

Acorn

Validation Report



Project Title: Intellecip ACORN Programme

GHG Programme: ACORN

Project ID: Acorn_va_Ind_102_24

Client: Intellecip

Date of Review: 17/03/2025 to 21/03/2025

Revision: 01

Field	Details
Name of approved verifier/ reference No.	Enviance Services Private Limited
Type of Accreditation	ISO 14065 Accreditation Active Accreditation from Global Accreditation Bureau Valid From: 01-10-2023 till 30-09-2027 Accreditation Link
GHG Programme	ACORN
Title of project	Intellecac ACORN Programme
ID of project	Acorn_va_Ind_102_24
Date of project design document	February, 2025
Version of the project design document	1
Statement by the project proponent/ Manager	The Project Proponent states that he is responsible for preparing and fair presentation of the Project Design Description and all accompanying documentation provided under the Verification.
Client (Project proponent)	Intellecac
Applied methodologies	Acorn Agroforestry Methodology v1.1 (2023)
GHG Sectoral scopes linked to the applied methodologies	Scope 14
Name of the Entity requesting the verification service	Intellecac
Contact details of the representative of the Entity requesting the verification service	██████ Manager, Intellecac: - Email: ██████████ ██████ Associate, Intellecac: - Email: ██████████ Website: https://www.intellecac.com/energy/
The country where the project is located	Multiple districts in Jharkhand state of India.
Validation report prepared by	Enviance Services Private Limited
Contact	Address: Smartworks Brilliant Centre 17, Race Course Rd, Janjeerwala Square, opp. Basketball Complex, New Palasia, Indore, Madhya Pradesh 452001 Contact no: +91 9576430298 Email: admin@enviance.in Website: https://enviance.in
Version number of this validation report and date	Version 1.0
Independent review	Mr. Vijayanand
Validation team leader	Mr. Pankaj Kumar
Validation Statement	Enviance Services Private Limited has conducted a thorough validation of the <i>Intellecac ACORN Programme</i>, including a detailed review of the Project Design Document (PDD), supporting documentation, and comprehensive field assessments. These assessments involved site visits across Jharkhand and direct consultations with key stakeholders and participating farmers. The validation process provided sufficient evidence for Enviance to conclude that the project is in conformance with the requirements of the Acorn Agroforestry Methodology v1.1 (2023) and the Acorn Framework v1.0. Based on PDD Version 1.0 dated February 2025, and field evaluations conducted between 17/03/2025 and 21/03/2025, Enviance affirms that the Intellecac ACORN Programme meets all relevant technical and procedural criteria. The Local Partner, Intellecac, in collaboration with TRIF, has demonstrated institutional capacity to implement the monitoring, reporting, and verification (MRV) obligations as per the applied methodology. All Corrective Action Requests (CARs) raised during the validation have been satisfactorily resolved. Three Forward Action Requests (FARs) remain open, to be addressed before the next verification cycle. The project shows high levels of stakeholder engagement and robust implementation practices, with minor areas for improvement identified. Based on this, the validation team concludes that the <i>Intellecac ACORN Programme</i> is in

	compliance with the Acorn Agroforestry Methodology v1.1 (2023) and Acorn Framework v1.0, and is recommended for registration.
Signature	 Vidhya M Quality Manager, Enviance Services Private Limited

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Final Project Verification Report

Name of Reviewers: Mr. Pankaj Kumar and Dr. Manthan Tailor

Date of Review: 17/03/2025 to 21/03/2025

Project Name: Intellectap ACORN Programme

Project Description: ACORN (Agroforestry CRUs for the Organic Restoration of Nature) is an initiative developed by Rabobank. The objective is to increase the accessibility of the international carbon market for smallholder farmers in the developing world.

The proposed project in Jharkhand is being implemented by Intellectap in association with their local partner, TRIF.

The project design in itself considers farmers as a part of the project and not just an entity to implement the project. The project, through extensive capacity building, inculcates the feeling of ownership among the beneficiaries. This project involves farms on fallow land or monocropping before tree planting. Therefore, there are very few “existing” trees. To ensure the survival of the first trees planted by farmers since 2018, there have been and will continue to be regular visits and guidance during the initial years on practices to be undertaken and continuous engagement of farmers for vegetable cultivation to ensure maintenance of the trees. After the 4th year when the trees start yielding fruits, the economic value expectation from the yield will keep the farmers engaged and assure maintenance.

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

The list of documents reviewed is as follows:

- CRU calculation transformed
- ADD v 1.0_Intellecap India
- Acorn Framework v1.0
- Acorn Agroforestry Methodology v1.1 2023
- Rabobank_Acorn_BusinessCase_Model_Oct_2023_Intellecap_AFHubAdjusted
- Annex 14_Intellecap Partnership Agreement
- Annex 13_2_Intellecap Sampled Participant Agreement
- Annex 13_1_Intellecap Sampled Participant Agreement
- Annex 12_Aavishkaar Group Code of Conduct
- Annex 11_Intellecap Certificate
- Annex 5.1_Intellecap_Oct 23_Proposal_Linking plantation under BHGY to Global Carbon markets
- Annex 5.2_Signed Briefing letter for CMO Jharkhand- Carbon credit program-Intellecap-TRI
- Annex 5.3_Proposal_Linking plantation under BHGY to Global Carbon markets
- Annex 3_July 2024_Intellecap_Project Council Report
- Intellecap farmer engagement plan
- Intellecap_Government communication overview
- Intellecap-ACORN Gap Filling Plan
- Annex7_240128_Rabobank_Acorn_BusinessCase_Model_Oct_2023_Intellecap_AFHubAdjusted (CRU & Impact Forecast)

Visited sites:

A total of 28 farms in four blocks in two districts of Jharkhand were visited during 17/03/2025 to 21/03/2025, which are as follows:

- Gumla block, Gumla District
- Basia Block, Gumla District
- Khunti Block, Khunti District
- Karra Block, Khunti District

List of individuals interviewed:

- [REDACTED] (Rabobank Consultant)
- [REDACTED] (Associate, Intellecap)
- [REDACTED] (Manager, Intellecap)
- [REDACTED] (Practitioner, TRIF)
- [REDACTED] (Director, TRIF)
- [REDACTED] (Lead -Asia, ACORN)
- [REDACTED] (Manager, Rabobank)

List of Farmers Interviewed:

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

- VVB Opinion: Based on the evidence, clarifications and documents made available to VVB, it can be fairly concluded that the proposed project meets all the requirement at the Verification stage to be qualified in accordance with the Acorn Framework and Methodology.

Table 1. Summary of draft report on corrective actions

Theme	CARs	NIRS	PCARs
Eligibility	1		
Responsibilities	5		
Additionality	0		
Project Baselines	0		
Carbon benefits	0	2	
Data handling		1	
Local partner eligibility checklist	1		

Table 2. Summary of final report on corrective actions

Theme	CARs	NIRS	PCARs
Eligibility	0		
Responsibilities	0		
Additionality	0		
Project Baselines	0		
Carbon benefits	0	2	
Data handling		1	
Local partner eligibility checklist	0		

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

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
<i>FAR 01/25</i>	<i>Project participants active involvement in the plant health monitoring programme and reporting appeared to be lacking</i>	Project COUNCIL meetings to reach the granular level. Training programmes to be planned for the remaining participating farmers and a suitable mechanism to be developed to assist farmers ensuring proactive involvement of farmer in plant health monitoring programme	<i>Next Verification</i>
<i>FAR 02/25</i>	There was some confusion and mis communication with the farmers and data collectors and it was found in some instances that farmers were not in the possession of signed contract.	LP to ensure that farmers get a copy of the participant agreement with the original signed. Also the PP to ensure that the dates metioned in the agreement available with the PP and the participating farmer must exactly match to avoid discrepancies.	<i>Next verification</i>
<i>FAR 03/25</i>	Insuffucient documentary evidences furnished by the LP to <i>ascertain that there is separate account or earmarked funds for the participant finance.</i>	LP to provide documentary evidences ensuring the certainty that there is a separate account or earmarked funds for the participant finance for examination.	<i>Next verification</i>

Table 4— Assessments requested by reviewers from ADD and/or technical specification review process

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
Requirement 4.1.6	<i>Acorn projects should demonstrate that the project intervention increases, or at least does not detriment, the impact KPIs which measure project performance on social, economic and environmental benefits, and that the KPIs are measured over a period that is of sufficient length to provide an adequate representation of the long-term impact of the project intervention.</i>	Interviews with the project participants and field observations were indicative of lack of awareness about their role in monitoring of the project specifically with reference to reporting the plant health condition to project staff. This was categorically observed in Khunti District. The participants who couldn't attend the meetings or the villages where such meetings were yet to be intensified exhibited this trait. While observing the plant health, it was found that the relatively large number of plants were infested by termites as well as plant mortality was higher (largely in timber plantation at the periphery) in the aforementioned District.	<i>CAR01/25 :Project participants active involvement in the plant health monitoring programme and reporting appeared to be lacking.</i>	<i>While we recognize the findings mentioned, the findings do not match specifically match what is ask in the requirement. Instead the ToR requirement is asking specifically for impact KPIs / indicators which measure project performance on social, economic and environmental benefits that are specified in the ADD. These impact indicators are related to: agricultural biodiversity, farmer income, household nutrition, agricultural productivity, and women empowerment.</i> <i>In the ADD, it is mentioned how these KPIs will be monitored, most of them through Project Councils and the Farmer Survey which is performed every three years (refer to Part N of the ADD, under Indicators, monitoring and frequency method'). Because it is a large scale project and it will take time to implement project councils at a granular level, something that the project is actively working on, suggestion is to downgrade this to a FAR to be checked at the next validation. In addition, Local Partner already is collecting information on status of plots and plant mortality, in order to improve the state of the current agroforestry farms.</i>	<i>NO CAR converted to FAR. It is planned to be resolved before next verification.</i>

The local partner has developed a comprehensive farmer engagement plan that includes both in-person and virtual training sessions for project farmers on plantation management. These trainings will cover key topics such as routine plantation maintenance, integrated pest management, irrigation techniques, intercropping, and more. The project will also identify lead farmers who will maintain model demonstration farms. Fellow farmers will be encouraged to visit these demo farms and engage with the lead farmers to gain localized, practical insights.

In addition, the project leverages a third-party mobile application powered by artificial intelligence. Farmers with smartphones can use this app to receive real-time guidance on specific plantation management issues. They can simply type questions, upload photos of affected plants, or record voice messages in their local language—and receive instant, tailored responses directly through the app.

For improvising the trainings, , what will be implemented by the project, is to:

- 1) Collect information on plant health through Project Councils*
- 2) Based on insights, provide trainings to the relevant areas to improve plant health. In addition, Intellectap is already implementing in their trainings to explain the value of timber trees, which will incentivize the farmers to ensure a*

				high timber tree survival rate.	
				Acorn in itself, is also a tool which will be used to monitor the health of plantations and will use as additional indicator.	
Requirement 4.2.2	Acorn projects shall involve individual farmers ("participants") with up to ten hectares (ha) of cultivated land to guarantee Acorn's emphasis on smallholder farmers alone.	The polygons provided by the project staff were checked in appropriate software and was found that the farm size guarantees Acorn's emphasis on small holder farmers alone. Few polygons exhibiting the participants' farmlands showed improper geometry which has been communicated to the project staff for necessary corrections and have been affirmed by the project staff that the same would be incorporated. While examining the farm boundaries critically with Google satellite base map (through HCMGIS basemap tool), it was observed that the boundary demarcation may need modifications to match the ground reality. In some instances, the farm boundary appeared to be encompassing nearby road and in some instances they did not appear to be matching the farm boundaries as observed in the basemap. It was also observed that there are instances where the boundaries are unusual in geometry as far as a customary boundary of a normal farm is concerned.	CAR02/25: The polygons information submitted by the LP for participating farmlands does not match the actual farm boundary. Hence, corrective action is required.	Suggestion to move this CAR 02/25 under requirement Requirement 5.1.1, and merge it with the CAR which was observed there. This because a) the CARs are overlapping; and b) this requirement checks whether farms are <10ha and this requirement is already satisfied within this project. We acknowledge the inconsistencies that the VVB has observed w.r.t. plot boundaries. We have done a detailed analysis of the observed analysis, and provided our responses in Attachment 1. Acorn data quality checks: In Acorn, we implement rigorous checks on data quality, among others to ensure that farm boundaries are as accurate as possible. The checks are triple: 1. Acorn DCT app, generates automatic warnings when plots seem strange, out of shape, etc, and these warnings can only be overruled manually after a check has been performed. 2. The data collection agency is requested to check the quality of the data on a daily basis. 3. Lastly, Acorn (DCT team) performs a third sample check on the data (ca 10%), and provides a list of farms which are OK to be enrolled, after the quality	YES

checks are performed.

Please refer to the Attachment 2 for a detailed analysis of the quality checks that are improved.

Further explanations on some inconsistencies in data:

GPS deviations in data:

Due to the available hardware, it could occur that the GPS inaccuracy of up to 5m prevails - this is an acceptable deviation for Acorn. In addition, Acorn strives to ensure that there is no overlap between plots to ensure there is no double-counting, and therefore data collectors are asked to walk on the border or if not possible, within the border. In some cases, a data collector is not able to walk on the border of the plot, because there could be shrubs or trees in the way, and is then asked to walk on the inside of the border. These three aspects can contribute to slight inconsistencies between the base map and the farm boundaries, but are of minimal nature and acceptable to Acorn.

Plots with buildings and roads:

Ideally, these are not included in the polygon, however, due to human error it can happen that roads and buildings are included (even after training and guidance to data collectors which emphasises that these should not be included). It is acceptable to Acorn that some polygons include roads and buildings, because this will not lead to an overestimation of carbon. This is because of the method that is used to

				estimate the biomass on a plot: per plot, the median value of all pixels (with the centroid inside the plot, is used to assign biomass for the plot. Pixels which are fully covered by both buildings or waterbodies will have a value of 0 (since there is no biomass), hence there will be no overestimation of the removals. A more detailed explanation can be found in our methodology section 7.1.3. New double-check to ensure consistencies are gone: - In addition to above, we will check the plots that the VVB has flagged, as well as other plots of the data collectors to ensure that the data is collected consistently. Based on above answers and suggested checks on data, we suggest to close this CAR.	
Requirement 4.2.12	<i>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the “Standard Terms to Project Implementation and Carbon Removal Unit Purchase” **. At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</i>	Project partner has proposed a trust structure to confirm the annual and traceable payments to the participants. Upon interviewing, it was apprised the participants that they agreed to the type of payment method offered by the project. Additionally, project staff has effectively made them aware about the approximate level of income that they may expect only upon successful generation of carbon credits and other benefits that they would derive by selling the products of fruit crops. While interviewing the local partner, it was learnt that an appropriate system is devised for transparently disbursing the payment direct to the bank accounts of the project participants as well as protocols to maintain the record of payments. Local partners are also well aware about and in acceptance of the limit on the income of CRU sales they may claim. As per the ADD, the LP and the subcontractor have a	CAR03/25: There are some discrepancies of dates between the agreements initially signed by farmers and LP, and the agreements that were brought in as a copy from the farmers. LP is requested to take corrective action to remove anomalies w.r.t to date of signing of participant agreement with the farmers. . LP shall also take corrective actions in the platform database to ensure consistency with the hard copy of signed agreement possessed by the farmers and soft copy	Factual corrections: This CAR seems to refer to Requirement 4.2.11 and not Requirement 4.2.12. Also, in the comment, partnership agreement is mentioned, where it should be referred to participant agreement. We recognize the comment of discrepancy of dates between the agreements initially signed by farmers and LP, and the agreements that were brought in as a copy from the farmers. Note that date of farmers signing the participant agreement is stored on the physical and digitally stored signed participant agreement copies, and as such, Acorn and the LP have access to all the formal documentation which	NO Converted to FAR It is planned to be resolved before next verification.

	<i>The project coordinator ensures that payments are made in a transparent and traceable manner.</i> <i>** “Standard Terms to Project Implementation and Carbon Removal Unit Purchase” now refers to Participant Agreement</i>	formal agreement regarding the financial management of the project. The same is expected to be documented in a comprehensive database and which is supposed to be verified by the LP through the tools such as Tally and Quickbooks. Additionally, the sub-contractor, as per the ADD claims, is responsible for establishing a Trust, thought which the payments shall be made to the participants for the generated CRUs. Furthermore, the Trust, thus established is directly responsible for ensuring payments to the individual participating farmers. It was also affirmed to the validators that the payments shall directly be credited by the, to be established Trust, to the bank accounts of the beneficiaries to maintain transparency in the process.	<i>uploaded on database</i>	<i>serves as the main source of truth.</i> <i>There could be instances in which farmers do not have access to their original contracts, because this instruction was not well understood by the farmer when explained by the data collector.</i> <i>What the project will do in order to close this finding:</i> <i>- Going forward, ensure that farmers get a hard and soft copy (whereever possible) of the participant agreement with the original signed date, and are informed on when they joined the Acorn program. This will be part of a wider effort to have all farmers re-sign the Participant Agreement, which will need to be adjusted to fit the Acorn Framework 2.0 (expected to go live Q2 2025).</i> <i>- During Project Council meetings, we will highlight the importance again for all farmers to store their original signed agreements.</i> <i>- We will use the Acorn DCT and Platform databases as one source of truth for the original signing date and farmer joining the program.</i> <i>With the above actions, we suggest to downgrade this CAR to FAR to be checked at the next verification.</i>	
Requirement 4.2.17, key concept 1.3, Table 4 extract	<u>4.2.17</u> <i>The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring</i>	<i>Local partner has provided business case spread sheet. Validation team checked the spread sheet and found the sheet to be ok, however there are some internal comments in the sheet and there is also not clarity on the no. of farmers to be onboarded. Business case spread</i>	<i>CAR 04/25: The spreadsheet provided to the audit team is not complete. A revised business case shall be provided.</i>	<i>A call has been held with the validator to explain the details of the Excel sheet.</i> <i>Due to the fact that this project is existing agroforestry, some costs are</i>	YES

and implementation plan, at the start of the project.

Key concept 1.3

For the farmer, the increased annual income from both agricultural production and carbon sequestration needs to exceed the costs associated with the transition to agroforestry and the generation and trading of CRUs.

Table 4 extract

The Local Partner does not draw more than 10% of sales income for ongoing coordination, administration and monitoring costs. Exceeding this percentage is only possible in exceptional circumstances where justification is provided and Acorn formally approves a waiver.

sheet does not reflect anything on financial feasibility for LP and participants. SAF has also not been included LP shall also provide source or reference for all the input parameters used for investment analysis.

not included in the intended cells on the Farmer input sheet but on the side (example: seedling costs). This is to more accurately reflect that the farmer costs are already covered for (by the government program), and thus to better specify the farmer financial feasibility of the project.

The sheet also does include financial feasibility for farmers and LP, unlike stated above. The farmer feasibility reflects that the farmer costs are limited (as they are mainly funded through the government), and includes input on farmer (carbon and yield) revenue, maintenance costs and baseline input change cost.

The sheet also includes financial feasibility for the LP, based on input in LP input tab. It shows that the LP is expected to earn ca 10 million EUR on the project, whereas the investments that are required amount to ca 1,6 million EUR, thus a positive financial feasibility.

Number of onboarded farmers is also clearly stated in the Farmer input sheet, on row 48-50.

The assumptions made on the carbon pricing is based on: a) Previous price trends of Acorn sale of CRUs; b) Market trends; c) Indication based on Long-term agreements which are currently being negotiated by Acorn with buyers (confidential).

				<i>Lastly, the project will not utilize SAF at the moment, as first other sources of financing / funding are explored. Therefore, the comment regarding SAF is not relevant.</i> <i>Based on the discussion with the validator, and based on above answers, we suggest to close this CAR.</i>
Requirement 4.2.22	<i>The Local Partner shall follow the Acorn monitoring plan as outlined in the Methodology and contribute to on-the-ground data collection, validation, and verification activities while coordinating the support of participants and local communities on this monitoring plan.</i>	ADD does not mention the parameters available at validation and parameters to be monitored in line with para 10.1 and 10.2 of ACORN methodology. Estimated CRUs are provided in the business case, hence it is imperative to provide ex ante parameters in the ADD	<i>CAR 05/25: LP shall provide parameters in the relevant section of ADD in line with the methodological requirements.</i>	<i>The mentioned parameters are checked during verification and not validation, and are therefore not relevant for the exercise of validation but will instead be checked during the next planned verification.</i> <i>YES</i> <i>As for the requirements on LP contributing to the on-the-ground collection, and validation, this is something that the LP has already been doing:</i> <i>- Acorn has collected ground truth data twice, where Intellectap and TRI have been coordinating the work on the ground</i> <i>- Intellectap has collected Farmer Survey data for 130 farms, and will re-collect this data in 2 years time.</i> <i>- Intellectap and TRI have supported the validation team during on the ground field work.</i> <i>In this sense, LP satisfies this requirement. As the other requirement on parameters is a verification requirement and will be checked during the next verification, we suggest to close the finding here.</i>

Following data are collected during the ground truthing exercise for sample plots- 1. Diameter of the trees 2. Height of the trees 3. GPS coordinates of the plots Canopy width of the trees (wherever possible) This data is collected and recorded species wise including both planted and existing trees.				
Requirement 5.1.1	The Local Partner has a strong in-country presence and the respect and experience required to work effectively with local participants and their communities. The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.	GPS polygons provided by the LP were appeared to be deviating from the ground reality.	CAR 06/25:PP shall provide revised GPS polygons with necessary corrections	Refer to answer under CAR 02/25. Suggestion to combine these two CARs into one. YES

Framework requirements to assess

Theme: Eligibility

Sub-theme: Eligible land

Requirements 4.1.2 & 5.1.1			
A. Requirement:	4.1.2 <i>Acorn projects can provide evidence of land cover over the past five years from the project start date to prevent potential perverse incentives for tree planting. Evidence can be provided using satellite monitoring plot imagery or other forms of proof (e.g. oral or documented) that demonstrate that the land was not cleared prior to the project intervention with the intention to claim CRUs.</i> 5.1.1 <i>The Local Partner and participants confirms that no deforestation has taken place five years before the start of the project intervention (project baseline). If this cannot be confirmed, a description of the cause of the deforestation is provided, including the measures that have been taken to prevent deforestation from happening again.</i>		
B. Guidance Notes for Validators	- Assess against 4.1.2 by sampling smallholder plots. Assess the evidence that was provided to ACORN to demonstrate that the land was not cleared prior to the project intervention. If: - The evidence was provided by satellite imagery that shows absence of trees in the smallholder land at T-5 (5 years prior to the smallholder joining the project), confirm that the satellite image used appears to match the smallholder land that it is ascribed to. - The evidence was provided through other forms of proof, assess the accuracy of this proof by e.g. speaking to the smallholder and their neighbours. - Assess an appropriate number of smallholder plots whose evidence was provided through non-satellite-imagery means, i.e. other forms of proof. - If the Local Partner confirms that deforestation has occurred 5 years prior to the start of project activities: - Confirm whether the deforestation was caused by the perverse incentive to later claim CRUs - Give opinion as to whether, based on the Local Partner's mitigation measures, it is likely to occur again.		
C. Findings (describe)	<i>Small holder farmers were interviewed in person during the field visit and based on verbal responses, it could be reasonably confirmed that</i> <i>The land was not cleared prior to the project intervention</i> <i>No deforestation occurred 5 years prior to the project start date.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	NA		

Sub-theme: Eligible project interventions

Requirement 4.1.4			
A. Requirement:	<i>Acorn projects should contribute to the enhancement and/or restoration of degraded, damaged or destroyed land, and improve land use activities.</i>		
B. Guidance Notes for Validators	- Give your opinion on whether activities are taking place, and/or have taken place, on land that is degraded, damaged or destroyed or existing cropland. - Give your opinion on whether you believe that the activities being employed by the project participants will enhance/improve the land. - This may be assessed during visits to project sites and discussions with project participants and staff of the local coordinating organisation.		
C. Findings (describe)	<i>Based on the physical observations, interviews with project participants, it can be concluded that</i> <i>The project activities were taking place on partially degraded land (largely due to water scarcity, climatic variability and lack of other resources).</i> <i>Visual inspections of the participants' farmland indicate the project activities are likely to enhance / improve the land (soil) health.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	<i>NA</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>Nil</i>		

Requirement 4.1.5	
A. Requirement:	<i>Acorn projects should strive to not contribute, or to do their utmost to avoid, environmental or (agricultural) biodiversity harm (e.g. reduction of long-term food security, water pollution, deforestation, soil erosion). All potential negative effects are identified, mitigated and monitored. These negative effects are detailed in annual reports to Acorn and the certifier.</i>
B. Guidance Notes for Validators	- Give opinion as to whether you believe the project activities will result in environmental or biodiversity harm. Information can be gathered from site visits where project activities are currently being undertaken. - Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes? - Are project staff aware of the need to report any negative effects to Acorn on an annual basis?
C. Findings (describe)	<i>Field investigation reveals that there is no major harmful impact imposed by the project activities.</i>

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.1.6			
A. Requirement:	Acorn projects should demonstrate that the project intervention increases, or at least does not detriment, the impact KPIs which measure project performance on social, economic and environmental benefits, and that the KPIs are measured over a period that is of sufficient length to provide an adequate representation of the long-term impact of the project intervention.		
B. Guidance Notes for Validators	With a better view of the local context, and reading KPIs specified in the ADD, is there any reason to believe that the project are having, or will have, a detrimental effect? Check whether a monitoring plan has been created to monitor the long-term effect of project activities and is likely to be effective and fully implemented: - 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?		
C. Findings (describe)	Interviews with the project participants and field observations were indicative of lack of awareness about their role in monitoring of the project specifically with reference to reporting the plant health condition to project staff. This was categorically observed in Khunti District. The participants who couldn't attend the meetings or the villages where such meetings were yet to be intensified exhibited this trait. While observing the plant health, it was found that the relatively large number of plants were infested by termites as well as plant mortality was higher (largely in timber plantation at the periphery) in the aforementioned District.		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	CAR01/25 :Project participants active involvement in the plant health monitoring programme and reporting appeared to be lacking.		
F. Acorn's Response (if applicable)	While we recognize the findings mentioned, the findings do not specifically match what is ask in the requirement. Instead the ToR requirement is asking specifically for impact KPIs / indicators which measure project performance on social, economic and environmental benefits that are specified in the ADD. These impact indicators are related to: agricultural biodiversity, farmer income, household nutrition, agricultural productivity, and women empowerment. In the ADD, it is mentioned how these KPIs will be monitored, most of them through Project Councils and the Farmer Survey which is performed every three years (refer to Part N of the ADD, under Indicators, monitoring and frequency method'). Because it is a large scale project and it will take time to implement project councils at a granular level, something that the project is actively working on, suggestion is to downgrade this to a FAR to be checked at the next		

	validation. In addition, Local Partner already is collecting information on status of plots and plant mortality, in order to improve the state of the current agroforestry farms. The local partner has developed a comprehensive farmer engagement plan that includes both in-person and virtual training sessions for project farmers on plantation management. These trainings will cover key topics such as routine plantation maintenance, integrated pest management, irrigation techniques, intercropping, and more. The project will also identify lead farmers who will maintain model demonstration farms. Fellow farmers will be encouraged to visit these demo farms and engage with the lead farmers to gain localized, practical insights. In addition, the project leverages a third-party mobile application powered by artificial intelligence. Farmers with smartphones can use this app to receive real-time guidance on specific plantation management issues. They can simply type questions, upload photos of affected plants, or record voice messages in their local language—and receive instant, tailored responses directly through the app. For improvising the trainings, , what will be implemented by the project, is to: 1) Collect information on plant health through Project Councils 2) Based on insights, provide trainings to the relevant areas to improve plant health. In addition, Intelcap is already implementing in their trainings to explain the value of timber trees, which will incentivize the farmers to ensure a high timber tree survival rate. Acorn in itself, is also a tool which will be used to monitor the health of plantations and will use as additional indicator.		
G. Status (if applicable)	Converted to FAR		
H. Forward Actions (describe, if applicable)	Forward Action	Why Unresolved	How to resolve
	F 01/25 See CAR description in sec. E	Project COUNCIL meetings yet to reach the granular level. Training programmes are planned and AI enabled app also developed to assist farmers. Dissemination of information will take time considering the project area.	All the corrective actions proposed are expected to complete before the next verification.
I. Other	Nil		

Requirement 4.1.7	
A. Requirement:	Acorn projects should plant tree species that are native or naturalized, and draw on local and expert knowledge for agroforestry designs. Naturalized species will only be integrated into the design if: a. There are livelihood benefits that make the use of the species preferable to any alternative native species. b. The use of the species will not have a negative impact on biodiversity or other provision of key ecosystem services in the project and surrounding areas.
B. Guidance Notes for Validators	Please give opinion as to whether tree species being planted meet these criteria. This can be checked using a number of sources: • 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) Through interviews with Local Partner and participants, assess whether Local Partner promotes use of native species in agroforestry systems.
C. Findings (describe)	The tree species planted were both native and naturalized. While guvava, lime, jack fruit, litchi are native species having no negative impact on local environment and biodiversity, the

	<i>pecially designed variety of mangos viz., Amrapali and Mallika were planted to raise the livelihood of the project participants. It should also be put on record that these hybrid naturalized mango species do not have any significant negative impact on the local environment or biodiversity.</i> <i>The above stated opinions are based on the visual observations and discussion with the project participants and project staff.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Sub-theme: Participant eligibility

Requirement 5.1.1			
A. Requirement:	<i>Participant eligibility checklist:</i> - Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families. - The cultivated land of participants does not exceed 10 ha and are not on wetlands - The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project. - The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).		
B. Guidance Notes for Validators	Assess the above eligibility criteria through sampled visits to participants' plots and interviews/participatory meetings.		
C. Findings (describe)	Field investigations and interviews with the participating farmers confirm the participants eligibility to the project program.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 5.1.1	
A. Requirement:	<i>The participant is aware that their decision to participate in the project is entirely voluntary.</i>

B. Guidance Notes for Validators	Through interviews with participants, assess whether participants have entered into the project freely and without coercion. Assess whether participants were informed of the nature of the carbon project, their rights and responsibilities before formally entering into the project.		
C. Findings (describe)	<i>Participating farmers affirmed that their participation in the project is entirely voluntary in nature. Local partners and other project staff have proactively outreached to the participants and most of them were informed and aware about the carbon project, their rights and responsibilities.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	<i>It was learnt during the field visit that negligible number of farmers were not aware about the program since they could not attend the training programmes organized by the local partner and project staff.</i> <i>Proactive approach to reach out to such cases has been affirmed by local partner and project staff.</i>		

Theme: Responsibilities (Eligible Stakeholders)

Sub-theme: Smallholder farmer

Requirement 4.2.1	
A. Requirement:	<i>Acorn projects shall exclusively emphasize agroforestry practices at the smallholder or community level, where clear land tenure has been agreed upon and understood by the individual(s) involved, either by means of formal titling, informal titling and/or land mapping.</i>
B. Guidance Notes for Validators	When visiting sample smallholder sites, confirm that the: - land type being operated on is either smallholder or community land - individuals applying ACORN activities on that land have relevant land tenure. Evidence for relevant land tenure should be held by the Local Partner and can be requested by the validator. Land tenure should be meet the definition and one of the criteria set out by 5.1.3 of the ACORN Framework. Local Partner staff should be able to explain how they check land tenure of prospective participants.
C. Findings (describe)	(To be filled out by the Validator) <i>Interviews with the participants revealed that the official ownership documents are largely in the name of their fathers or grandfathers. It was also evident by the participants' and local partners' response that local relevant methods are in place to attest the land ownership in the name of participants which results in an informal titling dependent upon the inheritance.</i>

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.2			
A. Requirement:	Acorn projects shall involve individual farmers ("participants") with up to ten hectares (ha) of cultivated land to guarantee Acorn's emphasis on smallholder farmers alone.		
B. Guidance Notes for Validators	Prior or during the site visit, the validator can check that the areas of sampled project sites are less than 10ha via the remote-sensing polygons previously obtained by ACORN. If, when visiting the site, the boundary of the polygon appears to map appropriately onto the boundary of the smallholder's land, then the smallholder's land is likely less than 10 ha.		
C. Findings (describe)	The polygons provided by the project staff were checked in appropriate software and was found that the farm size guarantees Acorn's emphasis on small holder farmers alone. Few polygons exhibiting the participants' farmlands showed improper geometry which has been communicated to the project staff for necessary corrections and have been affirmed by the project staff that the same would be incorporated. While examining the farm boundaries critically with Google satellite base map (through HCMGIS basemap tool), it was observed that the boundary demarcation may need modifications to match the ground reality. In some instances, the farm boundary appeared to be encompassing nearby road and in some instances they did not appear to be matching the farm boundaries as observed in the basemap. It was also observed that there are instances where the boundaries are unusual in geometry as far as a customary boundary of a normal farm is concerned.		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	CAR02/25: The polygons information submitted by the LP for participating farmlands does not match the actual farm boundary. Hence, corrective action is required.		
F. Acorn's Response (if applicable)	Suggestion to move this CAR 02/25 under requirement Requirement 5.1.1, and merge it with the CAR which was observed there. This because a) the CARs are overlapping; and b) this requirement checks whether farms are <10ha and this requirement is already satisfied within this project. We acknowledge the inconsistencies that the VVB has observed w.r.t. plot boundaries. We have done a detailed analysis of the observed analysis, and provided our responses in Attachment 1. Acorn data quality checks: In Acorn, we implement rigorous checks on data quality, among others to ensure that farm		

	boundaries are as accurate as possible. The checks are triple: 1. Acorn DCT app, generates automatic warnings when plots seem strange, out of shape, etc, and these warnings can only be overruled manually after a check has been performed. 2. The data collection agency is requested to check the quality of the data on a daily basis. 3. Lastly, Acorn (DCT team) performs a third sample check on the data (ca 10%), and provides a list of farms which are OK to be enrolled, after the quality checks are performed. Please refer to the Attachment 2 for a detailed analysis of the quality checks that are improved. Further explanations on some inconsistencies in data: GPS deviations in data: Due to the available hardware, it could occur that the GPS inaccuracy of up to 5m prevails - this is an acceptable deviation for Acorn. In addition, Acorn strives to ensure that there is no overlap between plots to ensure there is no double-counting, and therefore data collectors are asked to walk on the border or if not possible, within the border. In some cases, a data collector is not able to walk on the border of the plot, because there could be shrubs or trees in the way, and is then asked to walk on the inside of the border. These three aspects can contribute to slight inconsistencies between the base map and the farm boundaries, but are of minimal nature and acceptable to Acorn. Plots with buildings and roads: Ideally, these are not included in the polygon, however, due to human error it can happen that roads and buildings are included (even after training and guidance to data collectors which emphasises that these should not be included). It is acceptable to Acorn that some polygons include roads and buildings, because this will not lead to an overestimation of carbon. This is because of the method that is used to estimate the biomass on a plot: per plot, the median value of all pixels (with the centroid inside the plot, is used to assign biomass for the plot. Pixels which are fully covered by both buildings or waterbodies will have a value of 0 (since there is no biomass), hence there will be no overestimation of the removals. A more detailed explanation can be found in our methodology section 7.1.3. New double-check to ensure consistencies are gone: - In addition to above, we will check the plots that the VVB has flagged, as well as other plots of the data collectors to ensure that the data is collected consistently. Based on above answers and suggested checks on data, we suggest to close this CAR.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	NA
I. Other	Nil

Requirement 4.2.3	
A. Requirement:	Acorn projects shall have a defined project council governance structure at the start of a project intervention, in which participants or community groups collectively, (i) nominate project representatives who have the capacity to operate on their behalf, and (ii) determine a decision-making mechanism for the project council. At a minimum, project councils should be organized twice per year.
B. Guidance Notes for Validators	Assess whether a project council has been established and actively engaged in by project participants. This includes confirming that members of the project council were chosen fairly by participants. This may be done through: - Records/minutes/photographs of community meetings and training workshops etc. - 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.

	- Participants are aware who their Lead Farmer is, and feel able to communicate with them on matters relating to the project. - Lead Farmers are aware of their responsibilities and feel able to actively represent the needs of the participants in project council meetings.		
C. Findings (describe)	Establishment of project council and active engagement of project participants were validated during the participants' interviews. It was observed that the project staff is well aware about the target groups and possess effective communication skill to interact with the target groups. The project participants were well aware about their respective lead farmers and the lead farmers were reasonably aware about their roles and responsibilities. Documents in form of photographic evidences / leaflets were also provided by the project staff which were indicative of past project activities meeting the project framework requirement.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.4	
A. Requirement:	Acorn projects shall not exclude participants on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis, and shall onboard participants in chronological order of registration.
B. Guidance Notes for Validators	- Can check through interviews with community members, particularly through interviews with vulnerable/marginalised communities. - Local Partner staff should be able to describe their process for selecting new participants should the rate of participants wishing to join the project exceed the onboarding rate of the project.
C. Findings (describe)	During the field investigation and based on the documentary evidences of process flow of selection of farmer, it was learnt that the farmers' selection to the project is chronological in order (on the basis of Government record) and purely on voluntary basis which does not involve any kind of discrimination viz., of gender, age, income or social status, ethnicity or religion etc. The process of farmers' selection adopted by the project staff is expected to remain unbiased even when the rate of participants wishing to join the project exceed the onboarding rate of the project

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.5			
A. Requirement:	Acorn projects shall not employ workers below the ILO minimal age convention on child labor		
B. Guidance Notes for Validators	Confirm through interviews with community members and Local Partner staff that there is no evidence of employees below the ILO minimal age.		
C. Findings (describe)	It was confirmed through the interviews that the project does not employ workers below the ILO minimal age convention and child labour.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.6			
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A. Requirement:	<i>Acorn projects should strive to not harm or negatively influence local communities (e.g. reinforce gender inequalities). Where negative socioeconomic impacts are identified, these will be reported, mitigated and monitored to Acorn and the certifier.</i>		
B. Guidance Notes for Validators	- Give opinion as to whether you believe the project activities or governance structures will negatively influence local communities. - Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes?		
C. Findings (describe)	<i>The project area experiences seasonal migration of young male population to large extent which is a usual practice except for the monsoon season.</i> <i>In some cases, young male population has migrated to sub-urban and urban areas for better financial gains.</i> <i>In such cases, the elderly and the women of the family have to bear the burden of agricultural activities, if the activities are carried out during winter and summer months as well.</i> <i>Since, majority of the participants used to crop the farm lands once a year, during the monsoon season, the temporary migration of male young population may not pose a significant risk or negative impact.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Sub-theme: Local Partner

Requirements 4.2.7 & 5.1.1	
A. Requirement:	<u>4.2.7</u> <i>The Local Partner is a legal entity, whether NGO, local co-op or trader, that shall take responsibility for on-the-ground practices and adherence to the Acorn Framework throughout the duration of the project.</i> <u>5.1.1</u> <i>The Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project (e.g. including access to seedlings, inputs, agronomic knowledge, monitoring and technical support).</i> <i>There is sufficient supply of seedlings, inputs, water and other required resources.</i>

B. Guidance Notes for Validators	- Request relevant legal documentation to confirm status of Local Partner - Perform interviews with Local Partner staff to confirm that they understand and are comfortable the length of commitment that they are forming with ACORN and, indirectly, the Plan Vivo Foundation - Check that the Local Partner has sufficient capacity to fulfil their responsibilities within the project. Organizational, administrative and technical capacity may be demonstrated through: - 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. - 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 ADD e.g. species to be planted, spacing requirements, management systems and any potential issues - 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
C. Findings (describe)	<i>Documentary evidences furnished by the Local partner and interviews with the project staff including local partner reveals that they qualify as Local partners as per the requirements 4.2.7. and 5.1.1.</i>
D. Conformance	Yes ☒ No ☐ N/A ☐
E. Corrective Actions (describe)	<i>None</i>
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>
G. Status (if applicable)	<i>NA</i>
H. Forward Actions (describe, if applicable)	<i>None</i>
I. Other	<i>Nil</i>

Requirement 4.2.10	
A. Requirement:	<i>The Local Partner shall comply with GDPR or local data and privacy regulations. For more details on data integrity, see Section 4.10 and the Partnership Agreement.</i>
B. Guidance Notes for Validators	Confirm that the Local Partner has an internal privacy policy. Check Local Staff's knowledge of this policy by e.g. asking how they would handle a hypothetical scenario regarding a participant's data.
C. Findings (describe)	<i>(To be filled out by the Validator)</i> <i>During the discussion with representatives of local partner, it was confirmed that local partner have internal data and quality control policy in place. It was confirmed that that all the data uploaded on their online portal and access to the data also well defined. Local partner has a</i>

	<i>very robust data quality control system in place to ensure transparency and authenticity of the recorded data.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	NA		

Requirement 4.2.11			
A. Requirement:	<i>The Local Partner shall provide a formal Participant Agreement ("Project Implementation and Carbon Removal Unit Purchase Agreement") for each project participant, including a consent for data sharing and confirmation of payment arrangements.</i>		
B. Guidance Notes for Validators	Randomly sample participants and request their Participant Agreement to confirm that one has been signed. Through conversations with the participant, check that they: - Have access to the agreement in an accessible language and format - Understand and are happy with their key responsibilities If participants are yet to sign agreements, check that prospective participants will be happy with the above bullet points and that there is a plan in place for participants to sign agreements		
C. Findings (describe)	<i>Local partner has provided a formal Participant Agreement to each participant involved in the program. It is noteworthy that the agreement is provided in Hindi language which is widely understood by the local community.</i> <i>During the farmers' interviews, the validators requested for the agreement document and all the participating farmers were able to produce the same.</i> <i>It was also learnt that the participating farmers understood their key responsibilities towards the program.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		

I. Other	Nil
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Requirement 4.2.12	
A. Requirement:	<i>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the “Standard Terms to Project Implementation and Carbon Removal Unit Purchase”**. At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</i> <i>The project coordinator ensures that payments are made in a transparent and traceable manner.</i> <i>** “Standard Terms to Project Implementation and Carbon Removal Unit Purchase” now refers to Participant Agreement</i>
B. Guidance Notes for Validators	Confirm with participants, through interviews or participatory meetings, that: • They are happy with the types of payments being offered by the project, including in-kind contributions if relevant. • Are aware of the approximate level of income that they might expect from the project (due to ACORN's nature, the exact amount will be difficult to know, but evidence of extreme expectations from participants may be of concern and should be noted). • Understand that payments are conditional upon the sale of CRUs and therefore are not guaranteed. • 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. Confirm that the Local Partner: • Has an appropriate system for disbursing and recording payments to project participants. • Is aware of the limit on income from CRU sales that they can claim for operational costs and are happy with this limit.
C. Findings (describe)	Project partner has proposed a trust structure to confirm the annual and traceable payments to the participants. Upon interviewing, it was apprised the participants that they agreed to the type of payment method offered by the project. Additionally, project staff has effectively made them aware about the approximate level of income that they may expect only upon successful generation of carbon credits and other benefits that they would derive by selling the products of fruit crops. While interviewing the local partner, it was learnt that an appropriate system is devised for transparently disbursing the payment direct to the bank accounts of the project participants as well as protocols to maintain the record of payments. Local partners are also well aware about and in acceptance of the limit on the income of CRU sales they may claim. As per the ADD, the LP and the subcontractor have a formal agreement regarding the financial management of the project. The same is expected to be documented in a comprehensive database and which is supposed to be verified by the LP through the tools such as Tally and Quickbooks. Additionally, the sub-contractor, as per the ADD claims, is responsible for establishing a Trust, through which the payments shall be made to the participants for the generated CRUs. Furthermore, the Trust, thus established is directly responsible for ensuring payments to the individual participating farmers. It was also affirmed to the validators that the payments shall directly be credited by the, to be established Trust, to the bank accounts of the beneficiaries to maintain transparency in the process.

D. Conformance	Yes ☐	No ☒	N/A ☐						
E. Corrective Actions (describe)	CAR03/25: There are some discrepancies of dates between the agreements initially signed by farmers and LP, and the agreements that were brought in as a copy from the farmers. LP is requested to take corrective action to remove anomalies w.r.t to date of signing of participant agreement with the farmers. LP shall also take corrective actions in the platform database to ensure consistency with the hard copy of signed agreement possessed by the farmers and soft copy uploaded on database.								
F. Acorn's Response (if applicable)	<i>Factual corrections: This CAR seems to refer to Requirement 4.2.11 and not Requirement 4.2.12. Also, in the comment, partnership agreement is mentioned, where it should be referred to participant agreement.</i> <i>We recognize the comment of discrepancy of dates between the agreements initially signed by farmers and LP, and the agreements that were brought in as a copy from the farmers.</i> <i>Note that date of farmers signing the participant agreement is stored on the physical and digitally stored signed participant agreement copies, and as such, Acorn and the LP have access to all the formal documentation which serves as the main source of truth.</i> <i>There could be instances in which farmers do not have access to their original contracts, because this instruction was not well understood by the farmer when explained by the data collector.</i> <i>What the project will do in order to close this finding:</i> <i>- Going forward, ensure that farmers get a hard and soft copy (wherever possible) of the participant agreement with the original signed date, and are informed on when they joined the Acorn program. This will be part of a wider effort to have all farmers re-sign the Participant Agreement, which will need to be adjusted to fit the Acorn Framework 2.0 (expected to go live Q2 2025).</i> <i>- During Project Council meetings, we will highlight the importance again for all farmers to store their original signed agreements.</i> <i>- We will use the Acorn DCT and Platform databases as one source of truth for the original signing date and farmer joining the program.</i> <i>With the above actions, we suggest to downgrade this CAR to FAR to be checked at the next verification.</i>								
G. Status (if applicable)	Converted to FAR								
H. 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>F 02/25 See CAR description in sec. E</td><td>There was some confusion and mis communication with the farmers and data collectors and it was found in some instances that farmers were not in the possession of signed contract.</td><td>Further actions as committed by the PP in response to the CAR raised are fairly convincing. It is recommended that the CAR to be converted to FAR to be examined at next verification.</td></tr> </tbody> </table>			Forward Action	Why Unresolved	How to resolve	F 02/25 See CAR description in sec. E	There was some confusion and mis communication with the farmers and data collectors and it was found in some instances that farmers were not in the possession of signed contract.	Further actions as committed by the PP in response to the CAR raised are fairly convincing. It is recommended that the CAR to be converted to FAR to be examined at next verification.
Forward Action	Why Unresolved	How to resolve							
F 02/25 See CAR description in sec. E	There was some confusion and mis communication with the farmers and data collectors and it was found in some instances that farmers were not in the possession of signed contract.	Further actions as committed by the PP in response to the CAR raised are fairly convincing. It is recommended that the CAR to be converted to FAR to be examined at next verification.							
I. Other	Nil								

Requirement 4.2.13

A. Requirement:	<i>The Local Partner shall have a separate account or earmarked funds for the sole purpose of participant finance, separate to the Local Partner's operational finances.</i>		
B. Guidance Notes for Validators	Request evidence of such an account.		
C. Findings (describe)	<i>During on site visit and interview with project proponents, no sufficient evidences provided to ascertain that there is separate account or earmarked funds for the participant finance.</i>		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	<i>FAR 03/25: Local partner shall provide an evidence to demonstrate that they have a separate account or earmarked funds for the sole purpose of participant finance.</i>		
F. Acorn's Response (if applicable)	<i>This project is initially not financing the farmers, as the financing for the farmer part is done through the government MGNREGA project. The project will seek to attract additional funding for gap filling of the trees, either through own funds, government schemes or farmer input for costs. However, this is not yet implemented and hence this requirement is not applicable for the farmer financing.</i> <i>However, the project will set up a separate Trust and fund to pay out for each participant's CRU revenue, which will provide full transparency in the flow of carbon revenue to the farmers.</i> <i>Based on above, we suggest to close the NIR.</i>		
G. Status (if applicable)	<i>Outstanding</i>		
H. Forward Actions (describe, if applicable)			
I. Other	<i>(To be filled out by the Validator)</i>		

Requirement 5.1.1			
A. Requirement:	<i>The project coordinator ensures that mobile payments to participants are either already possible or there are no foreseeable obstacles for this in the near future.</i>		
B. Guidance Notes for Validators	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?		
C. Findings (describe)	During interviews with local partner's representatives that they have system already in place and mobile payments to participants are possible and no obstacles foreseen. Farm owners have already provided their bank details which is updated in the local partner's database.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		

G. Status (if applicable)	NA
H. Forward Actions (describe, if applicable)	None
I. Other	(To be filled out by the Validator)

Requirement 4.2.14			
A. Requirement:	The Local Partner should be aware of local, national and international laws and regulations, align project activities to comply accordingly, and integrate proper employment law.		
B. Guidance Notes for Validators	Keep a look out for any illegal activities that the Local Partner may be engaging in, whether in the capacity of coordinating the ACORN project or otherwise. Through interviews with Local Partner staff, assess their awareness of relevant laws and regulations.		
C. Findings (describe)	The local partners are well aware about the legal aspects at local, national and international level. No illegal activity was observed or identified during review of documents submitted by the local partner. The project staff affiliated with the local partner is also reasonably aware about the legalities associated with the project.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.15	
A. Requirement:	The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.
B. Guidance Notes for Validators	Check that the materials that participants should be able to access are in an appropriate language and/or format. Materials that can be requested include: - Participant Agreement - Relevant Standard Operating Procedures or support documents - Information on process for submitting grievances

	Information or leaflets on Project Council meetings or meeting outputs/minutes		
C. Findings (describe)	Participants agreements were checked during the interviews and could be concluded that the participants had access to the information needed to raise the desired level of awareness in favor of project's success. Local partner has also made informative brochures with images and signage for easy understanding of the project and associated activities. The project council as proposed in the project, serves as an efficient mean of grievances management system.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.16			
A. Requirement:	The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary.		
B. Guidance Notes for Validators	- Check that stakeholder mapping has been conducted in a participatory manner - Check whether a local stakeholder or well-being analysis has been conducted to identify socio-economic groupings in the communities - Check that relevant stakeholders have been informed about project, and approve of project. Ensure this is the case for a variety of stakeholders included within the stakeholder map, including local communities not included in the project, marginalised groups and relevant local authorities.		
C. Findings (describe)	Validation team cross checked the details provided in sec. E, F and Annex 5 of the ADD with the local partner representatives and farm owners/ other stakeholders identified and confirmed that stakeholders mapped in line with ACORN requirements and through analysis have been carried out for identification of potential stakeholders. Stakeholder consultation conducted in line with ACORN framework and ensured inclusion of local communities, marginalized groups without any gender bias.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		

F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)
G. Status (if applicable)	NA
H. Forward Actions (describe, if applicable)	
I. Other	(To be filled out by the Validator)

Requirement 4.2.17, key concept 1.3, Table 4 extract			
Requirement:	<u>4.2.17</u> The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring and implementation plan, at the start of the project. <u>Key concept 1.3</u> For the farmer, the increased annual income from both agricultural production and carbon sequestration needs to exceed the costs associated with the transition to agroforestry and the generation and trading of CRUs. <u>Table 4 extract</u> The Local Partner does not draw more than 10% of sales income for ongoing coordination, administration and monitoring costs. Exceeding this percentage is only possible in exceptional circumstances where justification is provided and Acorn formally approves a waiver.		
A. Guidance Notes for Validators	The business plan will have been checked by Plan Vivo Foundation, however it is difficult to assess the appropriateness of some aspects remotely and without knowledge of local context. Therefore, the validation should request to see this business case and assess whether: - Check business case is underwritten by agronomist(s) and community representatives through interviews. - Costs detailed in business plan (e.g. cost of seeds, labour etc.) are appropriate for the local context - Participants believe that the income they will receive from the project (direct and in-kind) will be enough for their activities to take place.		
B. Findings (describe)	Local partner has provided business case spread sheet. Validation team checked the spread sheet and found the sheet to be ok, however there are some internal comments in the sheet and there is also not clarity on the no. of farmers to be onboarded. Business case spread sheet does not reflect anything on financial feasibility for LP and participants. SAF has also not been included LP shall also provide source or reference for all the input parameters used for investment analysis.		
C. Conformance	Yes ☐	No ☒	N/A ☐
D. Corrective Actions (describe)	CAR 04/25: The spreadsheet provided to the audit team is not complete. A revised business case shall be provided.		
E. Acorn's Response (if applicable)	A call has been held with the validator to explain the details of the Excel sheet. Due to the fact that this project is existing agroforestry, some costs are not included in the intended cells on the Farmer input sheet but on the side (example: seedling costs). This is to more accurately reflect that the farmer costs are already covered for (by the government program), and thus to better specify the farmer financial feasibility of the project.		

	<i>The sheet also does include financial feasibility for farmers and LP, unlike stated above. The farmer feasibility reflects that the farmer costs are limited (as they are mainly funded through the government), and includes input on farmer (carbon and yield) revenue, maintenance costs and baseline input change cost.</i> <i>The sheet also includes financial feasibility for the LP, based on input in LP input tab. It shows that the LP is expected to earn ca 10 million EUR on the project, whereas the investments that are required amount to ca 1,6 million EUR, thus a positive financial feasibility.</i> <i>Number of onboarded farmers is also clearly stated in the Farmer input sheet, on row 48-50.</i> <i>The assumptions made on the carbon pricing is based on: a) Previous price trends of Acorn sale of CRUs; b) Market trends; c) Indication based on Long-term agreements which are currently being negotiated by Acorn with buyers (confidential).</i> <i>Lastly, the project will not utilize SAF at the moment, as first other sources of financing / funding are explored. Therefore, the comment regarding SAF is not relevant.</i> <i>Based on the discussion with the validator, and based on above answers, we suggest to close this CAR.</i>
F. Status (if applicable)	<i>Closed</i>
G. Forward Actions (describe, if applicable)	<i>None</i>
H. Other	<i>(To be filled out by the Validator)</i>

Requirement 4.2.18	
A. Requirement:	<i>The Local Partner should actively inform and involve participants about/in the decision-making process throughout the project, from design, to monitoring, to implementation, to field management, and to payments, by organizing regular project council meetings. Participants should actively contribute to the selection and design of activities, considering:</i> <i>a. Local livelihood needs and opportunities</i> <i>b. Local customs</i> <i>c. Land availability and tenure</i> <i>d. Food security</i> <i>e. Inclusion of marginalized groups</i> <i>f. Opportunities to enhance (agricultural) biodiversity</i>
B. Guidance Notes for Validators	Whether participants have been actively involved in the decision-making of the project may be determined through: - Records/minutes/photographs of community meetings and training workshops etc. - 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. It may be useful to conduct a time-line exercise with communities to understand the planning process that has taken place.
C. Findings (describe)	<i>Project staff involved in the activity are well educated, trained and aware about the local community, customs, traditions, beliefs etc.</i> <i>They were able to effectively demonstrate through documentary evidences as well as during the target group interviews that the decision-making process is very comprehensive (including the aspects such as livelihood obstacles, needs and opportunities for better growth; land tenures; local traditions and customs; traditional knowledge systems; enhancement of environmental</i>

	<i>quality and biodiversity etc.) and has effective involvement of local community.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirements 4.2.19 & 4.2.20	
A. Requirement:	4.2.19 The Local Partner shall be available to handle grievances and provide feedback mechanisms on the project design, in a transparent, fair and timely manner and should organize regular council meetings to provide participants and their local community with a setting in which they can raise any concerns or grievances about the project to the Local Partner. 4.2.20 The Local Partner should ensure that a proper grievance mechanism is developed, described in detail in the project documentation, communicated to the local communities and followed-up. A summary of grievances received, the manner in which these are dealt with and details of outstanding grievances shall be reported to an Acorn representative(s) within 35 working days. These grievances are detailed by Acorn in annual reports to the certifier.
B. Guidance Notes for Validators	This may be determined through checking: - That the grievance mechanism is in place. E.g., if the states that it will create a box for submitting feedback, can it be found in an appropriate location? - Checking through interviews that project participants are aware of grievance and feedback mechanisms, and know how to access them, and are satisfied with these mechanisms - Check through interviews with relevant project staff that they have appropriate knowledge of the grievance mechanism process - Check project council meeting minutes for evidence of grievances being reported, and check whether these have been resolved and whether the resolution has been communicated to participants - Check whether feedback thus far from project participants has been incorporated into the project, and if not, whether there is a reasonable justification for this.
C. Findings (describe)	The local partner has effectively established the Project Council of governance which has hierarchical levels starting from the state level council reaching up to the grass root level which the block level council. The elected council members at the block level are highly accessible to the farmers and efficient structure is in place to handle the grievances. It was also evident from the participants' interviews that they are well aware about their rights and process to approach to the council to resolve their grievances. Project staff and local partner were also able to provide evidences of past meetings and grievance management system as well as the same was cross verified during the target group interviews and meetings.

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 4.2.21			
A. Requirement:	<i>The Local Partner shall be responsible for the secure storage of project information, including project designs, business case details, proof of payments, records of participant events and monitoring results.</i>		
B. Guidance Notes for Validators	- Check that Local Partner has stored this information safely, and that records can be produced when asked. - Are there appropriate back-up systems for important information?		
C. Findings (describe)	<i>Validation team checked the web portal and digital app launched by the local partner and confirm that they have a very secure and robust system in place for storage of project information and other project related details including sensitive information.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	(To be filled out by the Validator)		

Requirement 4.2.22			
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A. Requirement:	<i>The Local Partner shall follow the Acorn monitoring plan as outlined in the Methodology and contribute to on-the-ground data collection, validation, and verification activities while coordinating the support of participants and local communities on this monitoring plan.</i>		
B. Guidance Notes for Validators	Monitoring and reporting systems and capabilities may be determined through: - Staff and participating communities able to explain the monitoring system (how each of the indicators in the ADD will be monitored) - Records of any monitoring already undertaken e.g. baselines or other information - Visiting plots and watching Local Partner collect data on the ground, and assessing whether this is in keeping with procedures outlined in Acorn Methodology		
C. Findings (describe)	ADD does not mention the parameters available at validation and parameters to be monitored in line with para 10.1 and 10.2 of ACORN methodology. Estimated CRUs are provided in the business case, hence it is imperative to provide ex ante parameters in the ADD		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	CAR 05/25: LP shall provide parameters in the relevant section of ADD in line with the methodological requirements.		
F. Acorn's Response (if applicable)	<i>The mentioned parameters are checked during verification and not validation, and are therefore not relevant for the exercise of validation but will instead be checked during the next planned verification.</i> <i>As for the requirements on LP contributing to the on-the-ground collection, and validation, this is something that the LP has already been doing:</i> - Acorn has collected ground truth data twice, where Intellecip and TRI have been coordinating the work on the ground - Intellecip has collected Farmer Survey data for 130 farms, and will re-collect this data in 2 years time. - Intellecip and TRI have supported the validation team during on the ground field work. <i>In this sense, LP satisfies this requirement. As the other requirement on parameters is a verification requirement and will be checked during the next verification, we suggest to close the finding here.</i> <i>Following data are collected during the ground truthing exercise for sample plots-</i> 4. Diameter of the trees 5. Height of the trees 6. GPS coordinates of the plots <i>Canopy width of the trees (wherever possible) This data is collected and recorded species wise including both planted and existing trees.</i>		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	None		
I. Other	(To be filled out by the Validator)		

Requirement 4.2.23

A. Requirement:	<i>The Local Partner should address and is expected to make efforts to provide equal opportunities to fill employment positions in the project for women and members of marginalized groups where job requirements are met or for roles where they can be cost-effectively trained.</i>
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B. Guidance Notes for Validators	Check that women and members of marginalized groups have been given opportunities to be employed through: - Interviews with women participants - Presence or absence of women in project staff (if women only fill e.g. low level or part time roles, note this here)		
C. Findings (describe)	<i>During on site visit, validation team interviewed project representatives and members of marginalized groups and confirmed that there is no discrimination based on gender to provide employment to local stakeholders. It was also found that majority of Farm leaders are women who also plays a very important role in dissemination of information regarding better farm practices with other farm owners</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	<i>(To be filled out by the Validator)</i>		

Theme: Additionality

Requirements 4.3.1, 4.3.2 & 5.1.1	
A. Requirement:	4.3.1 <i>Acorn projects shall demonstrate additionality at the start of the project intervention. Projects that wish to expand into a new country should reassess additionality prior to such expansion.</i> 4.3.2 <i>Acorn projects shall be additional, i.e. would not have been implemented without the additional revenues generated through the sale of CRUs. At minimum, the Local Partner shall demonstrate:</i> <i>a. Proof of regulatory surplus, meaning it is not required by any form of existing laws or regulations. Exceptions can be made for projects that support laws that are not enforced or commonly met in practice.</i> <i>b. Compliance with the Agroforestry Positive List requirements OR robust proof of at least one barrier as defined in the Acorn Additionality Assessment (Section 5.2). Please note that the Agroforestry Positive List can only be used as a standalone approach after separate approval of the Plan Vivo Foundation. Until then, projects are expected to demonstrate adherence to both criteria to prove applicability.</i> <i>The participant ensures project additionality and is aware that the project has a durability period of 20 years.</i> 5.1.1 <i>For any pre-existing agroforestry on a smallholder's land:</i> • <i>Agroforestry at the farm level has been implemented less than 5 years ago.</i>

	• The participant confirms that previously sequestered CO₂ on the land has not yet been monetized. • The participant has received donor/grant funding for a significant part of their existing agroforestry practices.						
B. Guidance Notes for Validators	The Local Partner should give opinion on 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. • The project activities are common practice in the area in the absence of carbon finance. • Without project funding there are social, cultural, technical, ecological or institutional barriers that would prevent project activities from taking place. • Participants are aware that project has durability period of 20 years and what this entails regarding expectations around, and monitoring of, their trees. This can be achieved through interviews. • Agroforestry activities were implemented at the start of the project, 5 years prior to the start of the project, or more than 5 years prior. This can be achieved through interviews. If agroforestry activities were implemented 5 years prior to the start of the project: ○ How was this funded? ○ Was any of the CO₂ sequestered monetized?						
C. Findings (describe)	<i>Interviews with local partner resulted into following submissions.</i> • The project activity is not a result of any regulatory mechanism laid down by the Government nor is mandatory under any existing applicable legislation. • Project activities are unique and do not exist as common practices thus qualifying to be additional. • Project funding is crucial to mitigate the social, cultural, technical, ecological or institutional barriers existing in the project area. • Participants are aware about the project durability period to be of 20 years and are familiar with the project expectations that they are supposed to fulfil. <i>The Agroforestry activities were implemented 5 years prior to the start of the project and was funded as Birsa Munda Bagwaani scheme under the MGNREGA and no CO₂ sequestered has been monetized.</i>						
D. Conformance	<table border="1"> <tr> <td>Yes</td><td>☒</td> <td>No</td><td>☐</td> <td>N/A</td><td>☐</td> </tr> </table>	Yes	☒	No	☐	N/A	☐
Yes	☒	No	☐	N/A	☐		
E. Corrective Actions (describe)	None						
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)						
G. Status (if applicable)	NA						
H. Forward Actions (describe, if applicable)	None						
I. Other	Nil						

Theme: Project baselines

Sub-theme: carbon baseline

Requirements 4.4.1, 4.4.2 & 4.4.4			
A. Requirement:	<u>4.4.1</u> <i>The Local Partner should describe the current land use and habitat species within a project area, and explain how these are most likely to change over a period of ten years without the project intervention.</i> <u>4.4.2</u> <i>As part of the carbon baseline, project areas should identify species with a high local environmental and social conservation value and describe how these species are likely to be affected by the project intervention, and how these effects are monitored. The conservation value of species can be determined by local Indigenous knowledge and/or by referring to the IUCN red list or the Forest Stewardship Council.</i> <u>4.4.4</u> <i>All land within the project area should be either cultivated land or degraded at the start of the project intervention (i.e. baseline).</i>		
B. Guidance Notes for Validators	Through visiting site, determine whether description of current land use and habitat species within ADD is an accurate representation of the situation on the ground. Also confirm that the project areas are/were cultivated land or degraded at the start of the project intervention. Through either own expertise, conversations with an appropriate expert of the region, and/or conversations with local community members, identify whether any of high local environmental and social conservation value have been missed from the ADD.		
C. Findings (describe)	<i>Field observations were evident of the current land use and habitat species as mentioned in the ADD.</i> <i>The project areas were partially degraded cultivated land mostly cultivated only once a year in monsoon season.</i> <i>Personal observations and submissions of participants during the interviews does not indicate absence of any high local environmental or social conservation value from ADD.</i> <i>The ADD reports wild animal species and their prevalence in the project area in Table 3. Out of the total species reported, Bear, Deer, Elephants, Monkey, Pig, Rabbit and Wild boar may pose threat to the crops. However, their frequency to the project area is ranging from Rare to Sometimes (barely prevalent to a maximum of 10 % of project area as mentioned in the ADD), which has a low potential threat to the agro-forestry system in place in the project area. Nevertheless, the potential risk is expected to be abated by the mitigation strategies as mentioned in the ADD viz., erected fences on the boundaries of the plantation and regular monitoring by the local community and the responsible officials of the state forest department. Besides this, no such animals which would result into human – animal conflict were observed during the field visit.</i> <i>Additionally, the timber plantations at the periphery of the farms are expected to behave as an additional line of defense against any potential herbivorous animal which would reduce the changes of crop damage to a very negligible level.</i> <i>The collective mitigatory actions proposed in the ADD and the field observations were reasonably convincing that there is no significant potential for human – wildlife conflict to arise as a result of project activity.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		

H. Forward Actions (describe, if applicable)	None
I. Other	Nil

Sub-theme: project baseline

Requirement 4.4.7			
A. Requirement:	In addition to the carbon baseline, a project baseline should be provided by Local Partners on a project level at the start of a project intervention. This project baseline should describe the current socioeconomic conditions and explain how these conditions are most likely to develop over time (positively and/or negatively) as a result of the project intervention.		
B. Guidance Notes for Validators	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: - Whether the livelihoods indicators can effectively monitoring socio-economic changes taking place - The extent to which women, disadvantaged people and other social groups have been involved 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. If so, are the mitigation actions appropriate and understood by relevant people?		
C. Findings (describe)	The project partner has conducted socio-economic survey with a reasonable sample size and is inclusive of all major influencing parameters which describe the socio-economic status of the community. The same document was submitted to the validator for review and no error / misleading information which identified in the data and / or calculations. Based on the supplied evidences, it appears that Local partner has conducted the study by adopting the best scientific and technical protocols.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Theme: Carbon benefits

Sub-theme: Leakage

Requirements 4.6.1 & 4.6.2			
A. Requirement:	4.6.1 <i>All Acorn projects should identify potential sources of negative leakages and the location(s) where this leakage may occur. See the leakage assessment in Section 5.5.</i> 4.6.2 <i>Where leakage is likely to be significant, a specific leakage mitigation and monitoring plan should be established and a conservative adjustment factor should be applied to the CRU calculations according to the Methodology.</i>		
B. Guidance Notes for Validators	Check the listed sources of leakage and, by comparing against discussions with local experts, the Local Partner and participants, comment on the appropriateness of the: ○ Sources of leakage listed and their perceived significance. Is the leakage adjustment factor (AdjL) therefore appropriate for the level of leakage risk? ○ Mitigation measures. Have they already started? ○ The understanding of the importance of addressing leakage amongst project participants		
C. Findings (describe)	<i>This project is new agroforestry and therefore no displacement of activities is expected. Hence, not applicable as submitted by the project proponent</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	<i>NA</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>(To be filled out by the Validator)</i>		

Sub-theme: Double-counting

Requirement 4.7.2	
A. Requirement:	<i>An Acorn project shall not be incorporated by any other accounting program (e.g. compliance, voluntary or national GHG program) unless upon Acorn approval and with official agreement that demonstrates that no double counting is taking place.</i>
B. Guidance Notes for Validators	Check the possibility of double counting from other accounting programs through discussions with local experts, the Local Partner and other projects (including any national or regional level GHG coordination unit).
C. Findings (describe)	<i>Local partner and other project staff have confirmed that the current project is not incorporated in any other accounting program and thus doesn't leave any scope of double counting. Audit team assessed potential risks e.g. overlapping with other programmes and double accounting of CRUs by donors. Audit team interviewed representatives of local partner, other relevant stakeholders and also cross-checked other compliance, voluntary and national GHG programmes and confirms that there is no risk of double accounting. However, LP shall provide</i>

	<i>an undertaking regarding no double counting.</i>		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	<i>NIR 02/25: Local partner shall provide an undertaking or declaration to confirm that there will be no double counting of GHG or any other environmental benefits accrued from this project activity.</i>		
F. Acorn's Response (if applicable)	<i>The project has undertaken multiple efforts to ensure that no double-counting will take place:</i> <i>- The project has received endorsement from the Jharkhand government, acknowledging that the farmers that are onboarded under MGNREGA will fall under Acorn as the carbon standard. Therefore, we don't expect any double counting with other standards.</i> <i>- In addition, in the participant agreement, farmers confirm that they will not be part of other GHG programs before any prior approval from LP and careful consideration of double-counting.</i> <i>- Lastly, project has performed an overlap check with all existing Verra projects based on project boundary (based on feature in DCT app). We have performed a thorough analysis to ensure projects are not overlapping in nature, which was confirmed. In the future, these types of checks will be done on a periodic basis.</i> <i>Like discussed during the call with the validators on 6th of May, the LP will also sign a declaration to prove that no double-counting will take place, once this one has been shared by the validator</i> <i>With above, and after the LP signs the declaration, we suggest to close this CAR.</i>		
G. Status (if applicable)	<i>Closed</i>		
H. Forward Actions (describe, if applicable)	<i>(None</i>		
I. Other	<i>Nil</i>		

Sub-theme: Reversal risk

Requirement 4.9.2	
A. Requirement:	<i>Acorn projects should review their reversal risks by making use of the reversal risk assessment (see Annex 7.8), and high-risk areas should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.</i>
B. Guidance Notes for Validators	Through interviews with Local Partner and local experts, assess whether the: • Risk levels assigned in the <i>reversal risk assessment</i> are appropriate. • Mitigation measures proposed are likely to be effective and implemented. Have they already started? • Monitoring plans associate with risk mitigation are appropriate and likely to be implemented. Is the Local Partner aware that the risk assessment must be recompleted every 5 years?
C. Findings (describe)	<i>Reconsideration of values assigned to Risk and Carbon reversal risk may be needed because validation team not sure about the value assigned to likelihood and magnitude of each factor considered for risk assessment.</i> <i>The risks that would observe other risk values are as follows:</i>

	Pollution and Waste: The project involves use of organic fertilizers and for the same reason, the deposition and / transmission of pollutants and waste as a result of the project activity is not expected to occur. With this rationale, the likelihood score for the same would appropriately be "2" instead of "3". Grievance Mechanism (first sub section): Though the LP has identified the risk and has a grievance mechanism in place, the farmers' interviews revealed that almost half of the farmers were not effectively able to access the grievance mechanism either due to their absence to the training programmes or lesser number of training programmes were conducted (for the blocks where outreach activities are to be intensified). This indicate that the risk of inefficacy of the grievance mechanism is likely to occur hence a likelihood score of "3" would be appropriate instead of "1". Understanding of the agroforestry project and agroforestry designs (first sub section): It is claimed in the ADD that information has been provided to all participants regarding the project particulars. Despite of that it was observed that there were discrepancies in the copies of agreement with respect to dates and / or signatures. Additionally, not all the farmers had clear understanding about the carbon benefits (which was prominent in participants from Khunti District). Thus a likelihood score of "03" is suitable for the same. - Although plant mortality was observed during the field visits, it was indicative considering the existing irrigation facility available at the participating farms' that the plant mortality cannot be reasonably associated with the lack of irrigation facility. It is also resolutely noted during the farmers interviews that the tree mortality which is largely observed in the timber plantations at the periphery is due to the negligence of participants due to their personal believes and perspectives towards the financial benefits they would derive out of the type of plants.						
D. Conformance	<table border="1"> <tr> <td>Yes</td><td>☐</td> <td>No</td><td>☒</td> <td>N/A</td><td>☐</td> </tr> </table>	Yes	☐	No	☒	N/A	☐
Yes	☐	No	☒	N/A	☐		
E. Corrective Actions (describe)	NIR 03/25: LP to modifid the risk values as identified						
F. Acorn's Response (if applicable)	The risks have been adjusted in the ADD as per the recommendation of the validator, hence the finding can be closed.						
G. Status (if applicable)	Closed						
H. Forward Actions (describe, if applicable)	None						
I. Other	(To be filled out by the Validator)						

Theme: Data handling

Requirement 4.10.1	
A. Requirement:	All project participants should give permission to share (provide and receive) data relevant for the project (e.g. name and GPS coordinates), either via the Local Partner or directly with Acorn. A participant's consent is provided at the start of a project intervention in a new area.
B. Guidance Notes for Validators	Check through interviews with participants, and participant consent forms (currently can be found in the "TEMPLATE FARMERS AGREEMENT AND REQUIREMENTS REGARDING SMALLHOLDER FARMERS' CONSENT" document), that participants have given permission for their data to be shared and are aware of what it is being used for.

C. Findings (describe)	<i>Project participants have provided duly signed copy of the agreement as supplied by the local partner. The agreement contains clauses under which the participants give permission to share relevant data for the project as and when needed and as applicable.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Theme: Local partner eligibility checklist

Requirement 5.1.1			
A. Requirement:	<i>The Local Partner has a strong in-country presence and the respect and experience required to work effectively with local participants and their communities.</i> <i>The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.</i>		
B. Guidance Notes for Validators	Assess whether Local Partner has experience and respect of communities through: - Ability to facilitate meetings with project participants with ease - Interviews with project participants show that Local Partner is well known and respected in the project area Assess whether Local Partner can deal with government and other organisations through: - Assess officials' views of the Local Partner through interviews with officials from government and other local organisations - Asking to see relevant documentation from government showing support of the project and ability to sell CRUs		
C. Findings (describe)	<i>Personal observations, documentary evidences supplied by local partner and their interviews are evident in deciding the eligibility and capacity as per the Requirement 5.1.1. Project participant has provided communication with the Govt. of Jharkhand and MoM with the Govt. representatives which suggests that Govt. have no objection with proposed project activity by ACORN- Intellecap</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐

E. Corrective Actions (describe)	<i>None</i>
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>
G. Status (if applicable)	<i>NA</i>
H. Forward Actions (describe, if applicable)	<i>None</i>
I. Other	<i>Nil</i>

Requirement 5.1.1			
A. Requirement:	<i>The Local Partner has a solid understanding of local policies and can confirm that the country's policy allows individual CRUs to be sold.</i>		
B. Guidance Notes for Validators	- Local Partner can name and understand relevant policies including country's Nationally Determined Contribution (NDC)		
C. Findings (describe)	<i>The requirement is confirmed through personal interviews with the Local partner and project staff.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	<i>Closed</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>Nil</i>		

Requirement 5.1.1	
A. Requirement:	<i>The Local Partner can provide reliable data (i.e. GPS polygons, phone numbers, other KYC data).</i>
B. Guidance Notes for Validators	Check whether data is available upon request.
C. Findings (describe)	<i>GPS polygons provided by the LP were appeared to be deviating from the ground reality.</i>

D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	CAR 06/25:PP shall provide revised GPS polygons with necessary corrections		
F. Acorn's Response (if applicable)	Refer to answer under CAR 02/25. Suggestion to combine these two CARs into one.		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	None		
I. Other	Base maps may be acquired from relevant government office.		

Requirement 5.1.1			
A. Requirement:	The Local Partner recognizes that the participant's involvement in the project is entirely voluntary. The Local Partner recognizes that participants own the carbon benefits of the project intervention.		
B. Guidance Notes for Validators	Interviews with Local Partner to assess whether they understand the nature of the participant's involvement in the project.		
C. Findings (describe)	Documentary evidence in form of agreement between the local partner and participating farmers reveal that the condition is met.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	(To be filled out by the Project Coordinator)		
G. Status (if applicable)	NA		
H. Forward Actions (describe, if applicable)	None		
I. Other	Nil		

Requirement 5.1.1

A. Requirement:	<i>The Local Partner is able to collect and provide proof of the participant's identity.</i>		
B. Guidance Notes for Validators	Check that documentation is available upon request which can provide proof of identity.		
C. Findings (describe)	<i>The local partner has well managed database management system and is in a position to provided participants data relevant to the project on request.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	<i>NA</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>Nil</i>		

Requirement 5.4			
A. Requirement:	<i>Sample size for a project baseline assessment [for socio-economic and biodiversity indicators] equals 1% of the participants, with a minimum sample size of thirty participants and a maximum of one hundred participants per project.</i>		
B. Guidance Notes for Validators	Request data that demonstrates the number of participants interviewed for the socio-economic and biodiversity indicators baseline.		
C. Findings (describe)	<i>Local partner has provided a data workbook on request for review, which confirms interview of 130 participants which fulfils the criteria mentioned in Requirement 5.4.</i>		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>(To be filled out by the Project Coordinator)</i>		
G. Status (if applicable)	<i>NA</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>Nil</i>		

Project Validation opinion

The Intellecac ACORN Programme, implemented in partnership with TRIF and validated by Enviance Services Pvt. Ltd., is a carbon project under ACORN GHG Programme. Designed to enhance smallholder livelihoods through agroforestry, the project targets fallow and monocropped lands across multiple districts in Jharkhand, India. Farmers are treated as stakeholders, not mere beneficiaries, and are actively engaged through capacity building and continuous support. The project aims to improve ecological health and ensure sustainability by integrating fruit tree plantations, complemented by vegetable cultivation, with anticipated economic returns from Year 4 onward.

The validation process included extensive document review, field inspections of 28 farms, and interviews with farmers, local partners, and stakeholders such as Rabobank representatives. The validation team confirmed compliance with the Acorn Framework's eligibility, additionality, and monitoring requirements. While the project met most criteria, some minor issues were identified, such as discrepancies in farm boundary data and participant agreement dates. All Corrective Action Requests (CARs) raised during the validation have been satisfactorily resolved. Three Forward Action Requests (FARs) remain open, to be addressed before the next verification cycle.

In conclusion, the validation confirmed that the Intellecac ACORN Programme is in conformance with the requirements of the Acorn Agroforestry Methodology v1.1 (2023) and the Acorn Framework v1.0. The project demonstrates a strong governance structure, transparent data handling and payment systems, and an inclusive, sustainable approach to agroforestry-based carbon removal. It is well-positioned to generate verifiable Carbon Removal Units (CRUs).

Site Visit Photos

