

Final Project Validation Report

Name of Reviewers:

Pablo Rodríguez-Noriega (RRA Reviewer. Draft Validation report)
Joris Bens (Team leader)
Hernán Zaldivar (Team member)

Date of Review: 19/05/2026

Project Name: Agroforestry Project Solidaridad

Project Description:

Solidaridad works with around 80 cooperatives and farmers' groups in Nicaragua. One of the largest is Aldea, which served as a pilot to start the carbon project, focused on improving the quality of life through families with health and education; competitive and resilient farms; in empowered rural communities.

Solidaridad started working mostly with Fundación Aldea because their members have been implementing agroforestry systems since 2016 with the aim of improving coffee quality and yields of member farmers and contributing to environmental conservation. This organization is one of several cooperatives working with Solidaridad in a subcontractor role, and is the largest cooperative in the coffee sector.

This project adds on a component of carbon market access for coffee and cacao farmers, improving the financial performance of production units. The project aims to transition small coffee and cacao farmers to agroforestry systems and connect them to high-value carbon markets as a mechanism to reward farmers for their contribution to reduce carbon emissions by planting and looking after trees within their farms. In addition to climate change mitigation, the agroforestry systems promoted by Solidaridad and its subcontractors, also serve as a climate change adaptation strategy in low- to mid-level coffee landscapes. Since the project is implemented through a network of multiple subcontractors, the project's planting tree started, on average, since 2018.

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

- Project ADD
- Legal/contractual documents
 - Participant Agreement
 - Solidaridad Nicaragua-Rabobank Partnership Agreement
- Project Business Case
- Evidence of training activities
- Evidence of farmer engagement
- KPI & SDG Surveys
- Agroforestry design

- Council meeting minutes
- Farmers database
- Land tenure documents
- Bank account documents

Visited sites:

Plot Name	Farm	Village	Calculated Plot Area	Date
NI011319 - 21695	NI011319	Las Cruces 2	2.23	18/11/2024
NI225634 - 395030	NI225634	Los chagüitones	4.72	18/11/2024
NI225640 - 395036	NI225640	Cmca los chagüitones	3.86	18/11/2024
NI225655 - 395081	NI225655	Loma alta	0.52	18/11/2024
NI225656 - 395084	NI225656	Loma alta	1.42	18/11/2024
NI225658 - 395090	NI225658	Loma alta	2.26	18/11/2024
NI122048 - 140661	NI122048	Quebraditas de Yacalwas	4.11	19/11/2024
NI279077 - 487245	NI279077	Las quebraditas	7.3	19/11/2024
NI279225 - 487690	NI279225	Las quebraditas 2	6.84	19/11/2024
NI279242 - 487740	NI279242	Quebraditas de yacalwas	1.97	19/11/2024
NI279249 - 487761	NI279249	Quebraditas de yacalwas	2.97	19/11/2024
NI279249 - 487762	NI279249	Quebraditas de yacalwas	4.18	19/11/2024
NI018783 - 29585	NI018783	El Amparo	2.46	20/11/2024
NI019079 - 29881	NI019079	El Amparo	3.2	20/11/2024
NI019954 - 30775	NI019954	El Amparo	1.43	20/11/2024
NI220723 - 382516	NI220723	El amaparo	3.64	20/11/2024
NI225538 - 394721	NI225538	El amparo	9.83	20/11/2024
NI225707 - 395237	NI225707	El bosque	3.03	20/11/2024
NI215369 - 368401	NI215369	CAÑO LOS MARTINEZ	4.34	21/22/2024
NI215461 - 368610	NI215461	CAÑO LOS MARTINEZ	1.53	21/22/2024
NI215461 - 368611	NI215461	CAÑO LOS MARTINEZ	2.25	21/22/2024
NI215461 - 368612	NI215461	CAÑO LOS MARTINEZ	1.01	21/22/2024
NI230762 - 408067	NI230762	CAÑO LOS MARTINEZ	1.54	21/22/2024
NI230805 - 408157	NI230805	EL GUANO	4.9	21/22/2024

List of individuals interviewed:

Project Participants (farmers):

- Santa Maria de Pantasma: 6 farmers interviewed
- East of Wiwili: 6 farmers interviewed
- San Sebastian de Yali: 6 farmers interviewed
- Waslala: 6 farmers interviewed

Solidaridad Nicaragua staff :

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

Stakeholders :

- Representative from Cooperative La Providencia
- [REDACTED] Coffee project council
- [REDACTED] Foresolution, consultant for ground truth
- [REDACTED], Technician from Cooperative El Gorrión
- [REDACTED] Coopereative Caja Rural
- Nursery La Pitilla en el Cua
- [REDACTED], treasurer Cacaonica
- [REDACTED] farmer and technical responsible Cacaonica
- [REDACTED] Caja Rural
- [REDACTED], Caja Rural
- [REDACTED] Nua Waslala
- [REDACTED]
- [REDACTED] Ingemann
- [REDACTED] ONUS
- [REDACTED] Manager Cacaonica
- [REDACTED], Manager Nua Waslala
- [REDACTED] Cacao project council
- [REDACTED] Cacao project council
- [REDACTED] Cacao project council

Description of field visit:

The field visit was a 5-day onsite work, interviewing the local partner, some project participants, and other stakeholders, and visiting the project farms and the nursery, as described in the following table:

Activity	Location	Date/time
Opening meeting	Solidaridad Nicaragua office, Matagalpa	18 Nov 2024 Morning
Site visit and data collection; Interviews with farmers	Farmer plots in Santa Maria de Pantasma (6 plots)	18 Nov 2024 Afternoon
Site visit and data collection; Interviews with farmers, interview with field technician from cooperative La Providencia, and interview with Member from project council ()	Farmer plots East of Wiwili (6 plots)	19 Nov 2024 Morning and afternoon
Site visit and data collection; Interviews with farmers, interview with field technician from cooperative El Gorrión () and interview with consultant from Foresolution ()	Farmer plots in San Sebastian de Yali (6 plots)	20 Nov 2024 Morning and afternoon
Site visit and data collection; Interviews with farmers and interview with field technician from cooperative Caja Rural ()	Farmer plots in Waslala (6 plots)	21 Nov 2024 Morning and afternoon
Stakeholder meeting	Cacaonica office, Waslala	21 Nov 2024 Evening
Audit team internal meeting	Solidaridad Nicaragua office, Matagalpa	22 Nov 2024 Morning
Interview to nursery (La Pitilla in Driessen Cua)	Solidaridad Nicaragua office, Matagalpa	22 Nov 2024 Morning
Closing meeting	Solidaridad Nicaragua office, Matagalpa	22 Nov 2024 Morning
Documentation review (Business Case, T-5 check, KPIs and SDGs), meeting with Rabobank-Acorn representatives	Hotel Vizcaino, Matagalpa	22 Nov 2024 Afternoon

Validation Opinion:

The evidence obtained in the project documents and during the field visit resulted in 9 outstanding CARs and 4 outstanding NIRS, which will need to be resolved before it can be concluded that the project meets all the requirements of the Acorn Framework and Methodology.

Validation Opinion (15/05/2025):

The responses and new evidence provided after the first round of findings resulted in 9 outstanding CARs and 1 outstanding NIRs, which will need to be resolved before it can be concluded that the project meets all the requirements of the Acorn Framework and Methodology.

Validation Opinion (08/08/2025):

The responses and new evidence provided after the first round of findings resulted in 8 outstanding CARs and 1 outstanding NIRs, which will need to be resolved before it can be concluded that the project meets all the requirements of the Acorn Framework and Methodology.

Validation Opinion (13/09/2025):

The responses and new evidence provided after the first round of findings resulted in 1 outstanding NIR, which will need to be resolved before it can be concluded that the project meets all the requirements of the Acorn Framework and Methodology. Besides, 1 CAR has been converted to 1 FARs.

Validation Opinion (19/05/2026):

After Acorn's responses and evidence provided to the CARs and NIRs identified, the validator emits a **Positive Validation Opinion**, closing 8 CARs and 4 NIRs, and converting 1 CAR into 1 FAR (see Table 2).

Table 1. Summary of draft report on corrective actions (Insert Numbers)

Theme	CARs	NIRS	PCARs
Eligibility	2 (Closed)	1 (Closed)	
Responsibilities	6 (Closed)	1 (Closed)	
Additionality	1 (Converted to FAR)		
Project Baselines			
Carbon benefits		2 (2 closed)	
Data handling			
Local partner eligibility checklist			
TOTAL	9	4	0

Table 2– Summary of open Forward Actions

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
<i>FAR 01/2024 VAL (CAR 09/2024)</i>	Acorn shall demonstrate that project participants are aware that the project has a durability period of 20 years.	Improve and monitor the project participant's knowledge of the Participant agreement (the awareness of the durability period of 20 years will be demonstrated in this process to resolve the FAR).	Next verification

Table 3– 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?
N/A	N/A	N/A	N/A	N/A	N/A

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)	During the field visit it was confirmed by direct observation and interviews with the farmers and with the local partner staff that the farms included in the project have been agricultural or agroforestry land for more than 5 years, in all cases for more than 10 years.

	During interviews with the local partner and the farmers, it was confirmed that during the onboarding process, it is necessary to check and confirm that the land is agroforestry land, and that it has not been converted from forest to agricultural land in the past five years. During the review of the GIS information, it was corroborated that the project area is located in an agricultural region with no evidence of recent deforestation in the area. During the site visit, it was observed that the farms are surrounded by coffee farms and other agroforestry systems. The ADD includes information to confirm the fulfillment of this requirement (see Part M.1), and Acorn performed and has provided at the time of validation a T-5 check for all project parcels. The list of farms that have failed the T-5 checks was also shared at the time of validation as part of the project area, and evidence was provided to explain why the T-5 check failed even though there was no deforestation in the past five years before the project start date		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	The project covers more than 5400 ha in around 4000 farms of coffee or cacao crops. During the field visit, document review, and interviews, there was gathered enough evidence to confirm that the project lands are agricultural lands implementing agroforestry activities. The project activity consists of manually planting trees on these farms to create and/or improve the

	agroforestry system, contributing to the enhancement of the land (i.e. improve and diversify crop production, improve soil quality, and reduce soil erosion). The local partner and different nurseries have agreements in place for at least 65000 seedlings, and more nurseries have been contacted and will be able to supply seedlings. This, combined with the interviews of the project members, made it clear that the project can improve the land by implementing agroforestry in existing cropland. However, a plan was missing to show how the distribution of the seedlings to the project members would be implemented; therefore, NIR 01/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	NIR 01/2024 Information is required on how the distribution of the seedlings to the project members would be implemented.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Solidaridad Nicaragua has an efficient seedling distribution method where they first select nurseries based on their location and distribution capacity. Once this is done, Solidaridad generates an agreement with them, where, with the help of a third party, establishes the logistical plan for the distribution. The third party team hired by Solidaridad, verifies and monitors the seedlings according to technical recommendations. For more information, please refer to folder NIR 1 – Seedling distribution plan. VVB response (15/05/2025) The evidence shared by Acorn is sufficient to close this NIR		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	N/A		
I. Other	N/A		

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)	The project activity consists of tree planting manually (digging the holes and planting) for a new agroforestry system, as well as improving existing agroforestry in all areas within the farmer's land. Due to the type of intervention and considering the scale (low planting density), the potential negative impact during the project implementation is expected to be negligible. Based on consultation with local stakeholders and on direct observations in the field visit, the project is growing natural and naturalized species, commonly used in the silvicultural and forestry sectors leading to an increase of biodiversity in the vegetation and potentially in the fauna. During the site visit, no negative impacts were identified. In the interviews with local partner staff and with farmers, it has been confirmed that they also have not identified potential negative impacts, and therefore, no mitigation measures are being or will be undertaken.						
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)	<i>None</i>						
F. Acorn's Response (if applicable)	<i>N/A</i>						
G. Status (if applicable)	<i>N/A</i>						
H. Forward Actions (describe, if applicable)	<i>None</i>						
I. Other	<i>N/A</i>						

Requirement 4.1.6	
A. Requirement:	<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>
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)	The ADD describes in its Part E the 5 indicators considered to monitor local livelihood (4 indicators) and environmental improvement (1 indicator). This section of the ADD shows the results of the first survey and a description of each indicator. Based on the information included in the ADD, on the observations during the farm visit, and on the different interviews undertaken, it can be concluded that thanks to the project intervention an improvement of the KPIs is expected. By planting fruit trees there will be an increase in the farm income (i.e., selling fruits and CRUs), in agricultural productivity (i.e., new products, improvement of cash crop productivity thanks to soil quality improvement and/or shade creation), in gender equality through promoting involvement of women in the project, and in the nutritional variety (i.e., new food products). The planned agroforestry system with different tree species will contribute to improving agricultural biodiversity. Although it has been possible to gather enough evidence to confirm the potential positive impacts of the project, based on the identified KPIs, only one survey is available in the current stage of the project, therefore no quantitative information is available in this validation phase. In future verifications and in the corresponding project annual reports it will be necessary to confirm the potential positive impacts of the project intervention. The monitoring plan is described in the ADD and it was corroborated during the validation that indicators are SMART, that the Project partner was in charge of the first survey and that will be responsible for the monitoring following the same approach.						
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)	N/A						
G. Status (if applicable)	N/A						
H. Forward Actions (describe, if applicable)	None						
I. Other	N/A						

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. <i>There are livelihood benefits that make the use of the species preferable to any alternative native species.</i> b. <i>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.</i>						
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 ADD includes in Part F the list of species selected for the new agroforestry system, classifying them as native or naturalized and including a description of the potential impacts and/or benefits of naturalized species. According to the local partner and the nursery, all of them are native or naturalized. It was confirmed during the interviews with the farmers that the species are commonly used in the forestry and silvicultural sectors. No negative potential impacts of these species have been confirmed. The project species have been observed in the project area, outside the project boundary, as common tree species used in agroforestry activities. During the visit it was confirmed that the local partner is aware of the importance of using native species and that the planting activities are done using a mix of species with different objectives (fruit, shade, soil improvement). However, the agroforestry design includes <i>Gmelina arborea</i> species, a naturalized species in Nicaragua, but a reason why it is preferable to any alternative native species was missing from the ADD, therefore CAR 01/2024 was issued.						
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)	CAR 01/24 The ADD shall be updated and provided to the validation team, including all the available and updated information at the time of validation. Several important issues, on top of the one related to this requirement, have been identified in the ADD during document review and confirmed during the visit, that need corrective actions for compliance with The Acorn Framework and Methodology. All of them, listed below, will need to be corrected and updated in the ADD. • A reason why <i>Gmelina arborea</i> is preferable to any alternative native species is missing • Discrepancies in the planting distances and densities • Specify current agreements with nurseries						

	• Update information about Cacao project council (this information is missing) • Explain why there is no risk of leakage for firewood harvesting and timber harvesting • Explain or refer to an explanation where only yes is written in the eligibility checklist Note: this CAR related to the ADD has been included here because is the first requirement of the Validation template where there is a relationship with the specific requirement. The Validation report does not have a specific section for nonconformities related to the ADD.
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) - The reason for which Gmelina arborea is preferable to any alternative native species is shared. - Distances and densities were updated. - Nurseries are evaluated to make sure they have the operational capacity of delivering seedlings. In addition, Solidaridad makes visits to nurseries to monitor and make sure they are adhering to the agreed seedling quality. Work with the different nurseries is further described in detail in the shared documents. - Information regarding the Cacao project council is shared. - There is no leakage risk given that pruning is a common practice with which the wood is then used. For more detailed information regarding this point, refer to the shared documents. - Please refer to the updated ADD. VVB response (15/05/2025) Most of the points in CAR 01/24 can be closed following the first response of Acorn, except for some remaining discrepancies in the ADD. Acorn response (15/08/2025) The ADD has been adjusted accordingly and the signed off agroforestry designs are shared for extra reference. VVB response (13/09/2025) By updating the ADD and sharing the signed off agroforestry designs, the last open point of this CAR was resolved and the CAR was closed.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

Sub-theme: Participant eligibility

Requirement 5.1.1			
A. Requirement:	<i>Participant eligibility checklist:</i> - <i>Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families.</i> - <i>The cultivated land of participants does not exceed 10 ha and are not on wetlands</i> - <i>The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project.</i> - <i>The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).</i>		
B. Guidance Notes for Validators	Assess the above eligibility criteria through sampled visits to participants' plots and interviews/participatory meetings.		
C. Findings (describe)	During the on-site visit and interviews with the local farmers, it was confirmed that their lands are managed by themselves and/or their families. In some cases, farmers need to hire temporary workers (sometimes other family members or neighbors), mainly during the harvesting period, but this has been only identified in those with old owners, or those with dependents (children, old people) and in families with few members living in the region. All visited plots have been measured and have less than 10 ha. This has also been confirmed for all project parcels in the GIS file provided by Acorn at the time of validation. No wetlands were identified during the visit and based on the reviewed documentation; the project boundary does not include wetlands. Within the cases of the farmers that have received seedlings, the project implementation was done directly by the farmers (hole digging and planting). The scale of the intervention and the technology used (manual plantation) allow farmers to do it without any assistance. It has been confirmed in the interviews that farmers allow the collection of data (e.g., GPS polygons have been measured).		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 5.1.1			
A. Requirement:	The participant is aware that their decision to participate in the project is entirely voluntary.		
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)	For the onboarding of farmers on the project, the local partner has worked with local NGO's and cooperatives and their field technicians. The field technicians have worked directly with the farmers, training them in agroforestry and explaining the nature and objective of the project. Although it was not confirmed that a full Free, Prior, and Informed Consent (FPIC) process was followed, it was corroborated that the participation of the farmers in the project is voluntary. During the interviews with the project farmers on the site visit, it was confirmed that they are voluntarily participating in the project. It was also confirmed that participants were informed by the field technicians, before signing the agreement and joining the project, about the nature of the carbon project and their rights and obligations resulting from their participation in the project. However, most of the participants do not know all their responsibilities. Most farmers have general information about the project: they have some knowledge about climate change and carbon removals, but only some know they will receive some seedlings and they must plant them when provided. Almost all know they shall maintain these trees, but most do not know that the project lasts 20 years. It was noticed during the interviews that participants who joined recently had a much better understanding of their responsibilities. Therefore, due to the general lack of knowledge of their responsibilities, CAR 02/2024 was issued. Note: this CAR related to the knowledge of the responsibilities of the farmers for participating in the project was added to this specific requirement, because the Guidance notes for validators requires to check this information for this requirement. The Validation report does not have a specific section for nonconformities related to lack of knowledge on the responsibilities of the farmers.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 02/2024 Project participants shall be informed of the nature of the carbon project, their rights and responsibilities before formally entering into the project,		

	confirming they are aware of their responsibilities.
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Based on this finding, Solidaridad has accelerated a massive communication plan strategy for producers, with the intention of updating and refreshing concepts of the Acorn Project and Asombrate, which is the name the local partner uses to present Acorn to farmers, as it's a more relatable term for them in the context of agroforestry. Producers assure that they are aware of their responsibilities through the signature in the participant agreement. Material regarding how local partner is communicating the Acorn project to participants is shared as well. VVB response (15/05/2025) Based on the shared evidence this CAR can be changed to a FAR to check the knowledge of participating farmers on the project. Acorn response(15/08/2025) The project team has implemented a training strategy for cooperatives and farmers, including: - Cooperative training dashboards - Grievance Mechanism - Email strategies - Printed materials - WhatsApp solutions. Evidence of its implementantion was shared by Acorn. VVB response(13/09/2025) The submitted evidence in combination with the fact that all participants have signed the participant agreement, proves that this CAR has been resolved.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

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)	The ADD (Part A. 20 & 21) describes how land tenure is organized among project participants. As described in the document, explained by Solidaridad Nicaragua and confirmed by the validation team during the interviews with the farmers, the land type is smallholder land and there are two main types of land titles: Deeds and possessory rights. All farmers interviewed confirmed the ownership of the land and some of them showed their official documents, enough evidence was gathered to confirm the fulfillment of this requirement. No conflicts and disputes were identified concerning land rights and limits within the project area. During the GPS measurement of the visited parcels, it was evidenced that the limits of project parcels are known by farmers.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>N/A</i>		
G. Status (if applicable)	<i>N/A</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>N/A</i>		

Requirement 4.2.2	
A. Requirement:	<i>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.</i>
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 GIS file provided to the validators shows that all the farms included are less than 10 ha. During the field visit the boundary of all 24 randomly selected plots was measured using GPS, and it was confirmed that the plots size is less than 10 ha. Most of the measured farm boundaries correspond with the limits of the provided GIS file (project boundary at the time of validation). Nevertheless, there are some discrepancies in farm limits identified during the GPS measurements of the boundary. See example below (Figure 1):  <i>Figure 1. Screenshot of tracking of farm NI019954 boundary (in orange) where the discrepancies with the provided GIS file (in red) can be seen.</i> There is evidence of discrepancies between the limit of the farms indicated by the farmer/farmer family member/farm worker, and the farm boundary in the GIS file provided at the time of validation, therefore CAR 03/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 03/2024 There are evidences of discrepancies between the limit of the farms indicated by the farmer/farmer family member/farm worker, and the farm boundary in the GIS file provided at the time of validation. Project boundary errors shall be corrected.		

F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Based on the 3 reported plots, the next actions were taken: - N_LL_380: Please see screenshot on report. According to producer, an area of approximately 1800 m² was included Southwest from the GIS plot, while an area of approximately 1100 m² Southeast from the plot wasn't part of the project according to the producer although it was included in the GIS file. - N_FP_LP_23: The producer indicated that he didn't know which part of the plot was in the project, hence, we couldn't walk the perimeter. The auditory was generated with the backup of the KML file allowing project officials to correctly identify the area. During this process, the standard procedure was followed for the verification of plot limits. It's important to mention that during data collection, the project is explained with the support of La Providencia cooperative which participates actively in delimitation processes. Reasons for why the producer does not know can be: 1) He wasn't present in the data collection moment. 2) He doesn't recall the detailed information of the project in the moment of the auditor visit. 3) Lack of visual reference on the plot limits. - M_HR_MC_34: The Northwest point of the plot indicated by the producer was approximately 200mts Northeast from the corner indicated by GIS. This producer was part of Mercon, until Mercon went bankrupt. Verification visits were realised and polygons were corrected. For further information please refer to CAR 3 – Polygon limits. VVB response (15/05/2025) The sampled plots are corrected, but quality assurance procedures are needed, so that other mistakes are corrected as well and such errors are prevented in the future. Acorn response (15/08/2025) Manuals were shared that provide step-by-step guidance on the polygon collection process for Data Collectors. VVB response (13/09/2025) The shared manuals contain clear instructions for data collectors on how to collect and, if needed, adjust the polygons, therefore, this CAR is closed.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

Requirement 4.2.3			
A. Requirement:	<i>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.</i>		
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)	It has been confirmed in the review of the ADD (Part G and Annex 7) that a project governance structure has been designed. In the interviews with the local partner staff and in the review of the available documents, it was clarified that this council structure has started to work on the project and that council meetings take place at least twice a year. Nevertheless, it was confirmed that most farmers do not have information about the council and its governance structure (i.e: how many meetings they will have per year, and when the next meeting is scheduled), and no evidence could be gathered about how farmers are represented in the council or how their representatives are selected/elected, and evidence of non-democratic processes has been found. In many cases, the farmers don't know who their representative is. The established Project council doesn't comply with the Acorn Framework requirements, therefore CAR 04/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 04/2024 The project council structure need to be defined with project participants or community groups collectively: - nominating project representatives who have the capacity to operate on their behalf, and - determining a decision-making mechanism for the project council. This CAR is linked to the one identified in Requirement 4.2.18. In this case, the corrective action requested is related to the governance structure, the		

	decision-making mechanism and how project participants are represented, while in the case of CAR 07, the corrective action is related to the information and involvement of project participants in decision-making processes.
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) The Nicaragua project has two project councils. The first one is dedicated to coffee producers, and it is part of Aldea Global. After validation and verification, Solidaridad team has contacted all cooperatives and associations to increase the representation mechanism. The second project council, just constituted, is for Cacao producers. Cacao project council: 5 participants with 2 more to be included. The participant definition is realized by municipality and then, through a democratic process in the cooperatives which operate in the area. In cacao, only 2 new members will be changed when applicable. For Cacao, there are three relevant regions: Waslala, Jinotega y el Triangulo minero, with a total of 10 organisations which supported producers to be part of Asombrate program. Based on the presentation of farmer numbers, a number of farmers is determined to participate in the project council within the main regions. VVB response (15/05/2025) Can be changed to a FAR to check during the next verification to check the decision-making process and representation of the participants Acorn response(15/08/2025) The project team has implemented a training strategy for cooperatives and farmers, including: - Cooperative training dashboards - Grievance Mechanism - Email strategies - Printed materials - WhatsApp solutions. Evidence of its implementation was shared by Acorn. VVB response(13/09/2025) The submitted evidence in combination with the fact that all participants have signed the participant agreement, proves that this CAR has been resolved.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	<i>(To be filled out by the Project Coordinator)</i>

Requirement 4.2.4

A. Requirement:	<i>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.</i>
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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 site visits and in the interviews with Solidaridad Nicaragua staff, local stakeholders, and project participants, no evidence of discrimination was found in terms of participation in the project activity. Regarding gender, it has been confirmed that women participate actively in the project (as Solidaridad Nicaragua Staff (e.g., field technicians, technical desk staff, grievances responsible persons), Council members, and Farmers).		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 4.2.5			
A. Requirement:	<i>Acorn projects shall not employ workers below the ILO minimal age convention on child labor</i>		
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)	In the site visit and during the interviews with project stakeholders no evidence has been witnessed to confirm that there are project employees below the ILO minimal age. All project staff and people involved in the project interviewed and met during the site visit (farmers) were above the ILO's minimal age. During the interviews with the farmers, they confirmed that for certain work they hire people to help them, and they have always confirmed that those workers are above the ILO minimum age.		
D. Conformance	Yes ☒	No ☐	N/A ☐

E. Corrective Actions (describe)	None
F. Acorn's Response (if applicable)	N/A
G. Status (if applicable)	N/A
H. Forward Actions (describe, if applicable)	None
I. Other	N/A

Requirement 4.2.6			
A. Requirement:	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.		
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)	Upon the review of project documentation, during the interviews, and the direct observation during the site visit, no evidence was found that the project would negatively influence local communities. In the ADD (Part E) only positive socioeconomic impacts are identified and, therefore, no mitigation actions are described. The validation team has not identified existing negative socioeconomic impacts of the project. However, the project is still in its early stages and CRUs payment has only happened for a few participants. In future verification processes, it will be necessary to follow up on the monitoring of project socioeconomic impacts.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		

H. Forward Actions (describe, if applicable)	None
I. Other	In future verification processes, it will be necessary to follow up on the monitoring of project socioeconomic impacts.

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)	In the document review and during interviews it was confirmed that Fundación Solidaridad Latinoamericana and Fundación Aldea are legal entities that are responsible for on-the-ground practices and adherence to the Acorn

	Framework throughout the duration of the project. These organizations have been supporting local farmers in the region with agroforestry systems since 2016, with demonstrated capacity to manage the Acorn initiative, and the capability and ability to mobilize the necessary resources to develop the project. During the validation process, the audit team gathered enough evidence to confirm the fulfillment of these two requirements (e.g., Signed agreement between Acorn/Rabobank and Solidaridad, interviews with Solidaridad staff, interviews with local stakeholders, interviews with the nursery,...). For findings related to the supply of seedlings, see the findings and NIR in requirement 4.1.4		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	In the document review, it was confirmed that data integrity requirements are covered by the project. On the one hand, the agreement signed between Solidaridad and Rabobank (Partnership Agreement for the Trade in Carbon Removal Units) includes in clauses 4.6 and 19.4 specific commitments regarding GDPR. The Participant Agreement signed between the local farmers and Solidaridad includes a Consent Form for the use of data. In the interviews with the Local Partner, it was confirmed that they know how to handle potential sensitive issues about data integrity.

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	During the site visit and in the interviews with the farmers it was confirmed that most project participants (18/24) were not able to show a copy of their contract. The others showed their signed agreement during the visit and explained the main contents of this contractual document. The participants who joined recently, usually had their contracts. Also, Solidaridad could only show 4 out of the 18 requested contracts during the document review. Because both Solidaridad and the farmers are missing participant agreements, CAR 05/2024 was issued. The visited farmers understand the benefits of being part of the project, showed interest in the implementation of agroforestry practices (planting trees), and are happy with the idea of getting future revenues for these activities. However, most of the participants do not know all their responsibilities. Most farmers have general information about the project: they have some knowledge about climate change and carbon removals, but only some know they will receive some seedlings and they must plant them

	when provided. Almost all know that they shall maintain these trees, but most did not know that the project will last 20 years. It was noticed during the interviews that participants who joined recently had a much better understanding of their responsibilities. See also the CAR with requirement 5.1.1. Regarding the language and the format of the agreement, the format was on paper, and the language was Spanish, which is suitable for the participating farmers.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 05/2024 The Local Partner shall provide a formal Participant Agreement for each project participant, including a consent for data sharing and confirmation of payment arrangements.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Local partner has shared a list of all signed participant agreements and a list of not signed participant agreements with a full report of the process. VVB response (15/05/2025) Can be changed to a FAR to check during the next verification to check if all the participants have signed an agreement. Acorn response(15/08/2025) The project team has implemented a training strategy for cooperatives and farmers, including: - Cooperative training dashboards - Grievance Mechanism - Email strategies - Printed materials - WhatsApp solutions. Evidence of its implementation was shared by Acorn. VVB response(13/09/2025) The submitted evidence in combination with the fact that all participants have signed the participant agreement, proves that this CAR has been resolved.		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	N/A		
I. Other	N/A		

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>
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)	During the validation process, this requirement was confirmed. In the interviews with the local partner and in the review of the signed agreements, it was evidenced that the redistribution of income from the sale of CRUs, and the way of payment, is clear for the local partner and included in the main project documents. Regarding the distribution of 80% of the proceeds from CRU sales, in cash and in-kind, it was agreed during one of the council meeting that farmers will get paid in a generalized way according to the size of their farm and the sale value of the CRUs generated. Only a part of the farmers had received CRUs payments. And those were happy about the payment. These farmers are the first cohorts of participants, now Acorn can only sell CRUs again upon finalization of the V&V process. Farmers understand they will get paid for their participation in the project and were able to explain the carbon project in a simplified way. Most farmers interviewed requested information from the validation team about the

	payment schedule, as they wanted to know when they will be paid.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	During the site visit, in interviews with Solidaridad staff, it was possible to gather information and evidence of the accountancy system that the local partner has in place for payments. There is enough evidence to confirm the possibility of independent monitoring and accounting for project funds. The transaction bank account was provided to the validation team during the visit. Therefore, there is evidence of earmarked funds for the sole purpose of participant finance.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		

I. Other	N/A
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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)	Mobile payments are not applicable for payments in Nicaragua.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	NIR 02/2024 As mobile payments are not possible in Nicaragua, information is required on how this project will fulfill this requirement or what will be the selected alternative/s.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Evidence on digital payment methods (available, but expensive) was shared VVB response (15/05/2025) The shared evidence on service providers for mobile payments in Nicaragua resolves this NIR.		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	N/A		
I. Other	N/A		

Requirement 4.2.14	
A. Requirement:	<i>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.</i>
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)	In the interviews with Solidaridad, it was confirmed that local staff are aware of the main regulations related to project activities. The main legislation and

	regulations concerning agroforestry activities are mentioned in the ADD (Part H, 6) and during the site visit and in the interviews with stakeholders no evidence was found of illegal activities carried out by Solidaridad.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 4.2.15	
A. Requirement:	<i>The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.</i>
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)	As confirmed during the on-site visit, in the interviews with the local partner and the farmers, all documented information is provided in Spanish. It was verified that training, meetings in local communities, technical support, and all verbal communication, conducted by Solidaridad staff, the farmers, and field technicians, took place in the appropriate local language (Spanish). The main contractual/legal documents (Participant Agreement and consent) between Solidaridad and the local farmers are also in Spanish. Additionally, recently two training platforms have been developed, one for field technicians online and one for farmers through Whatsapp. The training platform for farmers is made using voice messages, to cater for farmers that might have difficulties reading. No evidence of discrimination against the illiterate was gathered and it was confirmed that both illiterate and non-illiterate were onboarded in the project interchangeably.

	Related to the contents of this requirement, please see the CARs for requirement 5.1.1, related to the lack of knowledge of the responsibilities for the project, requirement 4.2.11, related to the missing participant agreements, and requirements 4.2.19 and 4.2.20, related to the grievance mechanism.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 4.2.16	
A. Requirement:	<i>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.</i>
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)	The local partner and Acorn have provided a stakeholder map in the ADD and a list of stakeholders potentially impacted by the project, providing their interest and influence within the project (Part K). During the conversations with Solidaridad the main entities affected by the project were described and the validation team had the chance to meet and interview some of them (cooperatives, local organizations, nurseries, etc.). Consulted stakeholders have been informed about the project and their views have been considered.

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 4.2.17, key concept 1.3, Table 4 extract

A. Requirement:	<u>4.2.17</u> <i>The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring and implementation plan, at the start of the project.</i> <u>Key concept 1.3</u> <i>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.</i> <u>Table 4 extract</u> <i>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.</i>
B. 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.
C. Findings (describe)	The business case has been provided to the VVB and has been developed by Acorn and Solidaridad. Prices and costs considered in the Business Case are in accordance with the Nicaraguan rural context and with reference numbers of

	local crop production. Key concept 1.3. is confirmed in the Business Case spreadsheet (see Dashboard Sheet). The requirement included in Table 4 extract could be confirmed when reviewing the data from the last CRU payment. There is a discrepancy between the business case and the ADD regarding the planting densities and planting distances, therefore CAR 06/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 06/2024 There is a discrepancy between the business case and the ADD regarding the planting densities and planting distances. Inconsistencies in planting densities in ADD and business case shall be corrected.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Updated ADD and BUCA with revised numbers. VVB response (15/05/2025) Mostly resolved, but some discrepancies are remaining in the ADD, see CAR 01/2024. Acorn response (15/08/2025) The ADD and BUCA have been adjusted accordingly and the signed off agroforestry designs are shared for extra reference. VVB response (13/09/2025) By updating the BUCA and the ADD all issues regarding this CAR are resolved and, therefore, is closed.		
G. Status (if applicable)	Closed		
H. Forward Actions (describe, if applicable)	N/A		
I. Other	N/A		

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>

	c. <i>Land availability and tenure</i> d. <i>Food security</i> e. <i>Inclusion of marginalized groups</i> f. <i>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)	The findings of requirement 4.2.3 include a description of the evidence gathered about the Project Councils. Solidaridad has organized several council meetings and there are plans for the next ones. However, during the interviews with the council members, local partner, and the local farmers, a lack of communication between the farmers and the council meeting representatives was identified. It was confirmed that local participants could only provide their opinion to the field technicians, since most farmers were not aware of project council members. This confirmed that most farmers do not have information about the council and its governance structure (i.e: how many meetings they will have per year, and when the next meeting is scheduled), and no evidence could be gathered about how farmers are represented in the council or how their representatives are selected/elected, and evidence of non-democratic processes has been found. In many cases, the farmers don't know who their representative is. The established Project council doesn't comply with this Acorn Framework requirement, therefore, CAR 07/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 07/2024 Following the requirement, Solidaridad Nicaragua should actively inform and involve participants about/in the decision-making process throughout the project. Evidence shall be provided. This CAR is linked to the one identified in Requirement 4.2.3. In this case, the corrective action is related to the information and involvement of project participants in decision-making processes, while in the case of CAR 04, the corrective action requested is related to the governance structure, the		

	decision-making mechanism and how project participants are represented.
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) A detailed overview of the decision-making process regarding the project councils was shared VVB response (15/05/2025) Can be changed to a FAR to check during the next verification to check how participants are actively informed about and involved in the decision-making process throughout the project. Acorn response (27/06/2025) Evidence of the team's training sessions was shared. The shared evidence includes: - Dashboard summarizing all meetings with producers for project implementation. - Meeting attendance records - Photographic material of the working sessions with producers and other stakeholders. VVB response (08/08/2025) The provided evidence is sufficient to show that the project is in conformance with this requirement, therefore, the CAR is closed.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

Requirements 4.2.19 & 4.2.20	
A. Requirement:	<u>4.2.19</u> <i>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.</i> <u>4.2.20</u> <i>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.</i>
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 project grievance mechanism is described in ADD (Part G.4). During the document review and in conversations with the local partner, it was identified that Solidaridad has a project grievance mechanism in place. There is also evidence (i.e. minutes) that during the first council meeting the grievance mechanism was discussed. In the discussions with the local farmers, they expressed that if they have any grievance concerning the project, they would talk to their field technician, but they have no other knowledge about the grievance mechanism, therefore CAR 08/2024 was issued. In the interviews with the farmers, no significant grievances or disputes were identified.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	CAR 08/2024 The grievance mechanism shall be informed to project participants.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Two grievance mechanisms have been shared in the executed communication strategy. One of them is administered by Solidaridad. The other one is managed by Acorn in case that producers and/or stakeholders want to communicate directly. Solidaridad keeps a registry of the entrances (PQRS) which came via Whatsapp. A historical registry of answers is also saved. Further information on the grievance mechanism is detailed in folder CAR 8 – Communication grievance mechanism. VVB response (15/05/2025) can be changed to a FAR to check during the next verification if the farmers have better knowledge about the grievance mechanisms Acorn response(15/08/2025) The project team has implemented a training strategy for cooperatives and farmers, including: - Cooperative training dashboards - Grievance Mechanism - Email strategies		

	- Printed materials - WhatsApp solutions. Evidence of its implementation was shared by Acorn. VVB response(13/09/2025) The submitted evidence in combination with the fact that all participants have signed the participant agreement, proves that this CAR has been resolved.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

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)	As confirmed in the conversations with Solidaridad, and shown during Solidaridad office visit, project information is stored safely. They have backup copies of the main information and Acorn-Rabobank has also copies of the project documents and farmers database.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 4.2.22			
A. Requirement:	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.		
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)	Acorn and Solidaridad are following The Acorn Framework and Methodology, considering timelines and responsibilities to conduct the continuous monitoring described in ADD section E.7. Regarding socioeconomic and environmental aspects, the ADD (Part E, Baseline Assessment) describes the results of the first survey and how the identified indicators will be monitored. In the discussion with Solidaridad and Acorn staff, they explained how they did the first survey and how they are planning to do the monitoring, the next surveys. As the project is currently in its early stages, during the validation, only the results of the first survey were available. With regards to carbon accounting and the CRUs calculations, during the on-site visit, the validation team had the opportunity to see how Acorn is collecting ground truth data in collaboration with the local partner and with the support of a consultancy firm (Foresolution). Acorn has developed a specific methodology and protocol in line with The Acorn Framework and Methodology for ground truth data collection, that has been provided to the validation team. During this validation, Solidaridad facilitated the on-site visit, coordinating the process with local farmers, field technicians, and other stakeholders. During the audit, no evidence of non-compliance with this requirement was identified.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		

G. Status (if applicable)	N/A
H. Forward Actions (describe, if applicable)	None
I. Other	N/A

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>		
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)	During the site visit, it was corroborated that women are employed by Solidaridad, at all levels. It was confirmed that women are participating actively in the project. Women involved in different levels of the project (Solidaridad Staff, technicians and farmers) were interviewed and no grievances or discrimination issues were identified. During the audit no marginalized groups were identified in the local communities where the project is being implemented. See also the findings of requirement 4.2.4.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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> <i>• The participant confirms that previously sequestered CO2 on the land has not yet been monetized.</i> <i>• The participant has received donor/grant funding for a significant part of their existing agroforestry practices.</i>
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)	Additionality demonstration has been included in the ADD (Part C) and was discussed during the audit, there is information on the regulatory surplus and proof of several barriers. During the on-site visit and in the interviews with the farmers, it was evidenced that agroforestry is a common practice in the project area. Most of the farmers visited have been planting some trees on their farms for different uses. Solidaridad, with the mobilization and sensitization activities, has contributed and is contributing to improving and consolidating the agroforestry practices, from randomly planting some trees on the farms to designing appropriate agroforestry systems (species selection, planting frame, management, and maintenance). However, a large majority of the interviewed participants did not know that the project has a durability period of 20 years, therefore CAR 09/2024 was issued.		
D. Conformance	Yes ☐	No ☒	N/A ☐
E. Corrective Actions (describe)	CAR 09/2024 converted to FAR 01/2024 VAL Acorn shall demonstrate that project participants are aware that the project has a durability period of 20 years. FAR 01/2024 VAL (idem to CAR) Acorn shall demonstrate that project participants are aware that the project has a durability period of 20 years.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Solidaridad Nicaragua has shared a random sample of participant agreements. VVB response (15/05/2025) Can be changed to a FAR to check during the next verification to check if all the participants have signed an agreement and are aware of the project durability period of 20 years. Acorn response (27/06/2025) All participant agreements have been signed and are made accessible for sampling. VVB response (08/08/2025) A sample of the participant agreements was requested. Acorn response (15/08/2025) All the requested Participant Agreements were shared. VVB response (13/09/2025)		

	The sampling is evidence that all participants have signed the participant agreement, therefore, they should be aware of the project's durability period of 20 years. However, based on the evidence gathered during the audit, the VVB considers it necessary to follow up on the monitoring of project participants' understanding of the participant agreement contents (particularly regarding project durability) in future verifications. The CAR has been converted to FAR.		
G. Status (if applicable)	Outstanding		
H. Forward Actions (describe, if applicable)	Forward Action	Why Unresolved	How to resolve
	See section E. Corrective Actions, and Table 2– Summary of open Forward Actions	See section E. Corrective Actions, and Table 2– Summary of open Forward Actions	See section E. Corrective Actions, and Table 2– Summary of open Forward Actions
I. Other	None		

Theme: Project baselines

Sub-theme: carbon baseline

Requirements 4.4.1, 4.4.2 & 4.4.4	
A. Requirement:	4.4.1 <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> 4.4.2 <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> 4.4.4 <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)	The ADD includes a description of the current land use and habitat species within a project area, and explains how these are most likely to change over a period of ten years without the project intervention (Part D and E) The ADD also includes a list of species with a high local environmental and social conservation value in the project area (Part D and E.3). In the on-site visit, by direct observation and during the interviews with farmers, it was confirmed that the current land use of all farms visited during the validation is cropland. All of them are coffee or cacao crops, sometimes accompanied by different food crops. Some of the farmers visited have already started with agroforestry practices, planting some trees on their farms.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Sub-theme: project baseline

Requirement 4.4.7	
A. Requirement:	<i>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.</i>

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 meaasures in place to address this. If so, are the mitigation actions appropriate and understood by relevant people?		
C. Findings (describe)	The project baseline assessment is described in Part E of the ADD and was done following section 5.4 of the Acorn Framework (100 farmers were originally surveyed for the baseline assessment). During the interviews with the farmers the input data of this survey was confirmed and assessed to be correct. Local livelihood and environmental potential positive impacts will be able to be monitored with the indicators included in the ADD. No negative environmental or socioeconomic impacts have been identified. Likewise, no adverse effect on any type of community group has been identified during the validation.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>N/A</i>		
G. Status (if applicable)	<i>N/A</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>N/A</i>		

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)	The ADD in Part M. 2. gives an adjustment factor for Leakage of 0%. Leakage is not expected, and the project activity is not expected to lead to GHG emissions outside the project boundary. Solidaridad and Acorn do not expect potential displacement of pre-project activities due to the project implementation. During the site visit, enough evidence was gathered to confirm that, if existing, potential leakage will be negligible. In the case of firewood harvesting, which is a common occurrence based on the interviews with the farmers, and timber harvesting, which is a rare occurrence based on the interviews with the farmers, the validator expected to see risks of leakage, and no thorough assessment of the leakage risk could be found in the ADD. When discussing these topics with Solidaridad staff it became clear that an assessment was done, but that this was not well described in the ADD, therefore NIR 03/2024 was issued, see also the NIR related to requirement 4.1.7. Agroforestry is expected to increase the productivity of the current crops, or at least not decrease it, therefore, no displacement of agricultural activities is expected.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	NIR 03/2024 The ADD shall be updated considering the leakage identified risks by the local partner.		
F. Acorn's Response (if applicable)	Acorn response (26/02/2025) The updated ADD was shared		

	VVB response (15/05/2025) The updated ADD clearly describes the risks for leakage, therefore this NIR is closed.
G. Status (if applicable)	Closed
H. Forward Actions (describe, if applicable)	N/A
I. Other	N/A

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)	During the site visit and validation process, no evidence was found that there is an official letter from the national climate change secretary that the project areas certified under the ACORN protocol are not incorporated into national initiatives. As such a letter was present for the part of the project that falls under Aldea, it is likely that another confirmation for the entire project will be provided by the government. Solidaridad has been communicating with the Nicaraguan government about this, but expects that it will take time to get this confirmation as the relevant government entities are reorganizing. There was also some overlap with another carbon project "Taking Root", discussions between Solidaridad, Taking Root and Plan Vivo have led to a solution, to avoid double counting. But the proof of this still needs to be provided to the validator, therefore NIR 04/2024 was issued.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	NIR 04/2024 Evidence shall be provided to demonstrate that: - The project areas under the ACORN protocol are not incorporated into national initiatives - There is no overlapping between the Plan Vivo "Taking root" Project and this project		

F. Acorn's Response (if applicable)	Acorn response (26/02/2025) Evidence for the resolved overlaps due to adjustments were shared. VVB response (15/05/2025) The auditor requested evidence that the project areas under the ACORN protocol are not incorporated into national initiatives and requests further evidence that action been taken for the plots where Plan Vivo recommends changes (plots 1 to 12, 13, 14,15, 19, 20, 21, 23, 25 & 42). Acorn response (27/06/2025) The project team has conducted multiple conversations with the government, but unfortunately, there has been no positive outcome. Evidence on this communication was shared. It is also confirmed that the polygons that were initially identified as overlapped with Taking Root were corrected. Currently, Plan Vivo is performing a second analysis as both projects have grown more. VVB response (08/08/2025) The auditor requested evidence that the project areas under the ACORN protocol are not incorporated into national initiatives and requests further evidence regarding the second analisis by Plan Vivo. Acorn response (15/08/2025) There are not further updates regarding the letter of approval given by the government. And the second overlap assessment done by Plan Vivo found more cases of overlap. Evidence of this was shared. VVB response (09/10/2025) Based on Plan Vivo comments to the review of this requirement assessment the NIR remains open "The validation of the Solidarid Nicaragua project cannot be closed until the overlap with Taking Root has been closed." Acorn response (09/01/2026) Acorn shared evidence that there are no national initiatives. The local partner is working on solving the overlap, but in the meantime all plots with any overlap with Taking Root are removed from the verification package and the geojson-files. In this case even if the plot with overlap finally belongs to the Acorn project, these plots are not part of this verification. This is the most conservative solution while proceeding with the verification. The updated geojson file, where overlapping plots with the taking root project are removed, was shared. VVB response (06/02/2026 & 19/05/2026) The evidence shared by Acorn is sufficient to the first part of this NIR. And after confirmation from Plan Vivo that there currently is no overlap with "Taking root" Project, the second part of this NIR can be closed as well.
G. Status (if applicable)	Closed

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

Sub-theme: Reversal risk

Requirement 4.9.2			
A. Requirement:	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.		
B. Guidance Notes for Validators	Through interviews with Local Partner and local experts, assess whether the: - Risk levels assigned in the reversal risk assessment 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)	During the site visit to the different randomly selected plots and in the conversations with the farmers and local Solidaridad staff, the risks identified in the ADD (Part L) were confirmed, including the risk level. For the High risk the ADD includes how the project will mitigate and monitor the identified risks. As during the interviews with staff it was confirmed that there is positive communication with government entities and an approval letter for a part of the project was previously given out by the applicable government body, it was assessed by the validator that the mitigation action is effective and well implemented.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		

I. Other	N/A
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Theme: Data handling

Requirement 4.10.1			
A. Requirement:	<i>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.</i>		
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)	During the on-site visit, it was verified that some of the interviewed participants had already signed a consent, allowing Solidaridad to share data relevant to the project. The consent form is included in the Participant Agreement as an Annex., see also the CAR for requirement 4.2.11. With regards to the language and format of the consent, see findings in requirement 4.2.15.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	The project organizations have been working in the project area in coffee and cacao agroforestry since 2016. It was corroborated in the on-site visit that the local partner has a strong in-country presence with the office in Matagalpa. It was also confirmed in the different interviews with stakeholders that Solidaridad has a strong network of partners (public and private entities) supporting its activities, both local, national, and international. At the implementation level, some of the identified strengths of the entity are the important network of cooperatives and field technicians. The project is now working with around 4,000 farmers, and field technicians are crucial for the onboarding and sensitization of this number of local farmers, which is happening better and better as observed during the interviews with the farmers.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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)	Solidaridad has provided the validation team with the main local policies related to the project. As during the interviews with staff it was confirmed that there is positive communication with government entities and as an approval letter for the part of the project that falls under Aldea was previously given out by the applicable government body, it is likely that another confirmation for the entire project will be provided by the government. Solidaridad has been communicating with the Nicaraguan government about this but expects that it will take time to get this confirmation as the relevant government entities are reorganizing. See findings in requirements 4.7.2 and 4.9.2.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	<i>None</i>		
F. Acorn's Response (if applicable)	<i>N/A</i>		
G. Status (if applicable)	<i>N/A</i>		
H. Forward Actions (describe, if applicable)	<i>None</i>		
I. Other	<i>N/A</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)	During the site visit and the validation process, it was evidenced that the local partner and Acorn can provide reliable data. During the sampling design for the on-site visit and during the on-site visit itself, Solidaridad provided reliable project participants information. Polygons of all project parcels were provided before the site visit as well as the farmer names and parcel IDs of the randomly selected parcels to be visited. See also the CAR issued for requirement 4.2.2.

D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

Requirement 5.1.1			
A. Requirement:	<i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary.</i> <i>The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i>		
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)	Solidaridad is fully aware of the nature of participants' involvement in the project, as demonstrated during the meetings with Solidaridad staff and by reviewing the agreements. Solidaridad understands that with the signature of the Participant agreement and consent, farmers are entering voluntarily into the project. It was confirmed during the visit, in the interviews with the farmers, with the lead farmers and field technicians, that in the onboarding process, and before the signature of the participants' agreements (in training, awareness events, and in personal meetings with the farmers), the main objectives of the project and the main contents of the agreement were communicated to the participants. Related to the contents of this requirement please see the CARs for requirement 5.1.1, related to the lack of knowledge of the responsibilities for the project, and requirement 4.2.11, related to the missing participant agreements.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		

F. Acorn's Response (if applicable)	N/A
G. Status (if applicable)	N/A
H. Forward Actions (describe, if applicable)	None
I. Other	N/A

Requirement 5.1.1

A. Requirement:	<i>The Local Partner is able to collect and provide proof of participant's identity.</i>		
B. Guidance Notes for Validators	Check that documentation is available upon request that can provide proof of identity.		
C. Findings (describe)	During the site visit and the validation process, it was evidenced that Acorn and Solidaridad have a comprehensive database with all participants' information. During the on-site visit, for those project farms that were randomly selected to be visited, the identification of the project participant was provided to the audit team by Solidaridad. During the meetings with the farmers visited the validation team confirmed that the identity information provided by the local partner corresponded with farmers' identity. Some of the farmers interviewed provided proof of identification during the visit.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		

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>
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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)	The number of surveyed participants for project baseline assessment, as indicated in the ADD Part D (Project Baseline Assessment), has been 100, evidencing the fulfillment of this requirement (the number is close to 2,5% of the current project participants, bigger than 1% of the current project participants, equal to the suggested maximum). The ADD includes only the conclusions and summary results of the survey. The validation team has checked with Acorn the complete survey database.		
D. Conformance	Yes ☒	No ☐	N/A ☐
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		