-sharing mechanism shall include the following issues: <ul style="list-style-type: none"> -An appropriate format and language. -Might change overtime as the project progresses. -Justifications for any payments -Must be equitable. ● Does the project sell at least 60% of the proceeds of sales on average to communities? Is the process of the benefit-sharing mechanism recorded? ● Are these benefits likely to cover all community members and/or are benefits targeted at particular groups within the community? ● What other actions is the project taking to ensure that disadvantaged groups e.g. women, landless households, poor people will benefit from sales of Plan Vivo certificates?
<p>B. Guidance Notes for Validators</p>	<p>Whilst there may be livelihood benefits resulting from the project aspects of benefit sharing are critical to ensure that benefits are equitably shared. This can be assessed by:</p> <ul style="list-style-type: none"> ● Checking whether a local stakeholder/well-being analysis has been conducted to identify socio-economic groupings in the communities ● Assessing the level of governance of local groups (are issues of equity and benefit sharing discussed during meetings?) ● Discuss with a small sample of households from different socio-economic groups to determine their level of understanding of the benefits they are likely to get from the project.
<p>C. Findings (describe)</p>	<p>The Plan Vivo Standard requires that a benefit-sharing mechanism be designed in a fair and equitable manner and agreed upon by the participating communities. According to the PDD of Siporae Forest Carbon Project, the benefit-sharing mechanism was developed through community consultations and workshops. Its establishment included a genealogy survey to map the lineage of the Siporae tribe. Documentary evidence of consultations and workshops conducted during the development of the benefit-sharing mechanism was made available, and the Siporae Benefit Sharing Plan was signed by the community. The validation team has confirmed the records of these activities. The benefit-sharing plan is also reflected in the Project Agreement, which was signed through a FPIC process by STA, NRDF, and Nakau. Interviews with community members further confirmed that agreements related to benefit sharing were consistently discussed with them.</p> <p>The content of the benefit-sharing mechanism must include appropriate format and language, flexibility to adapt to project developments, justification for each payment, and assurance of fairness. The validation team notes that one important element has not been fully met: the language of the written documents. While interviews confirmed that communities understand the content of the documents and are aware that the PES Agreement also regulates benefit sharing, community members expressed their expectation that the PES</p>

	<p>Agreement should be made available in the local language to enhance broader understanding.</p> <p>The Plan Vivo Standard also requires projects to commit at least 60% of Plan Vivo Certificate sales revenues to communities. The validation team has reviewed the Benefit Sharing Plan, which stipulates that 60% of revenues will be allocated to the community. The revenue distribution among clans is defined as 35% to the Kolokana clan, 35% to the Ratasu clan, and 30% to the Oilavavata clan. Interviews with community members confirmed that the benefit distribution percentages meet their expectations and have not raised objections. They also demonstrated a clear understanding of the distribution between primary tribes (Kolokana and Ratasu) and the secondary tribe (Oilavavata), and were able to explain the mechanism accurately.</p> <p>The benefit-sharing mechanism further supports women’s empowerment through targeted programs and development initiatives such as the Women Saving Club and micro-loan schemes. Five percent (5%) of the net revenues from carbon credit sales are allocated to the Siporae Women Saving Club account. The fund is managed directly by the members, with financial reports presented to the Association at quarterly meetings. Interviews with women’s groups confirmed their awareness of these dedicated benefits, as well as their understanding of the specific allocation percentage. The validation team also verified the existence of a dedicated account for the Women Saving Club.</p> <p>Based on these findings, the validation team concludes that the project is fully aligned with the requirements of the Plan Vivo Standard. However, the validation team raises an Observation regarding the benefit-sharing documents, as they are not yet available in the local language, which limits complete accessibility and understanding for all community members.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Project Coordinator’s Response	None		
G. Forward Actions (describe, if applicable)	None		
H. Status	None		

Table 3. Itinerary – Hybrid Validation

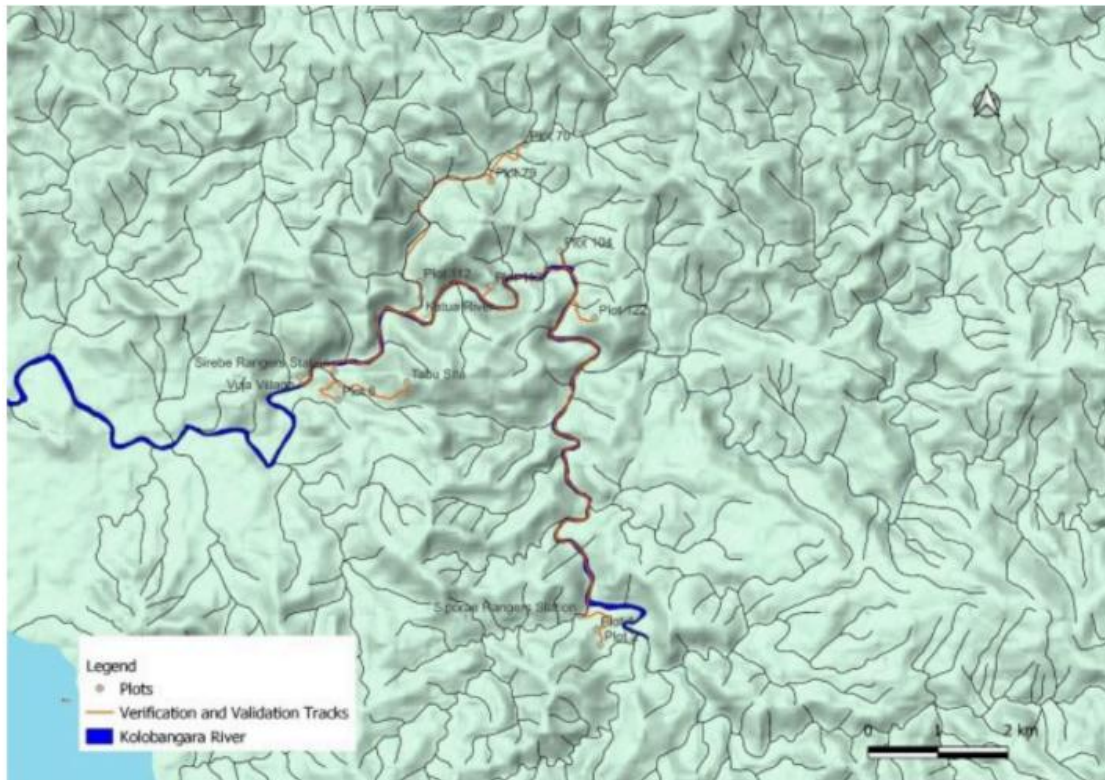
Date	Activity	Project Participants
Saturday 21/06/25	Travel Jakarta - Brisbane Jakarta (CGK) - Brisbane (BNE)	
Sunday, 22/06/25	Stay in Brisbane, flight Brisbane – Honiara cancellation due to bad weather	
Monday 23/06/25	Travel Brisbane to Honiara Brisbane (BNE) - Honiara (HIR)	
	Receive email of Flight Honiara – Sasamunga Cancellation to the next week	Nakau
	Coordination with Nakau and Plan Vivo for hybrid audit mechanism	Nakau
Tuesday 24/06/25	Stakeholder interviews Honiara (face to face interview with ministries level)	Nakau
	Internal Meeting / Briefing with the Local Expert	
Friday 27/06/25	Meeting/Interviews with Siporae tribal association members (online meeting)	Siporae TA, NRDF
	Lunch	All
	Meeting/Interviews with Siporae members	Siporae TA, NRDF
	Meeting/Interviews with NRDF staff and rangers	NRDF staff, rangers
Saturday 28/06/25	Interview with the province gov personnel by phone	NRDF
	Internal meeting team	
Sunday, 29/06/2025	Travel Honiara to Brisbane Honiara (HIR) - Brisbane (BNE) : 11.20 - 13.35 (IE 706 Solomon Airlines) Brisbane (BNE) - Jakarta (CGK) : 18.10 - 07.00 (30 Juni) (SQ-266 Singapore Airlines)	
Monday 30/06/25	Arrival in Jakarta	

Itinerary – Local Expert Field Visit

Date	Location	Activity
11/07/2025 - 12/07/2025	Honiara	Traveling time (Honiara - Sasamunga)
13/07/2025	Sasamunga	Arrival with <i>Pelican Express</i> , review of documents and data, study of plot locations, and planning of field activities.
15/07/2025	Kolombangara River – Siporae	Navigation of flooded river with Siporae Ranger to reach plots; arrival in the evening during heavy rain.

16/07/2025	Siporae	Re-measurement and re-assessment of forest inventory in two Siporae plots; travel to Padezaka Village site.
19/07/2025 - 20/07/2025	Sasamunga	Traveling time (Sasamunga- Honiara)

Appendix 3: (e.g. photos, lists of participants, scanned copies of receipts, etc.)



Map illustrating the field visit to Siporae, Padezaka, and Sirebe plots, including the visit to the Sirebe cultural tabu site, conducted by a local expert



The rangers carried out a re-measurement of the forest inventory in the Siporae plots.



A local expert carried out a field visit to assess the forest inventory in the Siporae plots guidance by a validator team.

Appendix 4 : New information requests, corrective action requests and forward action requests

A. CORRECTIVE ACTION REQUEST (CAR)

No	Reference	Findings	Category	Corrections and Corrective Action	VVB Assessment
1.	Plan vivo standard (2013) section 5.9.1	<p><u>Section:</u> I. Validation report of Siporae Forest Carbon Project v4 section 2.8 monitoring plan</p> <p><u>Description:</u> Progress indicator targets of Siporae Forest Carbon Project were not yet clearly defined in the monitoring plan.</p>	<input type="checkbox"/> Minor <input checked="" type="checkbox"/> Major	<p>We have updated the Siporae monitoring plans with clearly defined progress indicators targets</p>	<p><u>Review Date:</u> 29/09/2025</p> <p><u>Review:</u> The monitoring plan for the period 2019–2022 has already included the progress indicators. The progress indicators described are consistent with the activities outlined in the monitoring plan. For the next verification period, the implementation of progress indicators should be assessed in the annual report, particularly in cases where targets are not achieved.</p> <p><u>Status:</u> Closed</p>

2.	Plan vivo standard (2013) section 2.2	<p><u>Section:</u> 5. Validation report of Siporae Forest Carbon Project v4 section 3 Ecosystem benefit</p> <p><u>Description:</u> There are inconsistencies in the number and types of key species between the monitoring plan document and the PDD. This will affect the parameters to be monitored in relation to biodiversity within the project area.</p>	<input type="checkbox"/> Minor <input checked="" type="checkbox"/> Major	<p>Respond 1: We have updated the key species tables in the Siporae PDDs to match those from the monitoring reports. Please note that we have shifted the key species table from PDD section 3.4.1 (Initial ecological condition) to section 8.4 (Ecosystem indicators).</p> <p>Respond 2: <u>Additional Clarification:</u> The correct Eclectus species in Solomon Islands is <i>E. polychloros</i>. We've corrected this in the Siporae monitoring plan.</p>	<p><u>Review Date 1:</u> <u>29/09/2025</u></p> <p>Review: The Siporae and PDDs have been updated to reflect adjustments to the key species being monitored. However, there remains a discrepancy regarding the bird species: <i>Eclectus roratus</i> is listed in the monitoring plan, while <i>Eclectus polychloros</i> is listed in the PDD. As these are two distinct species according to the IUCN, it is necessary to determine which species should be prioritized in the monitoring.</p> <p><u>Status:</u> Open</p> <p><u>Review Date 2 :</u> <u>09/10/2025</u></p> <p>Review: The list of key species under monitoring has been revised and is now consistent between the PDD document and the Monitoring Plan.</p> <p><u>Status:</u> Closed</p>
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3.	Plan vivo standard (2013) section 8.3	<p><u>Section:</u> I. Validation report Siporae Forest Carbon Project v4 section 4.4 Sale Agreement and Payment</p> <p><u>Description:</u> The details of the agreement are not yet fully understood by some Siporae communities, even though the agreement has been signed</p>	<input checked="" type="checkbox"/> Minor <input type="checkbox"/> Major	<p>The Project agreement was broadly consulted with community members before signing, but we acknowledge that further information sharing and consultation is needed.</p> <p>We propose that NRDF will conduct an information-sharing and consultation event on the contents of the project agreement in the following Siporae annual general meetings (AGM), planned for Q1 or Q2 of 2026. The AGMs will be attended by a large number of tribal members, including those from communities outside Sasamunga, and is therefore a suitable platform for broad community engagement and consultation.</p>	<p><u>Review Update:</u> <u>31/10/2025</u></p> <p><u>Review:</u> The proposed action plan will be implemented across Siporae project area and is therefore considered acceptable. Its implementation will be further evaluated in the next annual report/verification.</p> <p><u>Status:</u> Closed</p>
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B. Forward Action Request

No.	FAR
1.	Project Coordinator should assure the realization of information-sharing and consultation on the contents of the project agreement in the following Siporae Forest Carbon Project annual general meeting (AGM), planned for Q1 or Q2 of 2026.

C. Observation/ Recommendation

No.	Observation
1.	The use of forest inventory data from three locations as a reference for commercial timber potential in Babatana Region Choiseul Province has the potential to raise questions regarding its representativeness. Further studies are needed on the number and distribution of those locations used as forest inventory samples to confirm and support the carbon calculation of three project areas under NCP-SI. Therefore, a site-specific inventory can be substituted with a model or reference based on sufficient and accountable forest inventory data.

	<p>We are not proposing to apply the forest inventory data from Choiseul to estimate timber potential at the country level, but only locally, within the Babatana project cluster. Separate forest inventories are done in projects located in other provinces of the country.</p> <p>Response 12/09/2025:</p> <p>Clarification is accepted. This observation can be closed.</p>
2.	<p>The PES Agreement document should be available in local language version to gain the understanding of the members and avoid dispute due to missed interpretation or miss understanding</p> <p>NRDF previously considered this issue, which was also discussed during the initial NCP-SI Project (Sirebe Forest Carbon Project) Audit. Project owners speak Babatana and Solomon Pidgin, but these languages are rarely used in writing, with younger generations primarily using English. Translating the full technical agreement seems impractical, but providing a summary of each chapter in Babatana could help better understanding and foster “ownership” of the agreement. This summary (2-3 pager) could be added as an appendix, and NRDF will identify someone suitable to prepare and translate it. Planned for 2026.</p> <p>Response 9/10/2025 :</p> <p>Action plan accepted, will be reviewed on the next Verification.</p>