

ACORN ANNUAL REPORT

# KPD PLC

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## Tanzania

Annual Report Number: 01  
Reporting Period: 06/2022 – 06/2023

## Instruction

Acorn projects are required to provide Acorn with an Annual Report within 3 months after the end of each reporting period. This document represents the template that should be used and is intended to record project progress. It differs from the Acorn Design Document (ADD) in that the ADD captures the project design and the annual report reflects the outcome of the design.

Depending on results and developments within a project, changes must be recorded in the ADD in addition to the annual report. Please see Table 1b below in this document to guide you on what document and what section requires updating. The annual report, and if applicable together with the updated ADD, should be uploaded onto the portal. Acorn is available for assisting the local partners in drafting the required documentation. For version numbering and file naming please consult Acorn.

On a randomly selected basis, the certifier and a third-party auditor will review a project's design and progress. Therefore, these parties will require annual report(s) and an updated ADD. Annual reports can also be used for the purpose of updating (potential) buyers.

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## Overview

<b>Location:</b>	The project is taking place in Tanzania within 6 rural cooperative societies which were formed from 12 zones: <b>Karagwe district</b> <ul style="list-style-type: none"> <li>• Kituntu/Igurwa</li> <li>• Bushangaro</li> <li>• Kiruruma</li> <li>• Ndama</li> </ul> <b>Kyerwa district</b> <ul style="list-style-type: none"> <li>• Kikamabu</li> <li>• Kairu</li> </ul>
<b>ADD Approval Date:</b>	The Acorn Design Document for this project was approved in June 2022. It was not yet functional to upload ADDs on to the platform. Therefore the date that it was available on the Acorn platform (01/01/2023) is different to the date that certification approved the ADD.
<b>Project Start Date:</b>	The agroforestry project was established in 2014. The collaboration between Acorn and Kaderes began in 2020. However, it did not become an approved project with Acorn until June 2022.
<b>Reporting Period:</b>	The reporting period for this project is from June 2022 until June 2023.
<b>Submission Date:</b>	The submission date of this report is September 2023.
<b>Auditing:</b>	This project did not have a validation.
<b>Auditing Date:</b>	Not applicable.

## Executive Summary

KPD PLC Peasants Development Public Limited Company (KPD PLC) in partnership with Rabobank is implementing ACORN PROJECT to Combat Climate Change, Land Degradation and Food Insecurity by unlocking the International Carbon Market for Agroforestry farmers. The project is carried out through Agroforestry farming, a model adopted by KPD PLC to enable smallholder farmer shift from subsistence farming to agribusiness. The project bridges the gap for Smallholder Farmers to enter the financial carbon credit markets. The project has achieved great success with scaling, in terms of the number of farmer onboarded, beginning with 1,261 farmers, and ending the reporting year with over 23,871 farmers in the same project area. The project began by targeting lead farmers that had recently begun their transition to agroforestry and successful used these farmers as an example to onboard farmers who were new to agroforestry. With great progress observed in initial stages, a total of 546 farmers have already benefited from the CRUs generated with payments both in-kind and In-cash. The target for KPD PLC is to reach 100,000 farmers by the end of 2023 and more 1.5 million smallholder farmers over the life of the project.

Another great success of the project is regarding the carbon tax that originally applied to this project set at a whopping 70%. With the collaboration with Acorn and extensive communication and engagement with the government and Minister for the Environment, KPD PLC was able to reduce this tax to a mere 5%, benefitting the participants of this project in terms of the carbon finance they will receive in the end. The minister of the environment was also present at the ceremonies held for farmer payments in this reporting year.

KPD PLC have had a great number of local and secondary stakeholders attending project council meetings, and this number has been increasing over the reporting period. During these meetings

there has been high demand from farmers to join the Acorn project and high requests for more seedlings to enhance their agroforestry systems. To meet this demand, KPD PLC established agroforestry development centres in the Kashaba area and a tree nursery in the Kasha area.

Unfortunately the project faced challenges in terms of land tenure as the land tenure documentation participants possessed was deemed by Plan Vivo as unsuitable. To solve this issue, the current land tenure documentation was complimented with participatory land maps that were created and signed off during the project council meetings.

The project experienced a challenge with farmer payments in the first year after learning that up to 98% of participant farmers did not have bank accounts or mobile money services established, which was the ideal payment method decided in the project council. Therefore, KPD PLC through its project team, with supervision of Local Government Authorities, paid all farmers who generated CRU revenue in cash. All qualified smallholders’ farmers were registered in a pay form and payments were made physically by signing and cash out by the project accountant. To overcome this challenge in the future and reduce the need for cash payments, KPD PLC is working with Mobile Communications Service providers to establish Mobile Money Payments for future payments.

During the reporting period, KPD PLC was able to engage 74,348 smallholder farmers through stakeholder consultations including sharing experiences and ideas, training, awareness and sensitization, community capacity building, and project council meetings. This engagement will allow the project to involve and reach more community members and ensure current participants are actively involved and their voices heard in the project.

## 1 Acorn Design Document Updates

Table 1a has been completed to describe any changes made to the ADD in this reporting period.

Table 1b has been completed with details of the most recent updates to each part of the ADD.

Table 1c has been left empty as there was no validation for this project during the reporting period.

The latest ADD to be uploaded to the Acorn platform is “KPD PLC Tanzania ADD v2.0”.

**Table 1a Summary of Changes to Acorn Design Document**

ADD Section	Description of Change
Part A; Project Summary	<ul style="list-style-type: none"> <li>• New ecoregion; Central Zambesian Miombo woodlands</li> <li>• Existing farmers changed from approx. 2,000 to 23,871 and total project area from 2,650ha to 26,226ha, and average farm size from .5 - 1ha to 1.10ha, after scaling.</li> <li>• Land type changes for existing agroforestry to existing and new agroforestry as farmers without a background in agroforestry have been onboarded.</li> <li>• Land tenure now includes additional land maps that were signed in the project council to strengthen the existing customary land</li> </ul>

	<p>tenure agreements, required after the eligibility review.</p> <ul style="list-style-type: none"> <li>• High over business case section added (showing expected costs for farmer and costs for local partner) as the eligibility of this document was reviewed after ADD approval and the project had to be compliant with the new project summary template.</li> </ul>
<p>Part B; Eligibility Checklist</p>	<ul style="list-style-type: none"> <li>• Current habitat section of the checklists was expanded to include types of flora and fauna species.</li> </ul>
<p>Part D; Carbon Baseline Assessment</p>	<ul style="list-style-type: none"> <li>• Land tenure now includes additional land maps that were signed in the project council to strengthen the existing customary land tenure agreements, required after the eligibility review.</li> <li>• T-5 passed for all 23,871 farmers</li> </ul>
<p>Part E; Farmer Survey</p>	<ul style="list-style-type: none"> <li>• New ecoregion description for Central Zambeian Miombo woodlands</li> <li>• 30 participants surveyed changed to 121 participants surveyed due to project scaling which lead to the following additions;             <ul style="list-style-type: none"> <li>○ 6.5 food groups consumed to 2-3 food groups in 24 hours</li> <li>○ Agricultural land use productivity from 2,500-5,000kg/ha coffee to 1285kg/ha, from 45,000-75,000kg/ha bananas to 2263kg/ha, and 480-720kg/ha beans to 1263kg/ha, after a more efficient farmer survey was created</li> <li>○ Gini-Simpson index from 58.44 to 50 (lower = less sustainable)</li> </ul> </li> <li>• New data included on farmers skipping meals (42%), and that farmers rely mainly on what they produce on their land.</li> <li>• HDDS Index data collated in a different format instead of showing the answer of 121 farmers it shows the percentage of farmers responding to certain answers.</li> <li>• Agricultural productivity shows now other secondary cash crops and how they contribute, not only main cash crops due to upgrade in farmer survey.</li> <li>• Pollinator presence and beekeeping activities increased</li> <li>• All individual farmer responses for the Gini Simpson index were removed and instead collated into one clear table.</li> </ul>

Part F; Project Activities	<ul style="list-style-type: none"> <li>The number of trees to be planted changed as it was based per farmer not per hectare. Therefore, 25 banana, 25 Maesopsis eminii, 50 Persea americana, 35 Mangifera indica and 20 Markhamia lutea per Farmer changed to 100 banana, 25 Maesopsis eminii, 45 Persea americana, 30 Mangifera indica and 25 Markhamia lutea per hectare.</li> </ul>
Part G: Project Council and Grievance Mechanism	<ul style="list-style-type: none"> <li>The project council members increased from 30 local stakeholders to over 57 and description of structure was and feedback process was added (also described in Section 2.2).</li> </ul>
Part J; Payments and Benefit Sharing	<ul style="list-style-type: none"> <li>After the first project council meeting it was decided to change the % cash paid to farmers from 50% to 60%, with the remaining 40% as in-kind payments. In-kind payment types remain the same.</li> </ul>
Part K; Stakeholder Analysis	<ul style="list-style-type: none"> <li>KPD PLC undertook a local stakeholder analysis (additional to their existing secondary stakeholder analysis) in the first project council meeting in November 2022. Local stakeholder groups identified include; fathers, mothers, youths, school groups, church groups etc.</li> </ul>
Part N; Technical specifications	<ul style="list-style-type: none"> <li>Removed sub section ""Carbon sequestered"" from Acorn ADD template (for all projects) as it is left empty in year 1 anyway and serves as a monitoring function to be tracked in the annual report.</li> <li>Land cover assessment values changed slightly due to the extra land in the project upon scaling but did not impact the leakage adjustment factor.</li> <li>The pre-project tree adjustment factor increased from 10% to 25% after re-calculation with scaling.</li> </ul>
Other	<ul style="list-style-type: none"> <li>ADD template change required removal of index boxes above each chapter that describe the purpose of the chapter.</li> </ul>

*\*Table can be left blank if no updated to the ADD were made.*

**Table 1b Date of Most Recent ADD Updates**

ADD Section	Required Update Frequency	Date of Submission or Most Recent Update
Part A; Project Summary	When applicable	06/2023
Part B; Eligibility Checklist	When applicable	09/2022
Part C; Additionality Assessment	When applicable	06/2022
Part D; Carbon Baseline Assessment	When applicable	06/2022
Part E; Project Baseline	At least every 3 years	09/2022

Part F; Project Activities	When applicable	09/2022
Part G: Project Council	When applicable	03/2023
Part H: Organisational Capacity	When applicable	06/2022
Part I; Financial Feasibility	When applicable	06/2022
Part J; Payments and Benefit Sharing	When applicable	11/2022
Part K; Stakeholder Analysis	When applicable	11/2022
Part L; Risk Assessment	At least every 5 years	06/2022
Part N; Technical specifications	At least every 3 years	11/2022
Annexes	When applicable	01/2023

**Table 1c Response to Corrective/Forward Actions Required\***

CAR/FAR	Timeframe	Response	Status	Source
Not applicable				

\*Table can be left blank if no CARs or FARs are reported.

## 2 Project Implementation

### 2.1 Carbon Regulations

The project remains to have a good understanding of the national and/or regional carbon regulations and changes to these. During this reporting year, KPD PLC became aware of a 70% carbon tax (published through the Government Gazette dated October 28, 2022) that would apply for the project and reduce the amount of money going to the farmers. Due to the active engagement of KPD PLC and Acorn with the Tanzanian government and Minister of the Environment, this was reduced from 70% to only 10%. Therefore, this collaboration with the government mitigated the negative impact that such a high carbon tax would have on the money that farmers receive. KPD PLC through this project will work with the government to find a better way of dealing with Carbon Tax for smallholder farmers. It is KPD PLC hope that, this initiative will encourage more smallholder farmers to transform their traditional agricultural practices into agroforestry. As results increase their income and the country's income through mixed farming, this farming has costs borne by the farmer.

### 2.2 Project Council

When the Acorn Design Document was approved in June 2022 for the project, the number of local stakeholders in the council was 30, although not all could attend the first meeting which took place in November 2022. After this first meeting, KPD PLC decided to increase the number of local stakeholders present in the project councils meetings, with up to 57 attendees at the following meeting in March 2023, and a goal for 75 to 80 members based on geographical location (7-10 from each district). The selection criteria in place for nominating new project council members includes (1) owning their land, (2) accepted in the community, (3) decision maker, (4) knowledgeable and capable of skill transfer, (5) within the ages for 21-40, and (6) willing to implement the project and take on this leadership role. Gender, age, location, marginalization and religion for also considered for equal representation. Based on these criteria, the members were elected to the council by community members and participants during VBA (Village Business Agricultural) meetings. During these meetings, it was decided that farmers will be best represented if the project council focuses on including representatives across all Villages, Wards, Zone/Divisions, Districts, and Regions.



KPD PLC project team after each council meeting, informs or provides feedback to the respective AMCOS (who govern each district in which the farmer elected project council member represents) on what was discussed in the meeting and agreements. These details of the project council meetings are then fed back to the farmers groups of the AMCOS through WhatsApp and normal text messages. This help to provide farmers with important information such as areas of improvement and planned activities in in the next implementation period.

Table 2.2 has been completed to provide details of the 2 project councils that have been carried out during the reporting period.

All 2 project council reports and photos have been provided in Annex 1.

**Table 2.2 Project Council overview**

<b>Date project council took place</b>	<b>Project Council</b>	<b>Representation of council</b>	<b>Number of people present</b>	<b>Location (region)</b>
02/03/2022	Not applicable, only one council	This council represent both women and men farmers from Kiruruma, Bushangaro, Kairu, Ndama, Kikamabu and Kituntu villages. The council also represented KPD PLC, Acorn and community members from a local radio station.	29	Kayanga
30/03/2023		This council represented local stakeholders such as participant farmers, community members, AMCOs, religious leaders, government representatives (from Karagwe District Council, Biharamulo District Council, Muleba District Council, and Ngara District Councils), and the local partner	75 (57 of these local stakeholders)	Kayanga

### 2.3 Grievances

Table 2.3a has been completed to provide an overview of the total number of grievance raised throughout the project period. As this is the first year of the project, the grievances raised are the same as those in Table 2.3b.

Table 2.3b has been completed to provide a summary of grievances received in this reporting period.

**Table 2.3a Summary Grievance Register**

Grievances Raised	Grievances Resolved	Grievances Unresolved
1	1	0

**Table 2.3b Grievances and Resolutions**

Date	Channel	Grievance	Resolution	Status
2 <sup>nd</sup> November 2022.	Project council	The community said they are in need of capacity building with regards to the implementation of agroforestry future plans and tree seedlings distribution	VBAs will gain more knowledge from the future agroforestry sites and will pass this knowledge to the farmer communities.	Resolved. VBAs have been organizing and providing training sensitization and awareness sessions with farmers. More support is planned in the future to reach more farmers in line with the scaling and expansion of operation areas. Seedling distribution has been successful, especially Hass Avocado seedling.

## 2.4 Other Stakeholder Consultations

Table 2.4 has been completed to provide a summary of all stakeholder consultation activities carried out during the reporting period. Evidence of these stakeholder consultations has been provided in Annex 2.

**Table 2.4 Stakeholder Consultation Activities**

Date	Activity	Stakeholder Group	Description	Attendees
06/2022 until 06/2023	Field supervising	Participant farmers	KPD PLC Field Officers visited participants farmers during field supervising to capacitate smallholder farmers in implementing agroforestry	Acorn project participants
02/2023	Acorn program launch organized by KPD PLC in collaboration with Karagwe District Council Officials with support from the Regional Government	Participant and non-participant farmers, regional, local and village authorities, policy makers, NGOs and cooperative unions	<p>This event was the inauguration for the first batch of payment to create awareness, engage with government officials and different stakeholders. Additionally, a tree planting ceremony was held during this event. Topics of this launch included:</p> <ul style="list-style-type: none"> <li>• Explain community meetings held before onboarding new district</li> <li>• Capacity building with AMCOs, trainings</li> <li>• Government village meetings</li> <li>• Religious leaders engagement meetings</li> <li>• Tree planting/distribution to districts including AF training</li> </ul>	The Guest of Honor for the event was Kagera Regional Commissioner. Many project participants attended. 4,500 stakeholders attended. About 2,475 (55%) of the audience that attended the event were female and 2,025 (45%) males. It was also noted that, nearly 30% of all participants were youth.
06/2022 until 06/2023	<p>Advocacy and sensitization of smallholder farmers</p> <p>Capacity Building Session</p>	Participant and non-participant farmers, youths, women, disabled groups, community members.	Stakeholders were engaged and involved mostly on sharing experiences and ideas, training sensitization, community capacity building on addressing the project concept so that to involve and reach more community members	During the trainings, meetings and Project Council Meeting that was conducted total of 74,348 smallholder farmers from 16 regions attended, illustrated in Annex 2.

## 2.5 Project Scaling

Table 2.5a provides a summary of newly added participants/farms to the project in this reporting period. The project was first approved with 1,261 farmers and after June 2022 scaled to reach 23,871 farmers, with 14,850 new farmers in July 2022 and 7,760 new farmers in January 2023 onboarded in the same project region, although the project expanded to a new ecoregion technically. The target for KPD PLC is to reach 100,000 farmers by the end of 2023 and more 1.5 million smallholder farmers over the life of the project.

As explained in Table 2.5b, the scaling of the project did not have a significant impact on the agroforestry design and business case, although the business case was adjusted to be compliant with the Acorn template.

Evidence of signed consent and participation agreements for selected sample farmers is provided in Annex 3.

**Table 2.5a New plots & participants**

Ecoregion	Agroforestry design & Business case	Project Council	Number of newly added participants/farms	Total number of plots	Total project size (ha)
Victoria Basin forest-savanna mosaic and Central Zambebian Miombo woodlands	Same agroforestry design and updated business case (see Annex 6)	Same one project council, however the number of project councils members increase significantly (see section 2.2).	22,610	30627	26,226ha

**Table 2.5b Describe the impact of scaling on the Agroforestry Design and Business Case**

The agroforestry design for the project was not impacted by the scaling of the project as all farmers were eager to plant the same species and follow the design. This was possible as the project did not expand into very different geographical locations but instead remained inside one project region. The business case was altered to focus on approx. 20,000 farmers instead of approx. 2,000. However, most of the changes to the business case were not from project scaling but more in terms of the project completing the new business case template created by Acorn that required much more detail to be provided. The cash crop and agroforestry trees to be planted did not change with scaling, see Annex 6.

### 3 Project Finances

Table 3a has been completed to show the change in the business case during this reporting year.

Table 3b has been completed to describe the financial revenue and expenditure of the project since the start of the Acorn project, which is the same as this year's reporting period.

Table 3c is exactly the same as Table 3b because the project is in its first reporting year.

#### Table 3a Summary of Changes to Business Case

Business case tab & name	Row & Column number	Description of change
Annex 5 -New business Case KPD PLC - 22 06 01	Not applicable	The first business case of KPD PLC only covered basic costs for the local partner and farmer. KPD PLC updated their business case using the Acorn template when it was released (with much more detail) based on the scaling of the project involving the onboarding of up to 20,000 new and existing farmers. Although, the details on the species to be planted did not alter at all.

#### Table 3b Summary of Project Finances Since the Start of the Acorn Project

*Provided. Concealed for data protection purposes.*

#### Table 3c Summary of Project Finances for the Reporting Period

*Provided. Concealed for data protection purposes.*

## 4 Carbon Monitoring

### 4.1 Carbon Removal Units

See Table 4.1 for a summary of the number of Carbon Removal Units (CRUs) generated, issued, reserved and available prior to this year’s reporting period (historic), this year’s reporting period and both combined (total) within the project. The historic values are set at 0 as this reporting period covers year one of the project.

For real-time CRU information see our website [[KPD PLC Peasants Development Plc Tanzania - Acorn Rabobank | Acorn Rabobank](#)]

**Table 4.1 Summary of CRUs throughout the project period. *(This table will be prefilled by Acorn).***

	Calculation Period		
	Historic	Reporting Period	Total
<b>Status</b>			
<b>CRUs Generated</b>	0	38275	38275
<b>CRUs Sold</b>	<i>Provided. Concealed for data protection purposes.</i>		
<b>CRUs Reserved</b>	<i>Provided. Concealed for data protection purposes.</i>		
<b>CRUs Available</b>	<i>Provided. Concealed for data protection purposes.</i>		
<b>BCRUs Generated</b>	0	5741,25	5741,25
<b>BCRUs Reserved</b>	<i>Provided. Concealed for data protection purposes.</i>		

### 4.2 Carbon Benefit Losses

No event has occurred that has resulted in a significant loss of carbon benefits. Table 4.2 has been left empty as it is not applicable.

*\*Table can be left blank if no carbon benefit losses were observed.*

**Table 4.2 Summary of Events Generating Losses of Carbon Benefits**

<b>Event Number</b>	Not applicable
<b>Project Area(s) Affected</b>	
<b>Participants Affected</b>	
<b>Description</b>	
<b>CRU Impact</b>	
<b>E&amp;S Impact</b>	
<b>BCRUs</b>	
<b>Response</b>	

*\*Table can be left blank if no loss of carbon benefits were observed.*

## 5 Monitoring Indicators and Risk Safeguards

### 5.1 Livelihood Monitoring

This section should contain only the baseline metric values and the last two column left empty, unless the farmer survey has been repeated (mandatory at least every 3 years).

Table 5.1a has been completed to summarize mandatory livelihood monitoring results.

Table 5.1b has been completed to summarize additional indicator(s) selected in the project design phase.

**Table 5.1a Mandatory Livelihood Monitoring Results**

Indicator	Metric	Baseline Metric Value	Current Metric Value	Causes and Adjustments (If applicable)
Farmer Income from CRUs	Carbon revenues	0	Not applicable. Only to be completed in year 3 annual report	Not applicable. Only to be completed in year 3 annual report
Nutritional Variety	Average number of food groups consumed	2-3	Not applicable. Only to be completed in year 3 annual report	Not applicable. Only to be completed in year 3 annual report

**Table 5.1b Additional Livelihood Monitoring Results\***

Indicator	Metric	Baseline Metric Value	Current Metric Value	Causes and Adjustments (If applicable)
Agricultural land use productivity	Average cash crop output value per hectare [kg/ha/crop].	<ul style="list-style-type: none"> <li>• Coffee = 1285kg/ha</li> <li>• Bananas = 2263kg/ha</li> <li>• Beans = 1263kg/ha</li> </ul>	Not applicable. Only to be completed in year 3 annual report	Not applicable. Only to be completed in year 3 annual report

*\*Only the additional indicators chosen at project design need to be completed.*

## 5.2 Ecosystem Monitoring

This section should contain only the baseline metric values and the last two column left empty, unless the farmer survey has been repeated (mandatory at least every 3 years).

Table 5.2 has been completed to summarize mandatory ecosystem monitoring results.

**Table 5.2 Ecosystem Monitoring Results**

Indicator	Metric	Baseline Metric Value	Current Metric Value	Causes and Adjustments (If applicable)
Agricultural Biodiversity	Gini-Simpson Index value.	50%	Not applicable. Only to be completed in year 3 annual report	Not applicable. Only to be completed in year 3 annual report

### 5.3 Risk Monitoring

Table 5.3 has been left empty as the project only identified low and medium risks, no high risks. Under the Acorn Framework v1.0, only high risks need to be described and mitigation measures set. This will be reassessed again after 3 years.

**Table 5.3 Risk Monitoring Overview**

Risk category	Identified Risk Areas or Potential Negative Impacts	Mitigation Action	Monitoring Action	Status
Not applicable				

*\*Table can be left blank if no medium/high risks or potential negative impacts were observed.*



## Annexes

### Annex 1 – Project Council Report(s)

*Provided. Concealed for data protection purposes.*

### Annex 2 – Other Stakeholder Consultations

*Provided. Concealed for data protection purposes.*

### Annex 3 – Sample Signed Agreements

Evidence of 3x signed consent forms and participant agreements have been provided but are concealed for data privacy purposes.

### Annex 4 – Ecoregion Maps

During this reporting year, the project expanded into a new eco region. The first ADD in June 2022 was approved based on the Victoria Basin forest-savanna mosaic. The project now also covers the Central Zambebian Miombo woodlands, see the updated ecoregion map below.

*Provided. Concealed for data privacy purposes.*

### Annex 5 – Agroforestry Design

The agroforestry design information was provided in Part F: Project Activities in the first ADD that was approved in June 2022. This project is using Acorn Framework v1.0 which does not require the submission of a separate agroforestry design. This information in the agroforestry design did not change as farmers were in the same locations (new ecoregion did not result in a need to alteration), and wanting to implement the same design. See section 1 of the annual report Part F; Project Activities.

### Annex 6 – Business Case

*Provided. Concealed for data protection purposes.*