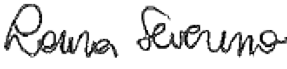




Verification and certification report form for GS project activities

VERIFICATION AND CERTIFICATION REPORT

Title of the project activity	GS 12602 VPA Powerstove Multiple Fuel Project VPA 1
GS Reference number of the project activity	12677
Version number of the verification and certification report	02Aa
Completion date of the verification and certification report	13/05/2026
Monitoring period number and duration of this monitoring period	1 st Monitoring period 01/07/2024 to 31/12/2025 (Inclusive of both the dates)
Version number of monitoring report to which this report applies	03 dated 10/05/2026
Crediting period of the project activity corresponding to this monitoring period	01/07/2024 to 30/06/2029 (1 st crediting period)
Project Representative(s)	EKI Energy Services Limited
Host Party	Nigeria
Sectoral scope(s), selected methodology(ies)	Scope 3: Energy demand
Estimated GHG emission reductions or net anthropogenic GHG removals for this monitoring period in the registered PDD	159,789 tCO ₂ (GS-VER)
Certified GHG emission reductions or net anthropogenic GHG removals for this monitoring period	112,506 tCO ₂ (GS-VER)
Name of VVB	RINA Services S.p.A. (RINA)
Name, position and signature of the approver of the verification and certification report	 Laura Severino ((Authorized Signatory for the VVB) Decarb & Chain of Custody Product Management

A. SECTION: Executive summary

Purpose and general description of the project

EKI Energy Services Limited has commissioned the RINA Services S.p.A. Certification Program (RINA, afterwards) for verification of the 1st real GS VPA titled 'GS 12602 VPA Powerstove Multiple Fuel Project VPA 1' (Ref, no GS 12677) which is included in the GS POA, titled, "GS 12602 PoA Powerstove Multiple Fuel Project" (Ref no. POA GS 12602) with regard to the relevant requirements for GS POA (Program of Activities).

The PoA aims to reduce the non-renewable biomass consumption required for cooking/boiling in rural areas of Nigeria. This has been achieved through distribution of improved cookstove (ICS) in rural areas of the state of Enugu of Nigeria where households are dependent inefficient traditional cookstoves (three-stone fired and equivalent) for cooking purpose.

The VPA titled 'GS 12602 VPA Powerstove Multiple Fuel Project VPA 1' involves the distribution of improved cookstove technology (ICS) to the households of rural community of Enugu State of Nigeria which were dependent on conventional stoves for cooking. Under this real case VPA, the CME has distributed 71,199 nos. of ICS.

The baseline scenario under the VPA is the replacement of traditional three stone fired cookstove using firewood or charcoal as fuel with the improved cookstove thereby reducing the amount of fuelwood being used for cooking purposes in the baseline.

The first unit of ISC under this VPA was distributed on 27/04/2023. The crediting period for the VPA is 5 years, twice renewable for total 15 years of crediting period, which is in-line with the allowed crediting period under Community Services Activity Requirements version 1.2/5/ and the expected duration of PoA is 20 years. The start date and length and type of the crediting period is also consistent with the PoA description in PoA-DD/01/.

The total of 71,199 no. of improved cookstoves distributed in the VPA which have resulted 159,789 tCO₂e of emission reduction in the current monitoring period which spans from 01/07/2024 to 31/12/2025 (both days included).

Besides reducing fuel consumption during the cooking activities and thus reducing greenhouse gas emission and contributing to climate change mitigation in line with the UN's Sustainable Development Goals, the project is foreseen to provide several SDG benefits for the local families and communities. The summary of expected contribution of the VPA to the SDGs is provided below;

SDGs	Contribution of the VPA during current monitoring period
SDG 4	Total 17 numbers of skill development training provided to the local youths about technical/operation aspects of the clean cooking technology i.e. ICS during current monitoring period.
SDG 7	A total energy saving of 2,526 TJ recorded during the current monitoring period.
SDG 8	A total of 29,163 man-hours of employment generated during the current monitoring period.
SDG 13	A GHG emission reduction of 159,789 tCO ₂ e generated during current monitoring period. .
SDG 15	A total of 45,139 tons of non-renewable firewood saved during current monitoring period.

Scope of verification

Verification is the periodic independent review and ex-post determination by a VVB of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period 01/07/2024 to 31/12/2025. Certification is the written assurance by a VVB that, during a specific period in time, a project activity achieved the emission reductions as verified. The objective of this verification is to verify and certify emission reductions reported for the Improved Cook stove Project for the period from 01/07/2024 to 31/12/2025.

The scope of the verification is to verify that

- The VPA has been implemented and operated in accordance with the validated PoA and VPA DD/2/ of the project.
- The monitoring plan is as per the provisions of a monitoring plan defined in the validated VPA DD/2/ and the applied methodology/7/.
- The data and calculation of GHG emission reductions have been assessed to correctly support the emission reductions being claimed

The verification process has ensured that reported emission reductions are complete and accurate in order to be certified.

Verification process

Verification is conducted using RINA procedures in line with the GS requirements/5/ and requirements specified in the CDM Validation and Verification Standard/6/ available at the time of the verification and applying standard auditing techniques. RINA assess and determines that the implementation and operation of the project activity, and steps taken to report emission reductions comply with the GS criteria/5/. The verification assessment involved a document review of relevant documentation and the on-site visit.

Conclusion

RINA commissioned by EKI Energy Services Limited (hereinafter EKIESL) has performed the verification of the emission reductions reported for the project activity “GS 12602 VPA Powerstove Multiple Fuel Project VPA 1” GS Registration Reference No 12677 for the monitoring period 01/07/2024 to 31/12/2025. With regard to the relevant GS requirements and principles for project activities.

The GHG emission reductions are calculated on the basis of the approved methodology “Technologies and practices to displace decentralized thermal energy consumption” (TPDDTEC), version 04.0/7/ and the monitoring plan included in the validated VPA GS PDD/2/. In Our opinion the GHG emission reductions reported for the project in the monitoring report Version 02 of 07/05/2026/3/ are fairly stated.

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products
13 Climate Action (mandatory)	Amount of tCO ₂ e emissions reduced by the project. Indicator: 13.2.2 Amount of tCO ₂ e emissions reduced by the project per year	112,506	tCO ₂ (eq) GS VERs
4 (Quality Education)	Project-specific Indicator 4.4.1: Number of employees provided skill development training	17	Number
7 (Affordable Clean Energy)	Indicator 7.3.1: Total energy savings.	2,526	TJ
8 (Decent Work and Economic Growth)	Indicator 8.5.1 Total number of jobs. Project-specific Indicator: Total man-	29,163	man-hours

	hours of employment created during project implementation.		
15 (Life on Land)	Indicator 15.1.1: Total non-renewable wood fuel saved.	45,139	tonnes of non-renewable biomass

B. SECTION

B.1 Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in					
						Sector Competency	Local Expertise	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 verification and certification report

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

C. SECTION: Application of materiality

C.1 Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human error in the quantification of emissions (which may be more likely to occur if personnel are unfamiliar with, or not well trained regarding, emissions processes or data recording).	Low	The project proponent has a competent team to handle the data monitoring and recording procedure of the project. The ex-post quantification of emission reduction primarily dependent on the monitoring survey and kitchen	During the site visit, the verification team has conducted interview with the site staffs responsible for the survey and kitchen performance test. The monitoring survey report/8/ and KPT

			performance test (KPT) reports.	reports/9/ are verified by the verification team and confirmed that the emission reduction calculation has been done correctly without any human error involved in it.
2	Undue reliance on a poorly designed information system, which may have few effective quality controls.	Low	As mentioned above, the ex-post quantification of emission reduction primarily dependent on the monitoring survey and kitchen performance test (KPT) reports.	
3	Manual adjustment of otherwise automatically recorded activity levels.	Low	There was no manual adjustment done in any automatically recorded data.	

C.2 Consideration of materiality in conducting the verification

The project activity is implemented in the host country – Nigeria, in the states of Enugu; and KPT has been conducted and results have been recorded/9/ using calibrated weighing scale & moisture meter/10/. The surveys and KPT test are conducted by the project proponent on sampling basis applying suitable tools/5/ which has been verified by the assessment team and concluded to be appropriate. The data which directly affect emission reduction calculations being dry biomass saved is monitored and measured by calibrated weighing scale and moisture meters and 100% verifiable. Hence, in line with paragraph 329 and section 9.1.2.3.1 of the CDM Validation and Verification standard /6/ no significant reporting risks to the materiality of the verification were envisaged while planning for the verification and were not identified during the verification process. During the course of the verification, the team reviewed the whole data set of the KPT results/9/ and cross-checked against the ICS distribution database/11/ and photographs taken at the time of KPT. The data reported in the monitoring report/3/ are consistent with the KPT records /9/, and the emission reductions/4/ are correctly calculated. In conclusion, the verification team confirms the data set to be free from material error.

D. Means of verification

D.1 Desk review

The monitoring report version 2.0/3/ emission reduction calculations/4/, the approved baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) V4.0 of 07/10/2021/7/ and all the documentation provided to support the monitoring period, was assessed as part of the verification. In addition, the validated VPA-DD /2/, in particular as regards the baseline estimations and the monitoring plan, and the validation report/2/ for the project, were reviewed. The list of all documents reviewed are referenced during the verification is available in Appendix 2 below.

D.2 On-site inspection

Audit team had conducted a site inspection by physical visit to the project sites located in the host country – Nigeria, in the states of Enugu and discussed different topics as mentioned under section C.2 of this report. The team has conducted the on-site visit on 14/02/2026 to 15/02/2026. During the site visit, the verification team had visited the sample households selected and physically checked operation and functionality of the ICSs installed. The audit team enquired about their overall experience about using the ICSs, how it has become convenient compared to the conventional cook stoves, impact on smoke reduction and time consumed. They were found to be happy and no complaint or operational issue has been raised by any of the households. Apart from the households, the local distributors and monitoring persons were also interviewed during site.

D.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 Ogochukwi 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:

Sr. No	Unique ID	Name of beneficiary	Village Name
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 new 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?

D.4 Sampling approach**Implementation of sampling plan****PP Sampling Approach for Usage Survey**

The questionnaire and data/8/ for usage rate survey are verified by the assessment team and it is confirmed that the sample size determined for the Usage Survey in the monitoring survey is in line with the GS Methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption Version 4.0."/7/.

The CME has employed random sampling method to ensure the final sample selected for the Usage Survey in the monitoring survey was representative. The assessment team verified that the method is in line with GS4GG Requirements and Guidelines: Usage Rate Monitoring/5/.

Monitoring parameter Up,y (Weighted average usage rate in project scenario p during year y) is determined by conducting usage survey (as a part of monitoring survey)/11/. The 1st usage rate survey was conducted during 11/07/2025 to 18/07/2025 which is applicable for the current monitoring period.

Level A. Mandatory Monitoring Requirements**Step 1. Defining stove use and non-use**

By checking the respondents' responses to the survey questions/8/, it is confirmed that all ICS are being used and the respondents reported high frequency usage of the project stoves. Furthermore, by checking the respondents' responses, it is confirmed the number and usage frequency of traditional technologies (three-stone fire, self-built low efficient clay stove and traditional low efficient stove) is reduced as they have been displaced by the project stoves. Therefore, the assessment team confirmed that the project stoves are in use.

Step 2. Household Usage Survey

The current monitoring period is based on the 1st usage survey conducted by the CME from 11/07/2025 to 18/07/2025. The survey has been conducted according to the Sampling and surveys for CDM project activities and programmes of activities, version 4.0/6/ and achieving 90/10 confidence precision for the proportion of devices in operation.

The minimum sample size calculated for total population of 71,199 and 90/10 confidence and precision criterion is 68. The project proponent has selected 87 samples to accommodate nonresponse during monitoring.

Survey Procedure –

Since the population of the project region is homogeneous in nature, considering the selection of end users based on specific criteria “simple random sample” is considered for selection of end users from each instance by the CME.

The survey questionnaire and data sheet and results/8/ of the 1st usage survey submitted by the CME are reviewed and found to be appropriate.

In line with the applied methodology/7/ and the requirements and guidelines: usage rate monitoring/5/, since the monitoring requirements usage level for the project is considered as ‘good practice’, the usage rate of 90% shall be considered by the CME. This has been assessed by the verification team to be appropriate and acceptable.

Kitchen observation

Pictures of the project cookstoves/8/ taken during the field survey by surveyors have been provided by CME. Through the pictures, the verifier confirmed that the project cookstoves are in good condition and in used which was cross checked also during the site visit.

Interview with the primary cook

The assessment team verified that the persons being surveyed are the primary user of stoves in the household. The same have been confirmed during the site visit. By checking the training records /12/, the assessment team verified that the surveyors have been trained to interview the primary cook who use the stove. During the site visit, all interviewees were the primary user of the stoves in their households. Therefore, the assessment team confirmed that the persons being surveyed are the primary user of stoves in the household.

Photos of the cooking area(s)

Pictures of the project stoves used in the kitchen of the households/8/ taken during the field survey by the surveyors and by VVB during site visit confirmed that the household allowed them to take photos in their kitchens.

GPS coordinates

The assessment team verified that the GPS coordinates/13/ of the households surveyed have been recorded by surveyors, and the photos/8/ of the project stoves surveyed have been taken during the field survey by the surveyors, which is in line with the requirements in the guideline.

Step 3. Verification checks

The record of usage survey/8/ has been provided to VVB, the assessment team confirmed that CME has conducted the verification checks, after the conclusion of the data collection phase of the usage survey and prior to the verification by the VVB.

Level B. Good Practice Monitoring Requirements

- Field team training and supervision:

Via checking the monitoring survey records/8/ and interview with the concerned person from the CME team, the verification team has found that adequate training for survey, monitoring and awareness to the end-users was provided by the CME. Also, through checking the training records/12/ including training presentation, surveyors’ training photos and attendance lists, the assessment team confirmed that training sessions have been provided to the field monitoring team.

Furthermore, via interviewing with the surveyors during site visit, the assessment team confirmed that the local team has travelled in all survey regions to conduct the interviews; and the CME has supervised the field survey and conducted quality check on data collected.

- End-User Training and follow up visits & Awareness campaign:

Via checking End-user training records including photos and videos/12/ provided by the CME, the assessment team confirmed that the CME and distributors have provided the end user training on project cookstove use at the point of distribution to every user to conduct related awareness campaign.

Furthermore, during interviews with the PD and distributors (project implementer), the assessment team confirmed that they explained and demonstrated how to correctly and efficiently use the project cookstoves and the benefits (e.g., save firewood, clean cook, environment friendly, healthy, save money, etc.) of using the project cookstove when the project cookstoves were distributed.

In conclusion, the project activity is in compliance with the Level B Good Practice requirements. Therefore, it is concluded that based on the "Requirements and Guidelines: Usage Rate Monitoring"/5/, the usage survey carried out fulfils the Level A. Mandatory and Level B. Good Practice Monitoring Requirements and 90% usage rate used for emission reduction calculation is confirmed as reasonable and correct. 90% usage is further confirmed by VVB through VVB sampling and it was found every household is using the ICS provided to them and none of it is being replaced with/abandoned/used along with baseline/other cook stove.

PP Sampling Approach for Project FT (KPT)

The trained field team shall visit the selected households on random basis to conduct the baseline KPT. ask each household about their daily consumption of wood and charcoal respectively for the baseline stove.

On the first day, a bundle of wood stoke/ charcoal will be obtained from the household inventory or provided by the PP, according on what is appropriate, and will then be weighed using a weighing scale and with the accurate moisture test of the provided wood. Next day, the weight of remaining wood will be measured and another stock on pre-measured wood will be provided to the survey household. The same process will be repeated till the consecutive three days. The measurement will be carried out using a calibrated weigh scale and digital moisture meter. The digital moisture meter does not need calibration as confirmed by the CME. The KPT procedure has been assessed to be appropriate and acceptable to the validation team.

The mean value of the KPT values shall be considered as the value of this parameter which shall be used for estimation of the SDG contribution of the VPA.

The details incorporated in the VPA-DD/2/ are reviewed, the concerned persons from the CME were interviewed and the Kitchen Performance Test (KPT) data/14/ already conducted and submitted by the CME are reviewed by the validation team which are found appropriate.

Following the methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 4.0"/7/ the kitchen performance test (KPT) of the project devices is determined using the KPT protocol, included in Annex 4 of the methodology/7/.

A simple random sample approach was used by the CME to determine the sample size for the KPT conducted in the current monitoring period during 26/08/2024 to 11/12/2024.

The sample size was selected so that the use of the point estimator of the mean is justified because the data complies with the 90/30 rule. Since the sample size is greater than 1000, in line with the KPT protocol version 4.0/5 a minimum number of 100 households was to be considered.

The CME has considered 20% larger than the KPT-conducted households to consider "sample size attrition". In line with the above criteria, the CME has chosen the minimum 100 samples for KPT for each type of fuel type i.e., Wood and Charcoal respectively, which calls for pairing up samples from at least 125 households for each fuel type i.e. Wood and Charcoal respectively. The verification team has

reviewed the information provided in the monitoring report/3/, KPT result and database/9/ and discussed with the concern person from the project proponent to confirm the same.

The CME has selected the samples from usage survey for KPT on project stoves because the sample frame for both parameters was exactly the same. This has been assessed by the verification team to be appropriate and acceptable.

VVB sampling:

The VVB has conducted a joint validation and verification of VPA and conducted a joint site visit for both validation and verification. VVB did the sampling as per audit plan to assess the project of activities.

The verification team has considered simple random sampling approach to verify the details incorporated in the VPA-DD/2/ 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 04.0/6/” and the “Standard for Sampling and Surveys for CDM Project Activities and Programme Activities, Version 09.0” /6/.

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 09/06/. 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 09.0/6/.

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 1st 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 09/06/, 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	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	11	0	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 verification 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 verification 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 verification team has designed questionnaire and visited the identified 11 households applying the random selection technique to cross check the data reported by CME.

The results from the project CME's survey were found to be consistent with outcome of the verification team's audit and interview process during site visit. Based on the same, the verification team concludes that sampling procedure applied by the CME is acceptable and in line with the requirement of sampling standard and guideline/6/.

Check the acceptability of the data for each record in the sample records based on the expertise;

11 households from CME's KPT/usage survey database/11/ are randomly selected by the verification team for the physical site audit. These selected end users were interviewed during site visit. The information got during site visit interviews are found to be consistent with CME's project survey data summary excel sheet/8/. No discrepancy is found between CME's sample records and the VVB's sample records. And all the households interviewed by the assessment team confirmed that they participated in the CME's sampling survey.

Based on the number of records where is agreement, determine if the sample records meet the requirements.

As there are no discrepant records, the sample records is accepted as per sampling guidelines and tool. Using acceptance sampling approach, verification team checked the CME's samples results (reported in the monitoring forms) along with the following evidences:

1. Site visit inspection/interview
2. Household database /11/
3. Efficiency test certificate of the ICS model used in the VPA, WC-200/14/

Following the requirement of the paragraph 28 of the Standard "Sampling and surveys for CDM project activities and programmes of activities" version 09.0/6/, the acceptability of data in the random sample chosen from the CME's sample records was determined. Based on the number of records where there was agreement, it was determined whether the CME's sample records meet the requirements. The acceptability of the data was based on the VVB's professional judgement in line with the para 28 of the Sampling Standard.

All the data records for the 2 parameters ($U_{p,y}$ and $P_{p,y}$) are in agreement with CME's sample records, and no discrepant records was found from the CME's records. Since no discrepant records were found, therefore, the CME's set of records have been accepted based on the acceptance sampling. This is in line with the paragraph 32 of Standard "Sampling and surveys for CDM project activities and programmes of activities" version 09.0/6/ and found acceptable.

D.5 Clarification requests, corrective action requests and forward action requests raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	-	-	-
Compliance of the project implementation with the registered PDD	-	-	-
Post-registration changes	-	-	-
Compliance of the monitoring plan with the monitoring methodology including applicable tool and standardized baseline	-	01	-
Compliance of monitoring activities with the registered monitoring plan	-	-	-
Compliance with the calibration frequency requirements for measuring instruments	-	01	-
Assessment of data and calculation of emission reductions or net removals	01	01	-
Others (please specify)	01	02	-
Total	02	05	-

E. Verification findings

E.1 Compliance of the monitoring report with the monitoring report form

Means of verification	The monitoring report version 2.0/3/ submitted by the CME have been the basis for starting the verification process. The verification team confirms that the Monitoring report is based on the currently valid MR template of GS4GG Monitoring Report Form, version 1.1 /5/.
Findings	NA
Conclusion	The verification team verified that the monitoring report Version 03 /3/ was completed in accordance with the GS4GG Monitoring Report Form, version 1.1/5/.

E.2 Remaining forward action requests from validation and/or previous verification

No FARs envisaged from previous Validation and Verification of this project. This is 1st periodic verification for the 1st real case VPA.

E.3 Compliance of the project implementation with the registered project design document

Means of verification	The Monitoring Report Version 02 /3/ for the 1st real case VPA " GS 12602 VPA Powerstove Multiple Fuel Project VPA 1 ", version 1.0/3/ submitted by the CME has been the basis for the verification process. It was verified during the site visit that the proposed project activity has been implemented and it is in operation in accordance with the project activity described in the registered GS VPA-DD/2/. The actual implementation/distribution of the improved cookstoves are confirmed from the end user agreements/15/ between the beneficiaries and the CME. The CME also maintains a ICS distribution database/11/ which includes all the details about the beneficiaries and when they were distributed with the ICS. Further, the beneficiaries are provided with a beneficiary ID card/15/ which includes the details of the distribution and cookstoves IDs etc. The beneficiaries were also interviewed to confirm about the details of distribution and pre-project scenario and their experience on use of the ICS.
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	The sample end user agreements/16/ and beneficiary user IDs/15/ are verified by the verification team and found appropriate. The Unique numbering on each improved cookstoves from the ISC distribution database/11/ and distribution records matching are reviewed and ensured that no double count has been taken place. The CME has submitted an undertaking/16/ that they will not participate in registration of the cookstove units to earn carbon credit under any carbon standard which has been verified and found to be appropriate. The verification team has also checked the registries of the other prevailing carbon standards/18/19/20/ and confirmed that the project is not registered or applied to be registered under any other GHG standard. The first crediting period is from 01/07/2024 to 30/06/2029. Through this VPA 71,199 ICS has been distributed in Enugu state of Nigeria. The project is currently under verification for the 1st monitoring period of the 1st crediting period.
Findings	No finding was raised.
Conclusion	Based on the onsite inspection and checking the above documents, the verification team confirms that the project activity has been implemented and it is in operation as described above in accordance with the project activity in the validated VPA-DD /2/.

E.4 Post-registration changes

E.4.1 Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

There have not been any temporary deviations from the approved Monitoring & Reporting Plan, methodology or standardized baseline/7/.

E.4.2 Corrections

There are no corrections applied during this monitoring period.

E.4.3 Changes to the start date of the crediting period

There have been no changes to the start date of the crediting period.

E.4.4 Inclusion of a monitoring plan to a registered project activity

Not applicable.

E.4.5 Permanent changes from registered monitoring plan, monitoring methodology or standardized baseline

There have been no permanent changes from registered monitoring plan, monitoring methodology or standardized baseline/7/.

E.4.6 Changes to the project design of a registered project activity

There is no change.

E.4.7 Types of changes specific to afforestation and reforestation project activities

Not applicable.

E.5 Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means verification of	The project applies the Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, version 4.0 ¹ (TPDDTEC) for baseline and monitoring /7/.
Findings	<u>No finding was raised</u>
Conclusion	The monitoring plan in the validated VPA-DD /2/ is in accordance with the monitoring methodology Baseline and Monitoring Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, version 4.0/7/.

E.6 Compliance of monitoring activities with the registered monitoring plan

E.6.1 Data and parameters fixed ex ante or at renewal of crediting period

Means verification of	The parameters were available at the validation stage, which do not need to monitor during the crediting period, as per the validated VPA-DD /2/.			
	DATA/PARAMETER	Source of data	Reported value for the project period	Assessment/ Observation
	EF_{fuel,CO2} CO ₂ emission factor arising from the use of wood fuel that is reduced	Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, version 4.0	112 (Wood) tCO ₂ /TJ 165.22 tCO ₂ /TJ (Charcoal; includes charcoal production emissions)	The value considered is according with the approved Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, Version 4.0/7/
	NCV_{b,fuel} Net calorific value of the fuel (wood) used in the baseline scenario.	Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, Version 4.0	0.0156 TJ/tonne (Wood) 0.0295 TJ/tonne (Charcoal)	The value considered is according with the approved Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, Version 4.0/7/
	EF_{fuel,non-CO2} Non-CO ₂ emission factor arising from the use of fuel f, when the baseline fuel f is biomass or charcoal	Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy	9.46 tCO _{2e} /TJ (Wood) 44.83 tCO _{2e} /TJ (Charcoal; includes charcoal	The value considered is according with the approved Gold Standard Methodology “Technologies and Practices to Displace

¹ <https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/>

		Consumption", version 4.0	production emissions)	Decentralized Thermal Energy Consumption", Version 4.0/7/
	$f_{NRB,b,y}$ Fractional non-renewability status of woody biomass fuel during year y	Tool- Calculation of the fraction of non-renewable biomass ² Ver 03.0 /6/	0.38 Default value considered from Tool 33- Default values for common parameters Ver 03.0 /6/	The value was calculated ex-ante according with the approved I TOOL 33 Ver 03.0 /6/ : Calculation of the fraction of non-renewable biomass. The value has been sourced directly from the validated VPA-DD /2/ of the project to be used for the calculation of emission reduction. The value has been checked and found to have been correctly used from the validated VPA-DD /2/.
Findings	No finding was raised.			
Conclusion	Data and parameters fixed ex-ante are in accordance with the validated VPA-DD /2/.			

E.6.2 Data and parameters monitored

Means verification	of	The monitoring has been carried out in accordance with the monitoring plan contained in the validated VPA-DD //2/. During the course of verification, all relevant monitoring parameters have been verified with regard to the appropriateness of the applied measurement / determination method and applied QA/QC procedures. It is confirmed that the monitoring parameters have been measured / determined without material misstatements. The verification team reviewed the actual monitoring during the site visit and from document review and compared it against the requirements of the monitoring plan in the validated VPA-DD /2/ and found in line. The verification team assessed the monitoring techniques and each monitoring value in the monitoring report Version 03 /3/; and provided a short summary on the verification of every parameter listed in the monitoring plan and used for calculation of emission reductions.												
		<table><tr><th>Parameter and Description</th><th>Value and Unit</th><th>Assessment</th></tr><tr><td>SDG 4:</td><td>17 trainings</td><td rowspan="3">This parameter sourced from the training record /12/maintained by the CME. The CME provided training to the local youth about the ICS technology, its technical aspects and operating procedure, the environmental benefits due to its use.</td></tr><tr><td>SDT_y</td><td></td></tr><tr><td>Number of soft skill development training/</td><td></td></tr></table>	Parameter and Description	Value and Unit	Assessment	SDG 4:	17 trainings	This parameter sourced from the training record /12/maintained by the CME. The CME provided training to the local youth about the ICS technology, its technical aspects and operating procedure, the environmental benefits due to its use.	SDT _y		Number of soft skill development training/			
	Parameter and Description	Value and Unit	Assessment											
	SDG 4:	17 trainings	This parameter sourced from the training record /12/maintained by the CME. The CME provided training to the local youth about the ICS technology, its technical aspects and operating procedure, the environmental benefits due to its use.											
SDT _y														
Number of soft skill development training/														

² <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-30-v4.0.pdf>

	program conducted in a year		The validated VPA-DD /2/ and monitoring report Version 02 /3/ has been reviewed and the details of the monitoring procedure of this parameter is found to be appropriately provided. The concern persons were interviewed to understand the monitoring procedure of this parameter which was found satisfactory.
	SDG 8 QEG _y Quantitative Employment generation (Total number of man-hours of Employment (administrative, sales, distribution, monitoring and management) opportunities generated under Project scenario) in year y	29,163 man-hours	This parameter monitored from the Declaration of distributor and HR records during the monitoring period. The validated VPA-DD /2/ and monitoring report Version 02 /3/ has been reviewed and the details of the monitoring procedure of this parameter is found to be appropriately provided. The concern persons were interviewed to understand the monitoring procedure of this parameter which was found satisfactory.
	SDG 13, 15 N _{b,p,y} Number of project technology days included in the project database for baseline b/project p pair in year y	For Wood: 4,343,139 For Charcoal: 8,757,477	This parameter monitored from the ICS distribution records/11/ during the monitoring period. The validated VPA-DD /2/ and monitoring report Version 02 /3/ has been reviewed and the details of the monitoring procedure of this parameter is found to be appropriately provided.
	U _{p,y} Weighted average usage rate in project scenario during year y.	90%	The value of parameter has been arrived based on an adoption rate determined by a survey according to the Sampling and surveys for CDM project activities and programmes of activities, version 4.0/6/ and achieving 90/10 confidence precision for the proportion of devices in operation. In line with the applied methodology/7/, the kitchen survey conducted by the project proponent include: a) Kitchen observation (which includes visual and physical checks of the stove and its components), including photographic evidence; and b) Interview with the primary cook. The minimum sample size calculated for total population of 71,199 and 90/10 confidence and precision criterion is 68. The project proponent has selected 87 samples to accommodate nonresponse

			during monitoring. As per the applied methodology/7/, the usage survey shall be conducted annually. Survey Procedure – Since the population of the project region is homogeneous in nature, considering the selection of end users based on specific criteria “simple random sample” is considered for selection of end users from each instance by the CME. The survey questionnaire and data sheet and results/19/ for 1st usage survey submitted by the CME are reviewed and found to be appropriate. In line with the applied methodology/7/ and the requirements and guidelines: usage rate monitoring/5/, since the monitoring requirements usage level for the project is considered as ‘good practice’, the usage rate of 90% has been considered by the CME This has been assessed by the verification team to be appropriate and acceptable.
	P_{b,y} Quantity of fuel that is consumed in baseline scenario b during y year	9.02 for Wood 2.47 for Charcoal	Following the methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 4.0”/7/, P_{b,y} is determined using the KPT protocol, included in Annex 4 of the methodology/7/. The baseline KPT is performed once which is valid for the entire crediting period. The sample size has been selected so that the use of the point estimator of the mean is justified because the data complies with the 90/30 rule. Since the sample size is greater than 1000, the KPT protocol version 4.0/5/ will continue in order to reach the target of 100 KPT households. The CME has considered 20% larger than the KPT-conducted households to consider “sample size attrition”. In line with the above criteria, Project Proponent has chosen the minimum 100 samples for KPT for each type of fuel type i.e., Wood and Charcoal respectively, which calls for pairing up samples from at least 125 households for each fuel type i.e. Wood and Charcoal respectively. CME has opted for independent sample for the Baseline and project KPT. The trained field team had visited the selected households on random basis to conduct the baseline KPT. ask each household about their daily consumption of

			wood and charcoal respectively for the baseline stove. On the first day, a bundle of wood stoke/ charcoal was obtained from the household inventory or provided by the PP, according on what is appropriate, and then weighed using a weighing scale and with the accurate moisture test of the provided wood. Next day, the weight of remaining wood was measured and another stock on pre-measured wood was provided to the survey household. The same process was be repeated till the consecutive three days. The measurement was be carried out using a calibrated weigh scale and digital moisture meter. The details of the weighing scale provided in the monitoring report/3/ are reviewed and found appropriate. The calibration certificates/18/ of the weighing scale submitted by the CME are reviewed and found appropriate. The digital moisture meter does not need calibration as confirmed by the CME. The KPT procedure has been assessed to be appropriate and acceptable to the validation team. The mean value of the KPT values has been considered as the value of this parameter which is used for estimation of the SDG contribution of the VPA. The Kitchen Performance Test (KPT) data/9/ submitted by the CME are reviewed by the validation team which are found appropriate. The verification team thus concludes that the monitoring of the parameter has been conducted in line with the applied methodology/7/ and the validated VPA-DD/2/ of the VPA.
	P_{p,y} Quantity of fuel that is consumed in project scenario p during year y	2.49 for Wood 1.06 for Charcoal	Following the methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 4.0”/7/, P_{p,y} is determined using the KPT protocol, included in Annex 4 of the methodology/7/. The sample size has been selected so that the use of the point estimator of the mean is justified because the data complies with the 90/30 rule. Since the sample size is greater than 1000, the KPT protocol version 4.0/5/ will continue in order to reach the target of 100 KPT households.

			The CME has considered 20% larger than the KPT-conducted households to consider “sample size attrition”. In line with the above criteria, Project Proponent has chosen the minimum 100 samples for KPT for each type of fuel type i.e., Wood and Charcoal respectively, which calls for pairing up samples from at least 125 households for each fuel type i.e. Wood and Charcoal respectively. CME has opted for independent sample for the Baseline and project KPT. The trained field team had visited the selected households on random basis to conduct the baseline KPT. ask each household about their daily consumption of wood and charcoal respectively for the baseline stove. On the first day, a bundle of wood stoke/ charcoal was obtained from the household inventory or provided by the PP, according on what is appropriate, and then weighed using a weighing scale and with the accurate moisture test of the provided wood. Next day, the weight of remaining wood was measured and another stock on pre-measured wood was provided to the survey household. The same process was be repeated till the consecutive three days. The measurement was be carried out using a calibrated weigh scale and digital moisture meter. The details of the weighing scale provided in the monitoring report/3/ are reviewed and found appropriate. The calibration certificates/18/ of the weighing scale submitted by the CME are reviewed and found appropriate. The digital moisture meter does not need calibration as confirmed by the CME. The KPT procedure has been assessed to be appropriate and acceptable to the validation team. The mean value of the KPT values has been considered as the value of this parameter which is used for estimation of the SDG contribution of the VPA. The Kitchen Performance Test (KPT) data/9/ submitted by the CME are reviewed by the validation team which are found appropriate. The verification team thus concludes that the monitoring of the parameter has been conducted in line with
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			the applied methodology/7/ and the validated VPA-DD/2/ of the VPA.																														
	SDG 13: LE _{p,y} Leakage in project scenario in year y	0.95 (Fraction)	The leakage factor has been considered by the CME from the applied methodology. The validation team has checked the applied methodology/7/ and confirmed the value has been correctly considered.																														
	Presence of stove stacking	0%	This Parameter has been monitored by usage survey. The 1st usage survey for the VPA is already conducted and the survey questionnaire and data sheet and results/8/ submitted by the CME are reviewed and found to be appropriate. Since, no case of using cook stoves by the end users, other than the project stove itself was found during the usage survey, 0% of stove stacking has been accounted.																														
	According to the monitoring plan in the validated VPA-DD /2/ and in the monitoring report version 2.0 of 07/05/2026 /2/, estimated emission reduction and the following sustainability parameters (SDGs) are monitored. SDGs: <table><tr><th>SDG</th><th>SDG Impact</th><th>Baseline estimate</th><th>Project estimate</th><th>Net benefit</th></tr><tr><td>13</td><td>Climate Action</td><td>159,789 tCO₂e</td><td>-</td><td>159,789 tCO₂e</td></tr><tr><td>4</td><td>Quality Education</td><td>0</td><td>17</td><td>17</td></tr><tr><td>7</td><td>Affordable Clean Energy</td><td>0</td><td>2,526</td><td>2,526</td></tr><tr><td>8</td><td>Decent Work and Economic Growth</td><td>0</td><td>29,163</td><td>29,163</td></tr><tr><td>15</td><td>Life on land</td><td>0</td><td>45,139</td><td>45,139</td></tr></table> The above parameters have been monitored in accordance with the monitoring plan in the validated VPA-DD /2/ and the monitoring report /3/. Actual values of SDGs achieved during this monitoring period have been verified through supporting documents. The SDG impact tool/21/ submitted by the CME is reviewed and found to be appropriate.				SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit	13	Climate Action	159,789 tCO ₂ e	-	159,789 tCO ₂ e	4	Quality Education	0	17	17	7	Affordable Clean Energy	0	2,526	2,526	8	Decent Work and Economic Growth	0	29,163	29,163	15	Life on land	0	45,139
SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit																													
13	Climate Action	159,789 tCO ₂ e	-	159,789 tCO ₂ e																													
4	Quality Education	0	17	17																													
7	Affordable Clean Energy	0	2,526	2,526																													
8	Decent Work and Economic Growth	0	29,163	29,163																													
15	Life on land	0	45,139	45,139																													
Findings	CAR 1 was raised and closed successfully. Please refer appendix 3.																																
Conclusion	The verification team concludes that the monitoring of the project activity has been carried out in accordance with the monitoring plan in the validated VPA-DD /2/. All the parameters were monitored and determined as per the validated monitoring plan. This is confirmed that the values included in the monitoring report/3/ and corresponding emission reduction sheet/4/ are verified, cross checked and included under each monitoring parameter, wherever appropriate. In summary, the verification team confirms that all the parameters are monitored in accordance with the approved monitoring plan/2/ and applied methodology/7/.																																

E.8 Compliance Assessment of data and calculation of emission reductions or net removals

E.7.1 Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means verification	of As per the applied Methodology TPDDTEC ver. 4.0/7/, baseline emission and project emission need not be calculated separately. A formula for emission reduction for the installed cookstoves has been provided in the methodology/7/. Thus, according to the methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”, version 4.0/7/ the overall GHG reductions achieved by the project activity in year y are calculated as follows: $ER_y = \sum_{b,p} (N_{b,p,y} * U_{p,y} * SFS_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) - \sum LE_{p,y}$ There is only one baseline – project couple. That is that the baseline scenario is the use of a three-stone fire and the project scenario is the use of a Mtetezi stove. There is therefore no need for the summation ($\sum_{b,p}$). For leakage emission calculations, PD has used a default adjustment factor of 0.95 as per para 3.11.2 of the applied methodology, version 4.0. So, we can write $(-\sum LE_{p,y}) = *0.95$ $ER_y = \sum_{b,p} (N_{b,p,y} * U_{p,y} * SFS_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) * 0.95$ To calculate $SFS_{p,b,y}$, in line with para 4.1.15 & 4.1.18 of the applied methodology, version 4.0 the difference between the quantity of fuel that is consumed in baseline scenario b during year y in units of kg/household-day ($P_{b,y}$) and the quantity of fuel that is consumed in project scenario p during year y in units of kg/household-day ($P_{p,y}$) shall be used³. There is only one baseline – project couple. That is that the baseline scenario is the use of a three-stone fire and the project scenario is the use of a project stove. There is therefore no need for the summation ($\sum_{b,p}$). <u>Sample calculation for Year 2024 is shown below:</u> <u>ER calculations for wood fuel</u> use during the non-rainy season (November to March) for cooking purposes: Number of Project Technology-days (01/11/2024 to 31/12/2024) in Wood = 61 (No. of days) * 71,199 (No. of ICS) = 4,343,139 $ER_y = \{4,343,139 * 0.9 * 6.508 * 10^{-3} * 0.0156 * (0.38 * 112 + 9.46)\} * 0.95 \text{ (for Wood)}$ $ER_y = 19,611 \text{ tCO}_2/\text{year}$ <u>ER calculations for charcoal fuel</u> use during the rainy season (April to October) for cooking purposes: Number of Project Technology-days (01/07/2024 to 31/10/2024) in charcoal = 123 (No. of days) * 71,199 (No. of ICS) = 8,757,477 $ER_y = \{8,757,477 * 0.9 * 1.407 * 10^{-3} * 0.0295 * (0.38 * 164.22 + 44.83)\} * 0.95 \text{ (for Charcoal)}$ $ER_y = 33,444 \text{ tCO}_2/\text{year}$ $= ER_y \text{ (for Wood)} + ER_y \text{ (for Charcoal)}$ $= 19,611 + 33,444$
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³ Please refer KPT analyser

	ER_y = 53,055 tCO₂e/yr Hence, the total ER for the complete monitoring period = 159,789 tCO₂e/yr The verification team has found that the calculation of the actual emission reduction has been carried out applying the formula and equations as applicable in line with the validated VPA-DD /3/ and applied methodology/7/. The values of all the ex-ante and ex-post parameters are used correctly in the equations. The assessment on appropriateness of all the ex-ante and ex-post parameters are provided in section E.6.2 of the verification. The emission reduction calculation spread sheet/9/ has been checked by the verification team and confirmed that the arithmetic calculation has been appropriately carried out using the values of the parameters correctly.
Findings	No finding was raised.
Conclusion	The audit team verified that the baseline emissions were calculated in accordance with the validated VPA-DD /2/and methodology TPDDTEC Version 4.0 /7/.

E.7.2 Calculation of project GHG emissions or actual net GHG removals by sinks

Means verification	of	Not applicable as there is no separate formula for calculating the project emission and baseline emission in the applied methodology TPDDTEC ver. 4.0/7/.
Findings		No finding was raised.
Conclusion		The audit team verified that the project emissions were calculated in accordance with the validated VPA-DD /2/ and methodology TPDDTEC Version 4.0 /7/.

E.7.3 Calculation of leakage GHG emissions

Means verification	of	The leakage emissions are assumed to be 0.95 (factor) as per the applied methodology TPDDTEC ver. 4.0 /7/ as defined in the validated VPA-DD /2/. Since the project emission is zero, the emission reduction equals to (baseline emissions*0.95).
Findings		No finding was raised.
Conclusion		Leakage was considered as 0.95 in accordance with the applied methodology /7/.

E.7.4 Summary of calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means verification	of	According to the applied methodology TPDDTEC ver. 4.0 /7/, the emission reductions have been calculated based on the following formula:	
		Calculation	Amount Achieved
		$ER_y = \sum_{b,p} (N_{b,p,y} * U_{p,y} * (P_{b,y} - P_{p,y}) * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) * 0.95$	159,789 tCO ₂ e/yr.
Findings		N/A	
Conclusion		The emission reduction calculations provided in the spreadsheet /4/ have been verified to be correct and in line with the validated VPA-DD /2/ and the applied methodology TPDDTEC ver. 4.0 /7/.	

E.7.5 Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means verification	of	The GHG emission reduction for the actual number of monitoring days involved in the monitoring period based on the ex-ante annual GHG emission reduction as pe validated VPA-DD /2/ and been estimated to be 112,506 tCO ₂ e against the actual GHG emission reduction of 159,789 tCO ₂ e realized during the monitoring period. There is no increase in achieved GHG emission
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	reduction is during the current monitoring period.
	The GHG emission reductions have been found to be correctly calculated and are considered acceptable by the verification team.
Findings	No finding was raised.
Conclusion	The verification team concludes that the comparison of actual emission reduction with that of the validated VPA-DD /2/ has been carried out appropriately by the project proponent.

E.7.6 Management and Operational System

Means verification	The responsibilities of data measurement, collection, verifying, archiving etc. have been followed by the project proponent as it has been defined in the validated VPA-DD /2/. The same practice is followed and it is confirmed by the assessment team during the site visit. The data related to ER calculation as well as data monitoring, collection process etc. have been internally reviewed by the management of the Monitoring team regularly. The responsibility of each function has been found to be consistent with the monitoring plan in the validated VPA-DD /2/. The information flow of each parameter has been verified by the assessment team via interviewing with responsible personnel. It's verified during the site visit that, the monitoring procedure as well as the internal quality management and control procedures are as stipulated in the validated VPA-DD /2/. The monitoring personnel have been interviewed by the assessment team and it's confirmed that the monitoring is implemented as per the procedure. Also, the training record (training register and attendance sheet)/12/ has been checked by the assessment team and it is confirmed that the monitoring personnel are sufficiently train to perform the monitoring.
Findings	No finding was raised.
Conclusion	The verification team concludes that the management and operational procedure followed for the project is in line with validated VPA-DD /2/ and all the data and documents, either hard copies or soft copies, will be kept for two years after the end of the last crediting period or the last issuance of GS VERs for this Project, whichever occurs later.

E.8 Assessment of the sustainability parameters

Means verification	of	The assessment of the monitored parameters for assessment of the sustainability are described in the tables below:								
		SDG 4:								
		<table><tr><th>Data variable</th><th>Source of Data</th><th>Reported value for the monitoring period</th></tr><tr><td>Number of trainings conducted during current monitoring period.</td><td>Training records/12/</td><td>17</td></tr></table>	Data variable	Source of Data	Reported value for the monitoring period	Number of trainings conducted during current monitoring period.	Training records/12/	17		
	Data variable	Source of Data	Reported value for the monitoring period							
Number of trainings conducted during current monitoring period.	Training records/12/	17								
	Assessment: The measurement of the parameter is based on the training records maintained by the CME during current monitoring period. The records include details of awareness sessions conducted for beneficiaries and field staff regarding the usage, maintenance, and benefits of improved cookstoves. During the onsite audit, the validation team reviewed the relevant training records and interacted with selected beneficiaries, who confirmed their participation in the training sessions and improved awareness regarding									

	emission reduction calculation sheet/4/ is reviewed and found to have been correct. Thus, the verification team concludes that the contribution of the VPA to SDG 13: Climate Action has been correctly estimated.								
	SDG 15:								
	<table><tr><th>Data variable</th><th>Source of Data</th><th>Reported value for the monitoring period</th></tr><tr><td>Total non-renewable wood fuel saved</td><td>Monitoring/usage survey report/12/</td><td>45,139 tonnes of non-renewable biomass</td></tr></table>			Data variable	Source of Data	Reported value for the monitoring period	Total non-renewable wood fuel saved	Monitoring/usage survey report/12/	45,139 tonnes of non-renewable biomass
	Data variable	Source of Data	Reported value for the monitoring period						
	Total non-renewable wood fuel saved	Monitoring/usage survey report/12/	45,139 tonnes of non-renewable biomass						
Assessment: The measurement of the parameter is based on the quantity of firewood and charcoal saved as per the KPT results conducted for baseline and project devices. The Kitchen Performance Test (KPT) data and result/9/ of baseline and project devices have been verified and found appropriate. The working produced in the emission reduction calculation sheet/4/ is checked and found that the calculation has been correctly carried out. Thus, the validation team concludes that the contribution of the VPA to SDG 15: Life on Land has been correctly estimated.									
Findings CAR was raised and closed successfully. Please refer appendix 3.									
Conclusion The verification team confirms that the GS indicators described in the monitoring report are accurate and real. Data to cross check the monitored parameters are available at the office of the company.									

F. SECTION: Internal quality control

The draft final verification report before being submitted to the client is subjected to an independent technical review to confirm that all validation activities has been completed according to the pertinent RINA's procedures. The technical review will be/is performed by a technical reviewer(s) qualified in accordance with the RINA's qualification procedure.

G. SECTION: Verification opinion

RINA Services Spa (RINA) has performed verification of the emission reductions reported for the project activity "GS 12602 VPA Powerstove Multiple Fuel Project VPA 1", GS Registration Reference No. 12677 for the period 01/07/2024 to 31/12/2025, with regard to the relevant GS requirements and principles. The CME is responsible for the preparation for the collection of data in accordance with the monitoring plan and the reporting emission reductions from the project. It is RINA's responsibility to express an independent verification opinion on the reported emission reductions from the project and does not express any opinion on the selected baseline scenario or on the validated VPA-DD /2/. Based on documented evidences and corroborated by an on-site assessment the audit team can confirm that: (i) the project has been implemented and operated as per the validated VPA-DD /2/; (ii) the monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable GS requirements and principles; (iii) the monitoring is in place as per the applied baseline and monitoring methodology; (iv) the monitoring complies with the validated monitoring plan; (v) the monitoring plan in the validated VPA-DD /2/is as per the applied baseline and monitoring methodology

H. SECTION: Certification statement

It is RINA's opinion that the GHG emission reductions (GS VERs) stated in the latest version of monitoring report (Version 2.0 of 07/05/2026) /3/ for the project activity "GS 12602 VPA Powerstove Multiple Fuel Project VPA 1" for the period 01/07/2024 to 31/12/2025 are fairly stated. The GHG emission reductions (GS VERs) were calculated correctly on the basis of the approved monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) V4.0/7/.

The verification approach followed by RINA was based on the requirements as defined under the Kyoto Protocol, Marrakesh accord, as well as those defined by the CDM Executive Board and Gold Standard. Our approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. The verification can confirm that:

- The project is operated as planned and described in the approved GS4GG project design document;
- The monitoring plan is as per the applied methodology;
- The monitoring in monitoring report is as per the validated VPA-DD /2/and the monitoring plan approved by GS4GG;
- The development and maintenance of records and reporting procedures are in accordance with the registered monitoring plan;
- The installed equipment being essential for generating emission reduction runs reliably and is calibrated appropriately;
- The monitoring system is in place and generates GHG emission reductions data;
- The GHG emission reductions are calculated without material misstatements.

Hence RINA is able to certify that the emission reductions from the project during the monitoring period 01/07/2024 to 31/12/2025 totally 112,506 tCO₂e

Vintage wise verified emission reductions to be certified as per monitoring period

Monitoring period	Verified emission reduction (tCO ₂ e)
01/07/2024 - 31/12/2024	53,055
01/01/2025 – 31/12/2025	106,734
Total	159,789

Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH ₄	Methane
CR	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CRT	Coordination and Technical Control Staff
DCI	Certification Division of RINA Services Spa
DNA	Designated National Authority
VVB	Validation Verification Body
EB	Executive Board
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GS4GG	Gold Standard for Global Goal
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
LoA	Letter of Approval
MoV	Means of Verification
MR	Monitoring Report
NGO	Non-governmental Organization
ODA	Official Development Assistance
PD	Project Developer
PDD	Project Design Document
PE	Project Emission
PP(s)	Project Participant(s)
Ref.	Document Reference
RINA	RINA Services Spa
SDG	Sustainable Development Goal
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Validation and Verification Standard

Appendix 1. 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 come¹:
is qualified as:

TEC – VAL – VER – TL – REG-EXP³ – FIN-EXP

nello schema²:
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⁽⁷⁾ – 4.1 – 13.1 – 13.2 – 14.1

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE 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 REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE 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	01/08/2023	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		

² India, Kenya, Uganda, Sri Lanka, Thailand, Mauritius, Philippines.

RNA 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 progetti SCS.

RNA 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 Projects.

GHG_QUAL_CERT_EN(06-2021)

Page 1 of 1



**CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE**

Si attesta che il sig./sig.ra: <i>We declare that Mr/Mrs/Ms:</i>	OGOCHUKWI LENA UKPABI
è qualificato come ¹ : <i>is qualified as:</i>	REG EXP
nello schema ² : <i>for the scheme:</i>	VCS – GS
per le seguenti aree tecniche: <i>for the following technical areas:</i>	3

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE 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 REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	31/01/2026	First Issue

Il Resp. OU
Head of OU

¹ **Legend:**
VAL: Validator
VER: Verifier
TEC: Technical Expert
TL: Team Leader
FIN-EXP: Financial Expert
REG-EXP: Regional Expert
ITR: Independent Reviewer
DET: Determiner

² **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

RNA 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.
RNA 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 come¹:
is qualified as:

TL – VAL – VER – TEC – REG-EXP³ – ITR

nello schema²:
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 TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL 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 REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE 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

Ravina Sevarina

¹ Legend:

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

² 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 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)

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Appendix 2. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1	GS4GG	The Impact registry portal of the VPA: https://registry.goldstandard.org/projects/details/4511	Last Retrieved on: 16/04/2026	Publicly Available
2	GS4GG	- Validated PoA DD of the PoA, "Powerstove Multiple Fuel Project "ID: GS 12602 - Validated VPA DD of the real case VPA, "GS 12602 VPA-1 Powerstove Multiple Fuel Project" (GS 12677). - Validation report of the PoA, "Powerstove Multiple Fuel Project "ID: GS 12602 - Validation report of the real case VPA, "GS 12602 VPA-1 Powerstove Multiple Fuel Project" (GS 12677).	- Ver 04, dtd 10/05/2026 - Ver 04, dtd 10/05/2026 - Ver 02, dtd 11/05/2026 - Ver 02, dtd 11/05/2026	CME
3	EKI Energy Services Limited	Monitoring Report of the project, "GS 12602 VPA Powerstove Multiple Fuel Project VPA 1"	- Ver 01, dtd 08/12/2025 - Ver 02, dtd 10/05/2026	CME
4	EKI Energy Services Limited	Emission reduction calculation w.r.t the Monitoring Report of the project, "GS 12602 VPA Powerstove Multiple Fuel Project VPA 1"	- Ver 01, dtd 08/12/2025 - Ver 02, dtd 10/05/2026	Project participant
5	GS4GG	Key Project Information & VPA Design Document (VPA-DD) https://globalgoals.goldstandard.org/templates/	ver 2.3	
		GS Principles and Requirements, https://globalgoals.goldstandard.org/100-principles-and-requirements/	ver 1.2	
		GS PoA Requirements https://globalgoals.goldstandard.org/100-principles-and-requirements/	ver 3.0	
		GS4GG Validation and Verification Standard, https://globalgoals.goldstandard.org/vvb-documents/	ver 2.0	
		Gold Standard for the Global Goals, Community Services Activities Requirements, https://globalgoals.goldstandard.org/201-ar-community-services-activity-requirements/	ver 1.2	
		GHG Emissions Reduction & Sequestration Product Requirements https://globalgoals.goldstandard.org/standards/501_V3.1_PR_GHG-Emissions-Reductions-Sequestration.pdf	ver. 3.1	
		Gold Standard SDG Impact Tool	Ver 2.0	

		https://globalgoals.goldstandard.org/430-iq-sdg-impact-tool/		
		Revision to Preliminary Review Requirements and Procedure https://globalgoals.goldstandard.org/standards/RU_2024_V2.0_Revision-to-Preliminary-Review-Requirements-and-Procedures.pdf		
		Requirements and Guidelines: Usage Rate Monitoring https://globalgoals.goldstandard.org/standards/407G_V2.0_EE_ICs_TPDDTEC_Usage-guidelines.pdf	Ver 2.0	
6	CDM Executive Board	Standard for Sampling and Surveys for CDM Project Activities and Programme Activities https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf	Ver 09.0	Publicly available
		Guidelines for Sampling and Surveys for CDM Project Activities and Programme Activities, Version 04.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf	Ver 04.0	
		Positive list of technology, https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-32-v4.0.pdf	ver 04, dated 11/03/2022	
		Tool 33: Default values for common parameters, https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-33-v3.pdf	ver 03.0, dated 12/06/2025	
		Standard for Sampling and Surveys for CDM Project Activities and Programme Activities https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf	Ver 09.0	
		Sampling and surveys for CDM project activities and programmes of activities. https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf	Ver 09.0	
		Tool07: Tool to calculate the emission factor for an electricity system. https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf	version 07, dated 31/08/2018	

		Tool 05: Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-05-v3.0.pdf	Version 03.0, dated 22/09/2017	
7	The Gold Standard Foundation	Baseline and Monitoring Methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)"	Ver. 4.0. of 07/10/2021	Publicly Available
8	CME	- Usage survey database, report, questionnaires and result. - Pictures of the project cookstoves taken during the usage survey.	-	CME
9	CME	Kitchen Performance Test (KPT) data and result of baseline and project devices.	-	CME
10	CME	Calibration certificates of the weighing scale	-	CME
11	CME	- ICS distribution database - ICS distribution records	-	CME
12	CME	Training records - Attendance sheet - Distributor training declaration	-	CME
13	Google Earth	GPS co-ordinates of the project households.	-	Publicly Available
14	CME	- Technical specification of the improved cookstoves distributed in the project. - 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
15	CME	- Sample end user agreements for carbon credit ownership - Sample beneficiary ID cards.	-	CME
16	CME	- Undertaking from the CME that they will not apply or claim carbon credit . - Undertaking from the manufacturer that they will not claim carbon credit from the PoA separately. - Undertaking from the distributor that they will not claim carbon credit from the PoA separately.	12/04/2026 28/12/2025 12/12/2025	CME
17	EKI Energy Services Limited	Employment and payroll records for monitoring report under consideration	-	CME
18	EKI Energy Services Limited	Calibration certificates of the weighing scale used for kitchen performance test (KPT)	-	CME
20	EKI Energy Services Limited	SDG Impact tool of the project	-	CME

Appendix 3. Clarification requests, corrective action requests and forward action requests

Table 1. Remaining FAR from validation and/or previous verifications

FAR ID	01	Section no.		Date: 09/07/2025
Description of FAR				
Project Developer response				Date: xx/xx/2025
Documentation provided by project participant				
VVB assessment				Date: xx/xx/2025

Table 2. CAR from this verification

CAR ID	01	Section no.	A.2	Date: 28/04/2026
Description of CAR				
Please submit the proof of life of each type of improve cookstove models used in the project.				
Project Developer response				Date: 05/05/2025
CME has now submitted the proof of life of the ICS model used in the VPA.				
Documentation provided by project participant				
Technical Specifications				
VVB assessment				Date: 08/05/2026
The technical specification of the improved cookstoves used in the VPA 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 monitoring report submitted by the CME.				
CAR is closed.				

CAR ID	02	Section no.	D.3	Date: 28/04/2026
Description of CAR				
Kindly provide the details about calibration details of weighing scale.				
Project Developer response				Date: 05/05/2025
The details about calibration details of weighing scale have now provided.				
Documentation provided by project participant				
Calibration certificate				
VVB assessment				Date: 08/05/2026
The calibration certificates of weighing scale have been revied and details of weighing scale mentioned in revised monitoring report.				
CAR is closed.				

CAR ID	03	Section no.	E.6	Date: 28/04/2026
Description of CAR				
Provide explanation on increase in achieved SDG Impacts from estimated value in approved PDD				

Project Developer response		Date: 05/05/2025
Explanation on increase in achieved SDG Impacts from estimated value in approved PDD has been provided.		
Documentation provided by project participant		
Revised Monitoring Report		
VVB assessment		Date: 08/05/2026
Explanation on increase in achieved SDG Impacts from estimated value in approved PDD has been mentioned in revised monitoring report.		
CAR is closed.		

CAR ID	04	Section no.	-	Date: 28/04/2026
Description of CAR				
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.				
Project Developer response				Date: 05/05/2025
The indicators selected for some SDGs are now found consistent with the SDG Impact Tool.				
Documentation provided by project participant				
Revised Monitoring Report				
VVB assessment				Date: 08/05/2026
The revised monitoring report 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	05	Section no.	-	Date: 09/05/2026
Description of CAR				
The monitoring period of the 1st real case VPA has been stated from 27/04/2023 and the PoA/VPA has not submitted for design review yet. This is not in line with the requirement of paragraph 5.1.37 of GS Principles and Requirements, v.2.1 which states, ".....The maximum period for Retroactive Certification is two years prior to the date of Project Design Certification unless otherwise stated in a specific Impact quantification methodologies or Product Requirements.".				
Project Developer response				Date: 10/05/2025
TIn response to the above, the CME has updated the crediting period (Two years retroactive from tentative date of registration) i.e. 01/07/2024 to 30/06/2029 in PoA 12602 and the real case VPA 12677, in accordance with the requirements of GS Principles and Requirements v2.1. In line with the updated validation documents, the monitoring period has also been revised to 01/07/2024 to 31/12/2025 in the Monitoring report. Furthermore, the CME confirms that the distributed cookstoves will be properly maintained throughout the crediting period, and where necessary, replaced with suitable ICS models to ensure continuous operation and coverage over the entire crediting period.				
Documentation provided by project participant				
1. Revised PoA DD 2. Revised Real Case VPA DD 3. Revised Ex-ante ER sheet 4. Revised MR 5. Revised Actual ER sheet				
VVB assessment				Date: 11/05/2026
The CME has now revised the start date of crediting period to 01/07/2026 considered the tentative time required for the resign review of the PoA and 1 st real case VPA. The monitoring period of the 1 st real case VPA is now revised to consider from 01/07/2024 to 31/12/2025. This is found to be in line with the requirement of paragraph 5.1.37 of GS Principles and Requirements, v.2.1/5/ and acceptable.				
CAR is closed.				

Table 3. CL from this verification

CL ID	01	Section no.		Date: 28/04/2026
Description of CL				
The CME is required to submit the following information used to support the SGDs claimed. • ICS distribution database. • Details (records/database) of monitoring/usage survey conducted. • KPT tests records conducted. • Trainings provided (if any) for the monitoring period. • Employment records for the monitoring period. • Grievance register maintained by the CME. • Declaration on no double counting of carbon credits from the CME. • Declaration for non-receiving of ODA for project. • Sample end user agreements • Baseline survey result • Project location Kml file • Technical specification document				
Project Developer response				Date: 05/05/2026
The CME submitted the following documentary evidences: • ICS distribution database. • Details (records/database) of monitoring/usage survey conducted. • KPT tests records conducted. • Trainings provided (if any) for the monitoring period. • Employment records for the monitoring period. • Grievance register maintained by the CME. • Declaration on no double counting of carbon credits from the CME. • Declaration for non-receiving of ODA for project. • Sample end user agreements • Baseline survey result • Project location Kml file • Technical specification document				
Documentation provided by project participant				
• ICS distribution database. • Usage survey • KPT tests records. • Trainings Records. • Employment records. • Grievance register copy. • Declaration on no double counting. • Declaration ODA. • Sample end user agreements • Baseline survey result • Kml file • Technical specification.				
VVB assessment				Date: 08/05/2026
The documents submitted by the CME are reviewed and found satisfactory. The assessment on the same is included in respective sections of the report. CL is closed				
CL ID	02	Section no.		Date: 28/04/2026
Description of CL				
The duration of the usage survey and the KPT survey is not consistent throughout the monitoring report.				

Project Developer response	Date: 05/05/2026
The duration of the usage survey and the KPT survey is now consistent throughout the monitoring report.	
Documentation provided by project participant	
Monitoring report version 02	
VVB assessment	Date:
Duration of usage survey and KPT survey in now consistent throughout the monitoring report.	
CL is closed.	

Table 4. FAR from this verification

FAR ID	01	Section no.	D	Date: xx/xx/2025
Description of FAR				
NA				
Project Developer response				Date: xx/xx/2025
Documentation provided by project participant				
VVB assessment				Date: xx/xx/2025