# UPROOTED PROMISES

A case study of carbon credits, land rights and community impacts in Sierra Leone

**Report #107**

Swedwatch is an independent not-for-profit organisation that conducts in-depth research on the impacts of businesses on human rights and the environment. The aim of the organisation is to contribute towards reduced poverty and sustainable social and environmental development through research, encouraging best practice, knowledge sharing and dialogue.

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Sierra Leone Network on the Right to Food (SiLNoRF) is a network of 16 civil society organisations working to ensure the right to food and to promote responsible land governance in Sierra Leone. The organisation works with advocacy, dialogue, and engagement with stakeholders to implement and promote the right to food in Sierra Leone. SiLNoRF also monitors the effects from multinational business on the livelihood of local communities, and engages in capacity building, mobilisation, sensitisation, and research on business, human rights, and environment.

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This report was authored by Swedwatch in collaboration with HEKS/EPER and Silnorf.

We would like to thank all stakeholders across the region for generously sharing their time and insights during focus groups and interviews. Swedwatch and HEKS/EPER would especially like to provide our sincere thanks to Silnorf for their valuable support in data collection and input.

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# Contents

# Executive summary

This report, authored by Swedwatch in collaboration with HEKS/EPER and the Sierra Leone Network on the Right to Food (Silnorf), investigates the human rights implications of the "Reforestation of Degraded Lands in Sierra Leone" carbon project. As the voluntary carbon market expands globally, reaching a value of over USD 1 billion in 2025, there is increasing demand for land in low-income, climate-vulnerable countries. The report details how commercial timber plantations owned by Miro Forestry Developments Limited (Miro) transitioned into a carbon credit project, highlighting community concerns relating to land rights, community livelihoods, and financial transparency.

## Project overview and actors

The plantations are situated in the Tonkolili and Port Loko Districts of Sierra Leone and encompass roughly 10,000 hectares of commercial forestry, of which roughly 5,000 hectares are eligible for the generation of carbon credits. Miro, a UK-based forestry company and one of the largest producers and sellers of carbon credits generated on the African continent, is the project owner. The Swiss climate consultancy South Pole served as the carbon project developer, hired by Miro to help register the plantations as a carbon project according to Verra's Verified Carbon Standard (VCS) and to sell the resulting credits on the voluntary carbon market. The project is registered as VCS 2401. Although the plantations were established as early as 2012, the carbon project was registered in 2021, which allowed for the issuance of over 480,000 carbon credits. In accordance with VCS retroactivity requirements this included a retroactive period dating back to 2016.

## Key findings on community impacts

The research, drawing on fieldwork conducted in October 2025 involving 289 participants from six villages adjacent to the plantations, alongside a review of project documentation, identified critical human rights concerns in several areas:

- **Land acquisition process:** Land was initially acquired through an agreement between the company, the Chiefdom Council and the heads of landowning families. While this approach complied with the legal framework in place at the time in Sierra Leone, according to key informants there were limited consultations and negotiations with communities, especially women, underpinning this agreement. Later, Development Land Acknowledgement Agreements were adopted to renegotiate terms with landowning families and members of the communities. However, it is questionable whether this is sufficient to address fundamental issues with the original agreement, especially in relation to free, prior and informed consent (FPIC). Although FPIC was not a legal requirement in 2012 when the land leases were signed, it is now part of the Customary Land Rights Act 2022 of Sierra Leone and Miro claims to adhere to FPIC principles.

- **Livelihoods and food insecurity:** Contrary to project documentation claiming the project area was "degraded," affected communities reported that some of the areas were actively used for subsistence farming and harvesting natural resources. Interviewees reported that the conversion of some areas into plantations restricted access to land they previously used, which they associated with increased food insecurity and poverty.

- **Compensation and rent:** In 2024, Miro reported paying USD 331,000 in land rent for Sierra Leone and a total revenue of over USD 23 million throughout its projects, which include forestry plantations and timber factories in Sierra Leone and Ghana. Landowners received an average rent of USD 12 per hectare per year (reportedly increasing to USD 17 in 2024). These payments were described by landowners as insufficient to support large families or replace lost subsistence income.

- **FPIC and stakeholder consultation:** Residents in the six communities visited by the researchers, as well as key informants and some local authorities, claimed they were unaware that a carbon project existed on their land, believing the activity was solely for timber. Many informants also said they were not aware of the duration of the leases. These accounts raise questions as to whether the consultation process met international FPIC standards.

- **Impacts on women:** Women, who are primarily responsible for household food provision in the communities, have lost access to vital resources like fruit trees and firewood. Women interviewed in the six communities stated that they were largely excluded from consultations and from receiving lease payments, which were typically distributed to male elders.

- **Financial transparency and profit sharing:** In 2024, Miro reported USD 6.7 million in revenues from carbon credit sales across its two African projects in Sierra Leone and Ghana. However, according to the landowners interviewed, the local communities have not yet received a share of the proceeds from the sales, and there is no functioning mechanism for sharing operational revenue. In communication with Swedwatch, Miro explained that the company had not yet made a net profit. Miro now stated that it is committed to reviewing a revenue-based benefit-sharing mechanism from January 2027 as a possible alternative. Available financial information suggests that significant portions of the carbon credit value chain involve foreign-based intermediaries, with USD 1.1 million being paid for the validation, audit, verification and sale of the credits associated to Miro's carbon credits projects.

- **Labour and environmental concerns:** Informants raised concerns regarding labour rights and working conditions, including the adequacy and availability of protective equipment, as well as environmental management practices, particularly pesticide use.

## Summary of recommendations

The report calls for corrective actions from all involved stakeholders:

- **To Miro:** Renegotiate all land leases to align with the **2022 Customary Land Rights Act**; finalize and implement the framework for a revenue-based benefit-sharing model; and ensure the statutory inclusion of women in all land governance processes.
- **To South Pole and Verra:** Strengthen human rights due diligence and oversight of auditors and validation and verification bodies. Conduct meaningful stakeholder dialogue with project-affected communities to ensure that social safeguards are effectively implemented in carbon market projects.
- **To the government of Sierra Leone:** Ensure that national carbon market strategies prioritize the protection of customary land rights, protect human rights, and enforce grievance mechanisms and strict transparency requirements for investors.

A full list of recommendations can be found in Section 6 of this report.

## Methodology and company dialogue

As part of the research process, Swedwatch and Silnorf shared the research's key findings with Miro, South Pole, and Verra, and invited them to provide comments prior to publication. Miro and South Pole disagreed with the characterization of these impacts and held that their operations fully complied with all local laws, international sustainability standards, and validated methodologies. They also pointed to the fact that the project has been certified by independent third parties, including the Forest Stewardship Council (FSC). Miro and South Pole also raised concerns about the methodology of the study, stating that the report mainly relies on verbal accounts from a small number of communities. Verra declined to comment, stating that providing a meaningful response required reviewing the full text of the report rather than just the summary of findings. Miro, South Pole, and Verra were invited to provide a statement ahead of publication. The statements are available on https://swedwatch.org/ul/carbon-credits-land-rights-and-community-impacts-in-sierra-leone.

## Significance of the findings

While this report focuses on a limited number of communities (as detailed in Section 2), the gathered accounts suggest a significant disconnect between official project documentation, verification, and certification records, and the experiences described by members of the communities visited for this research. Swedwatch and its partners urge Miro, South Pole, and Verra to actively engage with these findings and reform their community-level practices to ensure that the project respects human rights and delivers real, transparent benefits to local communities.

The findings support previous research on the shortcomings of voluntary carbon market projects, and indicate that, without fundamental reform placing communities at the centre of projects, land-intensive carbon projects risk reproducing patterns of exclusion historically associated with large-scale land acquisitions and may create a perception among affected communities that commercial objectives are being prioritised over community rights and livelihood concerns.

# 1. Introduction

As pressure grows to reduce greenhouse gas emissions, corporations, organizations and individuals in high-income countries are buying carbon credits to achieve net-zero goals or make environmental claims, despite criticism about the effectiveness of carbon offsets.[1] Total spending on carbon credits reached over USD 1 billion in 2025, with most credits sourced from forestry and land-use activities such as avoided deforestation or afforestation.[2]

A recent study by the Land Matrix Initiative (LMI) shows the rapid expansion of carbon markets becoming a significant driver of large-scale land acquisitions in low- and middle-income countries. With local communities, smallholders, pastoralists and Indigenous Peoples relying on the forests and arable land for their food, income, and cultural identity, this raises concerns about the human rights implications and, ultimately, the question of who benefits from carbon credits.[3] Furthermore, land-intensive projects may pose risks to land rights and livelihoods, particularly in contexts of weak land governance where communities with customary tenure rights may face heightened risks of displacement, marginalisation, and conflict. Yet, amidst limited funding for sustainable development and the rising costs of climate catastrophes, several low- and middle-income countries are turning to foreign investment in local carbon projects.

This report focuses on the context of Sierra Leone, examining the land-based carbon project Reforestation of Degraded Lands in Sierra Leone, owned by Miro, a United Kingdom (UK) based forestry and timber company. Originally established as commercial timber plantations, Miro's operations subsequently integrated a carbon credit component onto the existing land base. This reflects a broader pattern, where carbon offsetting is often only one of several objectives behind large-scale land-based investments. Research by LMI indicates that approximately one-quarter of recorded offset projects list timber production, primarily through selective logging, among their investment objectives. This dual-purpose model has been criticised by some researchers as raising questions about long-term climate benefits.[4]

Moreover, while climate finance for mitigation, adaptation and loss and damage needs to increase rapidly,[5] claims that these projects catalyse vital investment and benefit host communities require rigorous, independent verification.[6] For example, Carbon Market Watch (CMW) states there is limited evidence that significant financial benefits reach the low- and middle-income countries where projects are located and where climate funding is urgently needed.[7] Instead, much of the value generated in the voluntary carbon markets is captured by project developers, consultants, and intermediaries involved in the carbon credit value chain, many of whom are companies based in middle- or high-income countries.[8]

## 1.1 Sierra Leone context

Similarly to those of most African nations, Sierra Leone's cumulative greenhouse gas emissions remain among the lowest in the world. Average emissions are estimated at about 0.17 tonnes of carbon dioxide per person per year, compared to around 5.3 tonnes in the European Union.[9] Sierra Leone is nonetheless experiencing severe climate change impacts, including destructive flooding, landslides, coastal erosion and increasingly erratic rainfall and drought, which threaten harvests and rural livelihoods and displace communities.[10]

Like governments of many other low-income countries, the government of Sierra Leone intends to engage in voluntary carbon markets and international carbon trading mechanisms under Article 6 of the Paris Agreement to finance national climate and development priorities.[i] With more than half of the population living in poverty and many households depending on small scale or subsistence agriculture on customary land,[11] increasing land acquisitions for carbon projects may however exacerbate land rights risks further intensifying pressures already faced from sectors such as mining and agriculture.

For example, a recent investigation examining the Rewilding Maforki carbon project in the Port Loko District of Sierra Leone, where large scale tree plantations are planned across dozens of villages reliant on subsistence farming, identified risks related to land rights, lack of community consent, transparency, and uneven distribution of benefits (research conducted by HEKS/EPER and Silnorf, who are participating partners in this report). [12] The findings showed that, in most cases, women were not sufficiently included in negotiations over the land deal, nor did they give their consent to Rewilding Maforki's project, despite being particularly affected by its impact, as they depend on subsistence agriculture on savannah land and often lack secure tenure. According to the World Rainforest Movement (WRM), a global movement of grassroots actors dedicated to protecting forests by supporting the rights, land, and livelihoods of indigenous peoples and local communities, the investigation into Rewilding Maforki exposes a pattern of women's exclusion from decision making that is not limited to carbon offsetting projects.[13] When embarking on land-intensive investments in Sierra Leone, WRM argues, companies and investors often exclude women from discussions and decisions around land. According to WRM, this exemplifies how project developers benefit from dominant patriarchal structures that exclude women from decisions over land, even where women depend on that land to grow food. Despite these concerns, the Rewilding Maforki project has applied to par-

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i Nationally Determined Contributions of Sierra Leone, NDC 3.0 (2025) states: Carbon finance and REDD+ revenues (USD 160 million) also constitute a significant share of the plan. These instruments shift part of the financing burden to performance-based payments for verified emission reductions, especially in forestry, biogas, and landfill methane projects. Though volatile, they provide long-term revenue streams that help close viability gaps and align national actions with global climate markets under Article 6. Available at: https://unfccc.int/sites/default/files/2025-12/Sierra%20Leone%20NDC%203.0.pdf

Across communities, women described to Swedwatch and Silnorf how their participation in lease negotiations was limited or indirect, often restricted to a small number of representatives linked to landholding families. PHOTO SWEDWATCH

ticipate in the Paris Agreement Crediting Mechanism[ii] and is undergoing registration under Verra, at the time of writing.[iii]

In 2022, the government of Sierra Leone passed the Customary Land Rights Act (CLRA) and the National Land Commission Act (NLCA) to strengthen the recognition and protection of customary land rights, including women's land rights and requirements to obtain free, prior and informed consent (FPIC).[14] However, concerns raised in relation to emerging carbon projects indicate that significant challenges remain in ensuring that these legal protections are effectively implemented in practice. Examining how ongoing carbon projects undermine community land rights and livelihoods is therefore important to identify compliance gaps against the country's reformed land governance framework, and to ensure communities' experiences inform carbon markets policy development. At the time of writing (August 2026), efforts to develop a national strategy on carbon market development were ongoing.[iv]

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ii Article 6 of the Paris Agreement provides the framework for international cooperation on climate targets through the transfer of carbon credits. A key component, Article 6.4, establishes the UN-governed Paris Agreement Crediting Mechanism. This framework replaces the Kyoto Protocol's Clean Development Mechanism (CDM), allowing projects to generate tradable credits under host-country approval and standardized global rules. Under this system, emission reductions achieved in one nation can be transferred to another country or corporation to meet compliance obligations or support net-zero claims. For more information, see: https://unfccc.int/process-and-meetings/the-paris-agreement/article-64-mechanism

iii Silnorf and HEKS/EPER, together with the affected communities, are monitoring the project.

iv Confirmed during interview with NAMATI Sierra Leone.

FACT BOX 1

## Customary land rights and expansion of carbon projects in Sierra Leone

More than 95 percent of land in Sierra Leone is governed by customary tenure systems, meaning land is held by landowning families and communities and managed according to traditional rules rather than formal state titles.[15] Historically, large-scale land transactions have often been negotiated between investors, the central government and traditional or tribal authorities known as Paramount Chiefs (Chiefdom Councils), with limited direct participation from the landowning families or the affected communities themselves.[16] As a result, weak legal protections and centralised land acquisition processes have in documented cases left many customary landholders vulnerable to exclusion from negotiations, dispossession and conflict, when land is allocated to investors.[17] In the wake of numerous land disputes across the country and grassroots advocacy efforts, the country adopted new land laws in 2022 aimed at strengthening community land rights and participation in land-related decisions. However, the extent to which these reforms will effectively safeguard community rights in relation to past and future large-scale land leases for carbon project development remains an important and ongoing challenge.

Sierra Leone currently hosts at least eight carbon projects that are under development, waiting for registration or already issuing verified credits under Verra. These are agriculture, forestry, and land use (AFOLU) initiatives that rely on land or nature-based carbon removals through activities such as planting trees on degraded land, restoring forests and mangroves, improving forest management, and changing farming practices to store more carbon in soil and vegetation.[18] Swedwatch's analysis of land area reported in the project documents show that these carbon removal activities require approximately 323,856 hectares of land, representing approximately 20 percent of the country's total arable land.[v] Several of these projects are owned and implemented (as technical consultants or commercial partners) by foreign corporations, with some listing national and local government authorities as partners as well. Even in cases where project proponents are incorporated in Sierra Leone, their parent entities are often based overseas in high income countries.

The cumulative land footprint of carbon projects is likely to expand further as the carbon market develops in the country. In a country where rural communities depend heavily on customary land for farming, fruit harvesting, fuelwood collection, medicinal plants, and hunting, increasing demand for land to remove carbon – particularly under long term lease agreements – heightens the risk of reduced access to land, pressure on food production, and livelihood disruption.[19]

v According to World Bank data (https://data.worldbank.org/indicator/AG.LND.ARBL.ZS?locations=SL), the total arable land of Sierra Leone is 21,9 percent of its total area, i.e. approximately 15,711 square kilometers, or 1,571,100 hectares. This definition of arable land does not include wetlands and mangroves where a few carbon projects are located, and hence affect the calculated figure on the extent to which carbon projects impact arable land.

**TABLE 1:** Agriculture, forestry and land use carbon projects hosted in Sierra Leone

| Project ID | Name | Status | Project Proponent | Proponent's Location | Type | Land area (hectares) |
|---|---|---|---|---|---|---|
| 5877 | Sierra Leone PRIDO ARR-Agroforestry Program | Under development | Multiple Proponents | NA | Agriculture Forestry and Other Land Use | 15,412 |
| 5803 | Improved Agricultural Land Management in Sierra Leone | Under development | Teralytic | US | Agriculture Forestry and Other Land Use | 6070 |
| 5720 | Mangrove Conservation Sierra Leone | Under development | Mangrove Conservation (SL) Limited | Sierra Leone | Agriculture Forestry and Other Land Use | 18,000 |
| 5351 | Project Buffalo \| Western Guinean Lowland Forest Ecosystem Restoration | Registration requested | Rainforest Builder Ltd. | UK | Agriculture Forestry and Other Land Use | 100,000 |
| 4539 | Community-Based Mangrove Conservation and Restoration in Sierra Leone | Under validation | West Africa Blue | Sierra Leone | Agriculture Forestry and Other Land Use | 74,034 |
| 4255 | Rewilding Maforki | Registration requested | Rewilding Maforki Limited | Sierra Leone | Agriculture Forestry and Other Land Use | 20,000 |
| 2401 | Reforestation of Degraded Lands in Sierra Leone | Verification approval requested | Miro Forestry Developments Limited | UK | Agriculture Forestry and Other Land Use | 12,000 |
| 1201 | Gola REDD project | Verification approval requested | Gola Rainforest Conservation LG | UK | Agriculture Forestry and Other Land Use | 68,340 |

***Note:*** *The only project proponent/owner investigated in this report is Miro. No other entities listed in this table are the focus of this report. Any references to issues concerning other entities are based solely on information reported in existing studies or publicly available sources.*

# 2. Methodology

This report is based on fieldwork carried out in October 2025 by Swedwatch and the Sierra Leone Network on the Right to Food (Silnorf), a review of project documents, and engagement with the companies involved. The study utilizes a qualitative, targeted case-study approach based on semi-structured interviews and participatory community discussions across selected host communities. Rather than aiming for macro-statistical representation or forensic detail across the entire concession area, the researchers rely on data triangulation, cross-referencing localized community testimonies with key informant interviews and official corporate and carbon registry disclosures to evaluate ground-level impacts.

This method allows researchers to identify systemic patterns once the data reaches "saturation", i.e. when similar findings emerge independently across different stakeholders, indicating that the issues observed are not isolated incidents but reflect broader structural dynamics.[vi] This approach is well established in qualitative

vi See Greg Guest, Bunce, A. and Johnson, B. (2006). How Many Interviews Are Enough? Experimenting with Data Saturation and Variability. Available at: https://doi.org/10.1177/1525822X05279903. In a systematic study of 60 qualitative interviews across two West African nations, the authors operationalized data saturation to offer empirical guidance for non-probabilistic sample sizes. Their findings indicate that while full thematic saturation typically occurs within the first 12 interviews, foundational elements and overarching "metathemes" are clearly present as early as six interviews.

research, where the primary objective is to develop an in-depth understanding of complex socio-economic phenomena within specific contexts.

Consequently, the findings offer transferable extrapolations into ground-level impacts rather than broad statistical generalizations, and the report does not claim that the findings automatically apply across all communities co-existing with the project.[20] While it cannot be ruled out that individuals with distinct grievances may have been more likely to participate in and influence community consultations, this risk was mitigated through triangulation with official project documents and key informant interviews.

The participatory community discussions were held in six villages in the Tonkolili district where Miro's plantations are located. These discussions were held as part of the traditional community meetings in the villages, usually under the shade of large trees, open huts or a school hall, ensuring an open setting where community members were free to attend and participate. In total, 289 participants joined during these meetings, of whom 55 percent were women. They included village and section chiefs, former and current employees of Miro, landowners, farmers, health workers, youth, and elders.

Key informant interviews were carried out with representatives of the local government including Tonkolili District Council and the Yoni Mameila Chiefdom Council, the landowners committee (previously called Amalgamated Area Development Committee – AADC),[vii] Tonkolili District Multistakeholder Platform (DMSP), the Human Rights Commission of Sierra Leone, and two land rights and legal advocacy NGOs active in Miro-leased villages: Namati[viii] and Land for Life[ix], both of which are familiar with the company's local operations.

During the community meetings, researchers asked questions in the local Temne language through an interpreter and ensured that all participants understood the purpose of the research and provided informed consent to use their information and photos in the report and communication materials. To mitigate security risks to informants, the names of the villages and some of the community respondents have been anonymised in this report. Throughout the report, villages are referred to by number (e.g. Village 1, Village 2, and so on).

The field research was complemented with secondary data, including a review of Miro's project documentation available on the Verra register, annual reports and financial statements, copies of lease agreements, and previous research on Sierra Leone carbon markets. All project documentation available on the Verra project page for the Reforestation of Degraded Lands in Sierra Leone project has been reviewed.

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vii The AADC is a community-led liaison platform established by landowners to facilitate engagement between the company and residents. It serves as a central hub for consultations on land access, benefit-sharing agreements, grievance resolution, and compensation negotiations.

viii Namati is an NGO in Sierra Leone that supports communities to protect customary land rights, remedy environmental harm, and, if they wish, negotiate fair deals with investors.

ix The Land for Life initiative aims to contribute to the formulation and implementation of policies and laws on land governance, agricultural investments, and mining that are consistent.

These documents are listed below and are available at the following link: https://registry.verra.org/verra/public/program/VCS/projects/2401

- Joint Project Description (PD) & Monitoring Report (VCS Version 4.0) – covering first period (16 May 2016 – 10 January 2020) (January 2021, Version 1.0) — prepared by Swiss Carbon Value Ltd (owned by South Pole)

  → *Hereafter referred to as "Joint project description and monitoring report"*

- Joint Project Description (PD) & Monitoring Report (VCS Version 4.0) – covering first period (16 May 2016 – 10 January 2020) (December 2021, Version 2.0) — prepared by Swiss Carbon Value Ltd (owned by South Pole)

  → *Hereafter referred to as "Updated joint project description and monitoring report"*

- Validation and Verification Report of the Reforestation Project of Degraded Lands in Sierra Leone – preregistration and covering first period (16 May 2016 – 10 January 2020) — prepared by AENOR INTERNACIONAL S.A.U. (2021)

  → *Hereafter referred to as "First validation and verification report"*

- Second Monitoring Report – covering second period (11 January 2020 – 20 September 2022) — prepared by South Pole (2024)

  → *Hereafter referred to as "Second monitoring report"*

- Verification Report: Reforestation of Degraded Lands in Sierra Leone – covering second period (11 January 2020 – 20 September 2022) — prepared by KBS Certification Services (2024)

  → *Hereafter referred to as "Second verification report"*

- Project Review Report — prepared by Verra (2024)

  → *Hereafter referred to as "Project review report"*

In addition, an Environmental and Social Review Report published in 2023 and conducted by an independent third party for Miro Forestry and its shareholders was reviewed. The review report[x] is hereby referred to as "the 2023 E&S review".

x Available at the following link: https://www3.dfc.gov/environment/eia/miro_forestry/Documents/Miro_Forestry_Annual_ES_Audit_Report_2022.pdf

# 3. Project overview – how a timber plantation became a carbon project

This section describes the actors involved in the carbon project, as well as its activities, scope, and publicly available information on the removals, and the revenues the project has generated through sale of credits on the voluntary carbon market.

## 3.1 Project overview: Reforestation of Degraded Lands in Sierra Leone (Project ID VCS2401)


**Figure 1:** The carbon project "Reforestation of Degraded Lands in Sierra Leone" is situated in the Tonkolili and Port Loko Districts of Sierra Leone and encompasses roughly 10,000 hectares of commercial forestry plantations, of which roughly 5,000 hectares are eligible for the generation of carbon credits.

- Registration date: 23 December 2021
- Location: Tonkolili and Port Loko Districts, Sierra Leone
- Project area: 12,000 hectares
- Type: Afforestation, Reforestation and Revegetation (ARR)
- Crediting period: 30 years (2016–2046)
- Total Verified Carbon Units issued: 481,946 tons of $CO_2$ equivalent ($tCO_2e$)

Miro has been operating in Sierra Leone since 2012, managing commercial forestry plantations and producing sawn timber, poles, plywood, and biomass for domestic and international markets. Carbon credits are part of the business model. Although only part of the plantations are eligible for carbon credit generation, the carbon project cannot be meaningfully separated from the wider plantation operations, particularly from the perspective of the communities visited, who have little awareness of the boundaries of the carbon project areas within the plantations. Therefore, and for the purpose of this report, the terms “plantations” and “carbon project” is used interchangeably. Likewise, even though the plywood factory is not an integral part of the afforestation activities generating carbon credits, the acquisition of communal land for the afforestation project was predicated, in part, on commitments to provide local employment across both plantation operations and processing facilities. As such, communities see these operations as part of the broader plantation project.

According to the joint project description and monitoring report, the plantations are developed on community land leased under 50-year long agreements (renewable at the Company’s option for two further periods of 21 years plus 7 years thereafter). The plantations consist of fast-growing species such as eucalyptus, acacia and gmelina, that are typically grown as monocultures for wood products. Acacia and gmelina are listed as invasive alien species in Sierra Leone,[21] but nonetheless deemed as acceptable for carbon credits generation by carbon registry body Verra because, according to the project review report, Miro has been taking appropriate measures to mitigate adverse effects of these species.

In the joint project description and monitoring report, the project owner and proponent Miro states that a carbon project began on-site in 2016. Climate benefits are derived from the carbon dioxide absorbed by trees and converted into carbon credits. The project was registered under Verra VCS[22] in 2021 with the support of South Pole, allowing verified credits to be issued retroactively from 2016. At the time of registration and throughout the second monitoring period, just about 4,000 hectares of planted area were eligible to issue carbon credits, although the company has indicated plans to expand the plantations to 12,000 hectares and to continue the project for at least 100 years to ensure permanence of stored carbon.[xi]

According to Verra’s project and credit summary page,[23] as of August 2026, a total of 481,946 $tCO_2e$ verified carbon removals or Verified Carbon Units (VCUs) have been issued from the project, of which 468,252, roughly 97 percent, have been sold and retired. The project estimates a total of 1,907,488 $tCO_2e$ removals over a 30-year crediting period. In 2017, the project obtained FSC certification.

xi Second verification report, pages 8 (planted area) and 51 (duration of the lease)

FACT BOX 2

### How afforestation projects work and what risks they pose

Afforestation involves increasing forest cover on land not previously forested.[24] Unlike projects Reducing Emissions from Deforestation and forest Degradation (REDD) that protect existing forests, afforestation projects rely on newly planted trees to capture and store carbon over a 20- to 100-year timeline. In commercial settings, carbon removals are calculated as a long-term average across harvest cycles rather than based on permanent individual trees.[25]

The Carbon Credit Quality Initiative (CCQI) warns that some afforestation projects have been criticized for potential additionality concerns, particularly where timber revenues may already support commercial viability, as timber revenue may already make them financially viable without carbon credits.[26] Miro's project used the AR-ACM0003 methodology, which Verra has since phased out due to risks of overestimation and non-permanence.[27]

Beyond technical concerns, some researchers argue that tree planting should not be treated as fully equivalent to fossil fuel emission reductions because carbon operates within two fundamentally different systems with vastly different timescales: the active biospheric cycle and the fossil, geological cycle.[28] Finally, the World Rainforest Movement (WRM) warns that the recent surge in monoculture plantations has doubled land conflicts and human rights abuses in customary territories.[29]

## 3.2 Project implementers

Carbon credits projects normally see the participation of many actors, ranging from project owners, proponents and developers to independent verifiers, auditors, government regulators, and corporate buyers seeking to offset their climate footprint. These actors play distinct roles throughout the project lifecycle: from initial planning and design to the monitoring and verification of climate impacts, and finally, through the issuance, sale, and claiming of carbon credits. This report will focus on the project owner, the project developer, and the carbon crediting program under which the project is registered and issuing credits.

### 3.2.1 Project proponent and project owner: Miro

Miro is the project proponent and owns and controls the rights to all carbon credits and subsequent revenues. Local implementation is managed by its 100% owned subsidiary Miro Forestry (SL) Limited. Founded in 2010 and headquartered in the UK, Miro manages over 20,000 hectares of plantations and employs 3,000+ people across Ghana and Sierra Leone, where it integrates carbon credit development with its timber operations.[30] Miro's 2023 annual report anticipated issuing approximately 700,000 carbon credits from its West African afforestation operations. The company claims this is the largest volume produced, audited, and verified in Africa, with credits typically priced at USD 12 each.[31] Beyond its commercial operations, Miro plans to expand its carbon portfolio by partnering with clients to plant indigenous species.

The sign outside Miro's headquarters in Sierra Leone. PHOTO SWEDWATCH

Through these establishment services, the company aims to produce high-quality afforestation credits. Miro is privately owned with equity shares held by a number of private investors, as well as government-owned funds.[xii] It reports operating in accordance with the Forestry Stewardship Council (FSC) certification and international standards such as IFC Performance Standards and ILO standards, in order to access European and US markets where supply requirements are highest.[32]

### 3.2.2 Project developer: South Pole

To ensure that the project design and monitoring align with Verified Carbon Standard (VCS) requirements, Miro engaged Swiss consultancy South Pole, which is listed as the project developer in the carbon project documents.[xiii] Since developing carbon projects requires specialized expertise, project proponents often hire consultancies like South Pole to manage the project's design, validation, and implementation. For Miro, South Pole's agriculture, forestry, and land use (AFOLU) experts developed the project description and monitoring reports submitted to Verra and subsequently communicated with the auditors to ultimately get the credits verified for sale. In addition, according to Miro's 2019 Annual report,[33] Miro signed a commission agreement with South Pole to certify Miro's plantations to the voluntary carbon standard (VCS) and then sell the resulting credits.

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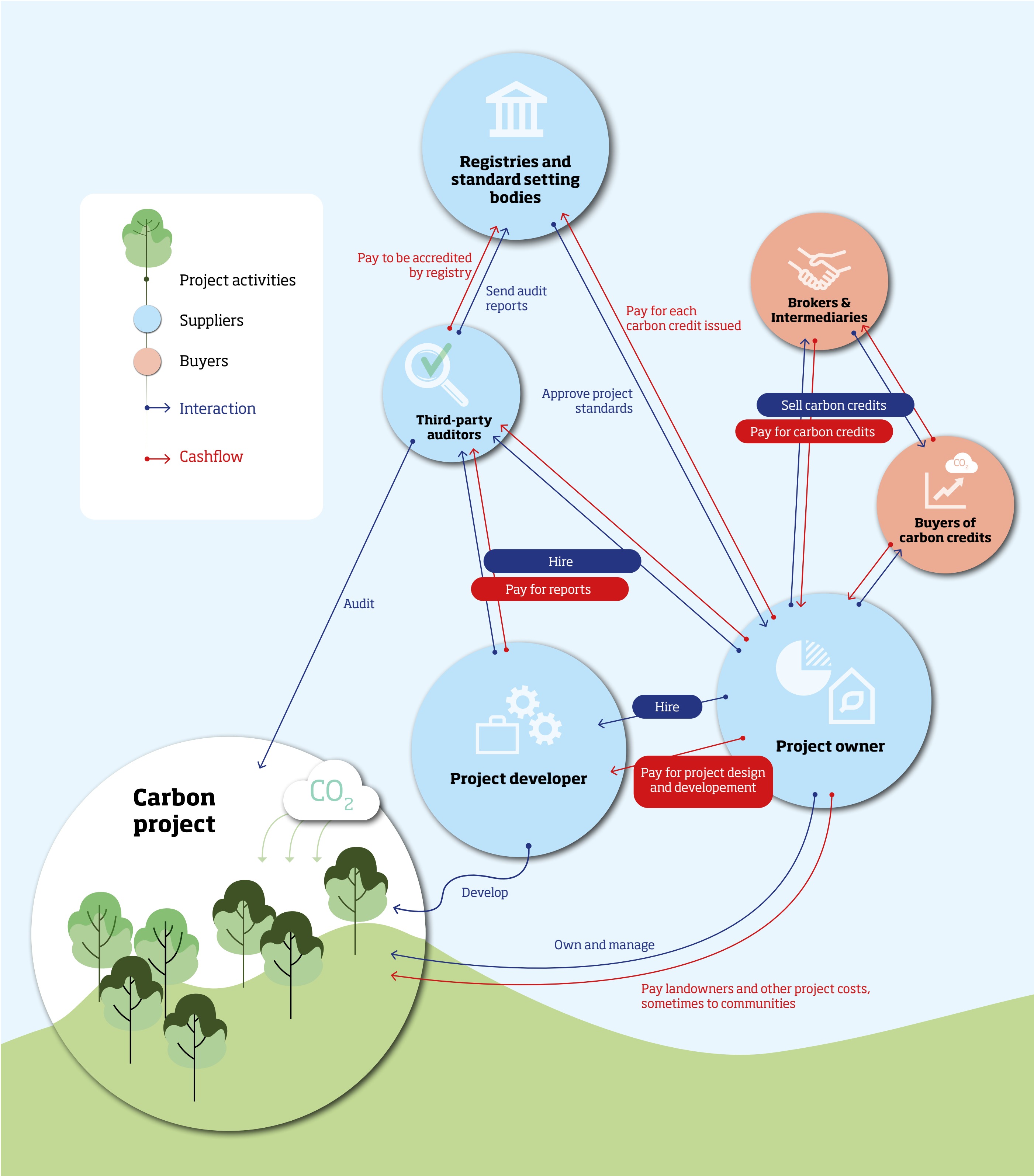
xii Miro's equity is held by government-owned investment funds from the United States, Canada, the UK, the Netherlands, and Finland, as well as by Mirova's Land Degradation Neutrality Fund (France) and the private impact investor Arbaro Advisors (Germany). In 2025, media reports indicated that a new capital investment round was led by Lagata, a UK-based private investment group, which became the company's majority shareholder, while existing shareholders also increased their investments.

xiii The joint project description and monitoring report was prepared by Swiss Carbon Value Ltd, whose direct parent entity is South Pole Holding Ltd. The second monitoring report was prepared by South Pole Carbon Asset Management (later renamed to South Pole Holding AG). In July 2025, Swiss Carbon Value was dissolved and merged with South Pole Holding AG. This report refers to all the entities as South Pole.

# Actors in the volontary carbon market




The different actors within carbon projects play distinct roles throughout the project lifecycle: from initial planning and design to the monitoring and verification of climate impacts, and finally, through the issuance, sale, and claiming of carbon credits. This report focus on the project owner, the project developer, and the carbon crediting program under which the project is registered and issuing credits.

The joint project description and monitoring report confirms that South Pole drafted the joint project description and monitoring reports and managed the verification process. The Swiss climate consultancy South Pole served as the carbon project developer, hired by Miro to help certify the plantations according Verra's Verified Carbon Standard (VCS) and sell the resulting credits on the voluntary carbon market. In the project description and monitoring report, South Pole recounts the land rights situation and describes in detail how in 2020 community consultations were held for the carbon project. In these community meetings, South Pole was introduced as a project partner responsible for certification and credit sales.[xiv]

Since 2006, South Pole has positioned itself as a global climate leader, employing over 600 experts across 20 countries. Its services include project development and certification under the voluntary carbon market and Article 6 mechanisms, corporate reporting and compliance advisory, and management of a portfolio featuring 800+ projects with purchase-ready carbon credits and environmental certificates.[34] The Sierra Leone project is listed among them on South Pole's project database.[35]

### 3.2.3 Voluntary carbon market standard: Verra VCS

Verra is a non-profit overseeing the VCS, the world's leading forestry and land-use standard with a 57 percent global market share.[36] Verra registers projects, manages independent audits via Validation and Verification Bodies (VVBs), and issues Verified Carbon Units (VCUs), each representing one tonne of $CO_2$ or equivalent gases ($CO_2e$). These services are funded by issuance fees paid by project proponents.[xv]

In the absence of international statutory regulation, the voluntary carbon market relies on private entities like Verra to govern stakeholder engagement, carbon rights, and social safeguards. However, despite these frameworks, several Verra-certified forestry projects have recently faced allegations of over-crediting and human rights violations.[37]

## 3.3 Carbon credit revenues

Swedwatch's analysis of Miro's reported financial statements shows that the company generated total revenues of USD 6.7 million from the sale of carbon credits across its projects in Ghana and Sierra Leone in 2024.[38] The company reports USD 1.1 million in associated costs related to carbon project validation, auditing, verification, and sales commissions, primarily paid to actors outside of Sierra Leone such as Verra, South Pole and VVBs. Since the financial statements do not provide a project or

xiv Updated joint project description and monitoring report, page 53.

xv A Validation and Verification Body (VVB) is an independent, accredited auditor responsible for assessing whether a carbon project complies with the rules of a certification program such as Verra. The project proponent hires and pays the VVB to carry out two key functions: validating the project design prior to registration, and subsequently verifying the project's reported emission reductions or removals. The purpose of a VVB is to provide independent assurance that the project adheres to program requirements and that any carbon credits issued are based on verified and accurate results. See: https://verra.org/validation-verification/

country-level breakdown, it remains unclear what share of the reported carbon credit revenues is generated from each project or country. There is no information available on the implementation costs at the project level, nor how much the communities have received as proceeds from the sale of credits. As per the updated joint description and monitoring report[xvi], there is no fixed percentage of revenue allocated to the communities annually, as will be further outlined in Section 4.5 of this report.

Based on the total 481,946 VCUs issued from the project at the time of writing, and the company's own estimate that credits are typically priced at around USD 12 per credit,[xvii] the gross notional value of issued credits would be approximately USD 5.78 million (this is not a confirmed project revenue figure). If the project reaches its estimated 1,907,488 tCO2e of removals (VCUs) over the full 30-year crediting period, total revenues from carbon credit sales could reach up to USD 22.9 million (not a confirmed project revenue figure), depending on future issuances and market prices.

As mentioned, in its 2023 annual report Miro stated that it expected to issue approximately 700,000 carbon credits from its afforestation operations in Ghana and Sierra Leone.[39] However, the company noted that issuance had been significantly delayed due to a backlog of approvals by the certification body Verra, and due to increased scrutiny in the validation of large-scale carbon projects. The report[xviii] also shows that carbon credits sales are part of the company's forecasted revenues.

FACT BOX 3

## Corporations buying carbon credits

Carbon Market Watch notes that the prevailing narrative which holds that companies which do offset accelerate corporate internal decarbonization is in fact relying on weak empirical data to prove a causal link.[40] In fact, a recent study published in Nature reveals that many of the world's largest corporate buyers of carbon credits have sourced predominantly low-quality offsets that offer little evidence of delivering real or additional emission reductions.[41] Despite this, several large corporations, including companies in the EU, are using or may plan to use carbon credits to meet their climate change targets, with varying levels of transparency and commitment to environmental integrity and human rights safeguards.[xix] These issues highlight the need for clear disclosure requirements and stronger human rights and environmental due diligence when procuring carbon credits from low- and middle-income countries. Existing evidence shows that most buyers carry out their due diligence internally, relying primarily on in-house assessments while some engage external consultants or rating agencies to supplement their analysis with technical expertise.[42]

xvi Page 83.

xvii See e.g. Miro's 2023 annual report which states that the "price of […] credits is currently typically around US$12/credit".

xviii Page 11.

xix The Net Zero Tracker evaluates the 100 largest private companies globally alongside the Forbes Global 2000 public companies. Despite the database's depth, it reveals a widespread lack of corporate transparency regarding environmental integrity and human rights safeguards. Available at: https://zerotracker.net/.

## 3.4 Project timeline

The project and Miro's land leases in Tonkolili and Port Loko Districts are set out in the following timeline.

- 2011: Miro acquires a 50-year land lease covering 20,980 hectares in Tonkolili District through an agreement signed with the Yoni Chiefdom Council and representatives of landholding families under the Provinces Land Act, Cap 122.[xx]
- 2012 to 2019: Miro signs additional lease agreements with landowning families and respective Chiefdom Councils in Port Loko and Tonkolili District, expanding the land under the company's control to 26,897 hectares. The company begins planting, harvesting, and producing commercial wood products.
- 2017: Miro's operations in Sierra Leone become FSC certified.
- 2020 to 2021: Miro engages South Pole for the development of afforestation carbon project on the plantations. Verra approves the registration of Miro's plantations as an AFOLU carbon project and issues verified carbon removal credits from trees growing since 2016. The company states its intention to establish up to 12,000 hectares of plantations and store carbon in trees for 100 years while continuing timber harvesting.
- 2022 to 2023: Miro constructs a plywood processing factory in Sierra Leone with a reported production capacity of 60,000 m³ per year.
- 2024: Miro expands its plantation area in Sierra Leone further increasing the area of leased land in the Port Loko and Tonkolili districts to 29,525 hectares. Of this area, 9,958 hectares were planted,[43] of which 5,030.95 hectares are eligible to generate carbon credits, according to the 2024 project review report.

xx The Provinces Land Act (1927) was a colonial-era ordinance that vested land in local authorities and restricted "non-natives" to leaseholds rather than ownership. Under this framework, Paramount Chiefs acted as land custodians and primary signatories for leases. This 95-year-old Act was repealed in 2022 and replaced by the Customary Land Rights Act and the National Land Commission Act.: https://landforlife.org.sl/wp-content/uploads/2025/06/THE-LAND-LAWS-OF-SIERRA-LEONE-VERSION-1-corel.pdf

# 4. Findings

This section details the social and environmental findings from fieldwork in the Tonkolili District. Although carbon project disclosures and statements from both Miro and South Pole assert that local stakeholders experienced minimal harm and emphasize the project's positive impacts, the primary empirical evidence gathered during Swedwatch and Silnorf's investigation identified substantial concerns reported by community members and other interviewees across the communities visited for this study. Key concerns include the process leading to the lease of land, loss of access to land, livelihoods disruption, inadequate compensation for the loss of land, ineffective benefit-sharing scheme, and questions about whether Free, Prior, and Informed Consent (FPIC) was obtained. Additionally, the findings highlight labour rights grievances regarding low wages and safety in the factory adjacent to the plantations. The documented community impacts highlight key risk areas for human rights and environmental due diligence across Miro's operations in Sierra Leone, covering both carbon credit initiatives and the timber supply chain, specifically the afforestation project.

## 4.1 Community consultation and FPIC

### 4.1.1 Land acquisition and consent

The project area operates under a customary land tenure system guided by traditional rules. In this system, Paramount Chiefs are legally mandated to hold land 'in trust' for the people and resolve disputes, this authority often functioning as a blanket power of attorney. Under this system, chiefs have historically been able to sign lease agreements with outside investors without properly consulting the local communities living on and cultivating the land. Additionally, while local land-holding families own the land, they frequently permit community members to utilize plots for seasonal crops on an annual basis, with options for longer-term leases. Historically, the exclusion of landholding families from initial consultations in land acquisition led to ongoing disputes over land rights, boundaries, rent, and community funds. These systemic gaps helped drive the 2022 land governance reforms, which shifted decision-making authority from Paramount Chiefs directly to landowning families.

As mentioned, Miro originally acquired 20,980 hectares of land through an agreement in 2011[44] and subsequently acquired roughly ~9,000 more hectares of land through additional agreements. According to the 2021 joint project description[xxi] and monitoring report, *"Miro has land lease agreements with the Chiefdom Council of each area. The agreement is negotiated with the landholding families and the communities residing on that land and includes village mapping to understand the land uses. The agreement is signed by the regent chief and representatives of the landholding families. In the Tonkolili District, the contract was signed with the Chiefdom Council of Yoni Chiefdom, covering several hectares in different villages."* It is important to note that there is no account in the joint project description and monitoring report of how the agreement was negotiated with the landholding families and the communities,

xxi Page 13.

Community in Sierra Leone taking part in a discussion held by Swedwatch and Silnorf in October 2025 on carbon credits and Miro's operations in the area. PHOTO SWEDWATCH

and that, while it is mentioned that the Tonkolili District lease was signed with the Chiefdom Council of Yoni Chiefdom, there is no mention of consultation or negotiations with landowners or communities.

Regarding how Miro originally acquired land in 2011, the Chairman of the Landowners Committee (former AADC) stated that there was no coercion and that he himself was among the landowners who agreed to sign. According to the Chairman, Miro initially requested 21,000 hectares of land for a period of 100 years, which was however rejected by many landowners due to both the long duration and the low rent (USD 2 per hectare per year, as also confirmed by a review of the agreement). Eventually, five villages agreed to sign a 49-year lease in anticipation of jobs, community investments, and the profit sharing promised by the company.

Other key informants confirmed this account, and that the leases met past legal standards but noted the framework in force at that time did not appear, based on interviews and legal commentary, to require the level of consultation now expected under FPIC standards nor gender equality safeguards. For example, Namati stated that the original 2011 chiefdom lease was legally valid under the Provinces Land Act (CAP 122) but did not have direct consent from all landowning families. The Tonkolili District DMSP Coordinator also noted that while Miro's initial land acquisition was legal at the time, it falls short of current international standards and Sierra Leone's 2022 Customary Land Rights Act (CLRA). To address this gap, additional agreements (referred to as Developed Land Acknowledgement Agreement, DLAA) were developed with Namati's support to secure signatures from landowning families and enable direct rent payments.

***"People were not directly consulted in the 20,000 hectares lease. In fact, that lease included towns, villages, the streams, everything within the communities. We advised Miro that that land lease though compliant with the legal regime at the time, did not meet best practices. It was easy to get huge tracts of land under the old law. You simply go and sign agreements with the Chiefdom council. So, we told Miro to go to the communities, and families, and have engagements with them directly before starting to use the land."*** (Representative from Namati)

In the six villages visited by Swedwatch and Silnorf, community members stated that Miro had been acquiring leases through the Paramount Chief, who engaged few members of landowning families to sign on behalf of all of them. For example, the 2011 lease was signed by 24 heads representing eight villages. Interviewees in the six communities stated that they were not aware of broader community-wide consultations about the project.

***"When the first meeting was held it was a community meeting. All of us declined to give the land. Later when few agreed to allow Miro to take the land, not all of us were involved. That was a closed meeting. Not everybody was present."*** (Community member, Village 1)

In some communities it was reported that only a few male landowners signed the leases, and some of them said that they signed the agreements without fully understanding the documents and without access to independent legal support. Some community members reported that they did not fully understand the agreements they were signing and did not have access to legal support to safeguard their customary land rights.

Furthermore, in one of the six villages, community members denied signing any lease agreement with Miro. During the focus group, the community stated they were unaware of who had signed on behalf of the community. As one respondent explained:

***"Miro came with the agreement, but we refused to sign. Then they never came back with the document. So, we don't know who signed."***
(Informant – Village 3)

Importantly, several of these agreements were negotiated before the validation of the carbon credit project,[xxii] meaning that at least in some cases those who signed the agreements and participated in consultations about the land leases could not be adequately consulted and informed about aspects related to the carbon credit generation of the project (see also Section 4.1.3).

In communication with Swedwatch and Silnorf, Miro disputed any suggestion that the land acquisition process was faulty. Miro stated that land owning families and communities were involved, and that all land is leased on a willing-lessor, willing-lessee basis. In addition, land use and land user mapping were employed ahead of the agreements. According to Miro, the land acquisition and community engagement

xxii Greenhouse gas reduction project started in 2016, while monitoring and verification activities in 2021.

processes, typically taking up to two years and guided by IFC Performance Standards, FSC Principles, and FPIC principles, were reviewed and commended by Namati, which also recognized them as global best practice at the time. Miro acknowledged that the regulatory landscape in Sierra Leone has evolved due to the new Customary Land Rights Act and stated that it is committed to reviewing its processes against updated requirements.

Overall, while there is no dispute about the fact that the original leases complied with the formal legal framework in place at the time, questions remain about whether meaningful consultation processes were always carried out and whether consent was obtained in a manner consistent with FPIC principles and including the carbon component of the project. While there was no reported use of coercion or forced displacement in the land acquisition and plantation development process, communities' testimonies indicate reliance on chiefs and landowning families for the land negotiations, and the exclusion of land users and other community members, at least at the time of the first lease in 2011.

While the new DLAAs represented an important improvement, going beyond Paramount Chiefs to involve landowners and enabling direct rent payments, in our view they did not remedy fundamental issues such as the lack of FPIC and the insufficient involvement of communities and female landowners. Arguably, renegotiating a lease after it has already been signed, while being a commendable attempt to improve the terms of the lease, does not provide local stakeholders with the same negotiating leverage. Crucially, post-signing adjustments fail to meet the core standard of 'prior' consent required by FPIC. Furthermore, it is not clear whether DLAAs have been extended to all the communities involved.

FACT BOX 4

## Customary Land Rights Act and FPIC

In September 2022, Sierra Leone overhauled its land governance by adopting the Customary Land Rights Act (CLRA) and the National Land Commission Act. These laws shift decision making power over land governance and large land leases from chiefdom authorities to families and communities, codifying the international standard of Free, Prior, and Informed Consent (FPIC). Under the CLRA, land transactions require the consent of at least 60 percent of adult family members and mandate the inclusion of women in decision-making committees to ensure gender equity.

FPIC and stakeholder consent are addressed in carbon market standards. Verra's VCS Standard version 4.1, applicable during Miro's validation, required proponents to recognize, respect and support property rights and stipulated that "the project may affect property rights if free, prior and informed consent is obtained from those concerned",[45] but offered limited practical guidance to ensure this consent was actually achieved.

Recognizing these gaps, Verra released VCS version 5.0 in December 2025.[46] This updated standard introduces more rigorous safeguards for Indigenous Peoples and local communities, mandating documented financial transparency, risk assessments, and fair benefit sharing before any project activities begin.

### 4.1.2 Independent legal support and gender issues

The lease agreements signed with Miro committed community land for a duration of 50 years (renewable at the Company's option for two further periods of 21 years plus seven years thereafter), committing land to long-term plantation use for an initial 50-year term, with renewal options that could extend the arrangement significantly. However, landowners described signing these agreements without independent legal advice or a full understanding of the terms. The rest of the community members were not familiar with the terms either although the land transfer affected their access and use of common resources. One landowner explained:

***"We just signed these documents; there was no lawyer, and we don't understand what we signed, that's why we are suffering."*** (Landowner)

Similarly, community members stated that documents were read aloud but not meaningfully explained, as illustrated in this comment:

***"Miro read the document to us, but we do not understand because we are not educated."*** (Informant, Village 3)

When asked about the lack of independent legal support, a key informant agreed that it had been a major problem.

***"In 2011, the landowners asked for money to hire their own lawyer, but the company provided one. Since then, the company has been going directly to the communities [...], and people sign documents they cannot read or understand without a lawyer."*** (Key informant)

This absence of independent legal support was a structural concern, as stated by a key informant at DMSP:

***"Communities lack independent legal representation. Agreements imply many obligations that laypeople can't interpret. A lawyer retained and paid by Miro creates conflicts."*** (Key informant)

Namati confirmed that staff has been supporting a few of Miro-affected communities in land negotiations by helping them understand lease terms, participate in decision making, and engage with the company, including facilitating negotiations and supporting local governance structures. This included supporting the development of template agreements for additional arrangements with landowning families (DLAA). However, Namati's involvement was reported to be limited to certain communities and did not extend across all villages where Miro has leased land, and it therefore does not know how agreements were concluded in those areas. A Namati representative stated:

***"The company had concluded valid lease agreements with the Chiefdom Council which at the time had the authority to sign the leases. Consent was not sought directly from the landowners during the leasing process because the law did not require it. After we became involved, we encouraged Miro to address this. The DLAA [Developed Land***

***Acknowledgement Agreement] was used to remedy that shortcoming in the old law by getting families to sign additional individual agreements (confirming the lease) with Miro before Miro used their land. They were paid rent directly by Miro for the DLAA."*** (Namati)

Namati noted that while the company was largely compliant in incorporating community input during DLAA negotiations in the areas where they were involved, it has since expanded into additional communities using similar templates without their participation, raising concerns about the consistency and quality of those processes.

Findings indicate that while Miro has made efforts to conclude village level lease agreements directly with landowning families, representation in these agreements has been limited in practice. In most cases, agreements were signed by a small number of individuals, typically three to five signatories, on behalf of extended landholding families comprising many more adult members with legitimate customary claims. Across the six communities visited, only one woman confirmed having signed a lease. In the communities, female respondents consistently reported that they were not meaningfully consulted during negotiations and were excluded from decisions regarding land that they also use for farming and gathering natural resources. One woman explained:

***"Elders signed. They give the money to elder brother. I have never benefited from the payment. I have never seen it. I have never eaten the money."*** (Female informant, Village 1)

This testimony illustrates not only exclusion from signing processes but also lack of transparency and control over lease revenues within families. Women reported that payments pass through male relatives, with limited accountability and no clear mechanism to ensure equitable distribution to support food and survival needs, while they have been significantly impacted by the loss of access to land.

Under today's reformed land law, any head of a landowning family wishing to enter a land transaction under customary law must seek the written informed consent of at least 60 percent of male and female adult members of the family before entering the transaction. The findings indicate that the lease processes documented in this case would not meet this threshold outlined in the CLRA.

In communication with Swedwatch and Silnorf, Miro strongly contested these findings, stating that its land development framework was specifically designed to move beyond traditional, hierarchical chiefdom structures in favour of grassroots, community-level approach. The company notes that this framework, developed in close collaboration with Namati, has been recognized internationally as regulatory best practice and directly informed the establishment of the FSC Forest Management standard for Sierra Leone.

Miro also asserts that on the rare occasions where local land users withheld their consent, the company did not proceed with the leasing arrangements. In response to critiques regarding the historical lack of legal representation and alignment with modern land reforms, Miro emphasizes that its original lease agreements were fully


Female community members listening and taking part in a discussion held by Swedwatch and Silnorf on carbon credits and Miro's operations in the area in October 2025. PHOTO SWEDWATCH valid under the statutory framework active at the time of signing and were formally registered with the Government of Sierra Leone in 2011. While acknowledging that the national regulatory landscape has since transformed with the passage of the CLRA, Miro states it remains committed to continuously auditing its land tenure processes against these updated requirements. The company notes that this ongoing compliance review is being conducted in active consultation with Namati, as well as local and national government authorities.

In summary, the evidence highlights a complex tension between Miro's formalized land acquisition protocols and the lived experiences of the six host communities visited by Swedwatch and Silnorf. While Miro's frameworks were legally valid under the statutory requirements of 2011 and later revised and improved in partnership with Namati, the empirical findings and interviews suggest a substantive gap between company processes and the understanding of some community members in how community-wide grievances are addressed and resolved. While procedural milestones and localized consultation campaigns were established by the company, Swedwatch and Silnorf´s findings indicate that the procedures adopted left many affected land users, particularly women, in an unequal position to fully realize their rights to information, inclusive participation, and FPIC regarding resources that dictate their long-term livelihoods.

### 4.1.3 Awareness about the carbon project amongst communities and key stakeholders

During registration, Miro reported conducting multi-stakeholder meetings to discuss the carbon project. While the initial validation report[xxiii] concluded that risks, costs, and benefits of the carbon project were adequately communicated, interviews conducted by Swedwatch and Silnorf reveal that not only communities, but also several government officials and key stakeholders were unaware of the carbon project's existence on Miro's leased land.

This is also indirectly supported by the joint project description and monitoring report which indicates that information sessions were held in September and October 2020 and reached only 12 communities, with an average of 27 participants invited via formal letters to traditional leaders and local authorities. A review of the comments collected by participants during the community meetings also raises concerns about the scope of the information sessions, with many participants seemingly having perceived meetings as educating sessions or awareness trainings, focused on their subsistence farming practices rather than on aspects related to the generation and commercialization of carbon credits:

***"Participants promised to stop contaminating the water and polluting the environment based on what they had learnt that day."***
(Joint project description and monitoring report, page 47)

xxiii Page 18.

***"The participants were able to understand that they are misusing the natural resources which are very meaningful to their lives by littering, poisoning the water as a method of fishing, and by indiscriminate burning and cutting down of trees."***
(Joint project description and monitoring report, pages 53 and 54)

In all six surveyed communities across Tonkolili District, informants confirmed they had no knowledge about the fact that Miro had been commercializing afforestation credits since 2022. Furthermore, respondents were not familiar with the baseline concept of carbon offsetting, including the mechanisms behind how credits are generated, how they are sold, and who the buyers of credits are. Communities maintained that lease negotiations focused solely on timber production and that no details regarding the specific risks or benefits of a carbon-offsetting project were disclosed, indicating poor stakeholder outreach and a lack of transparency and awareness:

***"No, we don't know Miro is selling carbon credits. Never heard of carbon project."*** (Informant, Village 1)

***"The money they will make is as a product of the plywood, poles, but they never told us they were making money from selling carbon."***
(Informant, Village 3)

***"We don't know about carbon, Miro never told us about carbon credits."***
(Informant, Village 5)

The lack of knowledge about Miro's carbon project was also documented amongst several key stakeholders, such as the landowners committee, local government authorities (Tonkolili District Council and Yoni Mamaila Chiefdom Council), district multi-stakeholder platform (DMSP) and, at least until recently, the civil society organisations who have worked in communities affected by Miro's plantations. For example, a key informant with the Landowners Committee stated that they did not know which specific areas of the leased land are being set aside for trees to generate carbon credits, and which areas are being used for harvesting timber, even though they should be the first to be informed about everything the company is doing on their land.

While acknowledging that carbon is referenced within Miro's "principles", a local Paramount Chief stated that he was not aware that the company had commenced a carbon project or was earning revenue. Similarly, another key informant confirmed that Miro had not communicated the registration and operation of a carbon credits project within their jurisdictions, while the Council had only recently learned about the carbon credits dimension of the project from other sources.

An online copy of the 2011 Chiefdom-level original lease agreement[47] appears to confirm the Chairman's assertion, as it does not contain any references to use of the land for a carbon project or ownership of any credits generated from the land, and only mentions the use of land for "agriculture, agroindustry, and other related purposes". During the community visits, Swedwatch and Silnorf received copies of at least three village level agreements, signed with landowning families. The agreements, two of which were signed in 2018 and one in 2023, included clauses stating that Miro would own any carbon credits generated from the plantations.[xxiv] This suggests that lease agreements were updated between 2011 and 2018, to reflect the additional use of the plantations, i.e. the generation of carbon credits. However, landowners who signed them said that they were not aware of such a clause transferring ownership of any credits produced from the plantations. This suggests a possible gap between the written terms of some agreements and the understanding reported by several signatories and community members on what they believed they were signing. In communication with Swedwatch, Namati stated that the company cannot simply add a carbon project to the existing plantations because they have secured land through leases signed years ago, and the addition of carbon credits trading should warrant new consultations and negotiations with communities.

In communication with Swedwatch and Silnorf, Miro stated that extensive stakeholder engagements were conducted throughout the project design phase and following the 2020 information sessions. According to the company, this involved a year-long, targeted communication campaign utilizing tailored graphic materials and interactive workshops, for which comprehensive engagement registries were actively maintained. Miro also stated that its community consultation process, including village mapping workshops, female-only mapping exercises, and the use of Community Liaison Officers drawn from local communities is documented and independently audited under FSC, and publicly available. However, the stakeholder engagement documentation shared by Miro and reviewed by Swedwatch does not detail how many communities were engaged in awareness raising regarding the existence of the carbon credit project, nor does it contain any information on engagements regarding aspects related to the carbon project.

Overall, the findings indicate a significant gap between the engagement processes described by the company and the level of awareness observed among the communities met during the research as well as key institutional stakeholders. While Miro reports having undertaken extensive and structured stakeholder engagement, evidence from interviews, documentary review, and field visits suggests that understanding of the carbon project remains limited and uneven, including among actors who would reasonably be expected to be well informed. This points to shortcomings in the depth, reach, and clarity of information provided, particularly regarding the nature of carbon credit generation and its implications for land use and benefits.

### 4.1.4 Awareness about the lease duration

To determine the permanence of the carbon stock sequestered in the plantations, and hence validate the climate benefits of the plantations, Verra required the project proponent to demonstrate that the project was secured for the duration of 100 years.[xxv] In the first validation and verification report[xxvi] Miro had previously stated that, even though the initial lease was only 50 years, the "project [was] designed

xxiv "The LESSORS grant full rights of ownership to any and all tree and agricultural crops and infrastructure within the DEMISED LAND that may be dismantled as well as Certified Emission Reductions (or other credits) created by the LESSEE as a result of the LESSEE'S usage of the DEMISED LAND."

xxv Project review report, pages 21 and following.

xxvi Page 73.

without limit to their life". Later, in the project review report, Miro pointed to a 2021 agreement stipulating a first lease of 50 years and the option to extend it by a further 49 years, and that Miro's plan was to "maintain and develop the project for a longer time than 100 years" (page 24).

Several informants indicated however that they were unaware of the renewed duration of the lease. Landowners and community members stated Miro's lease is for only 49 years, which they noted was already "too long" and the company must come to them to renegotiate.

***"They were asking it [land] for 100 years when they came in 2011. And our people do that sign, they don't know how the land is. They have said in 49 years. They accept only 49 years."*** (Key informant)

For communities whose land use constitutes the basis of food, water, livelihoods and cultural identity, uncertainty over whether the company plans to use the land 49 or close to 100 years is a serious concern. Such decisions affecting land across several decades, and potentially over a century, require extensive outreach to inform communities as well as clear disclosure and consent on the part of the project proponent.[xxvii]

## 4.2 Livelihoods and access to land

In the project documentation underpinning the carbon credits project, Miro and South Pole stated that communities retained access to their resources because areas of high livelihood and natural resource value were excluded from the lease agreement.[xxviii] In communication with Swedwatch and Silnorf, Miro also stated that only 13 percent of the 20,980 hectares leased in 2011 has been planted or developed, while farm bush, swamps and grasslands have been left undeveloped following request from communities. This does not seemingly include additional 6,000 hectares leased more recently which, according to Miro's own 2023 annual report, bring the total planted area as of 2023 to 9,958 hectares.[48]

Community testimonies in the villages visited reported that the land now used for the plantations was previously used to grow rice, cassava, groundnuts, pepper,

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xxvii Project documentation references 99 years. There are references in all the land lease agreements to continue the activity for longer than the first 50 years. The clause states that after the first 50 years "for a further period of twenty-one (21) years from the expiration of the said term with a further option to renew for another twenty-one (21) years and seven (7) years respectively". Therefore, the project will continue for a total of 99 years (50+21+21+7). However, Miro's idea is to maintain and develop the project for a longer time than 100 years. This formula is repeated throughout the land lease agreements of Miro. Concurrently, Verra also raised concerns regarding whether the legal tenure arrangements adequately ensured carbon permanence over the full crediting period. The VVB noted that such arrangements reflect common land lease practices in Sierra Leone. During verification site visits, government officials reportedly confirmed that similar lease structures are standard in the country. Although the agreement does not explicitly guarantee a full 100-year term, the VVB concluded that the combined lease and renewal structure demonstrates a credible long-term commitment.

xxviii See Joint project description and monitoring report, page 41.

mangoes, and other crops. Beyond food production, community members reported relying on the land for important resources used in daily life and income generation, including palm trees, firewood, medicinal herbs, and hunting. These statements are also indirectly confirmed by Miro's description of the conditions prior to the initiation of the project, which state that human activities affecting the ecosystem included logging, hunting of wildlife and conversion of forests to other land uses.[xxix]

Communities, particularly women, reported heightened hunger and hardship resulting from the loss of land and natural resources:

***"One of the negative effects is that we used to have unrestricted access to our land, but now we are not allowed access anymore. We can only pass through it. You can only pass through the plantation if it is the road leading to your farmland or farm huts. But nobody is allowed to cut rope or even cut trees for wood.***

***Our problem is that we used to have free access to the land. Anyone could farm on as many parcels as they wanted, but now we do not have enough land. Before you could cultivate one bushel, but now you can only cultivate six pans[xxx]. When you harvest those six pans and reserve some for the next planting season, you will not have enough left to eat. The half bag of rice the company provides to employees will not even serve them for one month, so we are experiencing food shortages."***
(Small-scale farmer – Village 1)

Some interviewees alleged that company security restricts access to plantation areas and that attempts to enter may be reported to law enforcement:

***"Miro is restricting us from finding firewood in the land we gave to them. If you are caught, you will be punished. They take us to the police station."*** (Informant - Village 2)

During a review of the project conducted between 2023 and 2024, Verra also raised concerns about risks to stakeholders, stating that "[t]he activities implemented to mitigate risks to local stakeholders due to project implementation [were] unclear", and that it was unclear how conflicts between the project proponent (Miro) and the stakeholders would be managed. However, these issues were subsequently closed based on reported responses and changes in project documentation from Miro and the verification body.[xxxi] Amongst others, a response in the project review report[xxxii] stated that small-scale agriculture within the project area was "happening illegally" in up to 10 percent of the project area before the start of the project. The fact that this statement directly contradicted the assertion in the updated project description and monitoring report that "there will be no displacement of agricultural activities nor

xxix Updated joint project description and monitoring report, page 30.
xxx Bushels and pans are traditional units of measurement used in Sierra Leone. There are traditionally 16 pans in 1 bushel.
xxxi 2024 Project review report, pages 51 and following.
xxxii Page 82.

grazing activities"[xxxiii] was apparently not enough for Verra to start an own on-site audit, direct engagement with affected communities and civil society or demand independent verification of the project's actual impacts on small-scale farmers.

Furthermore, as a response to Verra's concerns, the company reported engaging with local farmers to provide additional benefits through community development activities.[xxxiv] While without doubt beneficial to local communities, such activities cannot substitute for robust social and environmental safeguards, particularly when local livelihoods are at stake. Regarding corporate social responsibility (CSR) activities, in communication with Swedwatch and Silnorf Miro mentioned that it has contributed more than USD 400,000 to CSR programmes since 2022, including providing free biomass for charcoal production. Nonetheless, at the time of fieldwork, no such measures were observed or reported by any residents of the villages visited by the researchers. Some community members mentioned that rice cultivation programmes were carried out in the past but were stopped without any explanation.[xxxv]

## 4.3 Lease payment and compensation for trees

Landowning families interviewed maintained that land lease payments are far too low to compensate for the loss of access to their land and natural resources. One landowner from Village 6, noting that the compensation received was "pittance", said:

***"We used the land to cultivate crops that we use for our families and welfare. But we don't have access to that land anymore."***
(Landowner – Village 6)

While the rent paid to landowners has increased over the years, according to the landowners, it is insufficient to support their large families, typically ranging from 30 to 100 members. One landowner explained:

***"The surface money only comes once a year. For example, if you receive 20,000 leones and share within the community or family, some members sometimes receive 5 leones. That is not good."***
(Landowner – Village 2)

Land for Life, an NGO that has been engaging with some of the villages where Miro operates, questions whether lease payments to families are sufficient to meaningfully reduce poverty:

***"Whether this land lease payment is sufficient to drive away poverty or provide alternatives, that's another question for another day. But I will tell you, poverty is entrenched because communities did not negotiate these leases properly."*** (National Coordinator for Land for Life)

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xxxiii Page 110.
xxxiv 2024 Project review report, page 54.
xxxv The Second monitoring report mentions that the company conducted rice cultivation across 12 communities.

In addition, findings indicated that, at least in the villages visited, communities did not receive sufficient compensation for trees such as oil palms and large fruit trees, which were cut down and cleared by the company to establish the timber plantations. This is also partially confirmed by the 2023 E&S review, which noted that "landowner grievances related to a lack of compensation for lands used as a 10 metre fire break buffers around the Miro developed plantation land area were noted during stakeholder interviews."[49] The same audit report went on to state that in its Sierra Leone operations "Miro should ensure landowners are fairly compensated for lands utilised by fire breaks in cases where the fire breaks are established outside of the boundaries of the Miro lease areas" (page 45).

The land lease agreements[xxxvi] reviewed showed that the company provided a one-off payment of USD 25 per hectare to compensate for the loss of native palms and other resources used by the communities. All the communities visited stated they did not know that this compensation would be made only once. A woman from Village 2 explained:

***"We told Miro the amount [compensation for economic trees] is too small. On this land, we have mangoes and oranges. So, Miro should pay for all the trees. But they only paid for one year. After paying for one year, they cut all the fruit trees and put plantations. We feel so bad because we survived on the trees."*** (Female informant – Village 2)

In the second monitoring report, Miro reported spending USD 331,000 on rent annually across a total land area of 26,897 hectares.[xxxvii] This corresponds to an average of little over USD 12 per hectare per year, roughly equivalent to the estimated price of a single carbon credit sold by the company.[xxxviii] Additionally, this number can be juxtaposed to Miros total revenues over both projects of over USD 23 million.[50] In 2024, the payment was further increased to USD 20 per year per hectare. However, landowners say they receive only USD 17 after deductions for the National Revenue Authority, local government councils, and Chiefdom councils.

In communication with Swedwatch and Silnorf, Miro stated that it pays land lease rates according to national regulation, and that it has also been approached by communities outside of the lease area for their land to also be included in the project area. Miro also stated that a census of affected individuals exists. However, such census does not seem to be publicly available, and Miro did not address a request by Swedwatch to confirm whether a census of affected individuals is kept, and whether it could be shared.

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xxxvi A copy of a lease agreement shared by a landowner in one of the villages, includes this clause: *an additional one-off per hectare payment of 25.00 USD (twenty-five United States Dollars) (or the equivalent amount in Leones) in consideration of possible lost benefit from native palm trees and other possible gathering and hunting benefits otherwise potentially resulting to the LANDOWNER from the DEMISED LAND. This amount shall be paid directly to the LANDOWNERS by the LESSEE upon the execution of this Agreement.*

xxxvii Second monitoring report, page 12.

xxxviii Miro estimated the price of ARR credit is USD 12 in the 2023 annual report.

FACT BOX 5

### Interview with community health worker on women's exclusion and food insecurity crisis

An interview with a local community health worker highlights the severe, gendered impact of Miro's plantations on women's livelihoods and food security. The respondent noted that women are suffering after surrendering their land, describing how the company felled large mango, orange, and plum trees, all resources that were previously vital for household survival and child nutrition.

*"When the company cut the fruit trees, we felt really bad. What we did as women, we mobilised and approached the company. We told them that we are not happy that they are cutting these trees, because these are fruits that our children have been surviving from. Even though they said they would pay for them, we were still not happy about it. But Miro asked that we should allow it to happen."*
(Community health worker – Village 4)

The key informant confirmed that while a few women from land-owning families participated in lease negotiations, most were excluded from payments – a reflection of entrenched patriarchal norms in land governance. Furthermore, according to interviews the company's CSR commitments remain unfulfilled: promised educational support has not materialized, and a critical bridge remains unbuilt. This lack of infrastructure prevents women from accessing remaining farmland across streams, especially during the rainy season, severely hampering food production and daily livelihoods.

## 4.4 Employment outcomes for locals and women: expectations vs. realities

Informants reported that, during land lease negotiations, Miro promised jobs as an alternative source of income after land was transferred. In other words, the transfer of community land to Miro was predicated on a specific economic trade-off: the loss of traditional livelihoods would be offset by formal employment. This is also confirmed by the joint project description and monitoring report[xxxix] (page 38) which stated that "people within the project area [are] being employed as workers in the plantation" as well as by the first validation and verification report[xl] which states that "[t]he project employs people from the project area as workers in the plantation activities, which clearly reduce the possibility of those people moving to other areas to implement degrading or deforesting activities." Local job creation and the maintenance of livelihoods were thus framed as key components of the project. Furthermore, the Chairperson of the Landowners Committee stated that Miro verbally committed to employing one person for every 10 hectares leased, including in management/administrative positions.

However, even though broadly Miro kept its promise to employ one person for every 10 hectares of land leased, fieldwork reveals that across the six villages visited these expectations remained unmet in three areas: total employment volume, gender

xxxix Page 38.
xl Page 16.

The plantations consist of fast-growing species such as eucalyptus, acacia and gmelina, that are typically grown as monocultures for wood products parity, and local hiring preferences. Testimonies indicate that only 46 individuals from those communities are employed by Miro, out of 713 hectares of total land leased from those communities. Only five of these workers were women, potentially underscoring significant barriers for women to access jobs.

Respondents also raised concerns that jobs are often given to people from outside the villages.

***"They said they will employ our children, but after we give them our land, they started employing people from other districts."*** (Female informant – Village 5)

***"All the land that we normally do our farms is being given to Miro and we are expecting Miro to employ our children in return. I am not farming any more but if my child is employed by Miro, it will be of help to me."*** (Female informant – Village 2)

During the community consultations, women expressed their frustrations over limited access to jobs. A woman commented:

***"They write my sister in laws name for employment, but they never employ. Women are not getting the jobs."*** (Female informant – Village 1)

This localized reality stands in contrast to the corporate disclosures and institutional metrics published by the project proponent. According to Miro's financial registries and monitoring reports, the company's macro-employment footprint has expanded significantly, growing from 245 permanent staff in the project's early phases to a workforce exceeding 1,900 permanent workers in 2014[51] and 2,400 as of May 2026. Disclosures from the second monitoring period[xli] state that Miro spends approximately USD 2.65 million annually in local employment and maintains an institutional ambition to achieve a 40 percent female employment average. Furthermore, Miro's 2023 E&S review asserts that the company's social team provides equitable community access to employment benefits, describing the system as "well received by community stakeholders".[xlii] In written communication with Swedwatch and Silnorf, Miro defended its social track record by citing targeted gender interventions, including five-year gender impact assessments, dedicated women-only consultation groups, village mapping workshops with a 20 percent female participation target, and efforts to recruit female Community Liaison Officers.

Ultimately, while Miro's aggregate job creation metrics show an upward trajectory and is in line with Miro's commitments, our findings suggest that, at least in the communities visited by Swedwatch and Silnorf, these macro figures fall short of providing full compensation for the localized loss of land, resources, and food security. Local women are doubly marginalized by this dynamic, as traditional structures isolate them from direct lease payments, while corporate hiring practices leave them largely excluded from the formal workforce.

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xli Monitoring report for second verification period.

xlii Page 34.

## 4.5 Lack of financial transparency and profit sharing

Community members interviewed across the six villages reported that they have not received any share of the plantations' profits, either from timber operations or carbon credit sales, despite both the joint project description and monitoring report (page 4) and the second monitoring report (page 3) claiming that, in return for establishing plantations in community-owned land "a benefit-sharing is arranged, payable into a community development fund." The joint project description and monitoring report further notes that a sharing agreement is attached to the lease agreement, providing for five percent of net profit to be paid into such fund (page 13). Respondents also highlighted a lack of transparency regarding the project's financial data, noting that they did not know how much revenue is earned by Miro in this project, how any community share is calculated, or who manages the community development fund into which the company is supposed to deposit the payments. While Miro discloses its financial performance, the data is aggregated across the entire company rather than disaggregated specifically for its operations in Sierra Leone.

The lease agreements seen by Swedwatch and Silnorf confirm that the commitment to share profits exists on paper. One agreement states that the payment should be deposited annually into a communal account to finance development projects identified by the community, and that the company should provide an audited financial statement including profit and loss accounts. In a separate agreement it is stated that the funds are to be controlled and managed by local authorities, including the Paramount Chief, a Member of Parliament from the Chiefdom, district councillors and other Chiefdom councillors who are signatories to the lease, with the company appointing two representatives to the management body.[xliii]

Despite this formal structure, Swedwatch and Silnorf found no evidence of the profit-sharing mechanism being operational in practice, even though carbon credits have been generated for nearly 10 years. The lack of transparent revenue-sharing to a community development fund is further corroborated by recent local media reporting, which states that residents in the Yoni Mamaila Chiefdom have protested against Miro, describing their situation as remaining mired in poverty and under-development despite the company generating wealth from their land while communities see no tangible benefits.[52] Another report highlights concerns over a lack of transparency and accountability in the management of community funds, noting that residents have called for the Anti-Corruption Commission (ACC) to step in to investigate the matter, while demanding tangible improvements in their lives and greater involvement in decision-making.[53]

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xliii Profit sharing clause included in one agreement seen by Swedwatch: "*To pay into a community development fund for the benefit of the local community at the end of every year a royalty of five per cent (5%) of the LESSEE'S net profit derived from the DEMISED LAND under this Lease Agreement. To pay the monies referred to in clause 2 (ix) as a single payment into a communal account and except as otherwise subsequently agreed to be controlled and managed by the community. Monies paid by the LESSEE into the communal account shall be used only for development projects identified by the community as essential for their welfare. An annual audited financial statement, including profit and loss sheet, shall be provided by the Lessee*."

Similarly, Namati, the aforementioned NGO assisting a few of the villages to negotiate with Miro and develop land governance structures, describes the existing profit-sharing commitment as inadequate. It repeated calls for Miro to shift to a gross revenue-based benefit sharing mechanism, especially since the company has now added a carbon component to the plantations:

***"We have told Miro that a profit-sharing model is not helpful for communities, because you only share profits when you declare profits. You could claim that you are investing the money until there's no profit, so communities will never ever see the money. We still think a gross revenue share approach should be the way to determine what comes to communities, not profits, not net revenue... so Miro needs to move from the profit approach, where communities are not getting anything."***
(Namati Sierra Leone)

Namati stated that they generally support the allocation of half of all gross revenues to the communities in instances where their land and existing resources are used to generate carbon credits.[xliv]

In communication with Swedwatch and Silnorf, Miro confirmed that the benefit-sharing scheme is based on the project turning a profit (implying that no money has gone into community funds). While no profit is reported, the company reports USD 1.1 million in associated costs related to carbon project validation, auditing, verification, and sales commissions, primarily paid to actors outside of Sierra Leone such as Verra, South Pole and VVBs. This suggests that significant portions of the carbon credit value chain involve foreign-based intermediaries. Miro stated that, following concerns from the communities and local politicians, it is committed to reviewing a revenue-based benefit-sharing mechanism from January 2027 as a possible alternative. While this development is welcome, it underscores the company's delayed adoption of a revenue-based model that offers clearer and more certain benefits to communities.

## 4.6 Labour rights concerns

Workers interviewed for this report described a range of concerns relating to their working conditions across Miro's plantation activities and plywood factory. While the plywood factory is not an integral part of the afforestation activities generating carbon credits, the acquisition of communal land for the afforestation project was predicated, in part, on commitments to provide local employment across both plantation operations and processing facilities. As such, communities see these operations as part of the broader plantation project. In fact, project documentation submitted to Verra indicates that the "project consists of the establishment of high-

xliv Namati is advocating for a national carbon policy that mandates community partnership agreements. Currently pending Ministry of Environment approval, the proposed strategy seeks to clarify carbon rights, balance decision-making authority, and mandate revenue-sharing. Crucially, the framework would require securing FPIC as a prerequisite for all carbon projects.

quality commercial forestry plantations with short rotation species, for producing sawn timber, poles, plywood, and biomass, for domestic and international markets", and that employment generated through plantations and associated industrial operations is one of the project's reported sustainable development contributions.[xlv] Two areas of concern were consistently identified as unresolved by interviewees: reported occupational health and safety concerns and concerns regarding adequacy of wages in relation to living costs.

### 4.6.1 Exposure to hazardous chemicals and unsafe working conditions

Miro's current and former workers, as well as their family members, described several cases of workplace injuries linked to hazardous conditions, including operating machinery without adequate protection, exposure to toxic substances, and extreme heat.

Workers who reported having been injured were dissatisfied with the company's handling of incidents. They stated that they received limited financial assistance or support for needed medical treatments, and that families were left to cover healthcare costs and support dependents after injuries occurred. For example, a former mechanic who claimed to have sustained a serious hand injury while working, reported that the accident occurred because he was not provided personal protective equipment (PPE) and alleged it was because he was a temporary worker. Following the injury, he stated that the company did neither provide pay, sick leave payment nor sufficient support for the medical treatment required, leaving him with a permanent disability and unable to continue performing heavy labour.

These experiences have also contributed to broader grievances within communities regarding labour conditions, workplace safety and the adequacy of company support mechanisms for affected workers and their families. Such concerns raise questions about whether adequate safeguards are effectively implemented to protect workers' health and safety. In this regard, the 2023 E&S review noted that Miro created "a strong safety culture across operations" (page 37). However, the auditors were not able to inspect the spraying activities and found that hand and fingers injuries related to the manual handling of logs did occur, hence recommending to "[f]inding a solution to improve manual handling of logs" as well as "develop and commence air quality monitoring programme." Miro reports compliance with ILO standards and prioritising occupational safety through trainings and the provision of PPE. However, some workers interviewed stated that PPE was not consistently available and reported it to be low quality, with delays in replacement if damaged.

In communication with Swedwatch and Silnorf, Miro stated that external consultants conduct yearly industrial hygiene surveys, that an onsite clinic is available to all employees and that a dedicated occupational health and safety (OHS) team operates across the sties. Miro also shared data about workplace health and safety incidents at its Sierra Leone forestry operations and factory for 2025 and the first four months of

xlv Second monitoring report.

2026. The statistics show low numbers for Lost Time Injury Frequency Rate (LTIFR) and Total Recordable Injury Frequency Rate (TRIFR), two indicators commonly used in workplace health and safety to measure safety performance. While both the 2023 E&S review and the data provided by Miro show an overall sound performance in health and safety, concerns by interviewed workers should nevertheless be carefully considered and investigated, as low injury rates do not necessarily capture all occupational health and safety risks or workers' experience.

### 4.6.2 Concerns regarding adequacy of wages in relation to living costs

Communities described the salaries paid to Miro workers as too low to meet basic household needs. In the villages visited, reported daily earnings for workers ranged from approximately SLE 1,000–1,500 (roughly USD 43–65) per month. The wages were repeatedly characterised as inadequate considering rising food prices, inflation and the fact that wages commonly need to sustain large families. Community testimonies indicate that poverty remains high in the villages affected by Miro's plantations. Amidst rising inflation and high food prices, monthly earnings were reported as not enough to even cover the bare minimum and very discouraging. As one worker stated:

***"I am paid 1,500 Leones. This money is too small compared to the work I do and the cost of living in Sierra Leone."*** (Factory worker)

At the time of this research, Sierra Leone's statutory national minimum wage was SLE 800 (approximately USD 36) per month, though the government has announced that the minimum wage will increase to SLE 1,200 (approximately USD 52) per month from April 2026.[54] While some Miro workers earn more than the statutory minimum wage, Sierra Leone's new minimum wage is by some still considered inadequate to meet the requirements of a living wage.[55] In this regard, the 2023 E&S review (page 27) did in fact note that Miro "should consider completing a living wage assessment to evaluate the cost of living and based on this assessment set a living wage minimum level for the company."

In communication with Swedwatch and Silnorf, Miro stated that it pays wages that are 12.2 percent above Sierra Leone's mandated minimum wage and that it has conducted its own living wage assessment. However, it remains unclear whether this wage level is sufficient to meet living wage requirements. Miro did not address a request to share the results of its living wage assessment. Consequently, it is not possible to verify whether current wage levels are sufficient to provide workers and their families with an adequate standard of living. In line with the recommendation in the 2023 E&S review, greater transparency regarding the company's living wage assessment and methodology would help clarify whether its remuneration practices align with living wage principles.

Miro's plantations are located in the Tonkolili and Port Loko Districts of Sierra Leone. PHOTO SWEDWATCH

## 4.7 Concerns regarding accessibility and effectiveness of grievance mechanisms

Miro provides a structured grievance process that allows employees to submit concerns through a formal form, a suggestion box, or an anonymous email channel, as also noted in the 2023 E&S review. Project documentation further describes a structured system for stakeholder engagement. The company reports that communication is facilitated through Community Liaison Officers (CLOs), supported by a Community Manager and other staff, with both formal grievance mechanisms and informal "open door" engagement. At community level, the Amalgamated Area Development Committee (AADC), now referred to as the Landowners Committee (LoC), is presented as representing all communities and engaging regularly with the company to raise concerns. The company further commits to two-way information sharing, accessibility for all groups, and timely responses to grievances, including engagement with employees through internal grievance systems and union structures.

Findings however indicate that grievance mechanisms available to communities and workers are not widely trusted, and do not function as effective channels for raising and resolving concerns. Across interviews, communities reported barriers to participation, weak transmission of grievances to company management, and representation structures that do not reflect the interests of all affected groups.

In practice, community testimonies thus suggest that these mechanisms are not effective. In Village 4, respondents reported that grievances raised through CLOs do not reach decision-makers and that liaison officers primarily represent the company rather than conveying community concerns. Across several villages, interviewees stated that only selected representatives or lease signatories are invited to meetings, excluding other affected community members from raising grievances. In Villages 2 and 3, respondents reported that complaints raised through local structures are often not addressed and rarely lead to concrete action, reinforcing perceptions that engagement processes do not lead to meaningful outcomes.

***"The CLO does not talk for us, they only talk for the company."***
(Informant - Village 4)

At district level, a District Multi-Stakeholder Platform (DMSP) has been used to raise concerns, and stakeholders noted that the company has engaged to some extent through this forum. However, according to several of the informants heard, the DMSP does not function as an accessible or consistent grievance mechanism for all affected communities. At community level, the AADC, now referred to as the Landowners Committee (LoC), has been widely criticised for primarily representing landowning families rather than the broader population affected by land loss. Respondents across multiple villages stated that these committees do not adequately reflect the concerns of women, youth, and non-landowning households, and in some cases influence access to employment opportunities and benefits.

***"We have raised concerns many times, but nothing changes."***
(Informant - Village 3)

## 4.8 Environmental concerns

Community members interviewed across villages located near Miro's plantations raised concerns about the use of chemicals and their potential impacts on local water sources. Local stakeholders, including the Paramount Chief and the Tonkolili district MSP coordinator, have confirmed ongoing concerns regarding chemical use. Project documents, including FSC certification audit, confirm that Miro uses imidacloprid and glyphosate, also stating that glyphosate's "[u]nintentional spray drift has potential to significantly increase risk to the environment and public welfare."[56]

While Verra in the project review report (page 51) flagged missing environmental risk assessments for glyphosate and non-native species, it closed the inquiry based on Miro's FSC certification, apparently without conducting an independent on-site audit, despite the 2023 E&S review (page 41) also recommending to further reduce the use of glyphosate and seek more targeted application of chemicals. In 2024, the FSC audit also found a “minor” non-conformity regarding the storage of glyphosate and other chemicals. The non-conformity was resolved and closed in 2025.[57]

The updated joint project description and monitoring report (page 54) also notes that during a stakeholder engagement meeting, a community participant raised concerns that Miro had contaminated their water supply during pre-spraying activities. In response, the consultation’s facilitator said that spraying was conducted according to high standards and advised the participant to submit the concern through the formal grievance mechanism for investigation.

In response to these concerns, Miro strongly denies any claims of chemical contamination and maintains that it operates a strict, transparent environmental monitoring regime. The company states that it conducts quarterly water quality testing across adjacent rivers, streams, and boreholes to systematically monitor for potential agrichemical runoff. According to Miro, the raw data from these evaluations is submitted to both the Sierra Leone Environment Protection Agency (EPA) and the National Water Resources Management Agency (NWRMA). The company adds that these results are now integrated into publicly available summary reports shared directly with local populations during community engagement workshops.

Furthermore, Miro emphasizes its regulatory compliance record, noting that the Sierra Leone EPA has conducted quarterly audits of its operations for more than 12 years. These state inspections evaluate environmental management, occupational health and safety, and social performance, and include direct liaison with the host communities. Miro highlights that none of these regular statutory visits have ever resulted in a significant adverse finding against the company. Addressing the historical context of its baseline environmental monitoring, Miro also notes that reliable independent water testing infrastructure was unavailable in Sierra Leone when the carbon project was initially validated. To bridge this gap, Miro established an internal laboratory capacity at the time, though it has since transitioned all operational testing entirely to the official EPA laboratory facilities.

## 4.9 Positive impacts of the carbon project

Community interviews reported environmental benefits associated with the reforestation projects, predominantly due to increased tree cover. Respondents noted that the presence of trees has contributed to cooler temperatures and greenery in the area, as well as moisture retention. Moreover, the joint project description and monitoring report (page 4) claims that the plantations support over 600 families, improving living standards in the Tonkolili District. It is also reported that the project aims to benefit 80 communities and bolster the national economy through foreign currency inflows.[xlvi]

xlvi See Joint project description and monitoring report.

Miro also pointed to positive impacts of the project, in particular economic development and the creation of jobs in an area of Sierra Leone where employment opportunities are lacking, as well as the reported provision of free biomass to communities for charcoal production. In addition, and as previously mentioned, Miro reported to have contributed a total of USD 410,258 to CSR programmes in the area since 2022.

# 5. Analysis and conclusion

This section summarizes the findings to evaluate the structural challenges inherent to large-scale afforestation carbon projects, scrutinizes the specific shortcomings of the key actors involved (Miro, South Pole, and Verra), and presents ways forward to ensure local livelihoods are protected, corporate actors respect human rights and carbon credit projects align with international human rights standards.

The case outlined in this report illustrates some of the risks and negative social impacts that may be generated by voluntary carbon market projects as well as their potential opportunities and benefits. For instance, the project has reportedly contributed to tree cover restoration, a more favourable micro-climate in the area, and employment in the region. However, not only are these benefits unevenly experienced and contested by many affected communities, but many members of the communities visited by Swedwatch and Silnorf also reported experiencing negative impacts due to the project. As per the United Nations Guiding Principles on Business and Human Rights (UNGPs), businesses should respect human rights. Other activities undertaken to support and promote human rights, like e.g. CSR activities, do “not offset a failure to respect human rights throughout their operations”.[58]

The community-level impacts of the project are centred heavily on land rights and economic security. Because land is being acquired through long-term leases, community members reported losing access to vital property, directly undermining their traditional livelihoods.

The findings therefore underline the need for carbon market actors to strengthen human rights due diligence, community participation, benefit-sharing, grievances mechanisms and at the same time improve transparency. These safeguards should be put in place effectively while not relying on third-party certifications and audits to manage the social impacts of projects. Independent and community-driven oversight is also necessary to ensure that carbon credit projects do not come at the expense of human rights and livelihoods.

## 5.1 Accountability gap: compliance with standards versus ground perspectives

The empirical findings from Tonkolili District highlight a fundamental tension within voluntary carbon markets: the disconnect between desk-based, documentation-driven compliance in audits and certifications and the lived realities of host communities. Miro and South Pole highlight compliance with national law, investments in jobs and community programmes, environmental monitoring, and efforts to improve stakeholder engagement. Miro also notes that its land acquisition framework was developed in collaboration with Namati (a civil society organization focusing on communities' legal empowerment) and that it continues to adapt its practices to align them with evolving legal standards, including Sierra Leone's 2022 Customary Land Rights Act (CLRA). Project documentation and audits from Miro, South Pole and Verra, VVBs and FSC mostly portray the forestry project as a benchmark for sustainable development, job creation, and climate mitigation, minimizing the extent of impacts on local communities.

While we do not dispute that the project had some positive impacts for communities, field testimonies collected across six of the villages hosting the plantation project reveal unresolved social, economic, and, to a minor extent, environmental grievances. Many community members reported a limited understanding of the full scope of the lease agreements and were not aware that the plantations also generated income through carbon credits sold in the voluntary carbon markets. Women and members of non-landowning households felt particularly excluded from meaningful consultation.

Although Miro reports significant employment generation and future commitments to revenue sharing, affected communities questioned whether current lease payments, wages, and promised benefits adequately compensate for the long-term loss of land, food production, and natural resources. Arguably, these issues could have been better addressed through meaningful and more comprehensive stakeholder engagement, and by carrying out ongoing, gender-based and community-driven human rights due diligence. The findings point to structural weaknesses in due diligence, and in the arrangement underpinning how benefits and burdens are distributed in carbon market projects.

Miro acknowledged concerns regarding the existing benefit-sharing agreement and expressed commitment to reviewing a revenue-based mechanism as a potential alternative starting in January 2027. At the same time, the absence of transparent reporting disaggregated at a project level and of operationalized profit-sharing mechanisms five years into the carbon project appear to have over time further undermined trust between communities and the company.

## 5.2 The land acquisition process

Another key issue concerns the process underpinning land acquisition and the implementation of free, prior and informed consent (FPIC). Miro strongly denies that the consultation process leading to land acquisition was non-participatory or faulty and argues that its leases were legally valid under the national framework that existed at the time and that consultation processes were in fact undertaken. Rightsholders accounts suggest that these processes often relied on traditional authority structures and limited representation. Miro acknowledged some issues related to the initial 2011 agreements and re-negotiated the conditions of these agreements with some of the communities. While this has been a positive development, it also highlights a wider challenge within voluntary carbon markets: legal compliance or the project


Young community members wearing Miro vests while listening in on the discussion on Miro and carbon credits held by Swedwatch and Silnorf in October 2025. PHOTO SWEDWATCH

being registered or certified by third parties may not be sufficient to ensure that communities fully understand, negotiate, and consent to projects with long-term implications for land use and livelihoods.

Indeed, the introduction of stronger safeguards under Sierra Leone's CLRA and Verra's updated VCS standards reflects growing recognition within both governments and carbon standard bodies that more robust procedures and safeguards are needed in relation to land acquisition. Many carbon credits projects require large areas of land at a time when growing demand for timber products and other climate-related initiatives are placing increasing pressure on land resources.

## 5.3 Gender issues

Miro states that it is actively working to address women's issues and that it conducts discussion with women's groups who meet separately after general sessions to discuss specific needs. Miro also states that these inputs are incorporated into each community's development action plan and that a female-only mapping sub-exercise is run in parallel to capture women's specific land use and resource concerns. Rightsholders' accounts across the six villages indicate however that the loss of land has had distinct gendered consequences for livelihoods and food security. Women, who are primarily responsible for subsistence farming and household food provision, reported reduced access to farmland as well as to natural resources such as fruit trees, firewood and non-timber forest products that previously supported both nutrition and small-scale income. In several communities, the clearing of fruit trees was highlighted as particularly harmful, as these resources were central to children's diets and women's ability to supplement household income. In the communities visited, these impacts have increased women's economic dependency and reduced their capacity to cope with rising food insecurity and poverty.

At the same time, expected economic benefits from the project have not materialised for women. Women reported being excluded from lease payments and employment opportunities, confirming that the lease payments are distributed to male elderly members of the families who signed the leases. In response to this, Miro stated that women's land ownership within local communities is low, something for which the company cannot be held responsible. Across communities, women further described how their participation in lease negotiations was limited or indirect, often restricted to a small number of representatives linked to landholding families, raising concerns about the extent to which women were meaningfully included in decision-making processes.

## 5.4 Responsibility of actors

The case also raises important questions regarding the responsibilities of project developers, consultants, and certification bodies in ensuring that social safeguards are comprehensively implemented in practice.

### 5.4.1 Miro

As the developer and operator of the commercial plantations and carbon credit project proponent, Miro has a heightened responsibility to respect human rights according to the UNGPs. This includes ensuring that the impacts on affected communities are fully identified, minimized and prevented, and that communities fully understand the long-term implications of transferring customary land to the company to develop commercial plantations, including full awareness of the existence of a carbon project spanning multiple decades.

However, community interviews across six villages indicated that Miro's plantations have resulted in the loss of access to land central to communities' food production and income generation, contributing to increased food insecurity and poverty in the villages. Members of the affected communities held that the land used for the plantations was not degraded but actively used for cultivation (as also partly confirmed by project documentation) and to access natural resources such as timber, medicinal plants and elephant grass for construction of roofs. Communities confirmed that Miro is paying rent for the leased areas. However, community members report that the compensation provided is insufficient to offset the loss of land, fruit trees, and other crops, and that the promised employment opportunities have not materialized. Many landowners indicated that they agreed to lease their land based on expectations of income and jobs for their families, which have not materialized.

In key instances, Miro did actively go beyond the minimum legal compliance required in Sierra Leone at the time, most notably by re-negotiating the 2011 agreement in partnership with Namati. While this represented an attempt to exceed statutory baselines, the loss of livelihood and access to land reported by rightsholders in the communities visited by Swedwatch and Silnorf meant that ensuring true, broad-based, informed, and inclusive participation, and the respect of human rights, required an even deeper layer of safeguards. This would have included e.g. securing independent legal support for all affected communities, carrying out repeated consultations in local languages and with accessible formats, better oversight of community liaison officers (CLOs) and their work, directly engaging women and non-landowning users, and providing clear disclosure regarding carbon credit ownership, revenue and profit generation, lease duration, and benefit-sharing arrangements.

The evidence gathered by Swedwatch and Silnorf raises questions about the quality of community consultations conducted in connection with the project. Rather than serving as genuine opportunities to ensure that community members understood and consented to the project, the consultations appear to have been oriented primarily toward satisfying Verra's procedural requirements, as reflected both in the content of the sessions and in the limited number of sessions held, at least up to the point of project validation.

Given the evident asymmetries in power, literacy, technical knowledge, and legal representation between project actors and rural communities, stronger safeguards should arguably have been required before validating claims that local stakeholders had been adequately informed or that project impacts would be minimal. The widespread lack of awareness about carbon credits, profit-sharing arrangements, and lease terms among the communities visited during the research for this report suggests that social due diligence processes may have relied too heavily on documentation provided by the company and formal meeting records, without sufficiently verifying whether affected populations genuinely understood the implications of the project.

The findings suggest that, in practice, some of the communities remained unaware of key project aspects even years after carbon credit commercialization had begun. The persistence of grievances regarding compensation, employment, land access, and community funds also suggests that Miro's existing grievance and engagement systems were possibly insufficient to build local legitimacy and trust around a project fundamentally dependent on community land and long-term social acceptance.

### 5.4.2 South Pole

South Pole was not involved in the land acquisition process (which mostly occurred before the carbon credit project was proposed and validated) and argues that its role as a project and carbon asset developer was limited to the carbon sequestration component of the project. Nonetheless, as the carbon asset developer[xlvii] and consultant, South Pole has played a central role in enabling the registration of Miro's commercial plantations as an agriculture, forestry and land use carbon project,

xlvii The carbon project documentation refers to South Pole as the "project developer". In communication with Swedwatch and Silnorf, however, Miro stated that South Pole "have not been involved in developing [the] project", while South Pole referred to itself as the "carbon asset developer and consultant."

including preparing project documentation, accounting carbon sequestration and emissions, providing information to the validation and verification processes, and facilitating the sale of credits.

Given the concerns raised by members of the six communities visited by Swedwatch and Silnorf, it can be argued that South Pole, as carbon asset developer and technical consultant,[xlviii] should have applied greater scrutiny to the social dimensions of the project prior to validation and credit issuance. South Pole points to the fact that the project has been approved for registration by Verra and to the fact that Miro's plantations carry the FSC certification as evidence that the carbon project features strong social safeguards, and that it respects human rights. In doing so, the company seems to position external audits and certifications, such as those required by Verra and other third-party bodies, as a sufficient basis for its own due diligence obligations.

South Pole also appears to have relied heavily on Miro's own accounts, documents and studies when assessing land ownership, land acquisition, and key livelihood activities, as reflected in the joint project description and monitoring report. This approach raises concerns given the complexity of the operating environment: land tenure in the project area is governed by an overlapping mix of statutory and customary law, creating conditions in which land rights disputes and community displacement are foreseeable risks. It is important to acknowledge that South Pole's position here differs from that of a project operator. As a technical consultant, South Pole did not directly cause the impacts at issue, and its leverage over project design and implementation is necessarily more limited than Miro's. Under the UNGPs, this distinction matters: the nature and extent of a company's responsibility to address adverse human rights impacts is calibrated to its role, whether it causes, contributes to, or is linked to harm through its business relationships.

That said, the UNGPs do not exempt companies from human rights due diligence simply because they are not directly operating a project. By virtue of its extensive involvement in the project, including developing project documentation, validating methodologies, or supporting certification processes which lend credibility and commercial value to a project, South Pole is still responsible to conduct due diligence and use its leverage to identify, address and minimize adverse impacts it is contributing or linked to. In a context as complex as this one, this would have required South Pole to flag the risks posed by the land tenure environment, seek assurances from Miro beyond self-reported accounts, and where necessary, use whatever leverage it had, including through contractual mechanisms or, ultimately, the decision whether to continue its involvement, for the project to adopt more rigorous and comprehensive community engagement and thoroughly assess the impacts of the land leases and the plantations on livelihoods.

More broadly, this case highlights ongoing governance discussions regarding the role carbon advisory and development firms occupy within the voluntary carbon

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xlviii According to Miro's 2019 Annual report (https://www.miroforestry.com/wp-content/uploads/2021/04/Annual-Report-2019.pdf), Miro has signed a commission agreement with South Pole to certify Miro's plantations to the voluntary carbon standard (VCS) and then sell the resulting credits.

market. Industry actors emphasize that the VCM is built upon a multi-stakeholder architecture designed to prevent unilateral influence and hence ensure social and environmental safeguards: standard-setting bodies act as market regulators and rule-setters, independent Validation and Verification Bodies (VVBs) conduct third-party audits, and project proponents implement ground-level activities. Within this framework, prominent consulting firms frequently provide technical services across different segments of the market value chain, including project documentation development, methodology design, and buyer advisory services. While the formal separation of regulatory, auditing, and operational duties is intended to safeguard market integrity, independent investigations have repeatedly shown that such overlapping roles have contributed to inflated baselines and widespread over-crediting in major project types.[59] For example, in 2023, investigations into South Pole's involvement in the Kariba REDD+ project in Zimbabwe raised serious questions about the credibility of issued carbon credits, including allegations of over-crediting. South Pole subsequently withdrew from the project, stating that South Pole was not confident that the project met expected standards.[60]

### 5.4.3 Verra

Verra VCS safeguards require projects to respect human rights and gender equality, avoid net harm to local stakeholders, and identify and mitigate risks related to land loss, food security and loss of yields. Community testimonies indicate that the project's adverse impacts on local livelihoods have not been adequately mitigated, and that gendered impacts, particularly the exclusion of women from benefits and decision-making, have not been sufficiently addressed.

Hence, the case raises broader concerns regarding the effectiveness of oversight within the voluntary carbon market itself, particularly the role of Verra as standard setter and registry operator. Although Verra's review processes identified several social and environmental concerns, including unclear mitigation measures for local stakeholders, land-use conflicts, and environmental risk management, these issues were ultimately closed, largely on the basis of revised documentation and responses provided by the project proponent and verification bodies. Based on the findings collected during this investigation, stronger independent verification measures would likely have been warranted, including direct engagement with affected communities, unannounced field visits, and independent assessment of livelihood impacts, consent processes, and benefit-sharing implementation, as also highlighted by previous research. (Several carbon projects complying with Verra standards have in the past been criticized for poor track record in terms of human rights. Examples include the Kasigau Corridor REDD+[61] Project, the Alto Mayo project in Peru[62] and the Southern Cardamom REDD+ Project in Koh Kong, Cambodia[63].)

The case therefore illustrates a broader structural challenge within VCM governance frameworks: projects may satisfy procedural audit requirements while substantial concerns regarding participation, transparency, and equitable benefit-sharing persist on the ground. This points to the need for certification systems to place greater emphasis on independent, field-based human rights due diligence and ongoing monitoring throughout the life of a project, rather than relying predominantly on documentary compliance.

# Recommendations

**For Miro, as the owner of the plantations and the carbon project:**

- Carry out gender-sensitive and comprehensive community consultations to identify outstanding community grievances related to the plantations and immediately act on the findings.

- Move beyond reliance on audits and certification schemes by engaging with independent, community-based monitoring and due diligence processes.

- Commission a third-party human rights impact assessment to assess the impacts of land acquisition on livelihoods and take steps to prevent and address harm, including by:
  - Publishing a verified land registry with size and location of all carbon-allocated areas.
  - Maintaining a census of project affected persons with targeted socio-economic monitoring to ensure livelihood restoration.

- Align all land leases with the 2022 Customary Land Rights Act and the Gender Equality and Women's Empowerment Act to ensure transparency and meaningful dialogue regarding land leases, including by:
  - Renegotiating land lease agreements based on free, prior and informed consent (FPIC), community participation, and protection of customary land rights.
  - Ensuring the statutory inclusion of women to enhance equitable participation in land governance and decision-making processes.
  - Ensuring copies of all land lease agreements are made available at the community level, consistently with transparency and accountability principles under the Customary Land Rights Act.
  - Establishing an inclusive, community-led committee to mediate land access and resource conflicts, prioritizing local resolution over law enforcement.

- Reform the benefits-sharing model, including by:
  - Shifting from a profit-based to a revenue-based distribution model.
  - Disclose project-level financial data, with specific reporting on revenue from carbon credit sales.
  - Ensuring the equitable distribution of these benefit through regular, audited payments into a community-owned fund.

- Ensure comprehensive labour standards and occupational health and safety conditions, including by:
  - Completing and disclosing a living wage assessment and ensuring that workers receive a living wage.

  - Addressing exposure to hazardous chemicals.
  - Providing effective remedy to affected workers and community members, including compensation for harm.

- Prioritize employment of landowners and land users including by:
  - Recruiting directly from affected communities.
  - Reconciling and disclosing all project revenues from inception.
  - Ensuring that payments to landowners, Chiefdom Councils, and District Councils are clearly documented and fairly distributed to strengthen accountability and trust.

- Review and strengthen the existing Community Liaison Officer (CLO) grievance mechanism to ensure it is effective and aligned with UNGPs and Verra requirements.

**For South Pole, as the project developer:**

- Together with Miro, commission a third-party human rights impact assessment of the project.
- Ensure that Miro follows and acts immediately upon recommendations regarding re-negotiation, due diligence, restoring access to land and supporting communities and establishing a transparent and equitable benefit-sharing arrangement, and operationalizing an effective grievance mechanism.
- Ensure that the project complies with international human rights standards, including obtaining FPIC for the use of land for carbon project development from all communities.
- Evaluate own policies and practices to ensure that future projects follow international business and human rights norms, including FPIC.
- Ensure that all South Pole projects adhere to these principles.
- Establish a clear, accessible way for community members to file complaints.
- Ensure that meaningful stakeholder consultations are carried out in carbon credits projects, and that for land-based carbon credit projects FPIC is followed.
- Explore ways to restructure the project development pipeline to ensure that local communities and indigenous peoples are not merely treated as stakeholders to be consulted, but as central partners in project design.

**For Verra, in its capacity as the standard-setting body and registry administrator for the project:**

- Require Miro and South Pole to take corrective actions to safeguard community rights in consultation with the affected landowners and community members, including but not limited to:
  - Renegotiation of lease agreements in line with Sierra Leone's Customary Land Rights Act to ensure FPIC for the afforestation carbon project;
  - Restoration of community access to land and natural resources, particularly for women farmers, and/or provision of adequate compensation in consultation with landowners and communities; and
  - The establishment of a transparent and equitable benefit-sharing agreement developed in consultation with communities and based on a share of the company's annual gross revenues, including from the sale of carbon credits.
- Update the carbon registry's standard operating procedures to ensure that the validation and verification process for social and environmental safeguards includes mandatory, independent community outreach.
- Actively engage project-affected people and communities rather than relying on project proponent documentation as sufficient proof of compliance with standards.

**For national policymakers in Sierra Leone:**

- Ensure that land-based carbon projects are implemented in compliance with the Customary Land Rights Act.
- Establish clear regulatory requirements for mandatory benefit sharing, financial transparency and community ownership in carbon projects, similar to existing requirements in the mining sector, to ensure local communities receive a fair and direct share of revenues and have meaningful control over how these funds are used.
- Strengthen the monitoring and enforcement of both labour rights and environmental protection in large-scale land-based carbon projects.
- Ensure that the development and implementation of the national carbon market strategy under the Ministry of Environment is based on meaningful, inclusive, and ongoing consultation with civil society organisations (CSOs) and affected communities.

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