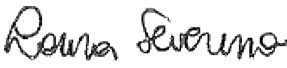




## Validation report form for GS Programme of Activity

### BASIC INFORMATION

|                                                                              |                                                                                                                                                                                             |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Title of the programme of activities (PoA)</b>                            | Title: GS12602 PoA Powerstove Multiple Fuel Project,<br>GS ID: GS12602                                                                                                                      |
| <b>Version number of the validation report</b>                               | 02Aa                                                                                                                                                                                        |
| <b>Completion date of the validation report</b>                              | 08/05/2026                                                                                                                                                                                  |
| <b>Version number of PoA-DD to which this validation report applies</b>      | 03                                                                                                                                                                                          |
| <b>Date when PoA-DD was uploaded for global stakeholder consultation</b>     | 04/06/2024                                                                                                                                                                                  |
| <b>Coordinating/managing entity (CME)</b>                                    | EKI Energy Services Limited                                                                                                                                                                 |
| <b>Host Parties</b>                                                          | Nigeria                                                                                                                                                                                     |
| <b>Applied methodologies and standardized baselines</b>                      | Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0                                                                                     |
| <b>Mandatory sectoral scopes</b>                                             | Sectoral scope 3: Energy demand                                                                                                                                                             |
| <b>Conditional sectoral scopes, if applicable</b>                            | NA                                                                                                                                                                                          |
| <b>Name and UNFCCC reference number of the DOE</b>                           | RINA Services S.p.A.<br>E-0037                                                                                                                                                              |
| <b>Name, position and signature of the approver of the validation report</b> | <br>Laura Severino (Authorised officer signing for VVB)<br>Decarb & Chain of Custody Product Management |

## SECTION A. Executive summary

>>

EKI Energy Services Limited has commissioned the RINA Services S.p.A. Certification Program (RINA, afterwards) to validate the POA (ID: GS12602) - GS12602 PoA Powerstove Multiple Fuel Project with regard to the relevant requirements for GS POA (Program of Activities).

The objective of the PoA is to reduce greenhouse gas (GHG) emissions by distributing fuel-efficient improved cookstoves (ICS) to households in Nigeria. The PoA replaces inefficient traditional cooking methods that rely on non-renewable biomass and charcoal with improved cookstoves that achieve higher thermal efficiency. This results in reduced fuel consumption, mitigation of GHG emissions, and co-benefits such as improved indoor air quality, reduced health risks, and decreased time spent on fuelwood collection.

The start date of the POA (GS 12602) is 27/04/2023 which is the start date of the first real case VPA included in the POA.

A desk review and a physical on-site inspection have been conducted to verify the data submitted in the GS4GG PoA-DD/1/ and 1<sup>st</sup> real case VPA-DD/1/. RINA team confirms the following have been reviewed: -

- GS principles and requirements/4/,
- GS other rules and requirements/4/,
- GS Methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 4.0 /6/ and
- All information and references relevant to the Programme of Activity resulting in estimated emission reductions.
- POA-DD and VPA-DD submitted by the CME/1/, Emission reduction calculation submitted read sheet /2/,
- further supporting documents made available to the validator as well as
- information collected through performing interviews and during the on-site assessment

The validation report is finalized based on the assessment of the GS4GG PoA-DD/1/ and applying standard auditing techniques including but not limited to document reviews, follow up actions (e.g. physical on-site inspection, interviews with monitoring personnel) and also the review of the applicable approved methodology and underlying formulae and calculations.

## SECTION B. Validation team, technical reviewer and approver

### B.1. Validation team member

| No. | Role         | Type of resource | Last name | First name     | Affiliation<br>(e.g. name of central or other office of DOE or outsourced entity) | Sector Competency | Local Expertise | Involvement in       |                    |              |                     |
|-----|--------------|------------------|-----------|----------------|-----------------------------------------------------------------------------------|-------------------|-----------------|----------------------|--------------------|--------------|---------------------|
|     |              |                  |           |                |                                                                                   |                   |                 | Desk/document review | On-site inspection | Interview(s) | Validation findings |
| 1.  | Team Leader  | ER               | Singh     | Vinay          | RINA India                                                                        | Y                 | Y               | Y                    | Y                  | Y            | Y                   |
| 2.  | Local Expert | ER               | Ukpabi    | Ogochukwi Lena | RINA India                                                                        |                   |                 |                      | Y                  | Y            |                     |

## B.2. Technical reviewer and approver of the validation report for RCP

| No. | Role               | Type of resource | Last name    | First name | Affiliation<br>(e.g. name of central or other office of DOE or outsourced entity) |
|-----|--------------------|------------------|--------------|------------|-----------------------------------------------------------------------------------|
| 1.  | Technical reviewer | IR               | Kumar Pathak | Atin       | RINA India                                                                        |
| 2   | Approver           | IR               | Severino     | Laura      | RINA Italy                                                                        |

## SECTION C. Means of validation

### C.1. Desk/document review

>>

The validation has been performed primarily based on the review of the POA DD/1/, Emission reduction calculation sheet/2/, and the supporting documentation. This process included review of data and information presented to verify their completeness and review of the implementation & operational status, monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the QA/QC procedures, and an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of emission reduction.

The following documents were reviewed as part of validation of Programme of Activity requirements and procedures:

- Initial PoA-DD /3/ and real case VPA DD/3/ available at GS assurance platform.
- Gold Standard for the Global Goals Safeguarding Principles & Requirements Version 2.1 /4/
- Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption” (TPDDTEC), Version: 4.0
- Gold Standard for the Global Goals, Community Services Activities Requirements, v1.2 /4/.
- GS4GG Validation and Verification Standard (VVS) /4/
- The initial version of the revised PoA & VPA DD version 2.0/1/, emission reduction calculation sheet, version 1.0/2/ submitted by the CME and additional background documents related to the emission reductions are reviewed as an initial step of the validation process. The subsequent step involved the identification of corrective action requests and clarification requests (CAR and CL) which are presented in Appendix 4 of this report. In response, PP has submitted corrected revised PoA-DD, VPA-DD/1/ and emission reductions calculation sheet/2/. A complete list of all documents and records reviewed is as attached in Appendix 2 of this report.

### C.2. On-site inspection

| Duration of on-site inspection: 14/02/2026 to 15/02/2026 |                                                                                                                  |                |                                 |                            |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------|----------------------------|
| No.                                                      | Activity performed on-site                                                                                       | Site location  | Date                            | Team member                |
| 1.                                                       | Opening meeting                                                                                                  | Enugu, Nigeria | 14/02/2026                      | Vinay Singh<br>Lena Samson |
| 3                                                        | Training records                                                                                                 |                |                                 |                            |
| 4                                                        | QA/QC procedures                                                                                                 |                |                                 |                            |
| 5                                                        | Controls established to detect and correct any error or omission in monitoring parameters.                       |                |                                 |                            |
| 6                                                        | Testing of monitoring equipment and observation of monitoring practices                                          |                |                                 |                            |
| 7                                                        | Maintenance procedures<br>Grievance Mechanism                                                                    |                |                                 |                            |
| 2                                                        | On site verification of project implementation through interviews in households selected from the sampling plan, |                | 14/02/2026<br>and<br>15/02/2026 |                            |

### C.3. Interviews

| S.I. No. | Interviewee    |            |                                        | Date                    | Subject                                                                                                                                                                                                                                                                                                          | Team member                             |
|----------|----------------|------------|----------------------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|          | Last name      | First name | Affiliation                            |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 1        | Esse           | Okey       | Powerstove Offgrid Electricity Limited | 14/02/2026 & 15/02/2026 | Project design and implementation. Roles and responsibilities, Monitoring procedure, Data collection Maintenance, Carbon Rights, Sustainable Development parameters, Grievance Mechanism, Trainings, Identification of users, Sales and distribution methods, trainings received, training to user, VCUs rights. | Vinay Singh<br>Ogochukwi<br>Lena Ukpabi |
| 2        | Esse           | Glorry     | Powerstove Offgrid Electricity Limited |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 3        | Timothy Tersoo | Akume      | Powerstove Offgrid Electricity Limited |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 4        | Sahoo          | Saroj      | EKI                                    |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 5        | Shrivastava    | Monil      | EKI                                    |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 6        | Sharma         | Amit       | EKI                                    |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 7        | Patrick        | Udeh       | Local leader                           |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 8        | Roseline       | Onuigbo    | Housewife                              |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 9        | Eze            | Bendeth    | Labour                                 |                         |                                                                                                                                                                                                                                                                                                                  |                                         |
| 10       | Ogochukwu      | Ofordile   | Farmer                                 |                         |                                                                                                                                                                                                                                                                                                                  |                                         |

The identified beneficiaries based on the above criteria chosen randomly from the beneficiary monitoring survey sampling database is as follows:

| S.No | Unique ID    | Name of beneficiary | Location                                |
|------|--------------|---------------------|-----------------------------------------|
| 1    | 687326559227 | Elizabeth Amadi     | Trans-Ekulu, Enugu East, Enugu, Nigeria |
| 2    | 420598632123 | Augusta Adizua      | Trans-Ekulu, Enugu East, Enugu, Nigeria |
| 3    | 234011550906 | Roseline Abba       | Trans-Ekulu, Enugu East, Enugu, Nigeria |
| 4    | 600623952715 | Ifeoma Uzuegbunam   | Trans-Ekulu, Enugu East, Enugu, Nigeria |
| 5    | 537114454447 | Charity Nwosimiri   | Mbuluowehe, Enugu East, Enugu, Nigeria  |
| 6    | 537114457938 | Theresa Ogbu        | Umuchigbo, Enugu East, Enugu, Nigeria   |
| 7    | 443114465406 | Chioma Enem         | Abakpa I, Enugu East, Enugu, Nigeria    |
| 8    | 100441840069 | Amaka Ndubuisi      | Abakpa I, Enugu East, Enugu, Nigeria    |
| 9    | 100441842871 | Ngozi Ajueke        | Abakpa I, Enugu East, Enugu, Nigeria    |
| 10   | 100441859254 | Ijeoma Agbo         | Abakpa Ii, Enugu East, Enugu, Nigeria   |
| 11   | 420598632086 | Chinazom Onuoha     | Trans-Ekulu, Enugu East, Enugu, Nigeria |

#### Samples of Questions asked to the beneficiaries during interview:

- When was the improved cookstoves (ICS) distributed to them?
- If they were provided free of cost?
- If they are provided training to operate the ICS
- How are they benefitted with the ICS provided to them?
- If they use them continuously?
- If they still use the old three stone conventional cookstoves?
- If they are aware about the environmental benefits of the technology?
- If they were aware of the grievance redressal mechanism?

#### C.4. Sampling approach

&gt;&gt;

VVB did the sampling as per audit plan to assess the project of activities.

The validation team has considered simple random sampling approach to verify the details incorporated in the VPA-DD/1/ determined through sampling by project Implementer.

Sampling approach applied during the audit is in accordance with “Guidelines for Sampling and Surveys for CDM Project Activities and Programme Activities, Version 04.0/5/” and the “Standard for Sampling and Surveys for CDM Project Activities and Programme Activities, Version 09.0” /5/.

The assessment team applied acceptance sampling in accordance with the paragraph 27-33 of the “Standard: Sampling and surveys for CDM project activities and programme of activities, version 09”/04/. The assessment team carried out the random sampling from the CME’s sample records and checked (using its professional judgment) the acceptability of the data for each record in the CME’s sample records. The assessment team has determined acceptance sample size based on the “Table. Sample size and acceptance number based on AQL, UQL, and producer and consumer risks” of standard “Sampling and surveys for CDM project activities and programme of activities” version 09.0.

During the onsite audit, a random sampling approach has been used by the validation team assess the onsite improved cookstoves situation which are determined through baseline survey done by the CME for the 1<sup>st</sup> real case VPA. For the determination of acceptance sample size, in line with paragraph 39 of the Standard: Sampling and surveys for CDM project activities and programme of activities, version 09”/5/, the validation team has selected the following using its professional judgment:

- Acceptable quality level (AQL) – 0.5%
- Unacceptable Quality Level (UQL) – 20%
- Producer risk -10%
- Consumer risk -10%

The table from the standard is provided below and the AQL, UQL, producer and consumer risk is highlighted for the present project activity decided by the VVB.

|               |     |                 |                       |                 |                       |                 |                       |                 |                       |
|---------------|-----|-----------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|
| Producer Risk |     |                 | 5%                    | 5%              |                       | 5%              |                       | 5%              |                       |
| Consumer Risk |     |                 | 5%                    | 10%             |                       | 15%             |                       | 20%             |                       |
| AQL           | UQL | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) |
| 0.5%          | 10% | 46              | 1                     | 38              | 1                     | 33              | 1                     | 29              | 1                     |
| 0.5%          | 15% | 30              | 1                     | 25              | 1                     | 22              | 1                     | 10              | 0                     |
| 0.5%          | 20% | 22              | 1                     | 18              | 1                     | 9               | 0                     | 8               | 0                     |
| 1.0%          | 10% | 61              | 2                     | 52              | 2                     | 33              | 1                     | 29              | 1                     |
| 1.0%          | 15% | 30              | 1                     | 25              | 1                     | 22              | 1                     | 19              | 1                     |
| 1.0%          | 20% | 22              | 1                     | 18              | 1                     | 16              | 1                     | 14              | 1                     |
| Producer Risk |     |                 | 10%                   | 10%             |                       | 10%             |                       | 10%             |                       |
| Consumer Risk |     |                 | 5%                    | 10%             |                       | 15%             |                       | 20%             |                       |

| AQL  | UQL | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) | Sample Size (n) | Acceptance Number (c) |
|------|-----|-----------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|
| 0.5% | 10% | 46              | 1                     | 38              | 1                     | 19              | 0                     | 16              | 0                     |
| 0.5% | 15% | 19              | 0                     | 15              | 0                     | 12              | 0                     | 10              | 0                     |
| 0.5% | 20% | 14              | 0                     | <b>11</b>       | <b>0</b>              | 9               | 0                     | 8               | 0                     |
| 1.0% | 10% | 46              | 1                     | 38              | 1                     | 33              | 1                     | 29              | 1                     |
| 1.0% | 15% | 30              | 1                     | 25              | 1                     | 22              | 1                     | 10              | 0                     |
| 1.0% | 20% | 22              | 1                     | 18              | 1                     | 9               | 0                     | 8               | 0                     |

The validation team has determined acceptance sample size for all the sample survey parameters based on the “Table. Sample size and acceptance number based on AQL, UQL, and producer and consumer risks” of standard “Sampling and surveys for CDM project activity and programme of activities” version 09.0/6/. From the above factors, the verification team determined the minimum sample size (n) as 11 and acceptance number (c) as 0. The verification team has thus selected 11 samples from the monitoring survey conducted by the project proponent for the baseline survey onsite audit. The validation team has considered the samples from the monitoring surveys conducted by the project proponent in the current monitoring period. The details of the households visited by the verification team are included in section C.3 of the report.

The validation team has designed questionnaire and visited the identified 11 households applying the random selection technique to cross check the data reported by project developer.

The results from the project developer’s survey were found to be consistent with outcome of the validation team’s audit and interview process during site visit. Based on the same, the validation team concludes that sampling procedure applied by the project developer is acceptable and in line with the requirement of sampling standard and guideline/5/.

### C.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

| Areas of validation of compliance                                                  | No. of CL | No. of CAR | No. of FAR |
|------------------------------------------------------------------------------------|-----------|------------|------------|
| <b>Programme of activities</b>                                                     |           |            |            |
| Identification of programme type                                                   | -         | -          | -          |
| Description of PoA                                                                 | -         | 01         |            |
| Management system                                                                  | -         | -          | -          |
| Demonstration of additionality of PoA                                              | -         | -          | -          |
| Start date and duration of PoA                                                     | -         | -          | 01         |
| Environmental impacts                                                              | -         | -          | -          |
| Socio-economic impacts                                                             | -         | -          | -          |
| Local stakeholder consultation                                                     | -         | -          | 02         |
| Sustainable development co-benefits                                                | -         | 01         | -          |
| Approval                                                                           | -         | -          | -          |
| Authorization                                                                      | -         | -          | -          |
| Modalities of communication                                                        | -         | -          | 02         |
| Global stakeholder consultation                                                    | -         | 01         | 02         |
| <b>Generic component project activities</b>                                        | -         | -          | -          |
| General description of generic VPA                                                 | -         | -          | -          |
| Selection of methodologies and standardized baselines                              | -         | -          | -          |
| • Deviation from methodologies and/or methodological tools                         | -         | -          | -          |
| • Clarification on applicability of methodology, tool and/or standardized baseline | -         | -          | -          |

|                                                                   |           |           |           |
|-------------------------------------------------------------------|-----------|-----------|-----------|
| Application of methodologies and standardized baselines           | -         | -         | -         |
| • General                                                         | -         | -         | -         |
| • Project boundary, sources and GHGs                              | -         | -         | -         |
| • Baseline scenario                                               | -         | -         | -         |
| • Estimation of emission reductions or net anthropogenic removals | -         | -         | -         |
| • Monitoring plan                                                 | -         | -         | -         |
| Crediting period type and duration                                | -         | -         | -         |
| Eligibility criteria for inclusion of VPAs                        | -         | -         | -         |
| Evidence requirement                                              | 1         | -         | -         |
| <b>Total</b>                                                      | <b>01</b> | <b>03</b> | <b>07</b> |

## SECTION D. Validation findings

### D.1. Identification of programme type

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | This PoA involves dissemination of improved Cookstoves (ICS) to rural households the rural areas of Nigeria. The PoA is an End-use energy efficiency activity as specified under 3.1.1.(b) of the GS4GG Activity Requirements "Community Services Activity Requirements"/4/. The PoA-DD employs following the methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/. Furthermore, under para 3.1.1 (d) of the GS4GG Activity Requirements "Community Services Activity Requirements"/4/. |
| Findings            | No findings were raised                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Conclusion          | The validation team confirms: <ul style="list-style-type: none"> <li>The type of PoA is confirmed from the information provided in PoA-DD i.e., the PoA will reduce the GHG emission.</li> <li>The validation team confirms that the proposed GS PoA is implementing to reduce GHG emissions and improve the community services.</li> </ul>                                                                                                                                                                                                                |

### D.2. General Description of PoA

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | <p>The purpose of the PoA is to disseminate improved cookstoves (ICS) to rural households in the Nigeria which aims to reduce greenhouse gas emissions by replacing inefficient traditional cookstoves. The proposed PoA aims to reduce greenhouse gas emissions by reducing the usage of non-renewable biomass for cooking purpose.</p> <p>The PoA meets the eligibility criteria of the Gold Standard End-use energy efficiency technologies as the use of the improved cookstoves, under the PoA will reduce energy requirements as compared to traditional, baseline stoves. The CME for the PoA is EKI Energy Services Limited. Powerstove Offgrid Electricity Limited is a Project Participant in this PoA</p> <p>The summary of the proposed PoA and the technology involved are described in the PoA-DD /1/ with sufficient details and clarity. The accuracy of the PoA description was determined based on the physical interviews with CME representatives as part of validation audit and review of supporting documents (as mentioned in Appendix 3).</p> <p>The specifications of the project technologies mentioned under section A.3 of the PoA DD/1/ has been confirmed from the technical specification/10/. The sustainable</p> |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | <p>development goals and their outcome are transparently discussed under section A.4 of the PoA-DD/1/. The assessment team has checked and reviewed the PoA-DD/1/ with supportive evidence and found the details to be correct. The validation team confirmed that the PoA did not receive any ODA to support the development. It was validated by an ODA declaration/11/ provided by the CME and implementation during onsite interviews with the CME representatives.</p> <p>The PoA will also distribute improved cookstoves, which was found to be in-line with the methodological requirements of the applied methodology “Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/.</p> <p>VVB has interviewed the CME representative at the PoA level to understand about the monitoring system and implementation structure of the PoA.</p> <p>The PoA design consultation was conducted electronically and was initiated on 11/03/2024 in the host country, Nigeria and it lasted for 30 days. This was validated by the design consultation report and the invitation emails sent to the stakeholders along with non-technical summary the submitted by CME as evidence /12/, and is also mentioned in Section E.1 of the PoA DD/1/. Furthermore, the closure of the design consultation date 11/04/2024 was confirmed by the email screenshots /12/shared by the CME as evidence.</p> <p><b><u>Framework and Voluntary action:</u></b></p> <p>The PoA aims at disseminating Improved cookstoves (ICS) to rural households in Nigeria. The CME will be responsible for the overall operation, management, implementation, and monitoring of the VPAs under the PoA.</p> <ul style="list-style-type: none"> <li>• Inclusion of VPAs will be managed by the CME</li> <li>• Distribution and installation of energy efficiency technologies will be done by the CME</li> <li>• CME will conduct training and capacity development for personnel involved in the VPA implementation and inclusion to ensure that end-user information is captured at the point of distribution and installation.</li> <li>• To avoid any double counting, the CME will maintain a sales database with unique serial number solar cookstoves and other end user information.</li> </ul> <p><b><u>Voluntary Action:</u></b></p> <p>The PoA is a voluntary action, which was confirmed by referring to the approved Preliminary review form/3/. This PoA does not seek national or regional incentives and there are no mandatory laws that require investment in distribution of energy efficiency technologies in the host country, Nigeria.</p> |
| Findings   | No finding was raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Conclusion | <p>The validation team confirms:</p> <ol style="list-style-type: none"> <li>a. The process undertaken to validate the accuracy and completeness of the project is described above (under MoV);</li> <li>b. The project description contained in the PoA-DD/1/ of the proposed GS project activity is accurate and complete.</li> <li>c. The validation team confirms that the proposed GS PoA meets the eligibility criteria for the applied methodologies, Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/.</li> </ol> <p>Moreover, the validation team confirms that the description of the proposed GS PoA, as contained in the PoA-DD/1/ sufficiently covers all relevant elements, is accurate and complete and that it provides the reader with a succinct understanding of the nature of the proposed GS PoA.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

### D.3. Compliance of the PoA-DD with the PoA Design Document

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | The Gold Standard for Global Goals (GS4GG) prescribes a template for Programme of Activities Design Document (PoA-DD). Therefore, CME has used the gold standard for global goals PoA-DD form version 2.2 /4/ which has been issued by Gold Standard on 14/04/2023. In addition, all the GS4GG requirements are included in accordance with the Principles and Requirements version 2.0 /4/. The means of validation ensure full compliance with the template guidelines, confirming that the PoA is documented in strict accordance with the Gold Standard's prescribed standards. |
| Findings            | No finding was raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Conclusion          | The final PoA-DD /1/ is compliant with the applicable latest PoA-DD template/4/ and instructions contained therein.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

### D.4. Start date, crediting period type and duration

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | <p>The start date of PoA is 27/04/2023 which is the date on which the first improved cookstove distributed to the beneficiary under 1<sup>st</sup> real case VPA included in the PoA. The beneficiary carbon crediting ownership agreement/8/ submitted by the CME in this regard was verified and found appropriate. Thus, the start date of the PoA and 1<sup>st</sup> real case VPA has been assessed to have been selected as 27/04/2023 appropriately.</p> <p>The lifetime of the project was found to be in-line with the para 3.1.3.GS4GG PoA requirements/4/ which states that the PoA duration shall not exceed 20 years.</p> <p>The duration of the PoA is 20 years. The lifetime of the PoA was found to be in-line with the para 4.6.3 of GS4GG PoA requirements version 3.0 /4/ which states that the Non-forestry PoA duration shall not exceed 20 years.</p> <p>The VPA will have a renewal crediting period of 5 years which was found to be in-line with the requirements mentioned in para 4.1.7 of the Community service activity requirements version 1.2/4/.</p> |
| Findings            | FAR 02 was raised during preliminary review which is closed successfully.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Conclusion          | <p>The project start date as stated in PoA-DD/1/ has been validated as per the definition of start date in-line with the para 4.6.3 of GS4GG PoA requirements/4/, which is the crediting period start date of the earliest VPA included in the PoA.</p> <p>A crediting period of 5 years has been selected by the CME. The expected lifetime of the cookstoves as indicated in the PoA-DD/1/ is 5 years.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

### D.5. Project boundary, sources and GHGs

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| Means of validation | <p>The project boundary defines the physical sites of the end-users served by the PoA. The project boundary of the PoA covers the geographic borders of Nigeria. The project boundary is clearly defined in the PoA-DD/1/ (section A.2) in line with the applied methodologies/2,3/.</p> <p><b>Sources and GHGs:</b></p> <p>Emissions sources included in the project boundary have been appropriately included in the PoA-DD for the project technology/1/.</p> |
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|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|            | CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O emissions due to use of non-renewable biomass in the traditional stove for baseline scenario (for all the project locations) and the project scenario has reduced emissions, thus CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O are included in line with the methodology, Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/. |
| Findings   | No findings were raised                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Conclusion | The project boundary is mentioned in the PoA-DD/1/ and is validated by the validation team. Also, according to the validation team the sources of the GHGs and GHGs that are accounted for are found to be appropriate according to the PoA.<br>As per the Onsite VVB audit assessment:<br>The project boundary is found to be in-line as mentioned. The sources, gases that are accounted are justified in context of the PoA.                                    |

## D.6. Technology & Baseline scenario

| Means of validation | <p>The CME has applied the Gold Standard approved methodology: Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/.</p> <p>The purpose of the PoA is to introduce improved cookstoves in rural households as per the requirements of the applied methodology/6/. The proposed PoA aims to reduce energy requirements by distribution of improved cookstoves that will replace inefficient traditional 3-stone fires cookstoves.</p> <p><b>Improved cookstoves technology:</b></p> <p>The programme involves distribution of improved cookstoves in rural households in Nigeria. The key technical specifications of one of the cookstove models planned to be distributed are provided as below.</p> <table><tr><th>Sl. No.</th><th>Parameters</th><th>Details</th></tr><tr><td>1</td><td>Model</td><td>WC-200</td></tr><tr><td>2</td><td>Type</td><td>Dual fuel- firewood and charcoal</td></tr><tr><td>3</td><td>Body Material</td><td>Stainless-steel</td></tr><tr><td>4</td><td>Thermal Efficiency</td><td>42.4% (Firewood) and 58.6% (Charcoal)</td></tr><tr><td>5</td><td>Warranty</td><td>2 years</td></tr><tr><td>6</td><td>Life Time</td><td>5 years</td></tr></table> <p>The above specifications are verified from the manufacture’s specification/10/ submitted by the CME which are found appropriate.</p> <p>The lifetime of ICS distributed so far under the VPA is 5 years as per manufacture’s specification/10/. The CME will ensure that end-users are provided replacement technology of comparable/better quality or retrofitting of the essential parts is done.</p> <p>The above details pertain to the currently used model. The CME may adopt different models of ISC with similar technology in the future, and any such changes will be transparently reflected during VPA implementation. The specifications of particular cook stoves models used at VPA level will be considered for ER calculation.</p> <p>The above technology would be provided to households and installed in rural communities which are efficient and meet the technology and measure requirements of the applied methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/. Use of traditional</p> | Sl. No.            | Parameters                            | Details | 1 | Model | WC-200 | 2 | Type | Dual fuel- firewood and charcoal | 3 | Body Material | Stainless-steel | 4 | Thermal Efficiency | 42.4% (Firewood) and 58.6% (Charcoal) | 5 | Warranty | 2 years | 6 | Life Time | 5 years |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------|---------|---|-------|--------|---|------|----------------------------------|---|---------------|-----------------|---|--------------------|---------------------------------------|---|----------|---------|---|-----------|---------|
|                     | Sl. No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Parameters         | Details                               |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Model              | WC-200                                |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Type               | Dual fuel- firewood and charcoal      |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Body Material      | Stainless-steel                       |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Thermal Efficiency | 42.4% (Firewood) and 58.6% (Charcoal) |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Warranty           | 2 years                               |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |
|                     | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Life Time          | 5 years                               |         |   |       |        |   |      |                                  |   |               |                 |   |                    |                                       |   |          |         |   |           |         |

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|            | <p>cookstove using non-renewable biomass available in the region has been selected as the baseline for the currently included VPA which is in line with the applied methodologies, Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/.</p> <p>The baseline scenario has been demonstrated through baseline studies at the VPA level.</p> <p>The assessment team has reviewed the PoA-DD/1/ in line with the applied methodologies/6/, and it is confirmed that the CME has correctly identified the baseline scenario.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Findings   | No finding was raised                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Conclusion | <p>The validation team based on the description provided above regarding the assessment of the requirements confirms that:</p> <ul style="list-style-type: none"> <li>• All the assumptions and data used by the CME are listed in the PoA DD/1/ and or annexures, including their references and sources.</li> <li>• All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the PoA-DD/1/.</li> <li>• Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable.</li> <li>• Relevant national and/or sectoral policies and circumstances are considered and listed in the PoA-DD/1/.</li> <li>• The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario and the identified baseline scenario reasonably represents what would occur in the absence of the proposed PoA.</li> </ul> <p>The validation team confirms that it has taken other steps and other sources of information used to cross-check the information contained in the PoA-DD/1/, wherever applicable, as listed above.</p> |

## D.7. Management System

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| Means of validation | <p>The Management plan is explained in section B.1 of the PoA-DD/1/ is correctly applied to the PoA.</p> <p>The roles &amp; responsibility of CME are well defined. CME's role is primarily with the documentation at both PoA &amp; VPA level, training of the Implementers in both host country, Communications with Stakeholders, GS &amp; VVBs. Managing and collating the project data as well as overseeing monitoring exercises &amp; calculating ERs &amp; upgrading PoA Management systems whenever required. CME will have a project database where all the end-user's information is stored.</p> <p>CME's roles also involve implementation of the VPAs by distributing the improved cookstoves through their network of distribution with the help of local partners in rural community of Nigeria. Collecting &amp; recording the distribution/installation data in accordance with the PoA management systems. Also, to notify the end users about the ownership of the ERs generated by improved cookstoves and co ordinating the ex-post monitoring of distributed/installation as per the monitoring plan/1/.</p> <p>They will keep a record that will be finalized at the point of installations and this electronic database will be regularly updated with information such as details of end users addresses &amp; name, of PoA/VPA, monitoring parameters, Date of Installations or</p> |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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|            | <p>maintenance records, Unique IDs of each installed device that are to be maintained under VPA.</p> <p>The PoA also has an elaborate system for avoidance of double counting through the process of allocating a unique serial ID to each cookstoves, capturing of GPS-coordinates/address, the exact type of devices distributed/installed. Along with all unique information of the cookstove beneficiaries including name, location, government ID etc. The PoA will go through the cross-check of various carbon registries to confirm that the PoA is not included in any other voluntary or compliance standards programme as well as the project area does not overlap with that of another Gold Standard and other voluntary or compliance standard programme of a similar nature. CME will also work to improve the management of the projects as it progresses.</p> <p>The validation team confirms that the points identified by the CME and as mentioned in the PoA-DD/1/are in line with the management of PoA effectively. SDGs will be monitored at VPA level mentioned in section A.4 of PoA-DD/1/.</p> |
| Findings   | No finding was raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Conclusion | <p>The validation team confirms the:</p> <ul style="list-style-type: none"> <li>• The clear division of responsibilities will lead to successful delivery of the project.</li> <li>• The PoA-DD/1/ ensure any potential gaps during or after the installations will be monitored &amp; tracked by VPA implementers.</li> <li>• The CME will be able to implement the Management plan.</li> <li>• The CME will be able execute PoA in the host country, Nigeria.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

#### D.8. Eligibility criteria for inclusion of a VPA in the PoA

| 4.1<br>2.1 | Eligibility Criterion                                                                                            | Justification provided by PP                                                                                                                                                                                                                                                                                     | Means of Validation                                                                                                                                                                                                                                                       |
|------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a          | The Geographical boundaries of VPAs are consistent with the geographical boundary of the PoA                     | The geographical boundary of the VPA shall be located within the geographical boundary of the PoA i.e. Nigeria                                                                                                                                                                                                   | The Location and Boundary of the VPAs shall be within Nigeria which is declared by the project developer in the PoA-DD/1/ and the same was confirmed through interview during onsite audit.                                                                               |
| b          | Conditions to avoid double counting of Impacts, such as unique identifications of product and end user locations | A unique numbering system for devices (indoor solar cookstove) will be applied in each VPA, along with a unique serial number to each device. This will allow to clearly identify each device as well as to which VPA it belongs. Distribution database will also capture the end user location for each device. | sample end user agreement/8/ was provided which ensures the transfer of carbon title to CME. The Unique numbering on each improved cookstoves and distribution records matching them would be validated at the VPA inclusion stage to ensure no double count takes place. |
| c          | Conditions to check the start dates of VPA through documentary evidence                                          | The start date of the VPA shall not be before the PoA start date.                                                                                                                                                                                                                                                | VPAs included can be regular or retroactive but the start date can only be after the PoA start date. Signed contract with end users to be provided as supporting evidence on the start date of the VPA. This will                                                         |

|            |                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                    |
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|            |                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                   | be validated at the VPA inclusion stage.                                                                                                                                                                                                                                                                                                                                           |
| d          | Conditions to ensure compliance with the applicability of the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents. | The VPA shall meet the applicability requirements of the methodology “Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0” and GS4GG Principles and Requirements.                                                                                                 | The VPAs included justify the applicability criteria for Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/ and their applicability criteria, refer section D.10 General Eligibility under methodologies of this report.                                                                                       |
| e          | Conditions to ensure that VPA meet the requirements for demonstration of additionality                                                                                             | Each VPA within the PoA shall demonstrate additionality through the Gold Standard additionality criteria. As per GS4GG Community services activity requirements, Version 1.2, Para 4.1.9, Project meets criteria (a) and (c) are considered as deemed additional and therefore are not required to prove Financial Additionality. | The additionality of the VPAs was validated with respect to CSA requirements version 1.2/4/, para 1.1.3 a) Annex B and c). As the project technologies included in the VPAs are in compliance with the positive list of technologies referring to para 1.1.5 of CSA requirement/4/, the validation team found that the financial additionality is not required to be demonstrated. |
| f          | Condition to ensure that the real case VPA and its regular VPAs meet the applicability criteria of selected methodology of combination of methodologies                            | Each VPA under the PoA (including the real case VPA) must individually fulfill all applicability conditions outlined in the selected methodology(ies). This includes compliance with technical, operational, geographic, and technology-specific criteria defined in the methodology applied to the project activity.             | Please refer the above assessment.                                                                                                                                                                                                                                                                                                                                                 |
| g          | Conditions to ensure that real case and its regular VPAs systematically demonstrate additionality in accordance with Principles & Requirements                                     | Each VPA, including the real case VPA, must clearly demonstrate additionality in line with the applicable methodology and the Gold Standard Principles & Requirements.                                                                                                                                                            | Please refer the above assessment.                                                                                                                                                                                                                                                                                                                                                 |
| Findings   |                                                                                                                                                                                    | No finding was raised.                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                    |
| Conclusion |                                                                                                                                                                                    | The assessment team confirms that the project is eligible for GS4GG as per the principles and requirements of GS4GG/4/.                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                    |

## D.9. General Eligibility criteria of community services activity (CSA) requirements

| Clause | Criterion                                                                                                                                   | Eligibility                                                                                                 | Means of Validation                                                                                                                   |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 2.1.1  | All Community Service Activities (CSA – as defined in this document) for which Gold Standard certification is being sought shall fulfil the | The each VPA shall fulfils all the set forth requirements of the “Community Services Activity Requirements” | As declared by the CME in the PoA-DD/1/, all the requirements mentioned in the Gold Standard for the Global Goals, Community Services |

|       |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | requirements as set out in this document and those referenced or associated.                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          | Activities Requirements, version 1.2/4/ shall be complied by each VPA to be included in the PoA.                                                                                                                                                                                                                                                                                                                                                    |
| 2.1.2 | All CSA Projects shall lead to climate change mitigation and/or adaptation by providing or improving access to services/resources at the household or community or institution level. Eligible services include electricity and energy, water and sanitation, waste management, housing, etc. | The each VPA shall falls under End-use energy efficiency type as per clause 3.1.1 (b) of GG4GG Community Services Activity Requirements, and leads to climate change mitigation by distributing Improved cookstoves households/communities/institutions. | The proposed PoA implementation will lead to climate change mitigation and improve services at household and community level. The PoA includes distribution of improved cookstoves. This is validated by the technical specifications of the improved cookstoves/10/. Distribution and installation of these technologies will reduce the energy demand and increase energy efficiency within the households in the rural community of Nigeria.     |
| 2.1.3 | In relation to the above, all projects shall, therefore, conform to the Principles & Requirements (and associated documents)                                                                                                                                                                  | In addition to the above, the each VPA shall also fulfils the requirements of Principles & Requirements (v.2.1) and PoA Requirements and Procedures (v.3).                                                                                               | In addition to the requirement of Gold Standard for the Global Goals, Community Services Activities Requirements, version 1.2/4/, the VPA to be included in the PoA shall meet he requirements of Principles & Requirements (v.2.1)/4 and PoA Requirements and Procedures (v.3)/4/. The same is declared by the CME in the PoA-DD/4/.                                                                                                               |
| 3.1.1 | Types of projects: Pre-identified CSA project types are noted below. Project Developers may submit new project types to Gold Standard for approval following the Principles & Requirements                                                                                                    | The each VPA will falls under End-use energy efficiency type as per clause 3.1.1 (b) of GG4GG Community Services Activity Requirements v.1.2                                                                                                             | As declared by the CME, the VPAs to be added in the PoA shall fall under the category as defined vide clause 3.1.1 (b) of of GG4GG Community Services Activity Requirements v.1.2/4/.                                                                                                                                                                                                                                                               |
| 3.1.2 | Project area, boundary and scale: Project Area and Boundary shall be defined in line with the applicable Impact Quantification Methodologies and Product Requirements                                                                                                                         | The project activity can be of micro, small, large-scaled, and in line with the applicable Impact Quantification Methodologies and Product Requirements.                                                                                                 | As per clause no. 4.1.2, the Programme of Activity Requirements and Procedures Ver 3.0/4/, a PoA may comprise of VPAs of different scales. Therefore, the scale is determined at real case VPAs level following the definition of scale. A regular VPA shall comply with the scale requirements as defined at corresponding real case VPA.<br><br>The CME has declared that the VPAs to be included can be micro, small, large which is acceptable. |

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                             |
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| 3.1.3      | Certain Impact Quantification methodologies allow projects to account Suppressed Demand scenario when establishing a baseline. In such cases, the application of Suppressed Demand baseline is limited to Small Scale and Microscale Projects. Where a Suppressed Demand baseline is applied, it is not possible to 'stack' Gold Standard Certified Impact Statements or Products as the definition of the baseline may be contradictory. | In this project, the Suppressed Demand baseline" is not applied.                                                                                                                                                                           | The applied methodology, methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/ does not have any provision to account suppressed demand, hence this has been found to be not applicable.                   |
| 3.1.4      | Legal ownership                                                                                                                                                                                                                                                                                                                                                                                                                           | The legal ownership of all the credits under this project activity lies with EKI Energy Services Pvt. Ltd., and the same has been briefed to the end users under FPIC requirement. The same can be supported with the end user agreements. | The legal ownership of the ownership of carbon credits shall lie with the CME, EKI Energy Services Pvt. This is be demonstrated through end user agreements/9/ executed with the beneficiaries and the undertakings from the CME/13/, manufacturer/13/ and distributor/14/. |
| Findings   |                                                                                                                                                                                                                                                                                                                                                                                                                                           | No finding was raised.                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                             |
| Conclusion |                                                                                                                                                                                                                                                                                                                                                                                                                                           | The assessment team confirms that the project is eligible for GS4GG as per the CSA requirements of GS4GG/7/. The VPAs to be included have been found to be in line with the GS4GG CSA requirements version 1.2/7/                          |                                                                                                                                                                                                                                                                             |

#### D.10. Reference of approved methodology (ies)

| Sr. No. | Applicability Criteria                                                                                                                                                                                                                                               | Remarks/Justification                                                                                                                                                       | Means of Validation                                                                                                                                                                                                                                               |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Section 2.2.1 (a): The project shall choose a technology design that has predictable performance in that it is proven to be efficient and durable under field conditions; for cookstoves, the rated thermal efficiency shall be at least 20% (see Parameters ICS 1). | The efficiency of the 2 stoves is as follows: WC-200 (wood (42.4%) and charcoal (58.6%)) as per the Stove Performance Report. Hence, this condition is met by this project. | The PoA has been designed to use improved cookstove which will have predictable performance to be efficient. The current real case VPA utilizes the "WC-200". Validation team checked stove performance report/9/ hence this has been found to be not applicable. |
| 2       | Section 2.2.1 (b): The technology shall have continuous useful energy output of less than 150 kW per unit, where "continuous useful                                                                                                                                  | The cookstoves being distributed by the project developer have continuous useful energy output of less than 150 kW. Hence, this                                             | The CME has declared in the PoA-DD/1/ the each improved cookstoves distributed at VPA level shall be of                                                                                                                                                           |

|   |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                   |
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|   | energy output” is defined above (see Parameter ICS 2).                                                                                                                                                                                                                                                                                   | criterion is fulfilled by the project activity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | less than a continuous output of 150 MW each. The continuous output of the ICS included in the current real case VPA is 132 KW as per the manufacture’s specifications/10/ which has been reviewed and found appropriate.                                                                                         |
| 3 | Section 2.2.1(c): The project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PoA template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants. | EKI Energy Services Limited is the project developer as well as the project proponent for this project activity. Additional project participants were listed in Appendix 2. Individual households are not project representatives in the project. Hence this condition is met by the project.                                                                                                                                                                                                                                                                                                                                                                                 | Only the CME, EKI Energy Services Limited is the project participant in the project. No other individual or entity shall be the project participant/CME in the PoA. This has been conformed based on the information provided in the PoA-DD/1/ and interview with the concern person at the time of onsite audit. |
| 4 | Section 2.2.1(d): The project developer must design incentive mechanism(s), which should be effective as fast as possible, for the elimination of inefficient baseline stoves that are replaced by the project cooking devices and describe the incentive mechanism(s) in the PDD/VPA-DD at the time of validation.                      | Distributed improved cookstove under this project activity is a portable device distributed at discounted rate or free of cost and is available for use as soon as the end user receives the same. Therefore, the end user will discard the use of an inefficient baseline cookstove immediately after the receipt of the ICS. Also, the beneficiaries would be provided with comprehensive trainings, highlighting the user-friendly features and other benefits of the project stoves, in order to encourage the immediate adoption of the project stoves. Apart from that, the PP is committed to provide the maintenance support for the project stoves to the end-users. | The improved cookstoves included in the PoA are distributed free of cost or on a discounted rate to the beneficiaries. The beneficiaries in the current real case VPA were interviewed during onsite audit to conform the same.                                                                                   |
| 5 | Section 2.2.1 (e): To avoid double counting or double claiming, the project developer must:<br>1. clearly communicate its ownership rights and intention of claiming the emission reductions resulting from the project activity to the following                                                                                        | 1. The stove manufacturer and project developer will sign the agreement that the manufacturer will not claim the carbon credits generated by the project activity.<br>2. The end user will be informed that he cannot claim the carbon credits generated by the project stove, and will sign a carbon                                                                                                                                                                                                                                                                                                                                                                         | The CME shall execute the agreement with the manufacturers and distributor of the improved cookstoves or receive undertaking that the ownership of the carbon credit generated from the                                                                                                                           |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | <p>parties by contract or clear written assertions in the transaction paperwork: all other project participants; project technology manufacturers; and retailers of the project technology or the renewable fuel in use; and</p> <p>2. Inform and notify the end users that they cannot claim emission reductions from the project, and</p> <p>3. Exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA, and strive not to displace the cooking devices of another CDM or voluntary project/PoA. See data and parameters not monitored, Avoidance of double counting or double claiming with other mitigation actions, for details on this demonstration.</p> | <p>waiver agreement at the time of distribution of the project stove.</p> <p>3. Double counting within the projector with any other project activity is eliminated. Each installed Improved Cookstove (ICS) in this project will be assigned a distinct identification consisting of the customer's name, geographical location, and unique serial number. Additionally, the Project proponent will provide a signed declaration ensuring that these stoves will not be included in any other mechanism. This stringent measure prevents any possibility of double counting or double claiming with regard to other mitigation actions.</p> | <p>PoA shall lie on the CME i.e. EKI Energy Service Limited. The CME shall define the ownership in the end user agreements that the carbon credit rights from the project shall lie on the CME and the end users can't shall not avail or apply to avail for carbon credits from the cookstoves in any form.</p> <p>The undertakings from the manufacture/13/ and distributor/14/ and the sample end user agreement/8/ for the current real case VPA are reviewed by the validation team and found appropriate.</p> |
| 6 | <p>Section 2.2.1 (f): Project activities making use of solid fossil fuel in the project scenario or other improved fossil fuel cookstoves meeting certain conditions described in the footnote to Table 1 (e.g. switch from three-stone fire biomass stoves to LPG stoves) may only claim emission reductions for energy efficiency improvement aspect and shall assume the same baseline and project fuel for emission reduction calculations.</p>                                                                                                                                                                                                                                                                           | <p>Not applicable, since the project activity does not make use of solid fossil fuel in the project scenario or other improved fossil fuel cook stoves.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>This is not applicable as the PoA or VPA does not plan to involve use of solid fossil fuel.</p>                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 7 | <p>Section 2.2.1 (g): Project activities making use of a new solid biomass feedstock in the project situation (e.g. switch to green charcoal or renewable biomass briquettes) must comply with relevant specific requirements for biomass related project activities, as defined in the latest version of the Community Services Activity Requirements. The specific requirements apply to both plantations established for the project activity and/or</p>                                                                                                                                                                                                                                                                   | <p>This criterion does not apply to this project activity, as the baseline as well as project fuel is firewood/charcoal.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>This is not applicable as the baseline of the PoA or VPA as well as project fuel is firewood/charcoal.</p>                                                                                                                                                                                                                                                                                                                                                                                                       |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                         |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | existing plantations that will supply biomass feedstock.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                         |
| 8 | Adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision. Furthermore, for projects where cooking will move from outdoor to indoor or where the project technology reduces ventilation (for example, changing from a stove with a chimney to an improved stove with no chimney), indoor air pollution (IAP) levels shall not worsen in the project compared to the baseline, including PM 2.5 and carbon monoxide (CO) emissions. This may be demonstrated before project Design Certification or during project operation using the certification resulting from a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of lab testing of the technology, or results of modeling of the technology's operation under field conditions. If none of these are available, references from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old. | It can be evident from the Kitchen Performance Test (KPT) results that the firewood or/and charcoal consumption by the project stove is considerably less than the baseline stove. Therefore, indoor air pollution and GHG emitted by the project activity have been reduced. Further, A Project stove test is carried out by the project developer to justify that, indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the fuel used in the project scenario. Hence, this criterion is fulfilled by this project activity. | Reviewed the KPT and project stove test results/ <sup>15</sup> and confirms that the project stove consumes less fuel than the baseline stove and does not worsen indoor air pollution levels. Accordingly, reductions in GHG emissions and IAP are adequately demonstrated, and the criterion is considered fulfilled. |

#### D.11. SDG Outcome Assessment

| SUSTAINABLE DEVELOPMENT GOALS TARGETED | MOST RELEVANT SDG TARGET                                                                                                                    | SDG IMPACT                                                                                                                                               | Means of Validation                                                                                                                          |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |                                                                                                                                             | INDICATOR (SELECTED IN SDG TOOL)                                                                                                                         |                                                                                                                                              |
| 4 Quality Education                    | 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for | Contribute to increasing vocational and relevant skills of local individuals by providing non-formal education and training on issues related to climate | The CME shall provide training on the operation of cookstove technology to the local youths involved in the project which will improve their |

|                                   |                                                                                                                                                                                            |                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   | employment, decent jobs and entrepreneurship.                                                                                                                                              | change, with specific skill building in operations and surveying activities related to stove distribution and it's monitoring under GS.<br>Indicator 4.4.1: Number of employees provided skill development training                             | skill and knowledge on the climate change saving technology, thereby, contributing to the SDG 4.<br>The indicator, 4.4.1 for the SDG is assessed to have been appropriately selected by the CME.                                                                                                                                                                                                                           |
| 7 Affordable Clean Energy         | 7.3 By 2030, double the global rate of improvement in energy efficiency                                                                                                                    | By utilizing solar energy for cooking, communities can reduce their reliance on traditional energy sources like firewood, which are less efficient and contribute to deforestation and air pollution.<br>Indicator 7.3.1: Total energy savings. | The PoA introduces cookstoves which will be distributed rural communities of Nigeria, helping rural communities to access with clean and affordable energy for their cooking purposes. Thus, SDG 7 is found to be applicable for solar cookstove distribution in the rural community.<br><br>The SDG indicators 7.3.1 has been assessed to be appropriately used to estimate the contribution of the project to the SDG 7. |
| 8 Decent Work and Economic Growth | 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value | This project will create jobs in the local economy (agriculture and non-agriculture) by hiring local residents, particularly women, for various project durations throughout its lifetime.<br>Indicator 8.5.1<br>Total number of jobs.          | The PoA implementation will generate employment opportunities in Nigeria as people from beneficiary communities will be involved in training and capacity development, thus increasing the number of employees hired under project.<br><br>The SDG indicators 8.5.1 has been assessed to be appropriately used to estimate the contribution of the project to the SDG 8.                                                   |
| 13 Climate Action(mandatory)      | 13.2 Integrate climate change measures into national policies, strategies, and planning                                                                                                    | The project stove i.e. Improved Cook Stove (hereinafter referred to as "ISC") requires no firewood for producing the same amount of thermal energy, therefore, resulting in lesser CO <sub>2</sub> emission in the                              | The PoA implementation causes reduction in the fuel wood consumption for cooking more effectively and reduces the GHG emissions measured in tons of CO <sub>2</sub> equivalent                                                                                                                                                                                                                                             |

|                 |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 |                                                                                                                                                                                                                                                                                      | <p>atmosphere. As CO<sub>2</sub> is a greenhouse gas, its reduced emission has a positive impact on climate change.</p> <p>Indicator 13.2.1: Amount of GHGs emissions avoided or sequestered.</p>                                                                                                                                                                                 | <p>per year (tCO<sub>2</sub>e/year), thereby contributing to SDG 13.</p> <p>The SDG indicators 13.2.1 has been assessed to be appropriately used to estimate the contribution of the project to SDG 8</p>                                                                                                                                                                                                                  |
| 15 Life on Land | 15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.                         | <p>Lowering the use of wood fuel as a source of non-renewable biomass for cooking. Households will utilize less woody biomass that is not renewable. The resulting decrease in demand reduces deforestation, raising the proportion of renewable energy in the project area's overall final energy consumption.</p> <p>Indicator 15.1.1: Total non-renewable wood fuel saved.</p> | <p>The implementation of the PoA shall reduce the conservation of depleting non-renewable biomass in the country due to the saving of fuel wood consumed by the rural households by the conventional three stone cookstoves. Thus, the project has been assessed to contribute to SDG 15.</p> <p>The indicator 15.1.1 has been found to have been appropriately used to estimate the PoA's contribution to the SDG 15.</p> |
| Findings        | CAR 02 was raised and closed successfully.                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Conclusion      | The VPAs under the PoA will have to demonstrate contribution to the above seven SDGs, which is found to be in line with para 4.1.2 of GS4GG principles and requirements version 1.2/4/. Further, The SDGs targeted by the PoA are adequately demonstrated by the SDG Impact tool/4/. |                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                            |

### D.1.3. Demonstration of Additionality

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | <p>At PoA-Level:</p> <p>CME has confirmed during the onsite interviews that PoA is a voluntary programme, and Nigeria doesn't have any mandatory programme for the dissemination of improved cookstoves/17/. There is no external funding is available except the revenue from GS VERs</p> <p>VPA-level:</p> <p>The applied Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version: 4.0/6/ "As per GS4GG Community services activity requirements/4/, Version 1.2, Para 4.1.9, projects that meet any of the following criteria are considered as deemed additional and therefore are not required to prove Financial Additionality at the time of design certification:</p> <ol style="list-style-type: none"> <li>Positive list (Annex B)</li> <li>Projects located in LDC, SIDS, LLDC</li> </ol> |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | <p>c. Microscale projects</p> <p>The project developer has declared to demonstrate the additionality at the VPA level applying option a and b. The improved cookstoves being included in the annex B of positive list of technology, version 04/5/ is eligible for deemed additional. Further, where ever applicable, the project developer has declared to demonstrate the additionality by applying the option c, if the capacity of the VPA is of microscale.</p>                                                                                                                                                                                                                                                               |
| Findings   | No findings were raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Conclusion | <p>The validation team confirms that all the documented evidence listed and reviewed during the validation process are found correct and is able to confirm that:</p> <ul style="list-style-type: none"> <li>a) The GS benefits were considered necessary in the decision to undertake the project as a proposed project activity.</li> <li>b) All the assumptions and data used by the project participants are listed in the PoA-DD/1/, including their references and sources.</li> <li>c) All underlying assumptions are appropriate and reasonable in context of the project activity.</li> <li>d) The capacity and technology details are correct and in line with the requirements for Auto additional projects.</li> </ul> |

### D.1.3. Summary of local stakeholder consultation

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | <p>The Design Consultation was conducted electronically starting on 11/03/2024 to 11/04/2024, conducted for 30 days. The stakeholders were informed, reminded of the Design consultation initiation and closure by emails and this has been validated by referring to email screenshots evidence provided by CME/12/.</p> <p>The relevant stakeholders were invited from the host countries via email in-line with para 4.5.1 of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/4/. The invitation was sent out to all the relevant stakeholders on for the host countries as confirmed from the email invitations provided by the CME. No comment was received during the 30 days period.</p> |
| Findings            | CAR 03 was raised and closed successfully.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Conclusion          | The Validation team confirmed that the CME has conducted design's consultation process in-line to the requirements of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/4/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

### D.12. Grievance Mechanism at PoA Level

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of validation | <p>The CME sets up a formal input, feedback and grievance mechanism. This includes the provision of PoA or VPA based contact details for direct feedback to be received by project management teams. A PoA-level email address is provided for any stakeholder to provide feedback over the lifetime of the PoA. The details of the grievance mechanism is defined in section E.3 of the PoA-DD/4/ which are reviewed and found appropriate by the validation team. The concern persons were interviewed at the time of onsite audit regarding this and found satisfactory.</p> |
| Findings            | No finding was raised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Conclusion          | The validation team concludes that the grievance mechanism for the PoA is adequately defined by the CME.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

## SECTION E. Internal quality control

>>

Before the submission of the final report a technical review of the whole validation procedure was carried out. The technical reviewers are competent GHG auditors being appointed for the scope this

project falls under. The technical reviewers are not considered to be part of the validation team and thus not involved in the decision-making process up to the technical review. As a result of the technical review process the validation opinion and the topic specific assessments as prepared by the validation team leader may have been confirmed or revised. Furthermore, reporting improvements might have been achieved. After the successful technical review an overall (esp. procedural) assessment of the complete validation has been carried out by a senior assessor of RINA.

## **SECTION F. Validation opinion**

>>

EKI Energy Services Limited has commissioned the RINA Services S.p.A. Certification Program to validate the programme of activities, entitled “GS12602 PoA Powerstove Multiple Fuel Project” (Ref no. GS12602). The validation is based on the relevant GS requirements.

The PoA aims to reduce greenhouse gas emissions by distribution improved cookstoves that will replace inefficient traditional cookstoves in the rural households of Nigeria. The PoA is assessed against latest valid GS4GG requirements/4/. The proposed GS PoA is likely to achieve the anticipated emission reductions stated in the PoA DD /1/ provided the underlying assumptions do not change. RINA had informed the CME of the validation outcome through the draft validation report.

RINA had applied the following validation process and methodologies using a competent validation team.

- The desk review of documents and evidence submitted by the CME in context of the reference GS4GG and guidelines issued by GS secretariat,
- Undertaking/conducting remote site visit, interview or interactions with the representative of the project participant,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and
- Preparing a draft validation opinion based on the auditing findings and conclusions

The review of the PoA DD, supporting documentation, subsequent follow-ups actions (interviews) has provided RINA. with sufficient evidence to determine the fulfilment of stated criteria, and the gold standard certified project design status will be achieved by successfully undergoing validation and design review.

## Appendix 1. Abbreviations

| Abbreviations      | Full texts                                         |
|--------------------|----------------------------------------------------|
| RINA               | RINA Services S.p.A. Navale                        |
| AUWSA              | Arusha Urban Water Supply and Sanitation Authority |
| BE                 | Baseline emissions                                 |
| CAR                | Corrective Action Request                          |
| CL                 | Clarification Request                              |
| CDM                | Clean Development Mechanism                        |
| CFA                | Central African Franc                              |
| CO <sub>2</sub>    | Carbon dioxide                                     |
| ER                 | Emission reduction                                 |
| EWURA              | Energy and Water Utilities Regulatory Authority    |
| FAO                | Food and Agriculture Organization                  |
| FAR                | Forward action request                             |
| GHG                | Greenhouse Gases                                   |
| GS                 | Gold Standard                                      |
| GS4GG              | Gold Standard for the Global Goal                  |
| HH                 | Household                                          |
| IR                 | Internal Resources                                 |
| kW                 | Kilowatt                                           |
| LDC                | Least Developed Countries                          |
| PD                 | Project Developer                                  |
| PDD                | Project Design Document                            |
| PE                 | Project Emissions                                  |
| SDG                | Sustainable Development Goals                      |
| tCO <sub>2</sub> e | Tonnes of carbon dioxide equivalent                |
| VER                | Verified Emission Reductions                       |
| VVB                | Validation and Verification Body                   |
| WHO                | World Health Organization                          |

## Appendix 2. Competence of team members and technical reviewers



### CERTIFICATO DI QUALIFICA QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra:  
We declare that Mr/Mrs/Ms:

Vinay SINGH

è qualificato come<sup>1</sup>:  
is qualified as:

TEC – VAL – VER – TL – REG-EXP<sup>2</sup> – FIN-EXP

nello schema<sup>2</sup>:  
for the scheme:

CDM – GS4GG – VCS – SCS – JI – CCB – UER – ISO14064-2

per le seguenti aree tecniche:  
for the following technical areas:

1.1 – 1.2 – 3.1(\*) – 4.1 – 13.1 – 13.2 – 14.1

| AREE TECNICHE<br>TECHNICAL AREAS | DESCRIZIONE DELL'AREA TECNICA<br>TECHNICAL AREA DESCRIPTION | SCOPO SETTORIALE<br>SECTORAL SCOPE |
|----------------------------------|-------------------------------------------------------------|------------------------------------|
| 1.1                              | Thermal energy generation                                   | 1                                  |
| 1.2                              | Renewables                                                  | 1                                  |
| 4.1                              | Cement and lime production                                  | 4                                  |
| 13.1                             | Solid waste and wastewater                                  | 13                                 |
| 13.2                             | Manure                                                      | 13                                 |
| 14.1                             | Forestry                                                    | 14                                 |

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.  
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

| REVISIONE<br>REVISION | DATA<br>DATE | MOTIVAZIONI PER LA REVISIONE<br>REASON FOR THE REVISION |
|-----------------------|--------------|---------------------------------------------------------|
| 0                     | 04/05/2020   | First Issue                                             |
| 2                     | 11/03/2022   | Updated form                                            |
| 3                     | 23/09/2022   | Update TA 1.1, TA 4.1, TA 13.1, TA 13.2, FIN EXP        |
| 4                     | 12/01/2023   | Update TA 3.1 (*) for voluntary schemes only            |
| 5                     | 01/06/2023   | ITR withdrawal                                          |
| 6                     | 20/05/2024   | GS4GG update                                            |

Scheme Manager  
Scheme Manager



|   |                           |   |                                                     |
|---|---------------------------|---|-----------------------------------------------------|
| 1 | VAL: Validator            | 2 | CDM: Clean Development Mechanism                    |
|   | VER: Verifier             |   | VCS: Verified Carbon Standard                       |
|   | TEC: Technical Expert     |   | GS4GG: Gold Standard for Global Goals               |
|   | TL: Team Leader           |   | SCS: SocialCarbon Standard                          |
|   | FIN-EXP: Financial Expert |   | JI: Joint Implementation                            |
|   | REG-EXP: Regional Expert  |   | ISO14064-2: International standard 14064 part 2     |
|   | ITR: Independent Reviewer |   | UER: Upstream Emission Reduction                    |
|   | DET: Determiner           |   | CCB: The Climate, Community & Biodiversity Alliance |

<sup>3</sup> India, Kenya, Uganda, Sri Lanka, Thailand, Mauritius, Philippines.

RINA Services S.p.A. è accreditata da UNFCCC, quale Entità Operativa Designata (DOE) per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS.

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports.

GHG\_QUAL\_CERT\_EN(06-2021)

Page 1 of 1



**CERTIFICATO DI QUALIFICA**  
**QUALIFICATION CERTIFICATE**

Si attesta che il sig./sig.ra:  
We declare that Mr/Mrs/Ms:

OGUCHUKWI LENA UKPABI

è qualificato come<sup>1</sup>:  
is qualified as:

REG EXP

nello schema<sup>2</sup>:  
for the scheme:

VCS – GS

per le seguenti aree tecniche:  
for the following technical areas:

3

| AREE TECNICHE<br>TECHNICAL AREAS | DESCRIZIONE DELL'AREA TECNICA<br>TECHNICAL AREA DESCRIPTION | SCOPO SETTORIALE<br>SECTORAL SCOPE |
|----------------------------------|-------------------------------------------------------------|------------------------------------|
| 3.1                              | Thermal Energy                                              | 3                                  |

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.  
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

| REVISIONE<br>REVISION | DATA<br>DATE | MOTIVAZIONI PER LA REVISIONE<br>REASON FOR THE REVISION |
|-----------------------|--------------|---------------------------------------------------------|
| 0                     | 31/01/2026   | First Issue                                             |

Il Resp. OU  
Head of OU

*Rama Severino*

**<sup>1</sup> Legend:**

VAL: Validator  
VER: Verifier  
TEC: Technical Expert  
TL: Team Leader  
FIN-EXP: Financial Expert  
REG-EXP: Regional Expert

ITR: Independent Reviewer  
DET: Determiner

**<sup>2</sup> Legend:**

CDM: Clean Development Mechanism  
VCS: Verified Carbon Standard  
GS4GG: Gold Standard for Global Goals  
SCS: SocialCarbon Standard  
JI: Joint Implementation  
ISO14064-2: International standard 14064 part 2

RINA Services S.p.A. è accreditata da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS.

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports.

GHG\_QUAL\_CERT\_EN(06-2021)

Page 1 of 1



**CERTIFICATO DI QUALIFICA  
QUALIFICATION CERTIFICATE**

Si attesta che il sig./sig.ra:  
We declare that Mr/Mrs/Ms:

**Atin Kumar Pathak**

è qualificato come<sup>1</sup>:  
is qualified as:

**TL – VAL – VER – TEC – REG-EXP<sup>3</sup> – ITR**

nello schema<sup>2</sup>:  
for the scheme:

**VCS – GS4GG**

per le seguenti aree tecniche:  
for the following technical areas:

**1.1 – 1.2 – 3.1 – 5.1 – 7.1 – 13.1 – 13.2 – 14.1 – 15.1**

| AREE TECNICHE<br>TECHNICAL AREAS | DESCRIZIONE DELL'AREA TECNICA<br>TECHNICAL AREA DESCRIPTION | SCOPO SETTORIALE<br>SECTORIAL SCOPE |
|----------------------------------|-------------------------------------------------------------|-------------------------------------|
| 1.1                              | Thermal energy generation                                   | 1                                   |
| 1.2                              | Renewables                                                  | 1                                   |
| 3.1                              | Energy Demand                                               | 3                                   |
| 5.1                              | Chemical Industry                                           | 5                                   |
| 7.1                              | Transport                                                   | 7                                   |
| 13.1                             | Solid waste and wastewater                                  | 13                                  |
| 13.2                             | Manure                                                      | 13                                  |
| 14.1                             | Afforestation and Reforestation                             | 14                                  |
| 15.1                             | Agriculture                                                 | 15                                  |

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.  
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

| REVISIONE<br>REVISION | DATA<br>DATE | MOTIVAZIONI PER LA REVISIONE<br>REASON FOR THE REVISION |
|-----------------------|--------------|---------------------------------------------------------|
| 0                     | 16/10/2024   | First Issue                                             |
| 1                     | 20/11/2024   | Update qualification as TL                              |
| 2                     | 15/04/2025   | Update sectoral scope 5, 7, 15                          |
| 3                     | 21/07/2025   | Update qualification as ITR                             |

Il Resp. OU  
Head of OU

*Rama Surana*

**<sup>1</sup> Legend:**

VAL: Validator  
VER: Verifier  
TEC: Technical Expert  
TL: Team Leader  
FIN-EXP: Financial Expert  
REG-EXP: Regional Expert  
ITR: Independent Reviewer  
DET: Determiner

**<sup>2</sup> Legend:**

CDM: Clean Development Mechanism  
VCS: Verified Carbon Standard  
GS4GG: Gold Standard for Global Goals  
SCS: SocialCarbon Standard  
JI: Joint Implementation  
ISO14064-2: International standard 14064 part 2

3 Indonesia, Thailand, Malaysia, Kyrgyzstan, Portugal, Estonia, Lithuania, Latvia, Africa Region

RINA Services S.p.A. è accreditata da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologia Institute per condurre la Validazione e la Verifica di rapporti SCS.

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologia Institute, to carry out Validation and Verification of SCS Reports.

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### Appendix 3. Documents reviewed or referenced

| Ref. No | Author | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Date and version no.                                                                                                                                                                                             | Provider           |
|---------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1       | CME    | PoA DD of the PoA, "GS12602 PoA Powerstove Multiple Fuel" "ID: GS 12602                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>• Ver 1, dated 28/03/2024</li> <li>• Ver 2, dated 13/10/2025</li> <li>• Ver 3, dated 08/05/2026</li> </ul>                                                                | CME                |
|         |        | VPA DD of the real case VPA, "GS 12602 VPA Powerstove Multiple Fuel Project" ID:, GS 12677                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>• Ver 1, dated 28/03/2024</li> <li>• Ver 2, dated 08/12/2025</li> <li>• Ver 3, dated 21/04/2026</li> </ul>                                                                |                    |
| 2       | CME    | Ex- ante ER calculation sheet of the real case VPA, "GS 12602 VPA Powerstove Multiple Fuel Project" ID:GS 12677                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>• Ver 1, dated 28/03/2024</li> <li>• Ver 2, dated 08/12/2025</li> <li>• Ver 3, dated 21/04/2026</li> </ul>                                                                |                    |
| 3       | GS     | <ul style="list-style-type: none"> <li>• PoA DD of the PoA (GS12602) available at assurance platform after preliminary review to GS.</li> <li>• Design Consultation Report (DCR) of the PoA (GS 12602) submitted to GS for preliminary review,</li> <li>• Preliminary review form of the PoA, GS12602.</li> <li>• VPA DD of the Real case VPA, GS12677 available at assurance platform after preliminary review to GS.</li> <li>• Stakeholder Consultation Report (SCR) of the VPA (GS 12677) submitted to GS for preliminary review, version 01, dated 28/03/2024</li> <li>• Preliminary review form of the real case VPA, GS 12677</li> </ul> | <ul style="list-style-type: none"> <li>• Ver 1, dated 28/03/2024</li> <li>• Ver 1, dated 16/03/2024</li> <li>• NA</li> <li>• Ver 1, dated 28/03/2024</li> <li>• Ver 1, dated 28/03/2024</li> <li>• NA</li> </ul> | Publicly Available |
| 4       | GS     | Key Project Information & POA Design Document (POA-DD)<br><a href="https://globalgoals.goldstandard.org/templates/">https://globalgoals.goldstandard.org/templates/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ver 2.2                                                                                                                                                                                                          | Publicly Available |
|         |        | GS Principles and Requirements,<br><a href="https://globalgoals.goldstandard.org/100-principles-and-requirements/">https://globalgoals.goldstandard.org/100-principles-and-requirements/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ver 1.2                                                                                                                                                                                                          |                    |
|         |        | GS PoA Requirements<br><a href="https://globalgoals.goldstandard.org/100-principles-and-requirements/">https://globalgoals.goldstandard.org/100-principles-and-requirements/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ver 3.0                                                                                                                                                                                                          |                    |
|         |        | GS4GG Validation and Verification Standard,<br><a href="https://globalgoals.goldstandard.org/vvb-documents/">https://globalgoals.goldstandard.org/vvb-documents/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ver 2.0                                                                                                                                                                                                          |                    |
|         |        | Gold Standard for the Global Goals, Community Services Activities Requirements,<br><a href="https://globalgoals.goldstandard.org/201-ar-community-services-activity-requirements/">https://globalgoals.goldstandard.org/201-ar-community-services-activity-requirements/</a>                                                                                                                                                                                                                                                                                                                                                                    | ver 1.2                                                                                                                                                                                                          |                    |
|         |        | GHG Emissions Reduction & Sequestration Product Requirements<br><br><a href="https://globalgoals.goldstandard.org/standards/501_V3.1_PR_GHG-Emissions-Reductions-Sequestration.pdf">https://globalgoals.goldstandard.org/standards/501_V3.1_PR_GHG-Emissions-Reductions-Sequestration.pdf</a>                                                                                                                                                                                                                                                                                                                                                   | ver. 3.1                                                                                                                                                                                                         |                    |
|         |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                  |                    |

|    |                       |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                              |                    |
|----|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------|
|    |                       | Gold Standard SDG Impact Tool<br><a href="https://globalgoals.goldstandard.org/430-iq-sdg-impact-tool/">https://globalgoals.goldstandard.org/430-iq-sdg-impact-tool/</a>                                                                                                                                                                                                |                                                                                              |                    |
| 5  | UNFC CC               | Standard for Sampling and Surveys for CDM Project Activities and Programme Activities<br><a href="https://cdm.unfccc.int/sunsetcms/storage/contents/store-d-file-20210531160756223/Meth_Stan05.pdf">https://cdm.unfccc.int/sunsetcms/storage/contents/store-d-file-20210531160756223/Meth_Stan05.pdf</a>                                                                | Ver 09.0                                                                                     | Publicly Available |
|    |                       | Guidelines for Sampling and Surveys for CDM Project Activities and Programme Activities, Version 04.0<br><br><a href="https://cdm.unfccc.int/sunsetcms/storage/contents/store-d-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf">https://cdm.unfccc.int/sunsetcms/storage/contents/store-d-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf</a>                    | Ver 04.0                                                                                     |                    |
|    |                       | Positive list of technology,<br><br><a href="https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-32-v4.0.pdf">https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-32-v4.0.pdf</a>                                                                                                                                                         | ver 04, dated 11/03/2022                                                                     |                    |
|    |                       | Tool 33: Default values for common parameters,<br><br><a href="https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-33-v3.pdf">https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-33-v3.pdf</a>                                                                                                                                           | ver 03.0, dated 12-June-2025                                                                 |                    |
| 6  | GS                    | Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC),<br><br><a href="https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICs_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf">https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICs_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf</a> | Ver 4.0                                                                                      | Publicly Available |
| 7  | CME                   | Sample survey database, report, questionnaires and result of the baseline survey.                                                                                                                                                                                                                                                                                       | -                                                                                            | CME                |
| 8  | CME                   | Sample end user agreements for carbon credit ownership                                                                                                                                                                                                                                                                                                                  | -                                                                                            | CME                |
| 9  | University of Nigeria | Laboratory Test Report and Certification of the "Power Stove: Dual-Firewood and Charcoal by National Centre for Energy and Development, University of Nigeria.                                                                                                                                                                                                          | Dated 05/6/2023                                                                              | CME                |
| 10 | CME                   | Technical specification of the improved cookstoves distributed in the project.                                                                                                                                                                                                                                                                                          | -                                                                                            | CME                |
| 11 | CME                   | ODA declaration form for PoA/VPA                                                                                                                                                                                                                                                                                                                                        | Dated 26/03/2024                                                                             | CME                |
| 12 | CME                   | <ul style="list-style-type: none"> <li>Invitation emails sent to the stakeholders along with non-technical summary</li> <li>Screenshots of email communications for closure of the design consultation date 11/03/2024 to 11/04/2024</li> </ul>                                                                                                                         | -                                                                                            | CME                |
| 13 | CME                   | Undertaking from the CME for no double counting of the carbon credits from the project.                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Dated 12/04/2026</li> </ul>                           | CME                |
| 14 | CME                   | <ul style="list-style-type: none"> <li>Undertaking from the manufacturer that they will not claim carbon credit from the PoA separately.</li> <li>Undertaking from the distributor that they will not claim carbon credit from the PoA separately.</li> </ul>                                                                                                           | <ul style="list-style-type: none"> <li>Dated 12/12/2025</li> <li>Dated 12/12/2025</li> </ul> | CME                |
| 15 | CME                   | Kitchen Performance Test (KPT) test results of the baseline and project cookstoves.                                                                                                                                                                                                                                                                                     | -                                                                                            | CME                |
| 16 | CME                   | Proof of initial submission of the PoA for preliminary review. <ul style="list-style-type: none"> <li>Email screenshot of the submission of the signed and terms and conditions and the project documents of the PoA to the registry.</li> <li>Swift copy of the fee payment made to the registry by the CME for preliminary review.</li> </ul>                         | -                                                                                            | CME                |

|    |                        |                                                                                                                                                                                                                                                               |                              |                    |
|----|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------|
| 17 | Clean cooking alliance | Nigeria clean cooking policy information<br><a href="https://cleancooking.org/market-intelligence-hub/national-markets-intelligence-dashboard/nigeria/">https://cleancooking.org/market-intelligence-hub/national-markets-intelligence-dashboard/nigeria/</a> | Last retrieved on 08/05/2026 | Publicly available |
|----|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------|

## Appendix 4. Clarification requests, corrective action requests and forward action requests

Table 1. CAR from this validation

| CAR ID                                                                                                                                                                                                                                                                                                        | 01 | Section no. | A.2 | Date: 18/02/2026        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|-----|-------------------------|
| <b>Description of CAR</b>                                                                                                                                                                                                                                                                                     |    |             |     |                         |
| Please submit the proof of life of each type of improve cookstove models used in the project. Please clarify the plan to re-distribute the cookstove after the life considering the fact that the crediting period length is 5 years and life of cookstoves mentioned to be in the range of 3-4 or 4-5 years. |    |             |     |                         |
| <b>Project Developer response</b>                                                                                                                                                                                                                                                                             |    |             |     | <b>Date: 26/03/2026</b> |
| Manufacturer Technical Specifications has been submitted as proof of life. CME now mentions the re-distribution ICS plan after the life considering the fact that the crediting period length is 5 years in section A.3 of Revised PoA DD.                                                                    |    |             |     |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                          |    |             |     |                         |
| Technical Specifications                                                                                                                                                                                                                                                                                      |    |             |     |                         |
| <b>VVB assessment</b>                                                                                                                                                                                                                                                                                         |    |             |     | <b>Date: 24/04/2026</b> |
| The technical specification of the improved cookstoves used in the PoA so far has been reviewed; the life time of the ICS is mentioned to at least five year which is mentioned correctly in the revised PoA-DD submitted by the CME.                                                                         |    |             |     |                         |
| CAR is closed.                                                                                                                                                                                                                                                                                                |    |             |     |                         |

| CAR ID                                                                                                                                                                                          | 02 | Section no. | A.4 | Date: 18/02/2026        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|-----|-------------------------|
| <b>Description of CAR</b>                                                                                                                                                                       |    |             |     |                         |
| The indicators selected for some SDGs are found not to be consistent with the SDG Impact Tool. Please check and ensure that the indicators are selected from the list provided in the SDG tool. |    |             |     |                         |
| <b>Project Developer response</b>                                                                                                                                                               |    |             |     | <b>Date: 26/03/2026</b> |
| Indicators mention in the PoA DD are in line with the online digital tool. SDG 1, 3 and 5 were now removed.                                                                                     |    |             |     |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                            |    |             |     |                         |
|                                                                                                                                                                                                 |    |             |     |                         |
| <b>VVB assessment</b>                                                                                                                                                                           |    |             |     | <b>Date: 24/04/2026</b> |
| The revised PoA-DD submitted is reviewed; the SDG 1,3, and 5 are now removed by the CME which is found to be appropriate.                                                                       |    |             |     |                         |
| CAR is closed.                                                                                                                                                                                  |    |             |     |                         |

| CAR ID                                                                                                                                                                                                             | 03 | Section no. | E.1 & E.3 | Date: 18/02/2026        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|-----------|-------------------------|
| <b>Description of CAR</b>                                                                                                                                                                                          |    |             |           |                         |
| Please provide supportive with respect to PoA Design Consultation and VPA stakeholder consultation.                                                                                                                |    |             |           |                         |
| <b>Project Developer response</b>                                                                                                                                                                                  |    |             |           | <b>Date: 26/03/2026</b> |
| CME has now submitted the supportive documents with respect to PoA Design Consultation and VPA stakeholder consultation.                                                                                           |    |             |           |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                                               |    |             |           |                         |
| 1. PoA Design Consultation report<br>2. VPA stakeholder consultation report                                                                                                                                        |    |             |           |                         |
| <b>VVB assessment</b>                                                                                                                                                                                              |    |             |           | <b>Date: 24/04/2026</b> |
| PoA Design Consultation report and VPA stakeholder consultation report submitted by the CME are reviewed which are found appropriate and in line with the GS Stakeholder Consultation and Engagement Requirements. |    |             |           |                         |

CAR is closed.

**Table 2. CL from this validation**

| CL ID                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 01 | Section no. | Date: 18/03/2026        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|-------------------------|
| <b>Description of CAR</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |             |                         |
| <ul style="list-style-type: none"> <li>• Manufacturer's specifications for both the models of the cookstoves used in the project.</li> <li>• Proof of life of the cookstoves used in the project.</li> <li>• Stover performance reports for efficiency of the project cookstoves.</li> <li>• Working to demonstrate that energy output from each unit of cookstoves is less than 150 kW</li> <li>• Sample end user agreements with the cookstove beneficiaries.</li> <li>• Sample survey database, report, questionnaires and result of the baseline survey.</li> <li>• ODA declaration form for PoA/VPA</li> <li>• Invitation emails sent to the stakeholders along with non-technical summary</li> <li>• Screenshots of email communications for closure of the design consultation date 11/03/2024 to 11/04/2024</li> <li>• Undertaking from the manufacturer for no double counting of the carbon credits from the project.</li> <li>• Undertaking from the distributor for no double counting of the carbon credits from the project.</li> <li>• Kitchen Performance Test (KPT) test results of the baseline and project cookstoves.</li> </ul>                                                                                                   |    |             |                         |
| <b>Project Developer response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |             | <b>Date: 26/03/2026</b> |
| <p>CME has now provided the following required docs as</p> <ul style="list-style-type: none"> <li>• Manufacturer's specifications for both the models of the cookstoves used in the project.</li> <li>• Proof of life of the cookstoves used in the project.</li> <li>• Stover performance reports for efficiency of the project cookstoves.</li> <li>• Working to demonstrate that energy output from each unit of cookstoves is less than 150 kW</li> <li>• Sample end user agreements with the cookstove beneficiaries.</li> <li>• Sample survey database, questionnaires and result of the baseline survey.</li> <li>• ODA declaration form for PoA/VPA</li> <li>• Invitation emails sent to the stakeholders along with non-technical summary</li> <li>• Screenshots of email communications for closure of the design consultation date 11/03/2024 to 11/04/2024 is provided in the Design consultation report.</li> <li>• Undertaking from the manufacturer for no double counting of the carbon credits from the project.</li> <li>• Undertaking from the distributor for no double counting of the carbon credits from the project.</li> <li>• Kitchen Performance Test (KPT) test results of the baseline and project cookstoves.</li> </ul> |    |             |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |    |             |                         |
| <ul style="list-style-type: none"> <li>• Manufacturer's Technical specifications</li> <li>• Powerstove_Lifetime Certificate.</li> <li>• Stover performance reports.</li> <li>• Estimated ER sheet of Real Case VPA</li> <li>• Sample end user agreements.</li> <li>• Sample survey database, questionnaires and result.</li> <li>• ODA declaration form for PoA/VPA</li> <li>• Design consultation report and Stakeholder consultation report</li> <li>• Design consultation report</li> <li>• Undertaking from the manufacturer.</li> <li>• Undertaking from the distributor.</li> <li>• Kitchen Performance Test (KPT) test results.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |             |                         |
| <b>VVB assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |             | <b>Date: 24/02/2024</b> |
| <p>The documents submitted by the CME are reviewed and found satisfactory. The assessment on the same is included in respective sections of the report.</p> <p>CL is closed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    |             |                         |

Table 3.

**FAR from preliminary assessment (for Project Developer/CME)**

| FAR ID                                                                                                                                                                | 01 | Section no. |  | Date: 18/02/2026        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--|-------------------------|
| <b>Description of FAR</b>                                                                                                                                             |    |             |  |                         |
| PD/CME shall correct title of PoA as per para 3.4.2 of Programme of Activity Requirements and Procedures in all documents.                                            |    |             |  |                         |
| <b>Project Developer response</b>                                                                                                                                     |    |             |  | <b>Date: 30/03/2026</b> |
| CME has submitted the Manage information request to the GS on 02/04/2026. Manage Information has now been approved.                                                   |    |             |  |                         |
| <b>Documentation provided by project participant</b>                                                                                                                  |    |             |  |                         |
| Screenshot for "Manage information request".                                                                                                                          |    |             |  |                         |
| <b>VVB assessment</b>                                                                                                                                                 |    |             |  | <b>Date: 24/04/2026</b> |
| The title of the PoA has now been corrected by the CME. The GS project portal is checked by the validation team and the title of PoA is found to have been corrected. |    |             |  |                         |
| FAR is closed.                                                                                                                                                        |    |             |  |                         |

| FAR ID                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 02 | Section no. |  | Date: 18/02/2026        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------|--|-------------------------|
| <b>Description of FAR</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |             |  |                         |
| Date of submission for preliminary review is 30/04/2024 which is more than one year from project start date which is 27/04/2023. It does not meet requirement of para 2.1.2 of Revision to Preliminary Review Requirements and Procedure. PD/CME shall explain the same.                                                                                                                                                                                                                                                          |    |             |  |                         |
| <b>Project Developer response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |             |  | <b>Date: 30/03/2026</b> |
| CME submitted the preliminary review on 09/04/2024 and paid the review fees on 22/04/2024, and the corresponding screenshot has now been provided for your reference. Therefore, it complies with the requirement of Para 2.1.2 of the <i>Revision to Preliminary Review Requirements and Procedure</i> .                                                                                                                                                                                                                         |    |             |  |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |             |  |                         |
| Preliminary submission Screenshot<br>Swift copy of the fee payment                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |             |  |                         |
| <b>VVB assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |             |  | <b>Date: 24/04/2026</b> |
| When the signed and terms and conditions and the project documents of the VPA was initially submitted to the registry on 09/04/2024, the fee for the preliminary review was paid to the registry on 22/04/2024. Thus, in line with the GHG Emissions Reduction & Sequestration Product Requirements. Ver 3.1/5/, 22/04/2024 has been considered appropriately as the date submission of the VPA to the registry for preliminary review. Swift copy/16/ of the fee payment made to the registry by the CME for preliminary review. |    |             |  |                         |
| FAR is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |             |  |                         |

| FAR ID                                                                               | 03 | Section no. |  | Date: 18/02/2026        |
|--------------------------------------------------------------------------------------|----|-------------|--|-------------------------|
| <b>Description of FAR</b>                                                            |    |             |  |                         |
| PD/CME shall submit Signed Terms of Use.                                             |    |             |  |                         |
| <b>Project Developer response</b>                                                    |    |             |  | <b>Date: 26/03/2026</b> |
| CME has now submitted Signed Terms of Use.                                           |    |             |  |                         |
| <b>Documentation provided by project participant</b>                                 |    |             |  |                         |
| Terms of Use                                                                         |    |             |  |                         |
| <b>VVB assessment</b>                                                                |    |             |  | <b>Date: 24/04/2026</b> |
| The signed terms of Use submitted by the CME is checked and found to be appropriate. |    |             |  |                         |
| FAR is closed.                                                                       |    |             |  |                         |

**FAR from preliminary assessment (for VVB)**

|                                                                                                                                                                       |    |                    |  |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------|--|-------------------------|
| <b>FAR ID</b>                                                                                                                                                         | 01 | <b>Section no.</b> |  | <b>Date: 18/02/2026</b> |
| <b>Description of FAR</b>                                                                                                                                             |    |                    |  |                         |
| VVB shall check the title of PoA and confirm whether it is in line with para 3.4.2 of Programme of Activity Requirements and Procedures in all documents.             |    |                    |  |                         |
| <b>Project Developer response</b>                                                                                                                                     |    |                    |  | <b>Date:</b>            |
| NA                                                                                                                                                                    |    |                    |  |                         |
| <b>Documentation provided by project participant</b>                                                                                                                  |    |                    |  |                         |
| NA                                                                                                                                                                    |    |                    |  |                         |
| <b>VVB assessment</b>                                                                                                                                                 |    |                    |  | <b>Date: 24/04/2026</b> |
| The title of the PoA has now been corrected by the CME. The GS project portal is checked by the validation team and the title of PoA is found to have been corrected. |    |                    |  |                         |
| FAR is closed.                                                                                                                                                        |    |                    |  |                         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |    |                    |  |                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------|--|-------------------------|
| <b>FAR ID</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 02 | <b>Section no.</b> |  | <b>Date: 18/02/2026</b> |
| <b>Description of FAR</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |                    |  |                         |
| VVB shall check compliance to para 2.1.2 of Revision to Preliminary Review Requirements and Procedure.                                                                                                                                                                                                                                                                                                                                                                                                                            |    |                    |  |                         |
| <b>Project Developer response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |                    |  | <b>Date:</b>            |
| NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |                    |  |                         |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |                    |  |                         |
| NA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |                    |  |                         |
| <b>VVB assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |                    |  | <b>Date: 24/04/2026</b> |
| When the signed and terms and conditions and the project documents of the VPA was initially submitted to the registry on 09/04/2024, the fee for the preliminary review was paid to the registry on 22/04/2024. Thus, in line with the GHG Emissions Reduction & Sequestration Product Requirements. Ver 3.1/5/, 22/04/2024 has been considered appropriately as the date submission of the VPA to the registry for preliminary review. Swift copy/16/ of the fee payment made to the registry by the CME for preliminary review. |    |                    |  |                         |
| FAR is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |                    |  |                         |

|                                                                                      |    |                    |  |                         |
|--------------------------------------------------------------------------------------|----|--------------------|--|-------------------------|
| <b>FAR ID</b>                                                                        | 03 | <b>Section no.</b> |  | <b>Date: 18/02/2026</b> |
| <b>Description of FAR</b>                                                            |    |                    |  |                         |
| VVB shall check the signed Terms of Use submitted by PD/CME.                         |    |                    |  |                         |
| <b>Project Developer response</b>                                                    |    |                    |  | <b>Date:</b>            |
| NA                                                                                   |    |                    |  |                         |
| <b>Documentation provided by project participant</b>                                 |    |                    |  |                         |
| NA                                                                                   |    |                    |  |                         |
| <b>VVB assessment</b>                                                                |    |                    |  | <b>Date: 24/04/2026</b> |
| The signed terms of Use submitted by the CME is checked and found to be appropriate. |    |                    |  |                         |
| FAR is closed.                                                                       |    |                    |  |                         |

|                                                                   |    |                    |  |                         |
|-------------------------------------------------------------------|----|--------------------|--|-------------------------|
| <b>FAR ID</b>                                                     | 04 | <b>Section no.</b> |  | <b>Date: 18/02/2026</b> |
| <b>Description of FAR</b>                                         |    |                    |  |                         |
| VVB shall check and confirm start date with documentary evidence. |    |                    |  |                         |
| <b>Project Developer response</b>                                 |    |                    |  | <b>Date:</b>            |
| NA                                                                |    |                    |  |                         |
| <b>Documentation provided by project participant</b>              |    |                    |  |                         |
| NA                                                                |    |                    |  |                         |
| <b>VVB assessment</b>                                             |    |                    |  | <b>Date: 24/04/2026</b> |

The start date of PoA is 27/04/2023 which is the date on which the first improved cookstove distributed to the beneficiary under 1<sup>st</sup> real case VPA included in the PoA. The beneficiary carbon crediting ownership agreement/8/ submitted by the CME in this regard was verified and found appropriate. Thus, the start date of the PoA and 1<sup>st</sup> real case VPA has been assessed to have been selected as 27/04/2023 appropriately.

FAR is closed.