

Message from the Executive Director



As the carbon market officially surpassed \$1 billion in sales in 2021 (Ecosystem Marketplace, 2021), it is gratifying to see the increased recognition that smallholder farmers are essential in addressing the climate crisis. Not only do smallholder farmers play an indispensable role in restoring the world's forests, growing trees and accessing carbon markets play an important role in adapting livelihoods to climate change. As carbon markets take on increased importance, it is essential we continue focusing on innovative solutions to break down the barriers that make it so difficult for farmers to access the carbon finance needed to fully unlock their potential.

2021 was an amazing year for the CommuniTree Carbon Program as it broke many of its own records. In lockstep with market demand, the program was able to continue to match its rate of expansion while innovating and implementing best practices to create market leading forest carbon removals. The area of new land reforested almost doubled making this year yet another record both in terms of land reforested and land monitored. It was also a record in terms of jobs created with 75 people now working for APRODEIN, Taking Root's local partner. Alongside this rapid growth, quality was also improved, with 99.8% of new land entering the program being successfully reforested.

It was also a great year for CommuniTree in terms of global recognition. CommuniTree was recognized by the UN as one of the founding projects of their Decade of Ecosystem Restoration and as part of the 20x20 Initiative restoring landscape across Latin America. With every year that passes, everyone involved with the CommmuniTree project strives to continue building on its success, honing its model for smallholder reforestation and offering an example which can inspire and enable others around the world.

As we look forward to 2022, while the challenges and real-life consequences of the climate crisis will only ever get greater, we are extremely excited for CommuniTree's year ahead. Through the launch of the project's updated project design document, to take place later in 2022, it offers a chance to formalise many of the learnings and incremental improvements made to the project over the last 5 years. This will enable CommuniTree to become a national project and expand

across the whole of Nicaragua as well as showcase the project's best-practice use of technology to create transparent and traceable carbon removals.

To everyone contributing to CommuniTree's success and inspiring us to continuously innovate and expand the program, we offer our thanks. To the Taking Root staff, all our retail partners, the Plan Vivo certification, our local reforestation partner APRODEIN and most importantly all the farmers who participate, thank you for your belief, passion and dedication.

Sincerely, **Kahlil Baker, PhD Executive Director at Taking Root**



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1,034
farmers
added in 2021



3,191hectares reforested



Impacts at a Glance



768,303 tonnes of carbon being sequestered



\$3,135,675paid to farmers in 2021



3,792,002 trees planted

2

Project Updates

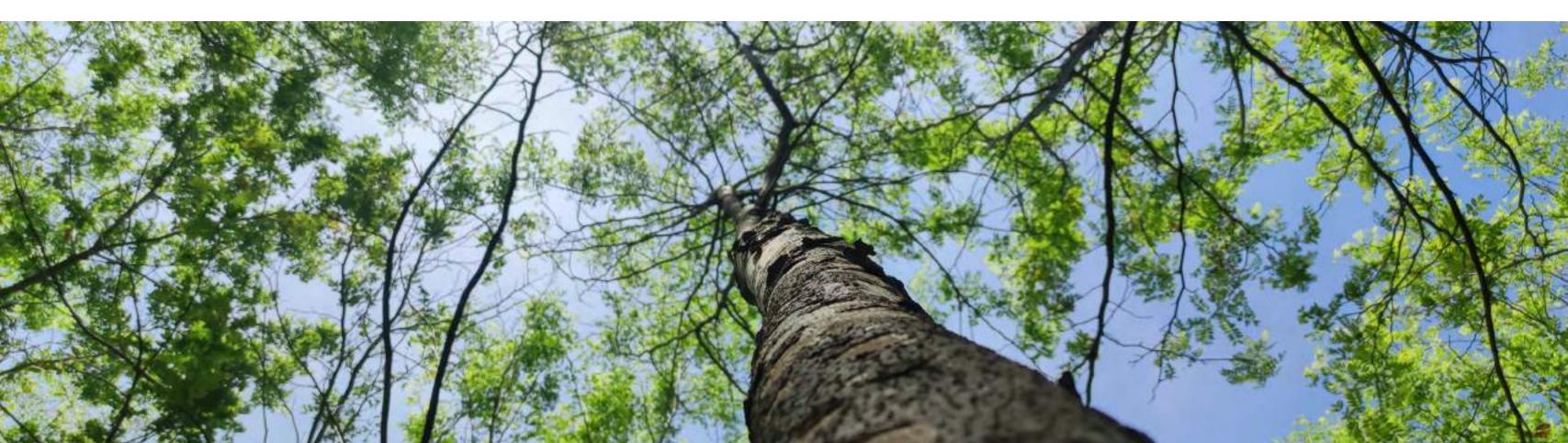


Highlights

CommuniTree grows from local to national program

What started as a regional pilot in San Juan de Limay, the CommuniTree Carbon Program has now grown into a national operation. With the addition of 12 new regions, CommuniTree now spans from the Pacific coast of Léon to the Atlantic coast of RAAS (South Caribbean Coast Autonomous Region). This expansion has been driven by an explosive increase of industry demand and CommuniTree has risen to the challenge. APRODEIN, Taking Root's local reforestation partner, has increased its capacity and continues scaling the Program.

In 2021, the carbon market officially broke the \$1 billion valuation (Ecosystem Marketplace, 2021). This meant skyrocketing demand and increased value being placed on CommuniTree's transparent and traceable carbon credits. In response, APRODEIN hired 38 new staff, including new technicians, recruiters, and office assistants, bringing their team total to 75. Both the demand and increase in capacity means more farmers are joining the program than ever before, with 1,037 farmers enrolling in 2021. This growth is only expected to continue as the industry increasingly recognizes the potential of nature-based solutions to fulfill climate commitments.



CommuniTree recognized across industry as a leader in forest restoration

Last year, CommuniTree continued to be featured as an industry-leading model for successful forest restoration.

As the UN Decade on Ecosystem Restoration kicked off in 2021, the UN featured CommuniTree as one of the founding 50 implementers of restoration projects. The program was also highlighted as a restoration project by Initiative 20x20, a collaborative initiative to restore

50 million hectares of land by 2030. This recognition illustrates the success the CommuniTree Program has had in driving successful forest restoration with smallholder farmers at scale. In this way, it is exciting to see smallholder farmers being recognised for their crucial role in nature-based solutions and we hope the program can continue to inspire others around the world.





Forest and non-forest products go to market for increased farmer incomes

One of the central tenets of CommuniTree is to ensure trees provide long-term value to farmers. As the program matures, this value is increasingly realised as farmers are able to produce forest products from the trees they grow.

In a historic year, farmers in the program generated over \$330,000 outside of carbon payments. This number also does not account for any forest products sold outside of APRODEIN or the productivity

benefits the trees are providing to farmers.

Farmer incomes were increased predominantly through the sale of coffee and pre-commercial wood thinnings. Farmers received \$56,281 for the coffee they grew, amounting to a total of 51,200 pounds. This was largely due to finding a national buyer to help get farmer coffee beans to market. In addition to coffee, the program also purchased pre-commercial thinnings from farmers' forests in

order to create products including biochar and woodcrafts. This brought farmers over \$280,000 in additional income. Using a newly created biochar reactor, the project was able to produce just over 101,000lbs of biochar which was used for establishment of the coffee agroforestry land within the program. As the project develops, these numbers will only increase, bringing more and more value to farmers by growing trees.

Challenges

Farmer emigration highlights need for new & diversified revenue streams

Nicaraguan farmers are increasingly emigrating to other countries in pursuit of better economic opportunities. Nicaragua has the second lowest income per capita in the Western Hemisphere, and with the rapidly rising cost of living, farmers are often forced to relocate to other countries in order to support their families in Nicaragua. This has posed a series of challenges for the APRODEIN team, making it harder to find both farmers to join the program and seasonal workers to support planting efforts. In response to this, APRODEIN has been engaging farmers more effectively to

educate on the long-term value that forests will bring to their farms and seeking ways to increase farmer payments. Meanwhile, they have been working closely with farmers, giving them extra support where needed to identify for workers for planting activities. This challenge has highlighted the impact the CommuniTree Program is having beyond growing trees. By helping farmers find new ways to diversify and increase their income, they have the resources they need to keep Nicaragua as their home.





Continued climate changes increase challenges for farmers

Irregular climate events continue to have impact on CommuniTree. In 2021, the rainy season was significantly delayed and shortened, forcing APRODEIN to adapt.

To meet its planting targets, APRODEIN carried out all land preparation activities in advance so that as soon as the rains came, they could immediately plant the seedlings in the ground. They also substantially increased the number of field visits to farmers to ensure that they were trained and supported to be ready to adapt and plant efficiently within a shorter timeframe. Monitoring efforts were also intensified given the delays in planting. By hiring more technicians and creating a focused monitoring team, APRODEIN was able to increase both the efficiency and speed for the timely completion of monitoring activities. CommuniTree successfully met its planting targets, but it was a stark reminder of the need for trees to build climate resilience and mitigate the extreme weather caused by the climate crisis.

Future Developments

CommuniTree launching new Project Design Document

Next year, CommuniTree will be updating its Project Design Document (PDD) to reflect its expansion across the country and the increased integration with Taking Root's technology platform. It is anticipated that the use of Taking Root's technology platform will have become embedded in

a Plan Vivo Approved Approach by the release of the new PDD, enabling the project to automate its reporting to Plan Vivo for future carbon credit issuances. In tandem with the new PDD, CommuniTree's external audit will take place in the summer of 2022. The audit was previously scheduled for 2021 but was pushed back to coincide with the new PDD so that the audit could be completed against the activities reflective within the new design.

New Plan Vivo standard coming

In November 2021, Plan Vivo announced the public consultation phase of the 5th Version of their standard. There were multiple key procedural changes announced, the most significant being new unit types for Plan Vivo Certificates (PVCs). The new version of the Plan Vivo standard will see 3 different unit types: future PVCs

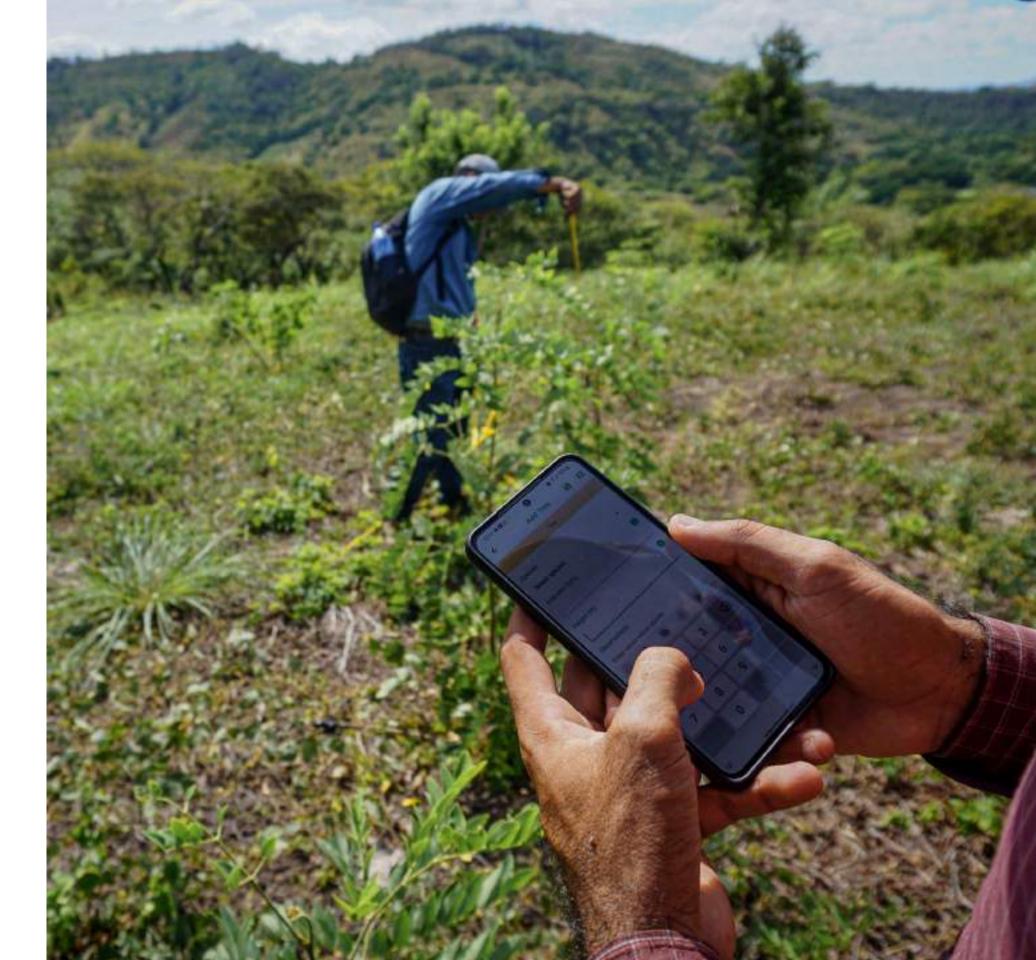
(fPVCs), reported PVCs (rPVCs), and verified PVCs (vPVCs).
Future PVC's reflect certificates where sequestration activities are expected to occur in the future. Once these sequestration activities have happened, they can be converted into reported PVCs.
After being reported, they will need to be verified, at which point the

credits will convert into vPVCs.
More details on each unit type can
be found on Plan Vivo's website.
Taking Root will be monitoring the
updates to the Standard closely
to determine when and how it will
integrate the Standard within the
CommuniTree program.



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Activities, Total Program Size, and Participation



Current land-use activities

In 2021, Taking Root continued implementing its Mixed Species, Silvopastoral Planting and Coffee Agroforestry technical specifications, while maintaining boundary planting used as a technical specification in previous years.

All technical specifications can be downloaded via the Plan Vivo website: http://www.planvivo.org/communitree

Silvopastoral Planting

The Silvopastoral Planting technical specification acknowledges the need for cattle pastures by integrating trees and improved pasture with livestock. The trees improve pasture productivity, provide shade, and produce timber and forage for the farmers and their cattle. The short-rotation nitrogen-fixing species are harvested at a young age,

providing building posts while fertilizing the soil. Silvopastoral Planting sequesters carbon dioxide, provides ecosystem services in the short term, and sustainably produced, highly prized timber in the long term. Additionally, the system helps improve the pasture below the trees and adds biomass to the soil. This technical specification was added in 2012.





Coffee Agroforestry

The Coffee Agroforestry technical specification is the newest of Taking Root's reforestation technologies.

It is designed to help smallholders adapt to climate change by establishing new high-yielding rust-resistant coffee agroforestry systems at higher elevations in order to improve smallholders' income while mitigating climate change. Financial incentives, in the form of payments for ecosystem services, incentivize the establishment of new coffee agroforestry systems at incrementally higher elevations where temperatures are cooler and therefore less susceptible to rust attacks.

Furthermore, we are introducing new high-quality, rust-resistant coffee varieties and providing technical training in the region. This technical specification was added in 2016.



Mixed Species Forest Plantation

This technical specification involves planting and intensively managing multi-purpose mixed species forest plantations on participating smallholders' land. All of the species selected are native to the region and are chosen in consultation with local smallholder groups and professional foresters. This technical specification was added in 2014.

Changes to project documentation since last annual report

No technical specifications have been added or modified since the previous Annual Report. Taking Root continues to focus on its existing afforestation types: silvopastoral planting, mixed species forest plantation, and coffee agroforestry.



2021 participation and program size

Table 1: Summary of new participation and program size to date (2021 vintages).

See Appendix 2 for equivalent hectares calculations.

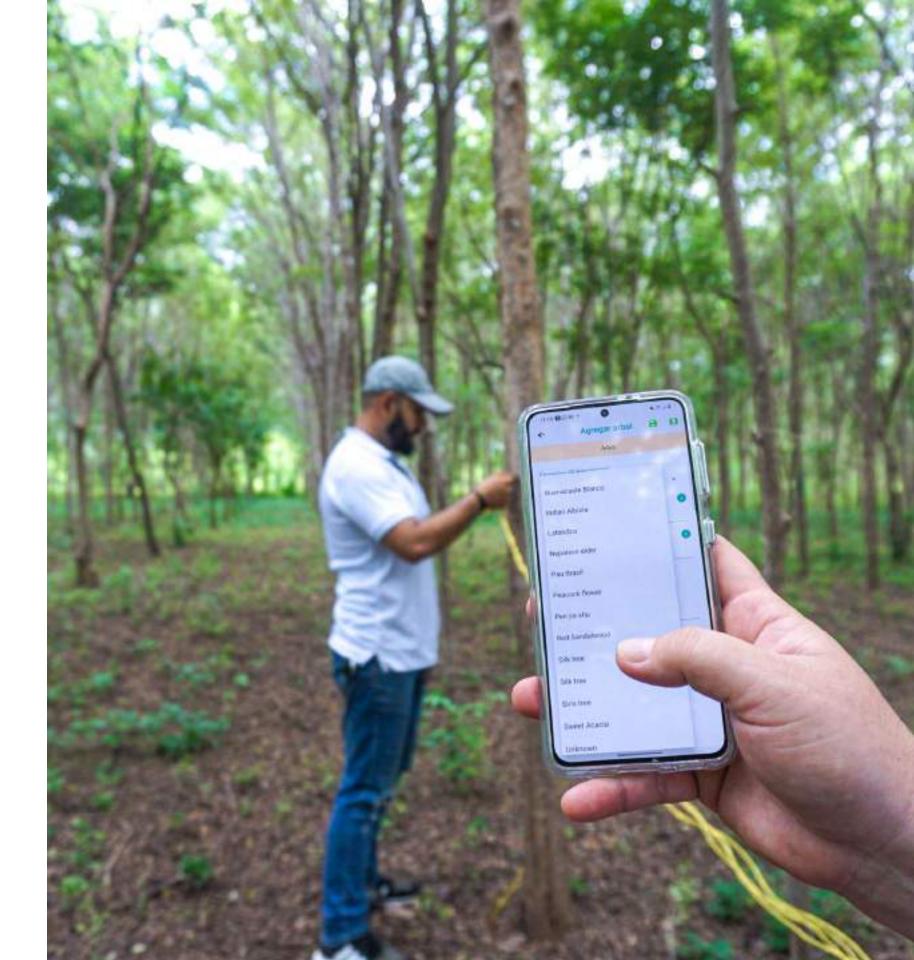
Participants	
Total smallholders with registered PES	1,094
Total area reforested (ha)	3,191.52
Total area reforested (ha eq)	2,826.54

Technical specifications used	Area covered in hectares	Equivalent hectares
Mixed Species Forest Plantation	2053.70	2077.32
Silvopastoral Planting	785.60	508.83
Coffee Agroforestry	352.22	240.39

See Appendix 2 for equivalent hectares calculations.

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Submission for Plan Vivo Certificate Issuance



Recruitment of new smallholders

Community technicians successfully recruited new participants from 119 new communities to meet current demand for Plan Vivo Certificates, bringing the project to a total of 382 participating communities as detailed in Appendix 3.



Land changes

In 2021, 206.59 net ha eq. were lost from previous vintages. The majority of the land losses reported are from vintages 2020 (50%) stemming from poor quality seeds purchased that year which resulted in reduced seedling production and subsequent tree growth after planting and farmers thus missing their targets and deciding to leave the program. Another reason explaining land lost has been farmer emigration, which is becoming a national challenge.

The project already puts significant buffers in place through from seed purchasing, nursery production and tree planting to ensure farmers meet their long term targets. In addition, from this experience increasing care has been taken regarding seed providers and nursery management, as the project has implemented new seed quality checks to ensure successful growth for farmers. Therefore, it is not anticipated that the impact of poor quality seeds will drive many additional land losses in future years, given over 93% of farmers from historic vintage years are meeting their monitoring targets.

Program sales and allocations

The following table summarizes the sale of CO2 for the 2021 Vintage.

Table 2: Program CO2 sales and allocations for the 2021 vintage

Total volume of CO2 forward sold	625,095 tCO ₂
Total sales for 2021 vintage	
Average certificate price	
% of sale price to community fund	60%
Price to community fund per offset	
Increase to community fund from this year's vintage	
Number of smallholders allocated to buyers	1094
Total area represented by certificates requested	2,826.5if tha4 ha eq.
Technical specifications applied	Mixed Species Forest Plantation Silvopastoral Planting Coffee Agroforestry

Carbon sales

The following table summarizes the distribution of Plan Vivo Certificates sold in this vintage on December 31st 2021. For a detailed list of carbon sales to date, see Appendix 3.

Table 3: Summary of carbon sales for vintage 2021

Vintage	Name of purchaser	Certificates purchased	Price/certificate (USD)	Total received (USD)
2021	Amavida	343		
2021	Arbor Day Foundation	271,595		
2021	C-Level	14500		
2021	Circular Ecology	5000		
2021	Climate Partner	964		
2021	Dawson College	2,762		
2021	Eat CO2	462		
2021	MyClimate	100,000		
2021	Oneka	400		
2021	Prima Klima	102,920		
2021	Sectoral	260		
2021	Union Coffee	300		
2021	UWC-USA	464		
2021	Wonderstate	125		
2021	Zero Mission	125,000		
2021	TOTAL	625,095		

5 Monitoring Results

Summary of 2021 results for new 2021 plan vivos

Table 4 below is a summary of monitoring results for new plan vivos added in 2021. Complete details of the monitoring can be found in Appendix 3.

Table 4: Summary of 2021 monitoring results for 2021 plan vivos

Vintage	2021
Area of land meeting monitoring targets (ha eq.)	2,826.54
Area monitored (ha eq.)	2,831.34
Percentage of monitored land meeting monitoring targets	99.8%

Note that an additional 175.97 ha eq of new land was initially recruited to join the program in 2021. However, this land dropped out of the program either before or during planting, and therefore never officially entered the program. This land is not included in the annual report.

Summary of 2021 results for previous plan vivos

Table 5 below provides a summary of the 2021 monitoring results for farms planted between 2010–2020. Complete details of the monitoring can be found in Appendix 3.

Table 5: Summary of 2021 monitoring results for continuing 2010-2020 plan vivos

Vintage	2010 - 2020
Area of land meeting all monitoring targets (ha eq)	1,555.98
Area monitored (ha eq)	1,666.28
Percentage of land meeting monitoring targets	93.4%





Socio-economic and environmental impacts

The following table displays some of the key socio-economic and environmental impacts of the CommuniTree project during this year. The data is collected from Taking Root's Farm-Trace software.

Table 6: Socio-economic and environmental impacts in 2021

Social impact: Program Participants	
Participating new communities	119
Participating new smallholder families	1,034
Total participating smallholder families	2,330
Social impact: Employment Created	
Total seasonal workers hired	4,787
% of temporary workers who are landowners	17%
% of temporary female workers	11%
Permanent positions	75
Total employment created	4,862
Social impact: Capacity development	
Community project development workshops	35,977
Total session attendance	36,338
Environmental impact: Trees planted	
Mixed species forest plantations	3,423,520
Silvopastoral plantations	314,240
Coffee Agroforestry*	54,242
Total trees planted	3,792,002
Number of unique tree species recorded	98

^{*}does not include coffee plants (only planted trees)

6 PES Update

Total payments for ecosystem services made

Table 7 below provides a summary of the payments for ecosystem services (PES) made to date for all current participating producers.

Table 7: PES summary - total payments made

Payment year	PES paid (USD)
2010	\$5,019.37
2011	\$28,202.49
2012	\$97,289.83
2013	\$121,694.42
2014	\$123,505.33
2015	\$178,911.53
2016	\$309,174.00
2017	\$372,811.19
2018	\$323,913.97
2019	\$147,072.22
2020	\$521,285.98
2021	\$906,975.16
TOTAL	\$3,135,675.49

Additional payments to the community

Other costs covered by the community fund to date include nursery expenses and occasionally grafted fruit trees and fuel-efficient cookstoves.

Table 8: Other payments to the community to date

Vintage (calendar year)	Additional payments (USD)
2010	n/a
2011	\$14,220.82
2012	\$33,288.19
2013	\$44,290.74
2014	\$52,616.07
2015	\$50,870.15
2016	\$113,955.09
2017	\$41,607.88
2018	\$91,109.51
2019	\$135,668.71
2020	\$267,820.21
2021	\$411,108.24
TOTAL	\$1,256,555.61

Ongoing Community Participation

APRODEIN continues to build community participation through existing methods and continuous experiments in the development of new methods. The existing methods used throughout the year include planting manuals, community consultations, community-led training and radio announcements.

Throughout the year, APRODEIN engaged with numerous key stakeholders within the regions CommuniTree operates to create close collaborations, communications and support for the success of the program. Organizations engaged include government agencies (INAFOR, MARENA), local Councils from the project regions, universities (UNA and UNAM), other NGO's working in the region (GIZ), Cattle rancher associations (FAGANIC and CONAGAN) and of course directly with local smallholder farmers participating in the program.

Furthermore, APRODEIN uses the following methods to promote community participation:

TECHNICIAN TRAINING: the aim is to help technicians better inform the community. Training covers key points such as program financing and the link between the program and climate change. Smallholders are later asked to rate the effectiveness of the training and evaluate the success of each technician's communications. As last year, all training was given in reduced group sizes outside using Covid-19 best practices.

PRODUCER EXCHANGE WORKSHOPS:

smallholders joining the program in 2021 were invited to workshops with farmers who had joined in previous years. This allows new farmers to learn from their peers and ask them directly questions about the functioning of the program,

their experience changing their land management practices and any potential challenges they faced. During these workshops pictures and other visual materials are used.

VIDEO TUTORIALS FOR NEW FARMERS:

given the delay and unpredictability of the rainy season in 2021, APRODEIN developed a series of video tutorials showing farmers how to prepare and be ready to plant their seedlings in their land taking advantage of the scarce rainy events to ensure plant establishment. This allowed farmers to increase their responsiveness and adapt their planting practices to the increasingly uncertain climate patterns.

COMMUNITY EDUCATION WORKSHOPS:

APRODEIN staff regularly host information sessions to explain the various activities taking place throughout the year. Regular workshop themes included pruning

and clearing around trees, information on the local environmental laws for farmers and more. The information sessions usually involve a component of learning by doing. This year APRODEIN also led a series of reforestation and environmental education workshops (1 week) for students of primary schools in the region. All workshops were adapted to be delivered outside using Covid-19 best practices.

PRESENTING THE LOCAL FOREST

LAW: the CommuniTree Program has continued holding community workshops, specifically on the local and national forest laws which are often complex and inaccessible for farmers. This approach enables farmers to understand the regulations that apply to the management and harvesting of the trees they grow, so they can act confidently and according to the applicable regulations.



Breakdown of Organizational Costs

Organizational expenses and revenue

The following table provides an overview of all organizational and operational expenses and revenue in US Dollars from 1 January 2021 – 31 December 2021. These figures include both Canadian and Nicaraguan finances. It should be noted that this 12-month period overstates the net revenue due to end-of-year adjustments for 2020, not yet available.

Table 9: Organizational expenses and revenue in USD for reporting period

Reporting Period	Jan 2021 – Dec 2021
REVENUE	
Carbon offset sales	
Consulting and other services	
Operations revenue (e.g., wood shop, farm-inputs and coffee)	
Grants and donations	
Total revenue	
EXPENSES	
Cost of sales	
Inputs, Coffee and Woodshop costs	
Human resources	
Transport and travel	
Administration costs	
Operational Costs	
Financial fees and exchange rate loss and gains	
Total expenses	
NET INCOME	

These revenue numbers represent projections based on contracts signed for 2021 for carbon credits. This revenue will be recognized upon approval and issuance of certificates from Plan Vivo. These projections also include revenues for Taking Root that have been received for work outside of the CommuniTree Initiative, as well as sales of prior year credits, previously unsold.

Appendix 1: Impacts Report Summary

Table 10: Program summary

Project overview	
Reporting period	1 January 2021 – 31 December 2021
Technical specifications in use	Mixed Species Forest Plantation Silvopastoral Planting Shade Coffee Agroforestry
Geographical areas	Nicaragua

Areas under management	
Total areas put under management from 2021 vintage (ha eq)	2,826.54
Total area lost in 2021 from previous vintages (ha eq)	234.37
New area allocated to 2021 Certificate issuance (ha eq)	2,619.96
Total areas under management as reported in previous years (ha eq)	5,078.50
Areas under management (program total) (ha eq)	7,698.46
Smallholders with plan vivos and PES agreements	
Smallholders reported in last annual report	1,357
Smallholders with existing plan vivos adding new land since last report	60
New smallholders with PES agreements since last report	1,034
Total smallholders with PES agreements (2021 vintage)	1,094
Smallholders dropouts in 2021 from previous vintages	64
Total Smallholders with plan vivos and PES agreements (program total)	2,327

PES and community fund payments	
Total direct payments made to farmers across all years through Dec. 31, 2021	USD \$3,135,675
Other payments to community across all years through Dec 31., 2021	USD \$1,256,556
Community Fund held in trust for future payments	
Payments to community fund (program total)	
Plan Vivo Certificates and saleable tCO ₂	
Total certificates generated from this year's planting activities (gross)	985,722
Risk buffer deduction (15%)	147,858
Total certificates from this year planting allocated to issuance request (saleable)	837,864
Total certificates lost from previous years (gross)	81,836
Saleable Certificates from this year planting allocated to cover losses from previous years	69,561
Risk buffer certificates from this year's planting allocated to cover losses from previous years	12,275
Risk buffer certificates from this year's planting allocated to error in previous risk buffer allocation	689
Submission for Certificate Issuance for new areas (2021 vintage saleable)	768,303
Submission for allocation to Plan Vivo buffer (2021)	134,894
Historical Plan Vivo Certificate issuance	1,518,386
Plan Vivo Certificates issued to date (program total)	2,286,689

Appendix 2: Equivalent Hectare Calculation

"Equivalent hectares" involves using the tonnes CO2 sequestered per hectare of the original Mixed Species Forest Plantation technical specification as the base unit to compare the other specifications. The following table explains the equivalents per specification compared to the base unit.

Table 11: Equivalent hectares per technical specifications

Technical specification	Saleable tCO2 sequestered per unit	Equivalent hectares per tonnage
Mixed Species Forest Plantation (original)	296.3 tCO ₂ /ha	1 ha = 1 ha eq.
Boundary Planting (original)	243.0 tCO ₂ /km	1 km = 0.8201 ha eq.
Mixed Species Forest Plantation	299.7 tCO ₂ /ha	1 ha = 1.0115 ha eq.
Boundary Planting	214.8 tCO ₂ /km	1 km = 0.7249 ha eq.
Silvopastoral	191.9 tCO ₂ /ha	1 ha = 0.6477 ha eq.
Coffee Agroforestry	203.23 tCO ₂ /ha	1 ha = 0.6825 ha eq.



Appendix 3: Supplementary information

Due to the high volume of information and data connected to the CommuniTree Program, Taking Root has included select information through an Excel file, viewable through this link.

The information in the file is broken into 5 different tabs:

- 1. Land changes in 2021: This table lists each parcel that was added to the program in 2021.
- 2. Detailed carbon sales to date: This table provides a detailed list of Plan Vivo Certificates sold to date by vintage.
- 3. Monitoring results-2021: This table contains Taking Root's monitoring results or forest inventory from 2021 for plan vivos planted in 2021.
- 4. Monitoring results-2010-2020: This table contains Taking Root's monitoring results or forest inventory from 2021 for plan vivos planted in 2010-2020.
- 5. Active communities: This table contains all communities that have farmers participating in PES agreements and shows which of them are new communities in 2021.





About Taking Root:

Taking Root is an internationally acclaimed reforestation not for profit on a mission to regenerate forest ecosystems by improving farmer livelihoods. Taking Root's CommuniTree program in Nicaragua helps brand meet their climate commitments by working with farming families to grow forests on previously under used land. The program is built around putting the needs of the farmers it works with first, helping them grow native tree species to create sustainable livelihoods from forest-based enterprises. Taking Root's innovative platform, FARM-TRACE, combines in-field mobile surveys with remote sensing data, using advanced geospatial and machine learning analytics to deliver trusted third-party forest and carbon assessments. Since its inception, CommuniTree has become the largest reforestation initiative in Nicaragua. Hailed as a best-practice approach by the EU and UN, Taking Root's model from the CommuniTree project is now being applied with thousands of farmers across the tropics.

2021 Communitree Annual Report

