

Validation report form for validation of voluntary project activities Gold Standard for Global Goals		
KEY PROJECT INFORMATION		
Title and GS reference number of the programme of activities (PoA)	GS 12600: Clean Water : Clean Cooking	
Version number of the validation report	1.4	
Completion date of the validation report	03/07/2026	
Title and reference number of each VPA to be included	VPA Ref. no.	Title
	GS23369	GS12600 VPA-5 Improved Cooking: Madagascar
	GS23370	GS12600 VPA-6 Improved Cooking: Madagascar
	GS23409	GS12600 VPA-7 Improved Cooking: Madagascar
Title and GS ID of the real-case VPA	GS 12851: GS12600 VPA-3 Improved Cooking: Madagascar	
Version numbers of the VPA-DD to which this report applies	VPA 5: Version 1.9 (02/07/2026) VPA 6: Version 1.9 (02/07/2026) VPA 7: Version 1.9 (02/07/2026)	
Applied methodologies and standardized baselines for each CPA	VPA no.	Applied methodologies
	VPA 5 VPA 6 VPA 7	Reduced emissions from cooking and heating – Technologies and Practices to Displace Decentralised Thermal Energy Consumption (TPDDTEC), version 4.0
Other Requirements	Gender Equality Requirements and Guidelines V2.0 Usage Rate Guidelines V2.0 Programme of Activity requirements and procedures V3.0	
Project Developer/Coordinating and managing entity (CME)	SaniTap Ltd	
Host Country	Madagascar	

Scale of the VPA(s)	☐ Microscale ☒ Small scale ☐ Large scale
Sectoral Scope	3.0: Energy Demand
Name of the VVB	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066
Name, position and signature of the approver of the validation report	 Dr. Kaviraj Singh Executive director and CEO

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Section A: Executive Summary

A.1: Purpose of the VPA

The GS PoA “Clean Water : Clean Cooking” (GS 12600) aims to reduce the non renewable biomass consumption required for cooking in the host country Madagascar. This is achieved through the dissemination of Improved Cookstoves (ICS) across urban, peri urban, and rural areas where households continue to rely on inefficient traditional cooking devices such as three stone fires and similar baseline stoves.

The VPAs titled GS12600 VPA 5 Improved Cooking: Madagascar, GS12600 VPA 6 Improved Cooking: Madagascar, and GS12600 VPA 7 Improved Cooking: Madagascar are the regular case VPAs corresponding to the PoA (12600) and real case VPA-3(12851) which are design certified on 19/02/2026. This will involve the distribution of improved cookstove technologies to households within the defined 39 communes of Fort Dauphin, Betroka and Amboasary Districts of the Anosy region of Toliara Province of Madagascar. These households are currently dependent on conventional stoves that consume significant amounts of non renewable biomass such as firewood and charcoal. The project activities aim to enhance energy efficiency for end users, reduce greenhouse gas emissions arising from thermal energy consumption, and improve indoor air quality. The ICS deployed under the VPAs have higher thermal efficiency and lower emissions, consistent with the requirements of the applied methodology TPDDTEC version 4.0/05/.

Each of the VPAs is being submitted for design certification under GS4GG along with the PoA “GS 12600: Clean Water: Clean Cooking”. SaniTap Ltd is the Coordinating and Managing Entity of the PoA and the implementer of all three VPAs and MadAvance NGO acts as the local implementation partner in Madagascar, supporting community mobilisation, beneficiary registration, stove distribution, post distribution follow up, monitoring support and operation of the grievance mechanism, as confirmed from the agreement signed between SaniTap Ltd and MadAvance/51/.

Parameter	Validated information
GS ID of the VPAs to be included	GS23369, GS23370, GS23409
Title of the VPA	GS12600 VPA-5,6 & 7 Improved Cooking: Madagascar
Methodology applied	Reduced emissions from cooking and heating – Technologies and Practices to Displace Decentralised Thermal Energy Consumption (TPDDTEC), version 4.0
Crediting period	27/02/2025 to 26/02/2030 for VPA 5; 14/07/2025 to 13/07/2030 for VPA 6 and 24/09/2025 to 23/09/2030 for VPA 7. 5 years, Renewable twice, total 15 years of crediting period

As the cooking practices in Madagascar are primarily shaped by a combination of cultural traditions, economic limitations, and environmental challenges the target population of the VPAs primarily relies on biomass fuels like firewood and charcoal for cooking, typically using traditional three-stone fires and charcoal stoves called fatapera, or simple metal stoves confirmed from VVB independent research /43/ which further states, "Currently, only two percent of Madagascar's population has access to clean cooking energy. Meanwhile, ninety-five percent of households rely on biomass, a key driver of deforestation, with ninety thousand hectares lost annually. The heavy dependence on firewood and charcoal disproportionately affects women and children, exposing them to harmful fumes and forcing them to spend hours collecting fuel."

The improved cookstoves distributed under GS23369 VPA 5, GS23370 VPA 6 and GS23409 VPA 7 provide higher combustion efficiency and substantially reduce fuelwood consumption, thereby lowering emissions associated with the use of non renewable biomass. In the absence of the project activities, households would continue using inefficient baseline technologies, resulting in higher fuel consumption and increased GHG emissions.

The start date of VPA 5, 6 & 7 are 27/02/2025, 01/06/2025 and 01/10/2025 respectively and is the date on which the first project technology was distributed /20/. Each VPA applies a 5 year crediting period, renewable twice for a total of 15 years, in line with the Community Services Activity Requirements version 1.2/03/ and the overall PoA duration of 20 years. The start date, crediting period type and duration are also consistent with the information provided in PoA DD/39/.

The project activities under VPA 5, VPA 6 and VPA 7 envisage estimated annual GHG emission reductions and associated SDG impacts over the crediting period as presented in the table below.

Sustainable Development Goals Targeted	SDG Impacts	Estimated Annual Average	Units or Products
SDG13: Climate Action (Mandatory)	GSDM-I13.2.1 Amount of GHGs emissions avoided or sequestered	VPA 5 : 54,574 VPA 6 : 25,916 VPA 7: 21,747	tCO ₂ e (VERs)
SDG 1: No poverty	GSDM-I1.1.1 Average household savings i.e., decrease in expenditure on basic services such cooking, lighting, and drinking	VPA 5 : 5,732 VPA 6 : 5,732 VPA 7 : 5,732	MGA/household/week
SDG 3: Good Health and Well Being	GSDM-I3.9.1 Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	VPA 5 : 90% VPA 6 : 90% VPA 7: 90%	Proportion of Households
SDG 5: Gender Equality	GSDM-I5.4.1 Average time saving associated fuel collection.	VPA 5 : 1 VPA 6 : 1 VPA 7: 1	Average time saving per household associated with cooking time and fuel

			collection per day (hours)
SDG 7: Affordable and Clean Energy	GSDM-I7.3.1 Total energy savings	VPA 5 : 104.8 VPA 6 : 115.4 VPA 7: 94.8	Total energy savings (GWh(th))
SDG 8: Decent Work and Economic Growth	GSDM-I8.5.1 Total number of jobs.	VPA 5 : 29 (12F, 17M) VPA 6 : 29 (12F, 17M) VPA 7 : 29 (12F, 17M)	Total number
SDG 15: Life on Land	GSDM-I15.1.1 Total non-renewable wood fuel saved	VPA 5 : 9,054 VPA 6 : 11,282 VPA 7: 9,445	Tonnes NRB saved per year

In addition to its contribution in emission reduction, the VPA also contributes to Gender Responsive Certification in line with GS Gender Equality Requirements v2.0/27/.

A.2: Scope of Validation

The scope of the services provided by Earthood Services Limited is to perform validation of design certification for the three regular VPAs GS12600 VPA 5 Improved Cooking: Madagascar, GS12600 VPA 6 Improved Cooking: Madagascar, and GS12600 VPA 7 Improved Cooking: Madagascar. The scope of validation includes assessing the claims, assumptions and methodologies applied in the VPA DDs against the GS4GG requirements and the relevant UNFCCC CDM guidance. This assessment covers, but is not limited to, the GS4GG Programme of Activities Requirements/02/, Community Services Activity Requirements version 1.2/03/, the applied methodology TPDDTEC version 4.0/05/, GS4GG Principles and Requirements/01/, GHG Emissions Reduction and Sequestration Product Requirements/07/, and GS Gender Equality Requirements version 2.0/27/.

A.3: Validation Process

The validation process is undertaken by the validation team and includes the following activities:

1. The desk review of documents and evidence submitted by the CME in relation to the applicable GS4GG criteria, along with the relevant CDM rules and guidelines issued by the CDM Executive Board.
2. An onsite audit was conducted for the real case VPA-3 (12851) to assess baseline practices and implementation arrangements, including interviews with the CME SaniTap Ltd. The regular case VPAs: VPA 5 (GS23369), VPA 6 (GS23370), and VPA 7 (GS23409) are corresponding to the real case VPA-3 (12851). Therefore, the onsite audit conducted for real case VPA-3 is considered valid for regular case VPAs.
3. Reporting of audit findings relating to clarifications and non-conformities, and ensuring the closure of such findings where applicable.
4. Preparing a draft validation report for the inclusion of VPA 5, VPA 6 and VPA 7, demonstrating compliance with Gold Standard requirements.

An independent Technical Review team evaluates the validation report prepared by the validation team. The final validation report, once accepted by the Technical Reviewer, is approved on behalf of Earthood Services Limited and processed further in accordance with GS4GG procedures.

A.4: Conclusion

The review of the VPA DD/04/, supporting documentation and subsequent follow up actions have provided Earthood with sufficient evidence to determine the fulfilment of the stated criteria. Earthood is of the opinion that the VPAs titled GS12600 VPA 5 Improved Cooking: Madagascar, GS12600 VPA 6 Improved Cooking: Madagascar and GS12600 VPA 7 Improved Cooking: Madagascar, as described in the final VPA DD/04/, meet all relevant requirements of GS4GG, and corresponding design certified PoA (12600) and real case VPA 3 (12851), comply with the host country requirements of Madagascar and have correctly applied the methodology TPDDTEC version 4.0/05/ for the installation of ICS. Therefore, the VPAs are being recommended for registration under GS4GG. Additionally, the VPAs intends to issue Gender Responsive labelled VERs.

Table 1: Validated Sustainable Development Contributions (for each VPA separately)

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	ESTIMATED ANNUAL AVERAGE	UNITS OR PRODUCTS
13 Climate Action (mandatory)	GSDM-I13.2.1 Amount of GHGs emissions avoided or sequestered	VPA 5: 54,574 VPA 6: 25,916 VPA 7: 21,747	tCO2e (VERs)
1 No Poverty	GSDM-I1.1.1 Average household savings i.e., decrease in expenditure on basic services such cooking, lighting, and drinking	VPA 5: 5,732 VPA 6: 5,732 VPA 7: 5,732	MGA/household/ week

3 Good Health and Well Being	GSDM-I3.9.1 Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	VPA 5: 90% VPA 6: 90% VPA 7: 90%	Proportion of Households
5 Gender Equality	GSDM-I5.4.1 Average time saving associated fuel collection.	VPA 5: 1 VPA 6: 1 VPA 7: 1	Average time saving per household associated with cooking time and fuel collection per day (hours)
7 Affordable and Clean Energy	GSDM-I7.3.1 Total energy savings	VPA 5: 104.8 VPA 6: 115.4 VPA 7: 94.8	Total energy savings (GWh(th))
8 Decent Work and Economic Growth	GSDM-I8.5.1 Total number of jobs.	VPA 5: 29 (12F, 17M) VPA 6: 29 (12F, 17M) VPA 7: 29 (12F, 17M)	Total number
15 Life on Land	GSDM-I15.1.1 Total non-renewable wood fuel saved	VPA 5: 9,054 VPA 6: 11,282 VPA 7s: 9,445	Tonnes NRB saved per year

Section B: Validation team, technical review team and approver

B.1: Validation team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT			
				Desk/document review	Onsite/Remote Audit	Interviews	Validation findings

1.	Anvesha Verma	Team Leader and GS Approved Auditor	Internal	Y	Y	Y	Y
2.	Anvesha Verma	Technical Area Expert (TA 3.1) and GS Approved Auditor	Internal	Y	Y	Y	Y
3.	Sanketh Banik	Validator (Trainee)	Internal	Y	N	N	Y
4.	Dominique Ralambo Tiana	Local Expert	External	N	Y	Y	N
5.	Tripti Arora	Gender Expert	External	Y	N	N	Y

B.2: Technical reviewer and approver of the validation report

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	AFFILIATION (e.g.name of central or other office of VVB or outsourced entity)
1.	Sukanya Phukan	Technical Reviewer	Internal	Central Office
2.	Sukanya Phukan	TA Expert to TR (TA 3.1)	Internal	Central Office
3.	Dr. Kaviraj Singh	Approver	Internal	Central Office

B.3: Competence of the Assessment team:

Anvesha Verma working as the Team Leader and Technical Area Expert of the project activity has over 2.0 years of experience in carbon auditing and climate change mitigation. Holding a Masters degree in Sustainability Science and a B.Tech in Biotechnology, she possesses strong expertise in greenhouse gas assessments, sustainable land use, and environmental management. As a certified CQI & IRCA Certified ISO 14001:2015 Lead Auditor, she demonstrates strong technical knowledge in GHG quantification, data analysis, and safeguard evaluations. Her professional experience spans projects across India, Africa. She has led validation and verification engagements under multiple carbon standards, contributing to the evaluation of emission reduction methodologies, project design documents, and field-level implementation practices. She is also a GS Approved Auditor since 2024.

Sanketh Banik working as a trainee (Validator) has over 6 months of experience in carbon auditing and climate change mitigation. Holding an M.Tech in Environmental Engineering and Technology and a B.Tech in Civil Engineering, he possesses strong knowledge in sustainable development, Emission Calculation, GIS and urban environment management.

Dominique Ralambo Tiana who served as the Local Expert for the onsite audit of the VPA was empanelled by Earthood in line with Earthood's CDM QMS/49/. Dominique has

completed his post-graduation in Developmental Economics and holds another master's degree in Disaster Risk Management. He has more than 7 years of work experience in the host country of Madagascar and well versed with the local languages (Malagasy) of Madagascar, which qualifies him for the role of Local Expert of Madagascar.

The appointed Gender Expert of the VPAs are Tripti Arora who holds Master's Degree in Environmental Management. Tripti has 8+ years of experience and has worked on Gender related aspects through her engagement with several NGOs. She has experience in organizing gender meetings at policy events and is closely involved in IPEN projects.

Sukanya Phukan served as the Technical Reviewer for the project, bringing over three years of experience in carbon auditing and climate change mitigation. Holding an M.Sc. in Environmental Science and Technology and a B.Sc. in Zoology, she possesses strong expertise in greenhouse gas assessments, sustainable land use, and environmental management. As a certified CQI & IRCA Certified ISO 14001:2015 Lead Auditor, she demonstrates strong technical knowledge in GHG quantification, data analysis, and safeguard evaluations. Her professional experience spans projects across India, United Kingdom, Africa and Southeast Asia. She has led validation and verification engagements under multiple carbon standards, contributing to the evaluation of emission reduction methodologies, project design documents, and field-level implementation practices. In her role as Team Leader, Sukanya Phukan has provided oversight and coordination of the audit process, ensuring effective planning, execution, and delivery of high-quality validation and verification outcomes across energy-sector projects. She is also a GS Approved Auditor since 2023.

The Competence Statements assessment team are included in Appendix III of this report.

Section C: Means of Validation

C.1: Desk/Document Review

The validation of the regular case Voluntary Project Activities VPA 5, 6, and 7 was carried out primarily through a comprehensive review of the respective VPA Design Documents VPA DDs/04/, the Ex-ante ER Sheet/23/, and independent desk-based research conducted across relevant platforms. In addition, an on-site audit was conducted as part of the validation process, therefore three modes of assessment was conducted, namely interviews, document review, and visual observation. The assessment included systematic cross checks between the information provided in the VPA DDs/04/ and information obtained from external sources, where available, supported by the validation team's sectoral and local expertise, review of supporting project documentation, interviews with CME and implementing partners during the on-site audit, and, where required, independent background investigations.

The complete list of documents/evidence assessed by validation team is included under Appendix II.

C.2: Onsite Inspection and list of Interviewees*

Table 2: Details of the team that conducted on-site inspection

DURATION OF ON-SITE INSPECTION: 02/07/2025 TO 04/07/2025

NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Anvesha Verma	Team Leader, Technical Area Expert (TA 3.1) and GS Approved Auditor	Madagascar	Interviews with the baseline users, stakeholder interviews, and reviewing the project implementation status, Grievance register was reviewed, staff interview, visit of local implementer's office, understanding field implementation by MadAvance.
Dominique Ralambo Tiana	Local Expert		

Table 3: Details of the people interviewed by the team during on-site inspection*

*The details of interviewed households have been removed from the public version. Their details are, however, included in the confidential version of this FVR.

Type of questions asked by the Validation Team:

No.	Questions asked by validation team to baseline users	Nature of Responses Received*
1.	Name of the Household	Details provided and observations found consistent with baseline survey data.
3.	Phone no. of HH/ identity proof of HH	Details provided and observations found consistent with baseline survey data.
4.	Name of Region/address	Details provided and observations found consistent with baseline survey data.
5.	Is your household surveyed by the SaniTap team?	Details provided and observations found consistent with baseline survey data.
6.	What are the present cooking devices in the household? (For Baseline)	Details provided and observations found consistent with baseline survey data.
7.	Is there any other stove in the household besides the Baseline stove. If yes, please mention the other stoves that you were in use	Details provided and observations found consistent with baseline survey data.
8.	What is the Fuel used in the baseline cooking stove? How many meal cooked in a day?	Details provided and observations found consistent with baseline survey data.
9.	What is the Source of fuel (e.g., biomass or charcoal)	Details provided and observations found consistent with baseline survey data.
10.	Is there Any difference in cooking between rainy season and dry season?	Details provided and observations found consistent with baseline survey data.

11.	Is there any Feedback for the project activity?	NA
12.	Any other remarks	NA
13.	Are there any health issues caused by exposure to smoke while cooking on the baseline stove?	Details provided and observations found consistent with baseline survey data.
14.	Chimney is installed or any other means to control the smoke in the baseline stove?	Details provided and observations found consistent with baseline survey data.
15.	Who is responsible for collect wood/charcoal/biomass? (Male / Female / Children) How much time does it take to bring the fuel?	Details provided and observations found consistent with baseline survey data.
16.	Are there are any problems while obtaining the fuel?	Details provided and observations found consistent with baseline survey data.
No.	Questions asked by validation team to Local Stakeholders	Nature of Responses Received*
1.	Name of Local Stakeholder	Details provided and observations found consistent with LSC meeting conducted.
3.	Phone no. of Local Stakeholder	Details provided and observations found consistent with LSC meeting conducted.
4.	Email ID of Local Stakeholder	Details provided and observations found consistent with LSC meeting conducted.
5.	Occupation of Local Stakeholder	Details provided and observations found consistent with LSC meeting conducted.
6.	Name of Region/Address	Details provided and observations found consistent with LSC meeting conducted.
7.	Were you a participant of the LSC Meeting?	Details provided and observations found consistent with LSC meeting conducted.
8.	Date of LSC Meeting	Details provided and observations found consistent with LSC meeting conducted.
9.	Mode of LSC invitation	Details provided and observations found consistent with LSC meeting conducted.
10.	Brief description of discussions held during LSC	Details provided and observations found consistent with LSC meeting conducted.
11.	Any questions asked by LS during LSC? If yes, were those resolved?	Details provided and observations found consistent with LSC meeting conducted.

12.	Point of View on Project	Details provided and observations found consistent with LSC meeting conducted.
13.	Any idea about how to get in touch with SaniTap Ltd in case you need to be assisted on use of the stove? Do you know how to register grievances/complaints?	Details provided and observations found consistent with LSC meeting conducted.
14.	Any negative impacts of the project / Any feedback/ grievance for the project activity?	NA
15.	Any other remarks	NA
No.	Questions asked by validation team to Gender Focus Group	Nature of Responses Received*
1.	Name of the Household	Details provided and observations found consistent with baseline gender survey.
3.	Phone no. of HH/ identity proof of HH	Details provided and observations found consistent with baseline gender survey.
4.	Name of Region/address	Details provided and observations found consistent with baseline gender survey.
5.	Main source of income	Details provided and observations found consistent with baseline gender survey.
6.	Highest level of education obtained	Details provided and observations found consistent with baseline gender survey.
7.	Do you and your family have access to health or medical facilities within the community, and have you attended any health or hygiene-related community events in the past year?	Details provided and observations found consistent with baseline gender survey.
8.	Has your household been affected by extreme weather events in the past year, and did this impact your access to water or fuel?	Details provided and observations found consistent with baseline gender survey.
9.	In the past month, have you or others in your household felt unsafe or faced harassment/violence while collecting water?	Details provided and observations found consistent with baseline gender survey.

10.	Have you observed or heard about incidents of gender-based violence at water facilities in your community?	Details provided and observations found consistent with baseline gender survey.
11.	Who usually makes household decisions regarding water use, food expenditure, and children's schooling?	Details provided and observations found consistent with baseline gender survey.
12.	Do you think women's priorities in the community differ from men's priorities? If yes, how?	Details provided and observations found consistent with baseline gender survey.
13.	How much time do you spend daily on household tasks such as collecting water, fuel, cooking, and child care?	Details provided and observations found consistent with baseline gender survey.
14.	If you had more free time (because of reduced time spent on fuel or water collection), how would you use it?	Details provided and observations found consistent with baseline gender survey.
15.	Do you feel you have enough leisure time in your daily life?	Details provided and observations found consistent with baseline gender survey.
16.	Are you involved in community decision-making, and do you attend community meetings concerning planning or activities?	Details provided and observations found consistent with baseline gender survey.
17.	Do you have access to menstrual hygiene products and private facilities for changing during menstruation?	Details provided and observations found consistent with baseline gender survey.
18.	Have you or your family experienced health issues such as respiratory problems, eye irritation, or other concerns linked to cooking and fuel use?	Details provided and observations found consistent with baseline gender survey.

*As including individual responses from each end-user, local stakeholder, and individuals representing the gender focus group would be impractical, the validation team has instead summarized the general nature of the feedback observed during the on-site audit.

The VPA 5 (GS23369), VPA 6 (GS23370), VPA 7 (GS23409) are regular case VPAs and these corresponds to the real case VPA-3 (12851) given the same project boundary, homogenous population, with most crucial point of same technology being implemented. CME has clarified that the baseline survey for the real Case was conducted during 02/05/2025 to 23/05/2025, covering the same technology type and implemented within a comparable project boundary with a homogeneous target population. Accordingly, the baseline conditions observed under the real Case are considered representative and applicable to the concerned VPAs.

Furthermore, the sampling undertaken by the CME and the VVB for real case VPA 3 is deemed applicable to VPAs 5, 6, and 7, as these VPAs are classified as regular case VPAs implemented under identical project design, technology specifications, and operational

modalities as VPA 3. The VPAs also share consistent geographic, socio-economic, and usage characteristics, thereby ensuring comparability of baseline parameters.

Therefore, no separate baseline survey was conducted for VPAs 5, 6, and 7, as the existing baseline survey and associated CME and VVB sampling for VPA 3 sufficiently capture the baseline scenario for these VPAs, in accordance with the applied methodology and program requirements.

End-users and local stakeholders:

The end-users and local stakeholders affirmed awareness of the grievance mechanism. Notably, there were no negative responses concerning the project during these interviews. Furthermore, the VVB team conducted crosschecks by examining the grievance register /50/ kept at the Local office. Moreover, the baseline survey sheet of the project was crosschecked by VVB and found to align with the responses obtained during the on-site visit when interviewing the end users. This consistency lends further credence to the positive feedback received regarding the project activity.

Gender focus groups:

The responses from the gender focus group affirmed that women continue to bear the primary domestic and energy burden, performing nearly all cooking and fuelwood collection tasks, the individuals (women) also expressed an aspiration for greater economic empowerment and participation in household decision-making. VVB cross checked the baseline data analysis report for Gender Responsive Certification with the responses of the participants and found that the responses align with the baseline data.

Risk Assessment (appropriateness of sampling approach):

Table 3: Risk assessment- appropriateness of sampling approach

Risk assessment stages	Level	Assessment by VVB
1. Risks related to the type(s) of project activity/technology/geographic location	Medium	The project activities under VPA 5, VPA 6 and VPA 7 involve the distribution of Improved Cookstoves across 39 communes in the Fort Dauphin, Betroka and Amboasary Districts in the Anosy region of Toliara Province of Madagascar, where households rely on traditional cooking technologies/04/. Variations in geographic conditions, household sizes and accessibility of rural areas may influence adoption and monitoring. However, the sampling approach proposed by the PD ensures adequate and representative coverage/04/. During the VVB onsite audit, it was confirmed that the sampling approach sufficiently mitigates activity and location related risks/13/.

2. Risks related to non-identification of emission and leakage sources	Medium	The baseline surveys include all relevant parameters such as household fuel consumption, stove usage frequency and potential leakage through stove sharing or informal distribution. The VVB verified that appropriate measures have been incorporated by the PD to identify and address any unaccounted emissions or leakage, consistent with the requirements of the applied methodology TPDDTEC version 4.0/05/.
3. Risks related to double counting, especially in the case of distributed technologies	Medium	Each improved cookstove distributed under VPA 5, VPA 6 and VPA 7 is assigned a unique serial ID at the time of implementation, engraved directly on the stove for accurate identification/42/. The VVB confirmed the presence of the unique serial IDs during the onsite visit/13/. A Carbon Transfer Agreement between the CME and end users/14/ has been reviewed, confirming that beneficiaries transfer ownership rights of the carbon credits to the CME (SaniTap Ltd). Moreover, VVB has also reviewed the sample 'Membership Registration Form'/14/ which explicitly requires that end-users must not already possess an improved cookstove prior to registration and must not be included in any other carbon project. During the first verification it will be verified by the VVB that households adhere to this prerequisite.
4. Uncertainty with respect to the data monitored etc.	Medium	Data monitoring procedures will include household surveys, kitchen observations, and focus group discussions, as defined in the approved monitoring plan. All monitored parameters were reviewed by the assessment team and found to be in line with the procedures specified in the monitoring plan. In addition, during the on-site audit/13/, the VVB visited project locations and verified the consistency of the collected data through cross-checks with baseline survey/24/ records and field

		observations. Based on this assessment, the applied data monitoring procedures are considered appropriate to manage and address the identified level of uncertainty.
5. Risks related to environmental, economic or social safeguards	Low	Environmental risks are assessed as low, as the project involves the distribution of Improved Cookstoves with no adverse environmental impacts. Social safeguard risks are addressed through the application of the GS Gender Equality Requirements and Gender Responsive Certification /15/ confirmed through staff interviews during onsite audit /13/, while economic risks related to affordability are mitigated through awareness raising, and the provision of stoves at subsidized prices, as described in the VPA DDs /04/ confirmed during the onsite audit through the office visit of local implementer MadAvance and staff interviews /13/. The assessment team included a Local Expert from Madagascar who participated in the onsite assessment /13/ and provided context specific inputs on local environmental, social, and economic conditions. Based on this feedback, no significant safeguard related risks are anticipated at the implementation stage. During the on-site audit, the VVB reviewed the Local Stakeholder Consultation interviews/21/ and confirmed that no complaints or adverse issues were raised by stakeholders. The assessment team also verified that a grievance mechanism/50/ is in place at the project level for recording and addressing any complaints received from beneficiaries or other stakeholders. Compliance with applicable legal, environmental, and social regulations of Madagascar has been

		assessed in Section A.1 of the VPA DDs /04/, and further cross checked against relevant national regulations for ICS project implementation /43/44/.
6. Risks on account of previous VPA having been erroneously included or other VPA facing significant grievances from local stakeholders or ongoing legal cases for existing VPA etc.	Low	The risk of erroneous inclusion of a previous VPA is assessed as low. The VVB verified that VPA 5, VPA 6, and VPA 7 are uniquely defined project activities with distinct GS IDs, start dates, and inclusion documentation, and that they are implemented in accordance with the approved PoA framework. The inclusion of these VPAs has been cross checked against the PoA records and CME declarations to confirm that no previously registered or included VPA has been inadvertently re included /19/. In addition, the VVB cross checked similar projects in Madagascar registered under GS, VCS, and CDM registries and confirmed that the project activities are not part of any other registered project or PoA /38/. VVB independent research further confirms that there are no ongoing legal cases or unresolved stakeholder grievances associated with existing VPAs that could affect the current VPAs.

C.3: Remote Audit (if applicable)

Table 4: Details of remote inspection

DURATION OF REMOTE INSPECTION: DD/MM/YYYY TO DD/MM/YYYY

NAME	ROLE	REMOTE AUDITING MEANS/METHODS	TOPICS COVERED
N/A	N/A	N/A	N/A

C.4: Sampling Approach

C.4.1: CME's Sampling Approach

As per the applied methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 4.0/05/, the baseline survey must include in-person interviews with a robust, representative sample of end users who do not have access to the project technologies and who are representative of the target population. The requirements for sampling are defined as follows:

- Group size < 300: 30 or total population (whichever is smaller)
- Group size 300–1000: 10% of total group size
- Group size > 1000: minimum of 100 respondents

In line with these requirements, the CME conducted baseline surveys within the defined project boundary covering the Fort Dauphin, Betroka, and Amboasary districts in the Anosy region of the Toliara Province. Given that the geographical area, applied technologies, and target beneficiary profiles are identical across VPA 5, VPA 6, and VPA 7 and represent a homogeneous population, the baseline survey results from the real case VPA 3 were applied to these VPAs in accordance with the PoA requirements /2/ and applied methodology /5/.

The total target population exceeds one thousand households, for which the minimum required sample size is one hundred households. The baseline survey covered a total of 599 households, comprising 203 rural households, 209 urban households, and 187 peri urban households. This exceeds the minimum sampling requirement defined by the applied methodology /5/ and ensures that the baseline conditions are representative of the target population for VPA 5, VPA 6, and VPA 7.

There were 599 households that were surveyed in total across the three different baselines. This includes a random survey of 203 households from Baseline survey 1 (rural), 209 households from Baseline survey 2 (urban), and 187 households from baseline survey 3(Peri-Urban), which satisfies the minimum sample size requirement for group sizes exceeding 1000.

The baseline survey collected detailed household level information, including unique household ID and survey form ID, date of survey, geographical coordinates, respondent name, contact number, household address, gender of the respondent, and confirmation of informed consent provided by each baseline user prior to participation/24/. In addition, the survey recorded information on cooking practices, primary and secondary fuels used, and the types of stoves present in each household. Based on the sampling size achieved, the completeness of the data collected, and consistency across locations, the VVB confirms that the baseline survey meets the sampling requirements and is appropriate for establishing baseline scenario for the regular case VPAs in accordance with the corresponding real case VPA /04/.

C.4.2: VVB's Sampling Approach

The baseline survey database was provided by the CME for review. To comply with the requirements of the Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities version 9.0/12/, the validation team applied acceptance sampling in line with paragraph 28. As part of this process, the validation team randomly selected a subset of the CME's sampled records and cross checked the accuracy and completeness

of each selected record against the CME's original survey data. Based on the level of agreement observed during this comparison, the validation team determined that the CME's sample records meet the applicable requirements.

Sampling Plan:

As per para 39 of Standard for Sampling and Surveys for CDM Project Activities version 9.0/12/, DOE may select a different sample size than the one indicated in paragraph 32, either by choosing a different value for the consumer risk and producer risk (e.g., 20 per cent for the consumer risk) when applying acceptance sampling or by using another approach, if the project activity or the PoA is located in a least developed country.

Since Madagascar is classified as an LDC /30/, the validation team determined a sample size of 8 for the monitored parameters. The VPA 5 (GS23369), VPA 6 (GS23370), VPA 7 (GS23409) are regular case VPAs of the real case VPA 3 (12851). Considering the homogenous population, similar socio-economic status, project boundary, fuel type, scale and type of the regular case VPAs (VPA 5, 6, 7) with that of real case VPA 3. The inclusion criteria for regular VPAs have been mentioned in the PoA-DD /57/ and the real case VPA 3 /58/. Hence, the onsite audit conducted for VPA 3 (12851) has been considered valid for the regular case VPAs. The baseline scenario has been in accordance with Section 6.3 of GS PoA Requirements which translates to VPA-3 (real case VPA) baseline survey being applicable to regular case VPAs as the baseline scenario is in accordance with the corresponding real case VPA. The onsite audit was conducted for 8 samples and it included a total of 12 samples drawn from the VPAs for acceptance sampling, consisting of 8 primary samples and 4 backup samples. The selection of these samples covered both the baseline survey and the gender survey, with 12 samples drawn from each survey to ensure adequate representation. The sampling approach was conducted using the team's professional judgement and in accordance with the guidance provided in the Standard 'Sampling and Surveys for CDM Project Activities and Programme of Activities' version 9.0.

AQL	UQL	Producer Risk	Consumer Risk	Sample Size	Acceptance no.
0.5%	20%	5%	20%	08	0

- The proportion of discrepancies between the CME's data and validation team's (field or onsite inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 0.5% was considered in this validation.
- The proportion of discrepancies between the CME's data and validation team's (field or on site inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 20% was considered in this validation.
- The producer risk and consumer risk of 5% and 20% were considered respectively.

A total of 16 samples were covered by the VVB i.e. 8 from baseline survey and 8 from Gender Survey.

During the On-Site survey, it was observed that the sampling survey results of the CME for all the baseline users checked were consistent with VVB's survey results. The sampling method used is in line with Standard: Sampling and surveys for CDM project activities and programme of activities v9.0/12/ and Guideline: Sampling and surveys for CDM project activities and programme of activities v4.0/10/.

In addition to survey participants, VVB had interviewed 7 stakeholders, and their details are included in Section C.2, table 3.

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
General Description of the VPA	CL#01, CL#07, CL#08	CAR#01, CAR#02	
Start Date, crediting period and duration of the VPA			
Assessment of the eligibility of the VPA(s) under PoA	CL#02		
Assessment of the Eligibility criteria of the VPA with GS4GG Principles & Requirements			
Reference of approved methodology (ies)			
VPA Boundary, sources and GHGs			
Establishment and description of baseline scenario			
Demonstration of Additionality			
Ongoing Financial Needs			
Demonstration of prior consideration			
Ongoing Financial Needs			
Demonstration of prior consideration			
SDG Outcome Assessment			
Data and Parameters - Fixed (Ex-Ante)	CL#03		
Monitoring Plan			
Equations and parameters applied to calculate SDG impacts			
Safeguarding Principles that will be monitored			
Assessment for GS4GG Gender Sensitive requirements	CL#05		
Others	CL#04, CL#06, CL#09, CL#10		FAR#01
Total	10	02	01

*FARs raised during preliminary review of the VPA

Section D: Validation Assessment

Description	Means of Validation by VVB
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Details of the VPAs to be included under PoA

The purpose of the GS12600 VPA 5 Improved Cooking: Madagascar, GS12600 VPA 6 Improved Cooking: Madagascar and GS12600 VPA 7 Improved Cooking: Madagascar is to reduce the non-renewable biomass consumption required for cooking by the distribution of improved cookstove (ICS) in 39 communes in the Fort Dauphin, Betroka and Amboasary Districts in the Anosy region, Toliara Province of Madagascar. The CME of the VPAs and the VPA implementer is SaniTap Ltd. The GS ID and title of the VPAs to be included under the PoA is given in the table below:

GS ID of the VPA(s)	Title
GS23369	GS12600 VPA-5 Improved Cooking: Madagascar
GS23370	GS12600 VPA-6 Improved Cooking: Madagascar
GS23409	GS12600 VPA- 7 Improved Cooking: Madagascar

The VPAs follow the design elements described in the PoA DD/39/. The first unit under VPA 5 was distributed on 27/02/2025, for VPA 6 it was distributed on 01/06/2025 and for VPA 07 it was distributed on 01/10/2025. This has been verified through sales records and the distribution database/20/. The VPAs also follow the regular cycle in alignment with the Local Stakeholder Consultation held on 21/06/2024/21/.

Additionally, the VPASs follows the regular cycle in alignment with the Local Stakeholder Consultation (LSC), which took place on 21/06/2024, /21/.

Real case VPAs attributes	Means of Validation
Only one host Party	It has been confirmed that all three VPAs are implemented solely within Madagascar. This has been verified through a review of the VPA DD and the associated Membership registration form (Digital data recording form)/14/ which includes the information such as registration location (Region/District/Municipality an Fokontany), details and photo of National ID card number of household representative, photo of the house, Name/ Code of the MadAvance team members thus sufficient enough to substantiate that project is implemented within Madagascar and further confirmed during onsite audit /13/ wherein the staff of local implementer, MadAvance confirmed the project is implemented within the host country of Republic of Madagascar.
Its geographic reference or other means of identification	The VPAs cover 39 communes in Fort Dauphin, Betroka and Amboasary Districts in the the Anosy region of Toliara Province of Madagascar. The VVB cross checked commune names, GPS coordinates and administrative boundaries provided by the CME with official maps to confirm accuracy/36/. The locations were further verified during the onsite audit conducted between 02/07/2025 and 04/07/2025/13/.
A VPA implementer(s)	The Project Developer SaniTap Ltd (CME) is clearly identified as the VPA implementer. Supporting agreements and project documents were reviewed to validate responsibility/19/.
An entity(ies)	The CME, SaniTap Ltd is responsible for day-to-day operation and monitoring. The VVB verified contracts,

	/individual(s) responsible for its operation	distribution records, and operational procedures confirming clear accountability/19/20/.																				
	Been neither registered as a project activity nor included in another registered PoA.	All relevant registries, including UNFCCC, GCC, and VERRA /38/, have been checked by the VVB. It is confirmed that the VPA under review for the design certification is not registered as an individual project or as part of any other climate mitigation or carbon crediting programme to avail climate change mitigation benefits.																				
Compliance of the VPA-DD form with the template	The VPA-DDs/04/ have been prepared using the applicable version of GS VPA-DD, i.e., version 2.3/08/. It has been checked from the GS website that the form used is appropriate and applicable for this proposed VPA 03. Each section of the VPA-DDS/04/ was also checked with the template guidelines/08/ and found to be in line with it.																					
Technologies and measures implemented in the VPA(s)	The type of technologies distributed under the VPAs are as follows:																					
	<table><tr><th>S No.</th><th>Type of CEP</th><th>Model</th><th>Manufacturer</th></tr><tr><td>1.</td><td>Improved Cookstove (Charcoal)</td><td>Ecoa Char Stainless (Generation 5)</td><td>BURN</td></tr><tr><td>2.</td><td>Improved Cookstove (Firewood)</td><td>Ecoa Wood LongLife (Generation 3)</td><td>BURN</td></tr></table>		S No.	Type of CEP	Model	Manufacturer	1.	Improved Cookstove (Charcoal)	Ecoa Char Stainless (Generation 5)	BURN	2.	Improved Cookstove (Firewood)	Ecoa Wood LongLife (Generation 3)	BURN								
	S No.	Type of CEP	Model	Manufacturer																		
	1.	Improved Cookstove (Charcoal)	Ecoa Char Stainless (Generation 5)	BURN																		
2.	Improved Cookstove (Firewood)	Ecoa Wood LongLife (Generation 3)	BURN																			
The Technical specifications of ICS to be distributed under the VPA are as follows:																						
Improved Cookstoves:																						
<table><tr><th>Stove</th><th>Ecoa Char Stainless (Generation 5)</th><th>Ecoa Wood LongLife (Generation 3)</th></tr><tr><td>Manufacturer</td><td>BURN</td><td>BURN</td></tr><tr><td>Fuel Type</td><td>Charcoal carbonized briquettes and</td><td>Firewood</td></tr><tr><td>Thermal Efficiency of stove (%)</td><td>62.5 (Tier 5)</td><td>50.8 (Tier 5)</td></tr><tr><td>Cookstove Height (cm)</td><td>22.8</td><td>28.5</td></tr><tr><td>Cookstove Top Diameter (cm)</td><td>26.9</td><td>26.9</td></tr><tr><td>Cookstove Weight (kg)</td><td>3.1</td><td>3.4</td></tr></table>		Stove	Ecoa Char Stainless (Generation 5)	Ecoa Wood LongLife (Generation 3)	Manufacturer	BURN	BURN	Fuel Type	Charcoal carbonized briquettes and	Firewood	Thermal Efficiency of stove (%)	62.5 (Tier 5)	50.8 (Tier 5)	Cookstove Height (cm)	22.8	28.5	Cookstove Top Diameter (cm)	26.9	26.9	Cookstove Weight (kg)	3.1	3.4
Stove	Ecoa Char Stainless (Generation 5)	Ecoa Wood LongLife (Generation 3)																				
Manufacturer	BURN	BURN																				
Fuel Type	Charcoal carbonized briquettes and	Firewood																				
Thermal Efficiency of stove (%)	62.5 (Tier 5)	50.8 (Tier 5)																				
Cookstove Height (cm)	22.8	28.5																				
Cookstove Top Diameter (cm)	26.9	26.9																				
Cookstove Weight (kg)	3.1	3.4																				

	Cookstove Fuel Chamber Volume (cm³)	1200	1288														
	Materials used	Stainless steel, aluzinc feet with stainless steel and plastic grip handles.	Stainless steel, aluzinc feet and stainless-steel handles. Pot skirt: stainless steel wall and lock, aluzinc pot spacer.														
	Loading Capacity (kg)	90	90														
	Application	Domestic Cooking	Domestic Cooking														
	Lifespan of the cookstove	4-5 years	7-10 years														
	Warranty	1 year	1 year														
	Energy Output of cookstove (kW)	1.8	2.8														
	High Power PM 2.5	87.36 mg/ MJ _d (Tier 4)	268.73 mg/ MJ _d (Tier 3)														
	CO	10.14 mg/MJ _d (Tier 3)	4.42 mg/MJ _d (Tier 3)														
Details related to the technology and stages of process are referred by VVB as mentioned in section A.3 of the VPA-DDs/04/ with the manufacturer specifications/25/ document provided by CME.																	
Implementation Status	The first unit under VPA 5 was distributed on 27/02/2025, for VPA 6 it was distributed on 01/06/2025 and for VPA 07 it was distributed on 01/10/2025. The distribution of the cookstove is planned in a phased manner, where in the first year out of 89,167 households, 58,333 households will be equipped with one Improved Wood stove, 30,834 households will be equipped with 2 Improved Charcoal stoves. However, this will be spread across at least 4 VPAs (1 real case + 3 regular). The details of the stoves distributed were confirmed from the distribution database/20/.																
	The distribution plan for the improved cookstove is as follows: <table><tr><td>Year</td><td>Improved Wood</td><td>Improved Charcoal</td></tr><tr><td>Year 1 (2025)</td><td>58,333</td><td>61,668</td></tr><tr><td>Year 2 (2026)</td><td>0</td><td>0</td></tr><tr><td>Year 3 (2027)</td><td>0</td><td>0</td></tr><tr><td>Year 4 (2028)</td><td>0</td><td>0</td></tr></table>			Year	Improved Wood	Improved Charcoal	Year 1 (2025)	58,333	61,668	Year 2 (2026)	0	0	Year 3 (2027)	0	0	Year 4 (2028)	0
Year	Improved Wood	Improved Charcoal															
Year 1 (2025)	58,333	61,668															
Year 2 (2026)	0	0															
Year 3 (2027)	0	0															
Year 4 (2028)	0	0															

	Year 5 (2029)	0	0	
	Total	58,333	61,668¹	
Location of the VPA(s)	The Improved cookstove project is hosted in Madagascar and targets the communities of 39 communes in Fort Dauphin, Betroka and Amboasary Districts in the Anosy region of Toliara Province of Madagascar. The geographical coordinates of 3 of three urban centres where project activities are expected to take place are: Fort Dauphin: 25.0225° S, 46.9854° E Amboasary: 24.3333° S, 45.9500° E Betroka: 23.2719° S, 46.0993° E The VVB has confirmed that the geo coordinates provided is indeed of the mentioned Urban centres using https://www.latlong.net/. Additionally, the location was also confirmed during the VVB on-site visit conducted between 02/07/2025 to 04/07/2025/13/.			
Estimated annual GHG emission reduction and other SDGs goals	SDGs Targeted	SDG Impacts	VPA 5,6 & 7	Unit/Products
	SDG13: (Climate Action) Mandatory	GSDM-I13.2.1 Amount of GHGs emissions avoided or sequestered	VPA 5 : 54,574 VPA 6 : 25,916 VPA 7: 21,747	tCO ₂ e/VERs
	SDG1: No Poverty	GSDM-I1.1.1 Average household savings i.e., decrease in expenditure on basic services such cooking, lighting, and drinking	VPA 5 : 5,732 VPA 6 : 5,732 VPA 7: 5,732	MGA/household/week
	SDG 3: Good Health and Well Being	GSDM-I3.9.1 Number of households that observed reduction in PM2.5 & carbon	VPA 5: 90% VPA 6: 90% VPA 7: 90%	Proportion of Households

¹ The number of households reached is 30,834

		monoxide (CO) concentration reductions			
	SDG5: Gender Equality	GSDM-15.4.1 Average time saving associated fuel collection.	VPA 5 : 1 VPA 6 : 1 VPA 7: 1	Average time saving associated with cooking time and fuel collection per day (hours)	
	SDG7: Affordable and Clean Energy	GSDM-17.3.1 Total energy savings	VPA 5 : 104.8 VPA 6 : 115.4 VPA 7: 94.8	Total energy savings (GWh(th))	
	SDG8: Decent Work and Economic Growth	GSDM-18.5.1 Total number of jobs.	VPA 5 : 29 (12F, 17M) VPA 6 : 29 (12F, 17M) VPA 7 : 29 (12F, 17M)	Total number	
	SDG15: Life on Land	GSDM-115.1.1 Total non-renewable wood fuel saved	VPA 5 : 9,054 VPA 6 : 11,282 VPA 7: 9,445	Tonnes NRB/person-meal /year	
Gender Responsive Certification	VPA 5,6 & 7 aims to correspond to the following Categories and Gender Responsive Indicators in line with GS Gender Equality Requirements/27/:				
	Goal Category	Gender responsive indicators	Activities related in the strategy	Means & source of verification	
	Category 1 - Economic Empowerment Goals	1.1 % of women reporting a change in practices, attitudes, or income as a result of the freed-up time (intermediate outcome/SO3 of the strategy) 1.2 Overall satisfaction rate regarding quality of life (health,	- Annual gender workshops - Focus groups	- Annual survey - Annual focus groups - Log of all trainings and workshops - Attendance sheets from selection and training sessions - Photographic evidence of events - Feedback forms	

		well-being) post- acquisition of the household			
	1.3	Number of women initiated into entreprene urial or educational activities thanks to the time freed up	- Community training workshops on social norms and gender equality (targets: local leaders, energy committee members, couples, partner NGOs) - Establish feedback and consultation tools (suggestion boxes, satisfaction forms, women's focus groups)	- Annual focus groups - Log of all trainings and workshops - Attendance sheets from selection and training sessions - Photographic evidence of events - Feedback forms	

	Category 2 - safeguarding against gender-based harm	2.1 Number of women reached by awareness-raising actions on gender norms and roles	Strengthening Prevention of Gender-based violence (GBV) or violence against women and girls (VAWG) or sexual exploitation and abuse (SEA) or Sexual harassment (SH)	- Annual focus groups - Photographic documentation of sessions - Workshop agenda and training materials - Project training reports - Feedback forms	
Scale of the VPA(s)	All the categories and their respective indicators are found to be in line with the GS Requirements/27/. VVB has reviewed the monitoring plan outlined under section B.7.3 of the three VPA-DDs and it is found to be acceptable. All the documents listed under means and source of verification shall be reviewed during the verification of the VPA. VVB confirms through the review of the Gender Surveys/15/ conducted by the CME, through the opinion of the Gender Expert/15/ and interviews conducted during the On-site audit/13/ that the VPA 5,6 & 7 complies with the steps stipulated in GS Requirements/27/ and therefore the approach for gender analysis is deemed acceptable by the VVB. In accordance with para 9.1.2 (b) of GHG Product Requirements/7/, <i>Type 2: End-use energy efficiency project improvement: activities that reduce energy consumption, on the supply and/or demand side, with a maximum energy saving of 60 GWh per year (or an appropriate equivalent) in any year of the crediting period. In this context, for project activities that improve thermal energy efficiency, the maximum energy saving of 60 GWh(e) per year is equivalent to 180 GWh(th) per year saving.</i> The calculation of the annual energy savings under each VPA is presented in the ex ante ER sheet /23/ provided by the CME. The estimated annual thermal energy savings amount to 104.8 GWh(th) for VPA 5, 115.4 GWh(th) for VPA 6, and 94.8 GWh(th) for VPA 7. All estimated values are below the applicable small-scale threshold of 180 GWh(th) per year. Based on these results, the validation team confirms that the aggregate thermal energy savings under each VPA remain within the small-scale eligibility limits. Therefore, VPA 5, VPA 6, and VPA 7 are considered small scale project activities.				
Funding sources of VPA	The VPAs are not being funded by any Annex-I party which could be verified through the no ODA declaration provided by CME to the validation team/19/.				

	All the details related to the management system and the grievance mechanism was confirmed from the CME representatives during the onsite audit conducted between 02/07/2025 to 04/07/2025 /13/.
Findings	CL#01, CL#07, CL#08, CAR#01 and CAR#02 were raised and closed successfully.
Conclusion	The validation team confirms that the information provided is complete and correct concerning the description of technology and/or measures to be used, the description is as per the VPA-DDs/04/ and is following the GS4GG principles and requirement v2.1/01/ including a description of the purpose of the VPAs and explanation how the VPAs will reduce GHG emissions. The validation team confirms that: 1. The validation team has conducted a thorough and independent assessment of the implementation of the included VPA against the GS4GG principles and requirements/01/. 2. The validation team has assessed both quantitative and qualitative information on GHG emission reduction or net anthropogenic GHG removals provided in the programme documentation. 3. The validation team has assessed that the implementation and operation of the PoA/39/ and included VPAs/04/, and the steps taken to report GHG emission reductions or net anthropogenic GHG removals comply with the relevant GS4GG principles and requirements/01/. 4. The validation team has assessed that the data collection system meets the requirements of the registered monitoring plan as per the applied methodology, the applied standardized baselines and the other applied methodological regulatory documents. Thus, the implementation of the three VPAs are meeting the requirements of Gold Standard Programme of Activities Requirements /02/ and GS4GG Principles and Requirements, version 2.1/01/.

D.1: General Description of the VPAs

D.1.1: Start Date, crediting period and duration of the VPA

Means of Validation	According to GS4GG Principles and Requirements version 2.1 para 4.1.40/01/, "For distributed technology projects, the start date is the date of implementation of the first unit under the project or two years prior to the date of Design Certification or Inclusion Date – whichever is later". VPA 5,6 and 7 has crediting period of 5 years which is renewable twice. The first unit under VPA 5 was distributed on 27/02/2025, for VPA 6 it was distributed on 01/06/2025 and for VPA 07 it was distributed on 01/10/2025 hence this will mark the start date of the VPAs as per the section C of the VPA-DDs/04/. The crediting period start date of VPAs are 27/02/2025, 01/06/2025 and 01/10/2025 respectively /04/. The crediting period is found to be in line with para 6.3.1 of GHG Emission Reductions and Sequestration Product Requirements/07/ and para 4.1.5 of CSA requirements v1.2/03/. VVB has verified the evidence for start date of the VPAs from the first sales records (distribution sheet)/20/ and the distribution database/20/.
Findings	No findings were raised.
Conclusion	The validation team confirms that the lifetime and crediting period of the VPA are defined in accordance with the PoA and lie fully within the PoA crediting period. The assessment further confirms that the VPA complies with the requirements of paragraph 6.3.1 of the GHG Emission Reductions and Sequestration Product Requirements /07/ with respect to the definition and applicability of the crediting period. In addition, in line with paragraph 4.1.5 of the CSA Requirements /03/, the VPA is eligible for certification and issuance within the maximum allowable period, including the applicable Design Certification Renewal Cycles. Accordingly, the VPA is in compliance with the applicable Gold Standard requirements.

D.1.2: Assessment of the eligibility of the VPA(s) under PoA and GS4GG Principles & Requirements

Eligibility Criteria	Justification provided by CME	Means of Validation
Eligibility criteria	Eligibility Principles and Requirements are demonstrated in: • Principle 1: B.6.3 Ex ante estimation of SDG Impact • Principle 2: Annex 1 – Safeguarding principles assessment • Principle 3: E. Summary of local stakeholder consultation • Principle 4: B.6.1 Explanation of methodological choices/approaches for estimating the SDG Impact	VVB has assessed the VPA-DDs/04/ along with the relevant documents and confirms that the project meets all the eligibility criteria set out in the GS4GG Principles and Requirements v 2.0/01/

	Principle 5: B.5 Demonstration of additionality	
General eligibility	The VPA meets all eligibility criteria set out in s3 'General Eligibility Criteria' in the Community Service Activity Requirements V1.2. Compliance is demonstrated in below in this section (sA.1.1 'Eligibility of the VPA under approved PoA')	VVB has assessed the VPA-DDs/04/ along with the relevant documents and confirms that the project meets all the eligibility criteria set out in the GS4GG Community Service Activity Requirements V1.2/03/.
Application methodologies of	Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0 This is demonstrated in sB 'Application of approved Gold Standard methodology (ies) and/or demonstration of SDG contributions'	It has been assessed in the further sections of this report that the ICS technology to be distributed will comply with TPDDTEC, version 4.0/5/. This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1/01/.
Conditions to be met by each VPA regarding safeguarding principles	The Safeguarding Principles Assessment is conducted in section D and Annex 1 of the VPA-DD	VVB has assessed the VPA-DD/04/ and section D and Annex 1 and confirms that the safeguarding principles assessment have been carried out in line with Safeguarding Principles & Requirements V 2.1/22/.
Demonstration of additionality	The VPA demonstrates additionality in line with the Community Service Activity Requirements V1.2, set out in section B.5	The project is additional based on Annex B – Positive list, Para 1.1.3 of the GS4GG community services activity requirements, version 1.2/03/, the annual thermal energy saving being below 180 GWh as confirmed from the ER sheet/23/
Public funding	No ODA has been diverted, and the ODA declaration form has been signed and submitted by the CME. This is evidenced in the ODS declaration form: 'ODA-Declaration-Form GS12851 Improved Cooking'	The CME has provided with an ODA declaration/19/ that shows that no funds for any official development assistance will be utilized for the Project. This is in line with the VPA-DDS/04/.
Sampling requirements	The sampling is in line with the methodology and the CDM sampling guidelines, set out in section B.4 'Establishment and	The VVB reviewed the sampling approach defined in the PoA and applicable to VPA 5, VPA 6, and VPA 7, including

	description of baseline scenario' and B.7.2 'Sampling plan'.	the sampling design, sample size determination, and survey procedures. The assessment confirms that the proposed sampling approach is consistent with the requirements of the applied Gold Standard methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption" version 4.0 /05/ and the sampling provisions set out in the PoA and VPA DDs. CME and VVB followed sampling in line with Standard of Sampling and surveys for CDM project activities and programme of activities" (Version 09.0)/12/ & Guidelines for sampling and surveys for CDM project activities and programmes of activities" (Version 04.0)/10/
Boundary and location of the VPA(s)	The VPA is located in Anosy Region, Madagascar, as set out in sA.2 'Location of VPA'.	The aim of the project is to provide efficient cooking system to households in the rural, peri-urban and urban areas of Fort Dauphin, Betroka and Amboasary Districts in the Anosy Region, Toliara Province of Madagascar as declared by the CME under Section A.1 of the VPA-DDs/04/ and confirmed from the geo coordinates of the baseline users/24/ as cross-checked in Latlong.net website/36/ and this is in line with para 3.1.1 (d) of Community Service Activity Requirements

		(Version 1.2)/03/. During the onsite audit, the assessment team confirmed the latitude and longitude (Geo-coordinates) of baseline users along with confirmation of Province of Fort dauphin within the project boundary /13/. Thus, the VPAs are eligible to be included under GS4GG. This is also in accordance with GS4GG Principles and Requirements paragraph 3.1.1 (a)/01/.
Project technology	The project will distribute improved and clean cookstoves with higher efficiency to rural, peri-urban and urban areas of Anosy Region, Madagascar. Details of the project technologies are set out in sA.3 'Technologies and/or measures'.	The aim of the project is to provide efficient cooking system to households in the rural, peri-urban and urban areas of Fort Dauphin, Betroka and Amboasary Districts in the Anosy Region, Toliara Province of Madagascar as declared by the CME under Section A.1 of the VPA-DDS/04/ and confirmed from the geo coordinates of the baseline users/24/ as cross-checked in latlong.net website/36/. The manufacturer's specifications /25/ were checked for the technology related details to be distributed/sold under the VPA. As per the manufacturer specification, all the ICS in the project has a rated thermal efficiency of more than 20%/25/. The improved cookstoves, Ecoa Char Stainless (Generation 5) and Ecoa Wood LongLife

		(Generation 3) has a thermal efficiency 62.5% (Tier 5) and 50.8% (Tier 5) respectively /25/. Thus, this requirement is met.
No double counting of impacts within the POA and across other registered or deregistered POAs.	The CME will confirm that the double counting is avoided by checking different carbon registries, consulting other host country developers and maintaining a record of all proposed VPAs that have been reviewed. The CME will also not distribute any stoves to households which already own an efficient stove or are currently part of a carbon project. The CME will confirm the outcome in a letter with its own letterhead.	A declaration/19/ has been provided by the CME confirming about the provision to eliminate double counting. Additionally, VVB has checked various registry webpages like UNFCCC, VERRA, GCC etc/54//55//56/. to confirm that no project with similar title existed in neither of the registries/38/.
VER legal ownership	The CME has full legal ownership of the credits generated through the use of the project technologies distributed. These rights were granted by the end users through individual customer agreements signed upon receipt of the stoves. CME's legal ownership of the VERs is also expressly provided for in the contract with the supplier of the project technologies. This is set out in sA.1.2. "Legal ownership of products generated by the VPA and legal rights to alter use of resources required to service the project'.	The ownership of the credits generated through the use of the distributed project technologies lies with the CME and is confirmed from the carbon transfer agreement between CME and end-users /14/.
No double counting of the VPA	Each household and project technology has a unique identification number. The identification numbers, and other identifying factors of the end-user, are recorded on the project database. Duplication checks are conducted to ensure there is no double counting. The unique identification system can be verified by the validation and verification body at verification. This will be demonstrated in the project database.	Each end-user will be provided with unique identification number (UIN) as specified by the CME in the VPA-DDs/04/ which will be embedded on the surface of the ICS to ensure that no double counting is taking place. This will also ensure that the CEPs deployed in the project are not part of any other VPAs. This is found to be acceptable by the VVB.
VPA start date	The start date of the VPA 5 is 27/02/2025, VPA 6 is 01/06/2025, and for VPA-7 is 01/10/2025. This	The start date of the three VPAs (5,6 & 7) have been confirmed from the stove

	is after the start date of the PoA (19/03/2024) The start date of the VPA is set out in sC.1.1 'Start date of VPA', and evidenced by the first technology distributed under the VPA: 'CONFIDENTIAL_VPA-3 Start Date - Household XXXXXXXXXX - Distribution Sheet'.	sales record (distribution sheet) and the distribution database /20/. Hence, the start date is after the start date of the PoA (19/03/2024) /39/.
VPA crediting period	The VPA crediting period does not exceed the PoA end date (see no.13 above) The start date and total length of the VPA crediting period is set out in s C.2 'Crediting period of project'.	This is the first Crediting period of the VPA. The start date of VPA 5, 6 & 7 are 27/02/2025, 01/06/2025 and 01/10/2025 respectively. The length of the crediting period is 5 years, renewable twice. The start date of the PoA is 15/03/2024 and it will last 20 years. Hence, The VPA crediting period does not exceed the PoA end date.
Baseline parameters to be established at VPA level	The baseline parameters are established by a baseline survey at VPA level, as set out in section B.4 'Establishment and description of baseline scenario'..	The establishment of baseline parameters in the project has been confirmed from the baseline survey sheet/24/ and is outlined in the section B.4 of the VPA-DDs04/. During onsite audit, the information recorded in the baseline survey and SDGs were confirmed from the interview of the baseline users /13/ conducted by VVB via the baseline interview checklist which mentioned information such as about indoor air pollution, smoke status, double counting by checking presence of ICS or any other clean cooking devices.
Local Stakeholder Consultation	The Local Stakeholder Consultation was conducted on 21/06/2024. Section E 'Summary of Local Stakeholder Consultation' provides a summary of the LSC, and full details of the LSC can be found in the Stakeholder Consultation Report: 'PUBLIC_GS12600_Improved	The assessment team reviewed the Local Stakeholder Consultation documentation in the LSC report /21/ and conducted interviews during the on site audit /13/ to assess compliance with Gold Standard requirements. The

	Cooking-Stakeholder-Consultation-Report’.	consultation was implemented through a structured and inclusive process, including a physical stakeholder meeting held on 21/06/2024 with broad participation, balanced gender representation, and multilingual facilitation. Review of meeting minutes, feedback records, and audit interviews confirmed that stakeholders were adequately informed about the project, baseline conditions, and expected impacts. Feedback was collected through multiple channels and formally documented, reviewed, and responded to by the project developer, including indications of whether feedback resulted in changes to the VPA design. During audit interviews, stakeholders confirmed their participation, receipt of responses, and the availability of ongoing feedback and grievance mechanisms. Based on this assessment, the assessment team concludes that the Local Stakeholder Consultation was effectively conducted and meets the applicable eligibility requirements.
SDG outcomes	The GS Digital SDG Impact Tool has been completed for each of the VPA. This is evidenced by the GS SDG Impact Tool for VPA 5: ‘PUBLIC_GS12600_GS23369_VPA-5_SDG_Impact_Tool_V3.0’; for VPA6: ‘PUBLIC_GS12600_GS23370_VPA-6_SDG_Impact_Tool_V2.0’ for VPA 7:	The VVB has assessed the submitted SDG Impact Tool and confirm that the SDG impacts were established using the tool /37/.

	'PUBLIC_GS12600_GS23409_VPA-7_SDG_Impact_Tool_V2.0'.	
Conditions to confirm that technologies in VPAs are eligible	The technology deployed has a predictable performance, it is proven to be efficient and durable under field conditions. The rated thermal efficiency is at least 20%. The technology has continuous useful energy output of less than 150kW per unit, as per applicability conditions a. and b. of RECH: TPDDTEC V4). The technical details of the project technologies is set out in the applicability conditions in section B.2 'Applicability of methodology (ies)'.	The manufacturer's specifications /25/ were checked for the technology related details to be distributed/sold under the VPA. As per the manufacture's specification all the ICS in the project has a rated thermal efficiency of more than 20%/25/, thus this requirement is met.
Submission of a new real case VPA	This is a regular case VPA that follows the framework and requirements set out in the associated real case VPA GS12851.	The submitted VPA has been assessed for inclusion under the PoA /39/ and qualifies as a regular case VPA. It complies with the latest applicable inclusion criteria at the time of submission and follows the framework and requirements of the associated real case VPA GS12851, with no introduction of new technology, measures, or methodology beyond the registered PoA scope. Therefore, its inclusion is in line with the PoA design and Gold Standard requirements/02/.
Multiple technologies, measures or methodologies	This is a regular case VPA that follows the framework and requirements set out in the associated real case VPA GS12851.	The PoA requirements for multiple technologies, measures, or methodologies have been assessed. The submitted VPA is a regular case VPA that follows the framework and requirements of the associated real case VPA GS12851 and does not introduce any additional technologies, measures, or methodologies beyond those already covered under the approved real case. Therefore, no

		separate real case VPA DD is required and the applicability of this requirement is fulfilled.
Findings	CL#02 was raised and closed successfully.	
Conclusion	The VVB has validated and accepted the general eligibility criteria that applies to all VPA seeking Gold Standard Certification. The eligibility of the VPAs are found to be valid in accordance with the section 3.1.1 of GS4GG principles and requirements version 1.2/01/.	

D.1.3: Assessment of the Eligibility criteria of the VPA with GS4GG Principles & Requirements

Eligibility Criteria	Justification provided by PP	Means of Validation
Principle 1: Contribution to Climate Security & Sustainable Development	The VPAs will contribute to sustainable development in several ways as outlined below in line with the GS SDG Impact Tool. These goals have been assessed in detail under the Sustainable Development Goals in section B6. No Poverty: The activities help households access reliable domestic energy and reduce their fuel consumption and expenditure. Better Health: The project technologies will reduce pollution and improve air quality in households, thus reducing the incidence of respiratory illnesses, especially amongst women and children. Gender Equality: The stoves empower women by improving their health and enabling them to spend the time saved collecting fuel and cooking on other activities. Decent Work and Economic Growth: The VPA leads to job creation in the local stove supply chain. Affordable and Clean Energy: The distribution of stoves will lead to access to	The expected contribution of the VPA to SDG 1, SDG 5, SDG 7, SDG 8, and SDG 15 has been assessed based on the submitted SDG Impact Tool /37/, baseline survey results/24/, stakeholder consultation outcomes/31/, and the descriptions provided in the VPA DDs /04/. The expected contribution to SDG 13 has been assessed based on the ex-ante emission reduction calculations presented in the ER spreadsheet /23/. The anticipated SDGs (SDG 1, SDG 5, SDG 7, SDG 8, SDG 15) contributions are consistently described in the VPA DDs /04/.

	clean or cleaner energy, and will generate energy savings. Environmental Benefits: The improved efficiency of project stoves compared to those used in the baseline scenario will lead to a reduction in biomass fuel consumption and a reduction in GHG emissions.	
Principle 2: Safeguarding Principles	Safeguarding Principles Assessment are assessed in Appendix 1 of this document.	The Safeguarding Principles Assessment has been carried out based on the Safeguarding Principles Assessment provided in Appendix 1 of the VPA DDs /4/ and has been assessed by the VVB through a review of Section D and Annex 1 of the VPA DDs /04/, the stakeholder consultation outcomes, and the gender analysis and baseline survey documentation. The assessment is found to be in line with the Safeguarding Principles and Requirements v2.1 /22/.
Principle 3: Stakeholder Inclusivity	The local stakeholder consultation was undertaken at the PoA level in accordance with the Gold Standard Stakeholder Consultation & Engagement Procedure. It included information at VPA level. The stakeholders were actively involved in the meeting and a formal input, feedback, and grievance mechanism is currently in place. This will be used to solicit inputs from the end-users throughout the life of the project. Feedback or grievances will be recorded and addressed in a timely manner.	The VVB has reviewed the Local Stake Holder Consultation report /21/ and confirm that the physical LSC was conducted on 21/06/2024 which is before the start date of the project which is on 27/02/2025 based on the beneficiary agreement for the first distributed stove and the distribution database provided by the CME/20/. The number of 57 participants were confirmed from the Attendance list /21/. The topics discussed were environmental, social impacts of project, gender sensitivity, transfer of carbon credits (VERs) ownership. The discussion on transfer of carbon credits encapsulated: Carbon rights initially belong to participating households but are transferred to SaniTap

		to enable monetization and sustainable project financing. This transfer is required due to SaniTap's carbon market expertise, economies of scale, and financial management capacity. b. Households or authorized representatives must legally transfer full ownership of VERs to SaniTap in exchange for services or subsidized technologies. The transfer is documented through agreements in French and Malagasy and is mandatory for project participation. During the onsite audit, the interview of local stakeholder consultation was conducted by VVB /13/ which confirmed the information captured during the stakeholder consultation /21/ conducted by PD and how stakeholders were made informed about the project activity, its implementation, benefit to the community, questions and concerns with regards to project were discussed. Details of the local stakeholder consultation is given in section D.6 of this report.
Principle 4: Demonstration of Real Outcomes	The VPAs shall demonstrate real outcomes by undertaking the following: • Developing a Voluntary Project Activity Design Document (VPA-DD), that incorporates a Monitoring & Reporting Plan.	The VPA is developing a voluntary Project Activity Design Document (VPA-DD), that incorporates a Monitoring & Reporting Plan/04/ and involves Design Certification, that shall comprise of Validation and Design Review.

	• Design Certification, that shall comprise of Validation and Design Review. • Monitoring, in accordance with the Monitoring & Reporting Plan. • Performance Certification, comprising of Verification and Performance Review. • Gold Standard Design Certification Renewal.	Since the VPA is currently undergoing validation, this criterion is met.
Principle 5: Financial Additionality & Ongoing Financial Need	All Projects must demonstrate impacts that are additional as compared to their baseline scenario. The VPA demonstrates financial additionality in line with criteria set out in the Community Service Activity Requirements V1.2.	The project is additional based on Annex B – Positive list, Para 1.1.3 of the GS4GG community services activity requirements, version 1.2. the annual thermal energy saving being below 180 GWh as confirmed from the Ex-ante ER sheet/23/ It has been confirmed from the no ODA declaration/19/ that there is no provision for public funding available for the Project activity. OFN is required only at time of renewal according to the para 4.1.52 of Principles and requirements /01/.
Findings	CL#06 was raised and closed successfully.	
Conclusion	The validation team confirms that the VPA follows the relevant eligibility criteria as per section 4.1.1 of GS4GG Principles & Requirements and Global Goals Community Services Activity Requirements/03/.	

D.2: Application of approved Gold Standard Methodology (ies) and/or demonstration of SDG contributions

D.2.1: Reference of approved methodology (ies)

Scope	Justification provided by PP	Means of Validation
As per paragraph 2.1.1, the methodology is applicable to project activities that introduce technologies	The project activity involves distribution of improved cookstoves (ICS) in the host country of Madagascar. The aim is to	The project activity involves the distribution of improved cookstoves within the host country, Madagascar. During the on-site audit/13/, the

and/or practices that reduce or displace greenhouse gas (GHG) emissions from the thermal energy consumption of households and/or residential, institutional, industrial, or commercial facilities.	replace the use of traditional/3 stone fired stoves/ inefficient stoves in beneficiary households, thus resulting in reduced greenhouse gas (GHG) emissions from equivalent thermal energy consumption in the baseline.	VVB assessed the baseline scenario and confirmed from the interviews that the surveyed households used to rely on traditional three-stone fire cookstoves which are associated with higher emissions prior to the distribution of the project ICS. Based on the review of the project documentation and on-site audit/13/, the VVB confirms that the VPAs are consistent with the scope defined under paragraph 2.1.1 of the applied methodology/05/.
As per paragraph 2.1.2 of the methodology, where there is no installation of improved devices and project claims emission reductions from improved practices only, project shall provide a detailed discussion of the chosen monitoring approach to demonstrate that quantified emission reductions result exclusively from the practices introduced by the project activity.	Not applicable. The emission reductions are generated through distributed improved technologies.	The VVB confirms that the emission reductions under this VPA 5,6 & 7 are attributable to the use of improved cookstove technology rather than behavioural or practice-based changes alone. As such, paragraph 2.1.2 of the methodology is not applicable to this project activity, and a discussion on monitoring approaches related to improved practices is not required.
As per paragraph 2.1.3 of the methodology, project may involve progressive distribution of technology where implementation of the technology may occur in a gradual manner and adoption can increase over the project's crediting period	The project involves progressive distribution of project technologies in a gradual manner during the crediting period of the project.	The VVB confirms, based on a review of the project documentation and discussions with the Project Developer during the on site audit/13/, that the project involves the progressive distribution of approximately 89,167 improved cookstoves to households in Madagascar, as detailed in the stove

		distribution plan and cumulative distribution figures provided in Section A.4 of the VPA DD/04/ and confirmed by the stove distribution database and sales records/20/. The implementation plan reflects a phased distribution approach that supports sustained user adoption and facilitates ongoing monitoring of stove usage. Therefore, the project activity is consistent with the provisions outlined in paragraph 2.1.3 of the methodology.
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a) 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%.	The project technologies have thermal efficiency great than 20%: Ecoa Char Stainless – 62.5% Ecoa Wood LongLife – 50.8% This is demonstrated by the manufacturer’s specifications.	The Project activity aims at distribution of improved wood and charcoal cookstoves in the host country Madagascar. All the distributed ICS models have a thermal efficiency of more than 20%: Ecoa Char Stainless – 62.5% Ecoa Wood LongLife – 50.8% This information has been confirmed from the manufacturing specifications document provided by the CME/25/. Thus, the eligibility condition is met.
b) The technology shall have continuous useful energy output of less than 150kW per unit.	The project technologies have a continuous useful energy output of less than 150 kW per unit: Ecoa Char Stainless – 1.8 kW Ecoa Wood LongLife – 2.8 kW	It has been confirmed from the manufacturing specifications document submitted by the CME /25/ that the ICS distributed will have a capacity less than 150 kW per unit.

	This is demonstrated by the manufacturer's specifications.	
c) The project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PDD template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants.	The project activity developer is SaniTap. Ltd. The individual households do not act as project participants	SaniTap Ltd. Is the project developer as well as the project implementer/04/19/ and the beneficiaries do not act as the project participants which was checked from the carbon waiver/14/ which clearly mentions that all the carbon credits generated from the use of ICS are waived off to SaniTap Ltd.
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.	The project technologies are distributed at a subsidized price as an incentive mechanism to catalyze adoption of the project technology and discourage the use of baseline stoves. Close communication with the communities will be maintained to ensure technical issues or grievances are addressed to improve the experience and thus further promote the use of the project stoves. Moreover, any efficient but non-functional stoves found at the household upon distribution will be taken away by the distribution team for disposal. The household also has the option to hand over its baseline stove to the distribution team for disposal.	The distribution of the project technologies take place at a subsidized price by the CME /04/, this is used as an incentive mechanism to catalyse adoption of the project technology and discourage the use of baseline stoves, any efficient but non-functional stoves found at the household upon distribution will also be taken away by the distribution team for disposal. The adoption of the project ICS by the end-users as well as the absence of baseline stoves and non-functional stoves in the households were also observed during the on-site visit by the VVB /13/. The audit/13/ also confirmed, through interviews with end-users and discussions with local stakeholders that Close communication with the communities is ensured to address complaints and grievances. Therefore, the project satisfies the eligibility condition by establishing and

		implementing an incentive mechanism focused on stoves with subsidized cost, maintaining effective communication and monitoring, and by carrying away and discarding non-functional stoves from the household during distribution to promote the transition from baseline stoves to efficient project devices. These mechanisms are described in the VPA-DD/04/.
e) To avoid double counting or double claiming, the project developer must: i. clearly communicate its ownership rights and intention of claiming the emission reductions resulting from the project activity to the following 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 ii. inform and notify the end users that they cannot claim emission reductions from the project, and iii. exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA, and strive not to displace	CME has uncontested legal ownership of GS VERs that are generated from use of the project technologies distributed under the project. The uncontested legal ownership with the technology manufacturer is secured via a contractual agreement. There is no other PP in the project and the distribution of the project technologies is managed by CME. CME conducts campaigns with the target population of end-users to inform the beneficiaries of the concept of carbon rights and what transferring these means to them. For each project technology unit distributed under the project, the beneficiaries confirm the transfer of full ownership of GS VERs generated from the use of the stove to CME through a signed sales agreement. The process of demonstrating legal ownership is set out in sA.1.2 of the VPA-DD. Each project technology under the project will bear a unique serial number for	SaniTap Ltd is the CME as well as the implementer of the VPA 5,6 & 7 /19/. CME has provided a declaration where CME has declared that it is the sole owner of the VERs credited/19/. CME has also submitted carbon waiver sales agreement samples for claiming VERs from the end users/14/. This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1/01/. All relevant registries including UNFCCC, GCC and VERRA/38/ have been checked by the VVB and it is confirmed that the VPA under review for the design certification is not registered as an individual project and/or as a part of any other PoA under any programme and/or any other mechanism to avail climate change mitigation benefits. Therefore, the project satisfies the eligibility condition.

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.	unique identification and avoidance of double counting. The end user information (name, address etc.) of the beneficiaries will be collected at the time of distribution and recorded in the distribution database to eliminate any double counting. The project will not involve any technologies from other CDM/VCM projects/programs. Should this occur, such cooking devices and associated emission reductions will be excluded from the project activity.	
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.	Not applicable. The project activity does not involve the use of fossil fuels.	As can be assessed through the manufacturer specifications/25/, that the project does not involve any fossil fuel based stoves. Therefore, the applicability criterion is not applicable.
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	The project scenario does not involve a fuel switch to a new solid biomass feedstock	Out of the two ICS models distributed in the project two are improved cookstoves, therefore not applicable.

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 existing plantations that will supply biomass feedstock.		
h) 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 chimney to 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 of a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of	The project technologies have lab testing for PM2.5 and carbon monoxide (CO). The project technologies are mobile units and do not require users to move from cooking outdoors to indoors, nor do they reduce ventilation. The project technologies are mobile and does not require end users to cook indoors, as may be the case with technology which is fixed into a kitchen. PM2.5 Ecoa Char Stainless – 87.36 mg/MJd Ecoa Wood LongLife – 268.73 mg/MJd Carbon Monoxide (CO) Ecoa Char Stainless – 10.14 mg/MJd Ecoa Wood LongLife – 4.42 mg/MJd	The project technologies have lab texting for PM2.5 and carbon monoxide (CO) which can be confirmed from the manufacturing specifications /25/. The stoves which are portable can be used to cook either outside or inside and does not result in change of cooking practices. Furthermore, published literature supports that traditional three stone fire cooking practices are associated with significantly higher indoor air pollution levels compared to improved cookstove technologies. Studies including “Modeling the demand for household cooking fuels and assessing environmental effects in a peri urban area of Madagascar” by Andriamifidy Gerard Ralibera et al. /45/ demonstrate that baseline cooking technologies using open fires result in elevated PM2.5 and carbon monoxide concentrations. As the project technologies have documented laboratory tested emission performance and do not require a shift from outdoor to indoor cooking or a reduction in

lab testing of the technology, or results of modelling of the technology's operation under field conditions. If none of these are available, reference from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old.		ventilation, the use of improved cookstoves under the project is not expected to worsen indoor air pollution levels compared to the baseline. Additionally, the CME will monitor the reduction in the indoor air pollution after using the improved cookstoves.
The project shall not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use. The project shall document the national, regional and local regulatory framework for provision of thermal energy services of the type the project provides in the project boundary.	The project complies with the legal, environmental, and social regulations of the VPA host country, Madagascar. This is analysed in section A.1.	The compliance of the project with the legal, environmental, and social regulations of the host country, Madagascar have been analysed in section A.1. of the VPA-DDS/04/. Additionally, the validation team has checked that the VPA complies with Madagascar's legal, environmental and ecological and social regulations based on the country's regulation for the ICS project implementation /43/44/. Thus this criterion was found to be met.
If the expected technical life of project technology (parameter ICS 3) is shorter than the crediting period, the project developer shall describe measures to ensure that end users are provided replacement technology of comparable quality at the end of the technical life, by either replacing with comparable or better technology, or retrofitting essential parts with performance guarantee.	The expected technical life of project technologies are: Ecoa Char Stainless – 4-5 years Ecoa Wood LongLife – 7-10 years Demonstrated by the manufacturer's specifications. If the expected technical life of the project technology is shorter than the crediting period, then Sanitap shall either replace/retrofit the	Out of the four ICS models distributed in the project two are improved cookstoves and two are clean cookstoves. The life span of the ICS models are given below: Ecoa Char Stainless – 4-5 years Ecoa Wood LongLife – 7-10 years All ICS models except the Ecoa Char Stainless have an expected technical lifetime of

If neither of the prior conditions can be demonstrated, no emission reductions can be claimed for the technology after its technical life has ended.	expiring project technology with equivalent or better-quality unit/parts respectively at the end of the technical life of existing project technology. Otherwise, it will ensure no emission reductions are claimed for such project technologies after the end of its rated technical life. The CME will remain in close communication with the communities and the grievance mechanism for households will enable the reporting of any technical issues.	at least 7 years, which exceeds the 5 year crediting period /25/. The Ecoa Char Stainless model has an expected technical lifetime of 4–5 years/25/, which may be shorter than or equal to the crediting period. Moreover, the CME has stated in the VPA-DD/04/ that If the expected technical life of the project technology is shorter than the crediting period, then CME shall either replace/retrofit the expiring project technology with equivalent or better-quality unit/parts respectively at the end of the technical life of existing project technology.
Findings	No findings was raised.	
Conclusion	The validation team confirms that the VPA meets all the applicability conditions of the applied methodology /05/.	

The VPA also claims Gender Responsive Certification in line with para 2.1 and 2.2 GS Gender Equality Requirements v2.0/27/. The VPA complies with the criteria as follows:

Applicability Criteria	Justification provided by CME	Means of Validation
2.1.1 All projects seeking GS4GG certification shall a. take into account overall societal context from a gender perspective into project design, b. comply with Principle 2 – Gender Equality and Women's Empowerment requirements of Safeguarding Principles & Requirements, c. conduct the Stakeholder Consultation following Stakeholder Consultation	a. CME has instructed a local gender consultant to review the societal context from a gender perspective. This is available in the 'Gender In-Depth Study Report – Cooking'. b. CME has completed the safeguarding principles in the VPA-DD (below) c. The Stakeholder Consultation has been conducted in accordance with the Stakeholder Consultation Engagement Requirements, as evidenced in the	VVB confirms that the VPA takes into account societal context from a gender perspective as verified from the Gender survey report/15/ provided by the CME. The VPA further complies with Principle 2 in line with GS Safeguarding Principles and Requirements/22/. Additionally, CME has conducted LSC in line with GS requirements which is discussed under section D.6 of this report. Therefore, VVB confirms that the VPA complies with criteria a,b and c.

Engagement Requirements	Stakeholder Consultation Report.	
2.1.2 To comply with the requirements of paragraph 2.1.1 above, the Project developer shall follow STEP 1-3 as outlined below.	CME has followed STEP 1-3, demonstrated below.	VVB confirms that CME has followed steps 1-3 stipulated in the GS Gender Equality Requirements/27/ as assessed below. Therefore, the criterion is found to be met.
Step 1: Basic Context 2.1.3 Project design shall consider the overall societal context from a gender perspective by aligning project design to the host country's gender policies, national gender strategy - where available, development goals and adhere to the gender principles as established in the Gender policy.	CME has instructed a local gender consultant to review the societal context from a gender perspective. This is available in the 'Gender In-Depth Study Report – Cooking'. This includes aligning the project design to the host country's gender policies, national gender strategy and development goals.	VVB confirms that the VPA takes into account societal context from a gender perspective as verified from the Gender survey report/15/ provided by the CME. The VPA further complies with Principle 2 in line with GS Safeguarding Principles and Requirements/22/.
Step 2: Safeguarding Principles Assessment 2.1.4 Project shall demonstrate compliance with Principle 2 – Gender Equality and Women's Empowerment requirements of Safeguarding Principles & Requirements. Country-level safeguarding requirements supersede if they go beyond Gold Standard Requirements.	CME has completed the safeguarding principles in the VPA-DD (below).	
2.1.5 Gold Standard may require Project - depending on project type, scale and <i>context</i> , to include an expert stakeholder opinion with a specific emphasis on gender and environment issues to support the gender safeguarding assessment.	A gender expert was contracted to lead on the Gender aspects of the project.	VVB confirms that the CME has contracted a Gender Expert to lead on the gender aspects of the project. VVB has reviewed the CVs of the experts involved /15/ and found them to be appropriate and acceptable, with demonstrated experience in assessing household energy use, time poverty, health impacts, women's participation in decision making, and gender related

		socio economic indicators relevant to clean cooking interventions.
Step 3: Stakeholder Consultation 2.1.6 Project shall conduct the Stakeholder Consultation following Stakeholder Consultation Engagement Requirements. 2.1.7 It is recommended that Project seek inputs of a gender and environmental expert/stakeholder and include their recommendations in project design.	The Stakeholder Consultation has been conducted in accordance with the Stakeholder Consultation Engagement Requirements, as evidenced in the Stakeholder Consultation Report. Input from a gender expert has been included in the process.	VVB confirms that LSC was conducted for the VPA, details of which are included under section D.6 of this report. As assessed in the row above, gender expert opinion was involved in the VPA and deemed appropriate. Therefore, the criterion is found to be met.
2.2.1 The projects seeking Gender-responsive certification shall – a. conduct the gender analysis to examine: - The different situations of women and men - The impacts the Project will have on different gender groups b. design monitoring framework that includes setting project action, gender-responsive targets and performance indicators to monitor gender equality results against the established baseline. c. collect and use sex-disaggregated data and qualitative information to analyse and track gender issues during project life	CME has instructed a local gender consultant to review the societal context from a gender perspective. This is available in the 'Gender In-Depth Study Report – Cooking'.	VVB has reviewed the Gender Study Report/15/ submitted by the CME and the document was shared with the Gender Expert appointed by VVB in line with para 3.1.1 of GS Gender Equality Requirements v2.0/27/. The study/15/, forms/15/ and the survey records/15/ were assessed by the Gender Expert and were found to be acceptable. All the aspects at stipulated in criterion are found to be included in the surveys conducted by the CME/15/. Therefore, the criterion is found to be met.

2.2.2 Project developers shall follow STEP 4-5 to meet the requirements stated in paragraph 2.2.1 above.	CME has followed STEP 4-5, demonstrated below, in order to receive Gender Responsive Certification.	VVB confirms that Steps 4-5 have been followed by the CME as assessed below. The criterion is found to be met.
Step 4: Gender Analysis and Baseline Determination 2.2.3 The Project shall conduct Gender Analysis to understand the social, economic and political factors underlying climate change-exacerbated gender inequality and women and men's potential contribution to mitigating and adapting to climate change. Refer to Guideline Step 4: Gender Analysis and Baseline Determination for further guidelines and resources on Gender Analysis.	The gender analysis and baseline determination is set out in the 'Gender In-Depth Study Report – Cooking' and sB.4 'Establishment and description of baseline scenario' below.	VVB confirms that Gender Analysis and Baseline Demonstration are done by the CME in line with GS Gender Equality Requirements/27/. VVB has assessed the baseline scenario during the onsite audit/13/ and gender analysis was further done onsite/13/ by the VVB to confirm that the scenarios reported in the VPA-DD are true, accurate and acceptable. VVB has reviewed the baseline survey records/24/ and the gender survey records/15/ to confirm that the criterion is met by the CME.
2.2.4 The Project shall take into account stakeholder's inputs from Steps 1-3, notably the stakeholder consultations and safeguards assessment into the Gender analysis and establishing the project baseline.	The input of stakeholders from Steps 1-3 has been considered in the Stakeholder Consultation Report.	VVB confirms that LSC was conducted for the VPA, details of which are included under section D.6 of this report.
Step 5: Establish Project Goals and Measure Change 2.2.5 The Project seeking gender responsive certification shall positively contribute to gender related targets laid out under SDG 5, SDG 8 or SDG 10, in addition to SDG 13. Refer to Table 2 for further details on relevant SDGs and SDGs targets.	The project goals are set out in the 'Gender In-Depth Study Report – Cooking' and sB.7.3 'Other elements of monitoring plan' below.	VVB has reviewed the Gender Study Report/15/ submitted by the CME and the document was shared with the Gender Expert appointed by VVB in line with para 3.1.1 of GS Gender Equality Requirements v2.0/27/. The study, forms and the survey records /15/ were assessed by the Gender Expert and were found to be acceptable. All the aspects as stipulated in criterion are found to be included in the surveys

		conducted by the CME/15/. VVB confirms that the VPA contributes to SDG 5 and SDG 8 as demonstrated under section D.1 of this report. Therefore, the criterion is found to be met.
2.2.6 Referring to Table 2, the Project shall a. select at least one Gender Goal and Gender Action corresponding to SDG Target Category 1 and Category 2, where Category 1 Target aims to promote gender equality, while Category 2 Target focuses on safeguarding against gender-based harm. b. identify at least one Gender Responsive Indicator(s) corresponding to the selected gender actions and gender goals. Table 2 presents a non-exhaustive list of gender responsive indicators. The project developers may propose additional Gender Responsive Indicators.	The Gender Goals and Actions have been selected from Table 2 and set out in sB.7.3 'Other elements of monitoring plan' below.	VVB confirms that the VPA corresponds to SDG Target Category 1 and Category 2 as demonstrated under section B.7.3 of the VPA-DDs/04/. Additionally, the VPA identifies a total of 4 gender responsive indicators as outlined in table 2 of GS Gender Equality Requirements/27/. These indicators are included under section B.7.3 of the VPA-DD and are assessed by the VVB under section D.1 of this report. Therefore, the criteria are found to be met.
2.2.7 The Project shall identify performance monitoring indicators for chosen Project Gender Action(s) and Gender Responsive Indicator(s) and design a monitoring plan to track changes that the Project can support both in terms of gender equitable processes and in terms of gender responsive performance.	Performance monitoring indicators have been identified and set out in sB.7.3 'Other elements of monitoring plan' below.	VVB confirms that the VPA corresponds to SDG Target Category 1 and Category 2 as demonstrated under section B.7.3 of the VPA-DDs/04/. Additionally, the VPA identifies a total of 4 gender responsive indicators as outlined in table 2 of GS Gender Equality Requirements/27/. These indicators are included under section B.7.3 of the VPA-DD and are assessed by the VVB

		under section D.1 of this report. Therefore, the criteria are found to be met.
2.2.8 As a best practice approach, the Project should consider the resources provided in Guidelines Section Step 5: Establish Goals and Measure Change for developing performance monitoring indicators and monitoring plan.	CME has considered the Guidelines for developing performance monitoring indicators and monitoring plan.	VVB confirms through the review of the Gender Survey records/15/ submitted by the CME that the VPA has been developed to account for performance monitoring indicators and monitoring plan in line with step 5 of GS Gender Equality Requirements/27/ and this was further confirmed by the VVB from the opinion received from the Gender Expert/15/. The actual implement of the plan shall be confirmed during verification of the VPA.
2.2.9 At each verification, the Project shall report an assessment of results and impacts as per the design certified monitoring plan.	The assessment of results and impacts will be analysed and reported in each Monitoring Report.	This will be assessed by the verifying VVB at the stage of verification of the VPA.

D.2.2: VPA Boundary, sources and GHGs

Means of Validation	The project boundary basically defines the physical and geographical boundary of the project facility, and it is well defined in the VPA-DD/04/ (section A.2 and B.3). The project boundary is the Anosy region in the Toliara Province of Madagascar and includes 38 communes in the districts of Fort Dauphin, Betroka, and Amboasary and 1 commune in the Androy region. Therefore, the project boundary covers the boundary of Anosy region. The CME has correctly identified the project boundary of the VPA as per the para 3.1.1-a-i of the applied methodology/05/ cross checked from https://www.latlong.net/ /36/.
Findings	CAR#02 was raised and closed successfully.
Conclusion	Based on the review of the VPA DDs /04/, assessment of the stated geographical coordinates, and cross checking against publicly available coordinate reference sources /36/, the assessment team concludes that the project boundary has been correctly defined by the CME. The identified coordinates accurately correspond to Fort Dauphin within the Anosy region

and fall fully within the declared project area. The defined boundary is consistent with paragraph 3.1.1 (a) (i) of the applied methodology /05/, including the inclusion of areas where woody biomass is grown and collected.

In addition, the assessment team confirms that all relevant emission sources within the defined project boundary have been appropriately identified and included in the VPA DD /04/. The baseline scenario accounts for CO₂, CH₄, and N₂O emissions arising from the use of non-renewable biomass in traditional stoves across the project area, while the project scenario reflects emission reductions achieved through the adoption of improved cookstoves. Accordingly, CO₂, CH₄, and N₂O are the greenhouse gases considered under this project activity.

D.2.3: Establishment and description of baseline scenario

Means of Validation

The CME has applied the baseline as per the methodology TPDDTEC, version 4.0/05/, under the GS4GG requirements/01/. The VVB validated the baseline scenario through review of baseline surveys, KPTs, statistical analysis of collected data, as well as during the on-site audit/24/13/.

The baseline scenario covers three contexts based on the various fuels used as well as the target population's varied fuel consumption patterns, these are: firewood as the primary cooking fuel in rural areas, firewood as the main fuel in peri-urban areas, and charcoal as the predominant fuel in urban and peri-urban areas. These baseline scenarios were established primarily on the basis of project-specific baseline surveys and baseline KPTs conducted at the start of the crediting period and were further confirmed during the on-site audit/13/ cross checked from the baseline survey /24/. The assessment confirmed that firewood dominates in rural households, while charcoal is the principal cooking fuel in urban areas due to its higher energy density, efficiency, affordability, and ease of transport compared to firewood. References to published literature and national per capita consumption data are used solely to provide contextual background and triangulation, and not as a replacement for project-derived baseline values.

The baseline also included household fuel collection practices disaggregated by age and gender, and the gender characterization indicated that women are primarily responsible for fuel collection, an observation that was also confirmed during the on-site audit/13/. This gender-disaggregated evidence is based on direct survey responses and field observations within the project area.

	In addition, information on stove types and fuel use was assessed, with the VVB confirming that baseline users rely on mixed stove types such as three-stone stoves and traditional solid fuel stoves, with only 0–2% penetration of improved stoves/04/. These findings are derived from statistically valid baseline surveys and represent actual pre-project household conditions, rather than assumed or generalized national averages. Households typically travel long distances to purchase charcoal or fuelwood from wholesale markets, while poor households are unable to afford modern energy sources such as LPG, kerosene, or electricity. To ensure consistency, the VVB cross-checked the baseline information with other GS registered projects in Madagascar /47/48/. This cross-check confirmed that the project-specific baseline values fall within a reasonable and credible range for the host country, while recognizing that localized consumption patterns may differ from national-level averages reported in literature sources. Based on this comprehensive review, and noting that project-specific survey and KPT data take precedence over contextual literature values, the VVB concludes that the CME has correctly identified the baseline scenario. The baseline scenario is consistent with the applied methodology/05/, survey data /24/, and on-site observations/13/. Accordingly, the baseline values adopted are considered unbiased, representative, and methodologically justified, and therefore the baseline scenario presented in the VPA-DDS/04/ is valid and acceptable.
Findings	CL#03, CL#05, CL#06, CL#08, CL#09, and CL#12 was raised and closed successfully.
Conclusion	The validation team based on the description provided above with regard to the assessment of the requirements confirms that: (a) All the assumptions and data used by the project participants are listed in the VPA-DDS/04/ and or its annexures, including their references and sources. (b) All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the VPA-DDS/04/. (c) Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence and can be deemed reasonable. (d) Relevant national and/or sectoral policies and circumstances are considered and listed in the VPA-DDS/04/. (e) 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 VPA.

The validation team confirms that it has taken other steps and other sources of information used to cross-check the information contained in the VPA-DDS/04/, wherever applicable, as listed above.

D.3: Demonstration of Additionality

Applicability Condition	Justification provided by PP	Means of Validation
Specify the methodology or activity requirement or product requirement that establish deemed additionality for the proposed project (including the version number and the specific paragraph, if applicable).	As per s4.1.9 of the GS4GG Community Services Activity Requirements V1.2, Projects that meet any of the following criteria are considered as deemed additional: Positive list (Annex B of this document) Projects located in LDC, SIDS, LLDC Microscale projects	The project is additional based on on Annex B – Positive list, Para 1.1.3 of the GS4GG community services activity requirements, version 1.2. the annual thermal energy saving being below 1.8 GWhth and Para 4.1.9 (b) (Projects located in LDC, SIDS, LLDC) of the GS4GG community services activity requirements, version 1.2. Since the host country Madagascar is an LDC which has been confirmed from the List as per UN Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (Annex 1, 2 and 3)/30/.
Describe how the proposed project meets the criteria for deemed additionality.	Annex B – Positive List: Section 1.1.3: solely composed of isolated units where the users of the technology are households or communities or institutions and where each unit results in ≤ 600 MWh of energy savings per year or ≤ 600 tonnes of emission reductions per year. The project technologies are isolated units used by households. Each unit	The project is additional based on Annex B – Positive list, Para 1.1.3 of the GS4GG community services activity requirements, version 1.2. the annual thermal energy saving being below 1.8 GWhth as confirmed from the ex-ante ER sheet/23/. The host country Madagascar is also an LDC which has been confirmed from List as per UN Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island

	results in 1-3 emission reductions per year. Section 1.1.5: involve technologies and/or practices providing thermal energy to the user that have less than 20% adoption rate among the target users. The penetration rate of the project technology is <12%²⁵. Projects located in LDC, SIDS, LLDC Madagascar is defined as a Least Developed Country. Therefore, the VPAs are additional by applying the criteria in CSAR.	Developing States (Annex 1, 2 and 3)/30/.
Findings	CL#02 was raised and closed successfully.	
Conclusion	The VPA was found to be additional and in conformance to the VPA-DDS/04/ and the applied methodology/05/.	

D.3.1: Ongoing Financial Needs

Means of Validation	It has been confirmed from the no ODA declaration/19/ that there is no provision for public funding available for the Project activity. OFN is required only at time of renewal according to the para 4.1.52 of Principles and requirements /01/.
Findings	No findings have been raised
Conclusion	Not applicable.

D.3.2: Demonstration of prior consideration

Means of Validation	The VVB has reviewed the Local Stake Holder Consultation report /21/ and confirm that the physical LSC was conducted on 21/06/2024 which is before the start date of the project which is on 27/02/2025 based on the beneficiary agreement for the first distributed stove and the distribution database provided by the project developer/20/. Therefore, in line with Paragraph 4.1.50 of the GS4GG Principles and Requirements/01/, regular VPAs are exempt from the requirement to demonstrate prior consideration of carbon revenue.
Findings	No finding was raised
Conclusion	Based on the assessment of the Local Stakeholder Consultation timeline and assessment of the project start date, the VVB concludes that the requirements related to prior consideration of carbon revenue are met in line with Paragraph 4.1.50 of the GS4GG Principles and Requirements /01/. As the project activity qualifies as a regular VPA, it is exempt from

demonstrating prior consideration, and the applicable activity requirements are therefore fulfilled.

D.4: SDG Outcome Assessment

SDG Targeted	SDG Impacts	SDG Impact Indicator	Means of Validation
13 Climate Action (mandatory)	13.2 Integrate climate change measures into national policies, strategies and planning	GSDM-I13.2.1 Amount of GHGs emissions avoided or sequestered.	The reduction in the use of biomass fuel for cooking purposes will result in emission reductions and eventually reduce the effects of Climate change in the host country which is Madagascar.
1 No Poverty	1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.	GSDM-I11.1.1 Average household savings i.e., decrease in expenditure on basic services such cooking, lighting, and drinking.	Implementation of the VPA will help saving the fuel & money to the end users as the project stove will decrease the fuel consumption & increase the savings in the region of Madagascar.
3 Good Health and Well Being	3.9. By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.	GSDM-I13.9.3 1 Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	Implementation of the VPA will observe decrease in indoor air pollution, subsequently a decrease in smoke, PM2.5 and CO will be seen.
5 Gender Equality	5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	GSDM-I15.4.1 Average time saving associated with cooking time and fuel collection.	Implementation of the VPA will help in decreasing the amount of time spend on cooking and fuel collection by women and children.
7 Affordable and Clean Energy	7.3 By 2030, double the global rate of	GSDM-I17.3.1 Total energy savings	The VPA will help in achieving energy

	improvement in energy efficiency		savings due to the shifting to ICS.
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	GSDM-I8.5.1 Total number of jobs	The VPA will also create employment and offer jobs to people in the underdeveloped country and promote entrepreneurship and formalization of small enterprises.
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, mountain and drylands, in line with obligations under international agreements.	GSDM-I15.1.1 Total non-renewable wood fuel saved	The VPA will help in saving non-renewable fuel due to the project activity which reduces non-renewable biomass consumption
Findings	No findings were raised.		
Conclusion	The SDGs chosen by the CME are accurate & the monitoring of all the parameter align with the methodology of TPDDTEC version 4.0/5/ and the SDG Impact Tool/37/.		

D.4.1: Data and Parameters - Fixed (Ex-Ante)

Means of Validation	Parameter and Description	Value and Unit	Assessment
	SDG 13: Baseline scenario survey results [ICS 1]	NA	The baseline survey/24/ has been conducted by the CME. As part of the project baseline three baseline studies were carried out in the project area (Anosy Region). The three baselines were conducted to account for the rural, urban, and peri-urban households of the Anosy region where the main fuel types are different respectively. There were 599 households that were surveyed in total across the three different baselines.

		This includes 203 households from Baseline study 1 (rural), 209 households from Baseline study 2 (urban), and 187 households from baseline study 3(Peri-Urban)/24/. In baseline study 1 (urban) the predominant fuel used is firewood with 68 % of households using it in summer and 67 % using it in winter as the main fuel. In baseline study 2 (rural, the predominant fuel used is charcoal with 76% of households using it in summer and 64% using it in winter as their main fuel. In baseline study 3 (peri -urban), the predominant fuel used is charcoal with 72% of households using it in summer and 71% using it in winter as their main fuel. This has been verified from the baseline survey sheet/24/. Similar observations were also made during the onsite audit/13/.
SDG 13:	Improved firewood stove	The VVB reviewed the project technology description provided in Section A.3 of the VPA DD /03/ and cross checked it against the manufacturer specifications of the respective stove models /25/. During the onsite visit, the assessment team physically observed the improved cookstoves in use at sampled households and confirmed that the technologies deployed, including stove type, design and performance characteristics, were consistent with the manufacturer specifications and the descriptions provided in the VPA DD. The assessment of the project technology is also
Project technology description	a. Manufacturer name: BURN - Product name: Ecoa Wood LongLife - Useful energy output: 2.8 kW - Thermal efficiency: 50.8% Improved charcoal stove	
[ICS 2]		

		- Manufacturer name: BURN - Product name: Ecoa Char Stainless - Useful energy output: 1.8 kW - Thermal efficiency: 62.5%	documented under Section D.1 of this report.
	SDG 13: Expected technical life of project technology [ICS 3]	Ecoa Char Stainless – 4-5 years Ecoa Wood LongLife – 7-10 years	The VVB has assessed the manufacturers specification/25/ to verify the expected lifetime of the Ecoa wood cookstove, Ecoa Char stainless, Mini Moto and Fab which are being distributed. Out of the four ICS models distributed in the project two are improved cookstoves and two are clean cookstoves. The life span of the ICS models are given below: Ecoa Char Stainless – 4-5 years Ecoa Wood LongLife – 7-10 years All the ICS except Ecoa Char Stainless has a lifespan of atleast 7 years while Ecoa Char Stainless has a lifespan of 4-5 years /25/. This is in line with the length of the crediting period, which is 5 years. Moreover, the CME has stated in the VPA-DDS/04/ that if the expected technical life of the project technology is shorter than the crediting period, then the CME shall either replace/retrofit the expiring project technology with equivalent or better-quality unit/parts respectively at the end of the technical life of existing project technology.

	SDG 13: Indoor air pollution (IAP) levels of the project technology [ICS 4]	NA	The ICS planned to be distributed are: 1. Improved firewood stove(Ecoawood cookstove) with thermal efficiency of 50.8% 2. Improved firewood stove (Ecoa Char) with thermal efficiency of 62.5% This has been verified from the manufacturer specifications document /25/. These improvement in efficiency will lead to lesser fuel wood consumption, which will further lead to reduction in the amount of pollution caused. Stoves which are portable can be used to cook either outside or inside and does not result in change of cooking practices. The values of PM_{2.5} and Carbon monoxide (CO) of the Improved cook stoves and clean cookstoves/04/ are given below in the tables: <table><tr><th>ICS</th><th>PM_{2.5} Values mg/MJd</th><th>Carbon Monoxide (CO)</th></tr><tr><td>Ecoa Wood LongLife</td><td>268.73 mg/MJd</td><td>4.42 mg/MJd</td></tr><tr><td>Ecoa Char Stainless</td><td>87.36 mg/MJd</td><td>10.14 mg/MJd</td></tr></table> These values have been confirmed from the manufacturing specifications document /25/. Furthermore, with the literature review 'Modeling the demand for household cooking fuels and assessing environmental effects in a periurban area of madagascar' by Andriamifidy Gerard Ralibera. Jaconnet oliva	ICS	PM _{2.5} Values mg/MJd	Carbon Monoxide (CO)	Ecoa Wood LongLife	268.73 mg/MJd	4.42 mg/MJd	Ecoa Char Stainless	87.36 mg/MJd	10.14 mg/MJd
ICS	PM _{2.5} Values mg/MJd	Carbon Monoxide (CO)										
Ecoa Wood LongLife	268.73 mg/MJd	4.42 mg/MJd										
Ecoa Char Stainless	87.36 mg/MJd	10.14 mg/MJd										

		Andrianaivoravelona, and Rijalalaina Rakotosaona/45/ rightly states the effect that three stone fires can have on Indoor Air Pollution (IAP). Additionally, the CME will monitor the reduction in the indoor air pollution after using the improved cookstoves.
SDG 13 Quantity of fuel that is consumed in baseline scenario [ICS 18]	Rural - Wood: 0.75 (threshold value) tonnes/person/year Peri-Urban - Wood: 0.492 tonnes/person/year Urban and Peri-Urban - Charcoal: 0.252 tonnes/person/year	The values applied for this parameter (Rural - Wood: 0.75, Peri-Urban - Wood: 0.492, Urban and Peri-Urban - Charcoal: 0.252) has been sourced from Baseline Field Performance Test – KPT /24/. According to the methodology applied/05/, "In any case, the values applied may not be higher than the following maximum values (on equivalent terms). If the results from the baseline KPTs are higher, the corresponding maximum value shall be used as a cap (on equivalent terms)". The value for Rural - Wood households was 0.773 tonnes/person/year. This is capped by the threshold value. The threshold value and cap value will be applied as per the methodology/05/: Threshold value: 0.75 tonnes/person/year of fuelwood Cap value: 0.95 tonnes/person/year of fuelwood. The values were determined based on the baseline fuel test results /04/24/. VVB has reviewed the Baseline KPT survey sheet/24/ and upon assessment of the calculations confirm that the value of P,b,y have been accurately determined.

			Furthermore, VVB confirms that the sample size and sampling procedure selected for the baseline KPT as mentioned in the PDD/04/ is in line with the applied methodology/05/. The baseline fuel consumption was also confirmed by the validation team during the On-Site audit/33/ where the households confirmed that they consumed fuelwood at an amount appropriately nearer to what is indicated in the baseline survey sheet while using the traditional baseline cookstoves/24/. Additionally the validation team cross verified with published literature/45/46/ to assure the quantity of fuelwood consumed by the rural and urban population of Madagascar. Therefore, the value is deemed conservative by the validation team and the approach and the monitoring frequency are found to be appropriate and acceptable by the validation team. The assessment team has reviewed the details of the instruments used in the KPTs/50/ and they were found to be accurate and acceptable. No calibration was deemed necessary by the assessment team.
	SDG 13: Avoidance of double counting or double claiming among	NA	A declaration/19/ has been provided by the CME confirming about the provision to eliminate double counting. The uncontested legal ownership with the technology manufacturer is secured via a contractual agreement/17/. There is no other PP involved in

	project participants [ICS 5]		the project/19/. At the time of implementation, each product is assigned a unique serial ID which is embedded on it to enable the identification of the product belonging to the VPA/42/. The presence of unique serial ID on the ICS was also confirmed by the VVB during the onsite visit/13/.
	SDG 13: Avoidance of double counting or double claiming with other mitigation actions [ICS 6]	NA	The VPA has been checked against all the similar projects that have similar technology and location and it has been concluded that the project activity has not been double counted or have been part of any other similar project. All the similar projects mentioned in Madagascar and already registered in GS, VCS or CDM were checked/38/. And it was found that there is no double counting, or the project is claiming mitigation actions with other registries. Moreover, VVB has also reviewed the 'Membership Registration Form'/14/ which explicitly requires that end-users must not already possess an improved cookstove prior to registration and must not be included in any other carbon project. During the subsequent verification it will be verified by the VVB that households adhere to this prerequisite. This procedure ensures that each stove is uniquely counted and prevents the risk of double counting in emission reductions.
	SDG 13: Regulatory framework for provision of thermal energy services	NA	The VPA does not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply or use and the project activity meets the requirement.

	[ICS 7]		The validation team has checked that the VPA complies with Madagascar's legal, environmental and ecological and social regulations based on the country's regulation for the ICS project implementation /43/44/.
	SDG 13: CO ₂ emission factor arising from use of fuels in baseline Scenario, EF _{b,f,CO2} [ICS 8]	Wood: 112 Charcoal: 197.15 (cap) (includes charcoal production emissions)	The VVB confirmed that the CO ₂ emission factors applied for the baseline fuels are in line with the IPCC default values and the requirements of the applied methodology/05/. The following values have been used for both residential and commercial households: wood 112 tCO ₂ /TJ, charcoal 197.15 tCO ₂ /TJ including charcoal production emissions. These values have been sourced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2, Chapter 2 Tables 2.4 and 2.5 /35/, and are consistent with the methodology default values and applicable caps /05/. As the baseline survey does not provide emission factor values, the VVB reviewed the baseline survey forms /24/ to verify the types of fuels used in the baseline scenario. Based on the confirmed baseline fuel types, the corresponding IPCC and methodology approved emission factors were appropriately selected and uniformly applied across the VPAs. Accordingly, the VVB concludes that the applied emission factors are appropriate and correctly applied.
	SDG 13: Non-CO ₂ emission factor arising from use of fuels in baseline	Wood: 9.46 tCO ₂ /TJ Charcoal: 44.83 tCO ₂ /TJ (Default)	The VVB confirmed that the non CO ₂ emission factors applied for the baseline fuels are in accordance with the IPCC default values and the requirements of the applied methodology. The following values have been

	scenario, EF _{b,non-CO2} [ICS 9]		applied: wood 9.46 tCO₂/TJ, charcoal 44.83 tCO₂/TJ including charcoal production emissions, and renewable pellets 0 tCO₂/TJ. These values have been sourced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories /35/. As the baseline survey and the SDG data recording sheet /24/ do not provide non CO₂ emission factor values, the VVB reviewed these documents to confirm the baseline fuel types used by the target population. Based on the confirmed baseline fuel types, the corresponding IPCC default emission factors and methodology specified caps were appropriately selected and consistently applied for the VPA /04/. Accordingly, the VVB concludes that the applied non CO₂ emission factors are appropriate and correctly applied.
	SDG 13: Net calorific value of the fuels used in the baseline [ICS 12]	Wood: 0.0156 TJ/ton Charcoal: 0.0295 TJ/ton	The value of this parameter has been applied as 0.0156 TJ/ton (wood), 0.0295 TJ/ton (charcoal) and 0(renewable pallet) TJ/ton which are the methodology default values for Wood, charcoal and renewable pallets. It has been verified that the value applied is same for the VPA /04/.
	SDG 13: Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal [ICS 17]	Regional figure of Madagascar-54%	The value of this parameter has been applied as sub-regional figure of Toliary province of Madagascar- MoFuSS. VVB has checked the value with the MoFuSS website for the province of Toliary which can further be crosschecked from table 4, page 29 fNRB tool Article 6.4 v1.0/60/ and was found to be correct/33/.
	SDG 7	VPA 5: 104.8GWh(th)	The value for this parameter has been derived from the Baseline

	Average energy consumption per baseline device. [GSDM-I7.3.1]	VPA 6: 115.4 GWh(th) VPA 7: 94.8GWh(th)	Fuel Test data -KPT/24/ and the calculations from the SDG Impact Tool /37/. VVB has checked the values and it was found acceptable.
	SDG 1 Average household expenditure on fuel per week in the baseline scenario [GSDM-I1.1.1]	11,464 MGA/week	The value has been confirmed from the baseline survey where the users were asked how much they spent on fuel per week, this was also corroborated during the site visit, where the users were asked similar question and was found to be consistent to the survey.
	SDG 15 Total non-renewable wood fuel saved [GSDM-I5.1.1]	<u>VPA 5:</u> MP1: 15,280 MP2: 18,108 MP3: 18,108 MP4: 18,108 MP5: 18,108 MP6: 2,828 <u>VPA 6:</u> MP1: 10,572 MP2: 22,565 MP3: 22,565 MP4: 22,565 MP5: 22,565 MP6: 11,993 <u>VPA 7:</u> MP1: 5,123 MP2: 18,890 MP3: 18,890 MP4: 18,890 MP5: 18,890 MP6: 13,766	The values have been calculated using the value of $P_{b,y}$ and $f_{NRB,b,y}$ ($P_{b,y} * f_{NRB,b,y}$). This value has been checked from the calculation from SDG Impact tool/37/ and has been found acceptable by the VVB.
Findings	CL#03 was raised and resolved.		
Conclusion	The VVB concludes that the SDGs selected by the CME are appropriate for the project activity and that the identified indicators and monitoring approaches for all parameters are consistent with and in line with the requirements of the applied methodology TPDDTEC version 4.0 /05/.		

D.4.2: Monitoring Plan

Means of Validation	Data and parameters to be monitored			
	Parameter	Value and Unit	Monitoring Frequency	Assessment
	SDG 13 Avoidance of double counting or double claiming among project technology end users [ICS 15]	VPA 5,6 & 7: NA	Monitored whenever project technology is sold or otherwise disseminated.	A carbon transfer Agreement between the CME and end users /14/ has been provided by the CME confirming that the beneficiaries transfer their rights to ownership of carbon credits to the CME (SaniTap Ltd). During implementation, each product is assigned a unique serial ID which is embedded on it to enable the identification of the product belonging to the VPA/42/. The presence of unique serial ID on the ICS was also confirmed by the VVB during the onsite visit/13/.
	SDG 13 Presence of stove stacking [ICS 16]	VPA 5,6 & 7: NA	Annually	The VVB acknowledges that fuel stacking is prevalent across rural, urban, and peri-urban households as evidenced by the baseline survey. The updated Assessment clarifies that, in addition to evaluating parallel use of baseline stoves with the same

				fuel, the project also incorporates measures to capture the use of alternative fuels. The VVB confirms that the project developer will monitor stove stacking through a combined quantitative and qualitative approach, comprising: Monitoring of projectstove usage levels, where reduced or irregular usage may indicate continued use of baseline stoves or alternative fuels; and Structured usage surveys, which include specific questions on cooking practices, types of fuels used (including secondary fuels), and the number and type of stoves in operation within the household. This dual approach is considered appropriate as it enables identification of both same-fuel stacking and cross-fuel stacking behaviour, thereby improving the robustness of usage estimation.
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				The VVB considers that the proposed monitoring framework is Adequate to Capture fuel stacking, including the use of other fuels, and is in line with good practice for cookstove projects.
SDG 13 Quantity of fuel that is consumed in project scenario p during year y $P_{p,y}$ [ICS 19]	VPA 5: Urban and Peri-Urban Charcoal: 0.126 kg/person-meal/day VPA 6: Rural - Wood: 0.375 kg/person-meal/day Peri-Urban Wood: 0.246 kg/person-meal/day VPA 7: Rural - Wood: 0.375 kg/person-meal/day Peri-Urban Wood: 0.246 kg/person-meal/day	Updated every two years, or more frequently		The VVB confirms that the values of $P_{p,y}$ applied for VPA 5, 6 and 7 have been determined by conservatively estimating a 50% reduction from the baseline fuel consumption values, based on baseline survey results /24/. The applied values were cross-checked by the VVB for consistency against the baseline survey database and project survey forms /24/.
SDG 13 Specific fuel savings for an individual project technology of baseline b/project p pair in year y, $SFS_{b,p,y}$ [ICS 20]	VPA 5: Urban and Peri-Urban Charcoal: 0.126 kg/person-meal/day VPA 6: Rural - Wood: 0.375 kg/person-meal/day Peri-Urban Wood: 0.246 kg/person-meal/day VPA 7:	Every two years		The CME has anticipated the Value to be determined through the Calculation of $P_{p,y}$ & $P_{b,y}$ to obtain the emissions of the required units. Moreover, the approach to determine the value of $P_{p,y}$ as per the estimates determined from the

		Rural - Wood: 0.375 Peri-Urban Wood: 0.246 kg/person- meal/day		Project KPT results and the baseline stove in the project area. However, the actual value will be calculated through the annual monitoring surveys as part of the project Kitchen performance Test and for the Pb,y. The applied value has been cross-checked from the SDG data recording sheet for baseline survey/24/ and each parameter value was further cross-checked for consistency against the project survey forms/24/.
	SDG 13 Weighted average usage rate in project scenario p during year y, Up,y. [ICS 26]	VPA 5,6 & 7: Y1: 90% Y2: 90% Y3: 90% Y4: 80% Y5: 70%	Annual	The CME has anticipated the value of 90% for the parameter but the actual value will be calculated ex-post using monitoring and survey methods. The applied frequency and calculation method is in line with the applied methodology/05/. VVB has assessed the monitoring approach described in the VPA-PDD /04/, in alignment with

				the requirements set forth under Section 2.2.13 of the Usage Rate Guidelines. VVB confirms that the project employed a robust, multi-stage in-person monitoring process.
	SDG 13 Number of project technology-days included in the project database for baseline b/project p pair in year y, Nb,p,y. [ICS 27]	VPA5: N_{3,p,y} MP1: 5,176,711 MP2: 11,254,291 MP3: 11,254,291 MP4: 11,254,125 MP5: 11,254,291 MP6: 1,757,519 VPA6: <u>N_{1,1,y}</u> MP1: 2,393,244 MP2: 5,692,576 MP3: 5,692,576 MP4: 5,708,172 MP5: 5,692,576 MP6: 3,025,643 <u>N_{2,2,y}</u> MP1: 703,566 MP2: 1,673,505 MP3: 1,673,505 MP4: 1,678,090 MP5: 1,673,505 MP6: 889,479 VPA7: <u>N_{1,1,y}</u> MP1: 877,654 MP2: 4,765,371 MP3: 4,765,371 MP4: 4,778,427 MP5: 4,765,371 MP6: 3,472,8463 <u>N_{2,2,y}</u>	Annually	The total number of appliances deployed will be monitored continuously and captured in the project database. The values will be calculated from the project database/20/ as the sum of the number of project technology units times the calendar days during the year y that they were present at the end user locations. The applied frequency and calculation method is in line with the applied methodology/5/.

	MP1: 258,013 MP2: 1,400,925 MP3: 1,400,925 MP4: 1,404,763 MP5: 1,400,925 MP6: 1,020,948		
SDG 13 Leakage in project scenario p during year y, LEP,Y. [ICS 28]	Default discount value of 0.95	Every two years or default discount value of 0.95 applied to emission reductions	The CME has applied the default value of 0.95 as per the applied methodology/05/.
SDG 1 Average household savings due to decrease in expenditure on basic service due to adaptation of project technology in project i.e., reduction in expenditure on purchased fuel for cooking in project. [GSDM-I1.1.1]	VPA 5: 5,732 MGA VPA 6: 5,732 MGA VPA 7: 5,732 MGA	Annually	The total number of appliances deployed will be monitored continuously and captured in the project database. The applied frequency and calculation method is in line with the applied methodology/05/
SDG 3 Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions [GSDM - I3.9.1]	VPA 5,6,7 MP1: 90% MP2: 90% MP3: 90% MP4: 90% MP5: 90% MP6: 90%	Annually	The exact number will be monitored continuously and captured in the project database during the subsequent verification. The applied frequency and calculation method is in line with the applied methodology/05/
SDG 5 Average time saving, associated	VPA 5,6,7 1 hr/household/day	Annually	The exact value will be calculated through the annual monitoring

	with fuel collection time, due to adoption of project technology in project ICS. [GSDM-15.4.1]			surveys during the subsequent verification. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 7 Average energy consumption per project unit (kWh(th) / day)). [GSDM-17.3.1]	VPA 5: Rural-Wood: 19.3 Peri-Urban-Wood: 15.4 Urban and Peri-Urban-Charcoal: 12.42 VPA 6: Rural -Wood: 19.3 Peri-Urban - Wood: 15.4 Urban and Peri-Urban - Charcoal: 12.42 VPA 7: Rural - Wood: 19.3 Peri-Urban - Wood: 15.4 Urban and Peri-Urban - Charcoal: 12.42	Annually	The total average energy consumption per unit (kWh(th) / day) of appliances deployed will be derived from the Emission reduction calculations. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 8 Total number of employees by employment contract and employment type because of project activity in baseline, by gender. [GSDM-18.5.1]	VPA 5,6 & 7: 2025: - Permanent staff: 19 (8 female, 11 male) - Temporary staff: 8 (3 female, 5 male) - Total full-time: 27 (11	Annually	The total number of jobs created will be cross-checked through the employee list and HR records.

		female, 16 male) 2026: - Permanent staff: 20 (8 female, 12 male) Temporary staff: 9 (4 female, 5 male) - Total full-time: 29 (12 female, 17 male) 2027–2029 (projected): - Permanent staff: 29 - Temporary staff: 9 - Total full-time: 29 (Gender-disaggregated data not available for these years)		
	SDG 15 Total non-renewable wood fuel saved. [GSDM-15.1.1]	VPA 5: MP1: 7,640 MP2: 9,054 MP3: 9,054 MP4: 9,054 MP5: 9,054 MP6: 1,414 VPA 6: MP1: 5,286 MP2: 11,282 MP3: 11,282 MP4: 11,282 MP5: 11,282 MP6: 5,997	Every two years or more frequently	The exact value will be calculated through the monitoring surveys as part of the project Kitchen performance Test. This will be calculated as $PP_{,y} * fNRB_{b,y}$. The applied frequency and calculation method is in line with the applied methodology/5/.

		VPA 7: MP1: 2,562 MP2: 9,445 MP3: 9,445 MP4: 9,445 MP5: 9,445 MP6: 6,883		
Findings	CL#12 was raised and closed successfully.			
Conclusion	The SDGs chosen by CME are accurate & the monitoring of all the parameter align with the methodology of TPDDTEC version 4.0/05/.			

D.5: Estimation of SDG impacts or net anthropogenic removals

D.5.1: Equations and parameters applied to calculate SDG impacts

Means of Validation	The VPA applies methodology for ICS. The methodological choices have been explained below: The applied methodology TPDDTEC version 4.0/5/ defines the methodological steps to determine the project emissions, baseline emissions, leakages and anthropogenic emissions by the proposed project activity. (1) SDG 13: Baseline Scenario Fuel Consumption Calculation As per the applied methodology TPDDTEC version 4.0/05/ the project uses method 1. Method 1 will be applied for the improved cookstoves where the baseline and project fuels are the same while method 3 will be applied for clean cooking stoves which have a wood and charcoal baseline, and a renewable pellet project scenario. Method 1 (Improved cookstoves): According to the paragraph 3.10.4 of the applied methodology TPDDTEC version 4.0/05/, since in the case of the improved cookstoves in the VPA, the baseline and project fuel are the same the baseline emission factor and project emission factor are considered to be same. The overall reduction achieved by the project activity in year y are calculated as follows:
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$$ER_y = \sum_{b,p} (N_{b,p,y} * U_{p,y} * SFS_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) - \sum LE_{p,y}$$

Where:

ER_y	Emission reduction for total project activity in year y (tCO2e/Year)
$N_{b,p,y}$	Number of project technology-days included in the project database for baseline b/project p pair in year y (Days)
$U_{p,y}$	Cumulative usage rate for the technologies in the project scenario p in year y (fraction)
$SES_{p,b,y}$	Specific fuel savings for an individual project technology of baseline b/project p pair in year y (tonnes/technology*days)
$f_{NRB,b,y}$	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	Net calorific value of the fuel(s) that is substituted or reduced in baseline b (TJ/tonnes)
$EF_{b,fuel,CO2}$	CO2 emission factor from use of fuel f (tCO2/TJ)
$EF_{b,fuel,nonCO2}$	Non-CO2 emission factor arising from use of fuel f, when baseline fuel is biomass or charcoal (tCO2/TJ)
$LE_{p,y}$	Leakage for project scenario p in year y (tCO2e/yr)

The validation team confirms that the ex-ante calculations of the SDG impact are in line with the applied methodology, TPDDTEC ver. 4.0/02/.

(2) SDG 1

The contribution of the VPA to SDG 1 will be confirmed through the annual monitoring survey for the project along with the project distribution database stating the total number cookstoves distributed which can be used to confirm that the project contributes positively to SDG 1.

	(3) SDG 3 The contribution of the VPA to SDG 3 will be confirmed through a random sample survey (in conjunction with the annual monitoring survey for the project) with a representative number of households. Households will be asked to confirm if there has been reduction in smoke with the use of improved stove as compared to the baseline scenario. In case that households confirm, the same can be used to confirm that the project contributes positively.
	(4) SDG 5 The contribution of the VPA to SDG 5 will be confirmed through a random sample survey (in conjunction with the annual monitoring survey for the project) with a representative number of households. Households will be asked to confirm if there has been reduction in time with the use of improved stove as well fuel collection in the project scenario as compared to the baseline scenario. In case that households confirm, the same can be used to confirm that the project contributes positively.
	(5) SDG 7 The contribution of the VPA to SDG 7 will be confirmed through the total energy savings in the project scenario while using the ICS compared to the baseline scenario.
	(6) SDG 8 The contribution of the VPA to SDG 8 will be confirmed by the number of jobs created due to the project.
	(7) SDG 15 The contribution of the VPA to SDG 15 will be confirmed by the amount of non-renewable fuel savings due to the project.
Findings	CL#11 was raised and closed successfully.
Conclusion	The methodological choices are justifiable and appropriate as per GS4GG requirements. All the values applied, and calculations are reviewed from the Digital SDG Impact Tool/37/ and baseline survey sheet/24/ and were found to be acceptable by the validation team.

D.6: Summary of local stakeholder consultation

Means of Validation	The CME has conducted a stakeholder consultation. The physical LSC meetings were conducted in Fort Dauphin on 21/06/2024 /21/ complying the VPA with the stakeholder consultation and engagement requirement/31/. The LSC meeting was attended by 83 attendees (49 females and 34 males) and the VVB has assessed the SCR report /21/ and
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	topics discussed were found to be fulfilling the criteria set out in stakeholder consultation and engagement requirement/31/. Additionally, the validation team confirms that a gender expert participated in the stakeholder consultation process to ensure inclusive participation, facilitate gender-sensitive discussions, and document feedback from women participants/15/21/. It was confirmed from the on-site interviews with the CME representatives that during the meeting, a detailed objective of the project activity was given to attendees and the transfer of product ownership was also discussed. The SFR round was conducted during 10/07/2024 to 13/08/2024, Stakeholder feedback round (SFR) was also initiated along with the LSC invite. The filled SFR forms were checked to confirm that all comments in the SFR too have been taken under confirmation/21/. Furthermore, the assessment team conducted interviews with participants of LSC and it was confirmed that they attended the consultation and SFR rounds, all the interviewed stakeholders were part of the LSC and SFR /13/. Please refer section C.2 of the report for the nature of questions asked to the local stakeholders The feedbacks and comments raised by the participants were addressed accordingly by the CME. The VVB team confirms that there were no negative comments received from the stakeholder consultation rounds and all the queries or concerns raised by the stakeholder were satisfactorily resolved by the CME.
Findings	No findings were raised.
Conclusion	Stakeholder consultation report has been reviewed, and the validation team confirm that local stakeholder consultation meeting has been conducted by CME and grievance mechanism has been included to address grievances related to the project and contact details has been provided in local stakeholder consultation report /31/.

D.7: Summary of Safeguarding Principles and Gender Sensitive Assessment

D.7.1: Safeguarding Principles that will be monitored

Means of Validation	Not Applicable, as no ongoing or project specific environmental or social risks requiring continuous monitoring were identified during the safeguarding assessment. Principle 2: Gender Equality is applicable to the VPA; however, it is addressed separately through the project's Gender Responsive
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	Certification and dedicated gender monitoring framework, and therefore is not included under safeguarding principles monitoring in this section.
Findings	NA
Conclusion	Not Applicable.

D.7.2: Assessment for GS4GG Gender Sensitive requirements

Means of Validation	Question	Justification by PP/CME	Assessment by VVB
	Question 1 - Explain how the project reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?	The project will be certified as Gender Sensitive and Gender Responsive.	VVB reviewed the submitted Gender Responsive Baseline Analysis Report, sample gender baseline survey forms, and CVs of gender experts/15/ to assess compliance with the Gold Standard Gender Policy and Gender Equality Requirements & Guidelines /09/27/. The baseline survey (covering 479 households) collected gender-disaggregated data and analysed women's workload, decision-making power, and barriers to adoption of clean cooking technologies. The project has incorporated gender-responsive measures, such as ensuring women's inclusion in consultations, addressing barriers related to affordability and usability, and promoting women's participation in project implementation and monitoring/04/15/. Additionally, VVB observed similar findings to the baseline gender survey during the

		onsite audit interviews with the gender focus group where it was observed that responses from the participants affirmed that women continue to bear the primary domestic and energy burden, performing nearly all cooking and fuelwood collection tasks, the individuals (women) also expressed an aspiration for greater economic empowerment and participation in household decision-making/13/. Based on the review, VVB confirms that the project adequately integrates gender-sensitive and gender-responsive considerations in line with the Gold Standard Gender Equality Guidelines and is therefore compliant with the requirements of the Gender Policy/09/27/.
	Question 2 - Explain how the project aligns with existing country policies, strategies and best practices	The project aligns with the National Gender and Climate Change Strategy (2023), and best practices by directly addressing women's disproportionate exposure to health risks from indoor air pollution and their heavy time burden from fuel collection. It supports the National Gender The VVB confirms that the project's gender strategy and baseline analysis align with the National Gender and Climate Change Strategy (2023) of Madagascar, /18/29, particularly with respect to women's empowerment and reduction of gendered health risks. The project directly supports national and international priorities such as SDG 5 (Gender Equality) and SDG 7 (Affordable and

		Policy by promoting women's empowerment, economic participation, and leadership through gender-responsive design, monitoring, and consultation processes. By integrating gender-sensitive indicators, ensuring equitable access to clean cooking solutions, and reducing barriers that limit women's opportunities, the project reflects international best practices and reinforces national commitments to gender equality and women's empowerment.	Clean Energy) through its focus on clean cooking technologies/04/15/. The VVB reviewed evidence confirming that a gender expert was involved in the stakeholder consultation and baseline survey to ensure compliance with the Gold standard Gender Equality Requirements & Guidelines/27/. Hence, a separate gender expert was appropriately engaged, and further external review was not deemed necessary. The project therefore demonstrates a strong alignment with country-level gender strategies and global best practices, satisfying the applicable Gold Standard gender alignment criteria.
	Question 3 - Is an Expert required for the Gender Safeguarding Principles & Requirements?	Yes, an expert was engaged to conduct the analysis and design the monitoring plan. The CVs of the team has been provided to the VVB.	VVB reviewed the CVs of the gender experts submitted by the CME and confirms that the appointed professionals possess relevant qualifications and experience in gender analysis and community-based energy interventions/15/. The experts were responsible for conducting the gender baseline survey, analysing disaggregated data,

			and designing a gender-responsive monitoring framework. Based on the qualifications and scope of work, the VVB concludes that the engagement of gender experts was appropriate and in line with the requirements of the Gold Standard Gender Policy/09/27/.
	Question 4 - Is an Expert required to assist with Gender issues at the Stakeholder Consultation?	Yes, an expert was engaged to assist with Gender issues at the Stakeholder Consultation	The VVB reviewed the stakeholder consultation Report /21/ and confirms that a gender expert participated in the stakeholder consultation process to ensure inclusive participation, facilitate gender-sensitive discussions, and document feedback from women participants. The consultation records include gender-disaggregated attendance lists and meeting minutes confirming women's active involvement/21/. This is in line with the Gold Standard Stakeholder Consultation and Engagement Requirements /31/, which recommend gender expertise during stakeholder engagement for projects seeking Gender Sensitive or Responsive certification. Therefore, the VVB confirms that the

			project has complied with the requirement for gender expert involvement during the stakeholder consultation process/31/.
Findings	CL#05 was raised and resolved.		
Conclusion	The validation team concludes that the project has appropriately addressed the Gold Standard Gender Sensitive and Gender Responsive requirements/09//27/ through the baseline survey, gender expert engagement, and gender-inclusive stakeholder consultations/15/21/. The submitted evidence demonstrates that the project design, monitoring plan, and implementation strategy adequately reflect gender considerations and safeguards. Compliance with these requirements will be further verified during subsequent verification activities to ensure continued alignment with Gold Standard Gender Policy and SDG 5 objectives.		

D.7.3 Continuous input and grievance mechanism

Means of validation	The CME has provided various means through which the end-users can contact them. The continuous Input or Grievance Registration Book/50/ is part of the project implementation and has been made available at office of the SaniTap, c/o ONG MadAvance, Bureau ex ALT, Libanona, Fort Dauphin Office and the same has been uploaded to an online record system. The stakeholder also has the option of contacting the CME via post or email to details provided below: Sanitap Ltd. Contact number- Available during the stakeholder consultation meeting GS Contact (mandatory): help@goldstandard.org Email: confidential_grievance@SaniTap.org, feedback@SaniTap.org
Findings	No findings were raised.
Conclusion	The validation team confirms that the VPA receives no negative feedback. The validation team confirms the expression book which is available in all sites & a working email ID, reflects the good practice in the host country.

Section E: Internal Quality Control

The validation report prepared by the assessment team is reviewed by an independent Technical Review team (one or more members) to confirm if the internal procedures established and implemented by Earthood were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GS4GG and CDM principles and requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the

project activity relates to. All team members of the technical review team are independent of the assessment team.

During the technical review process additional findings may be identified or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is submitted to Gold Standard. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that need to be resolved by the assessment team. The decision taken by the Technical Reviewer is final and is authorized on behalf of Earthood Services Limited.

Section F: Validation Opinion

Earthood Services Limited (Earthood), contracted by, SaniTap Ltd. has performed the independent validation of the GS Projects GS23369 GS12600 VPA-5 Improved Cooking, GS23370 GS12600 VPA-6 Improved Cooking: Madagascar, GS23409, GS12600 VPA-7 Improved Cooking: Madagascar" in the host country "Madagascar" for the crediting period of 5 years, as reported in the VPA-DDs, Version 1.9 dated 02/07/2026.

The review of the VPA-DDs/04/, supporting documents and subsequent follow-up actions (independent research of information) has provided Earthood with sufficient evidence to determine the fulfilment of stated criteria. The VPA will lead to access to Improved Cooking Systems (ICS) to the people of Madagascar. The project results in reduction of CO₂e emissions that are real, measurable and give long-term benefits to the mitigation of climate change. It is demonstrated that the project is not likely baseline scenario and the emission reductions attributable to the project are, hence, additional to any that would occur in the absence of the proposed GS programme of activities.

The emission reductions from the project "GS12600 VPA-5,6 & 7 Improved Cooking: Madagascar" by SaniTap Ltd are estimated to be 71,693, 25,916 & 21,747 respectively tCO₂e/year. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achievable given that the underlying assumptions do not change.

The monitoring plan explained in VPA-DDs follows the PoA DD. It adequately provides for the ex-post monitoring of the project's emission reductions and sustainable indicators as defined in GS PoA-DD. The monitoring arrangements described in the monitoring plan are feasible within the project design and it is Earthood's opinion that the CME shall be able to implement the monitoring plan.

The targeted SDGs from the VPAs are estimated to be as given in the table below over the crediting period.

SDGs Targeted	Value for VPA 5,6 & 7	Unit/Products
13 Climate Action (mandatory)	VPA 5: 54,574 VPA 6: 25,916 VPA 7: 21,747	tCO ₂ e (VERs)
1 No Poverty	VPA 5: 5,732 VPA 6: 5,732 VPA 7: 5,732	MGA/household/week
3 Good Health and Well Being	VPA 5, 6, 7: 90%	Proportion of households

5 Gender Equality	VPA 5: 1 VPA 6: 1 VPA 7: 1	Average time saving per household associated with cooking time and fuel collection per day (hours)
7 Affordable and Clean Energy	VPA 5: 104.8 VPA 6: 115.4 VPA 7: 94.8	Total energy savings (GWh(th))
8 Decent Work and Economic Growth	VPA 5: 29 (12F, 17M) VPA 6: 29 (12F, 17M) VPA 7: 29 (12F, 17M)	Total number
15 Life on Land	VPA 5: 9,054 VPA 6: 11,282 VPA 7: 9,445	Tonnes NRB saved per year

In summary, VPA 5,6 & 7 meets all relevant GS requirements and correctly applies Methodology for TPDDTEC V 4.0/05/. Therefore, Earthood requests the inclusion of the VPA GS GS23369, GS23370, GS23409 "GS12600 VPA 5 Improved Cooking: Madagascar, GS12600 VPA 6 Improved Cooking: Madagascar, and GS12600 VPA 7 Improved Cooking: Madagascar under GS PoA GS 12600 titled "Clean Water: Clean Cooking".

Appendix I: Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CME	Coordinating / Managing Entity
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
VPA	Voluntary Project Activity
VPA DD	Voluntary Project Activity Design Document
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GS4GG	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
LSC	Local Stakeholder Consultation
LDC	Least Developed Country
NRB	Non-Renewable Biomass
VPA	Voluntary Project Activity
PoA	Programme of Activities
PoA DD	Programme of Activities Design Document
ICS	Improved cookstove
SCR	Stakeholder Consultation Report
SFR	Stakeholder Feedback Round
V	version
VER	Verified Emission Reduction
VVB	Validation and Verification Body
HH	Household

Appendix II: Documents Reviewed

S.No.	Author	Title	References to the document	Provider
1.	GS4GG	Principles and requirements for GS4GG	Version 2.1 dated 31/01/2025	Others
2.	GS4GG	Gold Standard Programme of Activities Requirements	Version 3.0 dated 12/11/2024	Others
3.	GS4GG	Community Services Activity Requirements	Version 1.2 Dated Oct 2019	Others
4.	SaniTap Ltd	VPA-DD 5,6 & 7.	Version 1.9 dated 02/07/2026	CME
5.	Gold standard	TPDDTEC V4.0 for ICS	Version 4.0	Others
6.	UNFCCC	Standard: CDM VVS PoA	Version 3.0	Others
7.	GS4GG	GHG Emissions Reduction & Sequestration Product Requirements	Version 3.1 dated 24/04/2025	Others
8.	GS4GG	Template Guide KEY PROJECT INFORMATION & VPA DESIGN DOCUMENT (VPA DD)	Version 2.0	Others
9.	GS4GG	Gold Standard for the Global Goals Gender Policy	Version 2.0 Dated: 13/09/2021	Others
10.	UNFCCC	Guideline for Sampling and surveys for CDM project Activities	Version: 4.0	CME
11.	UNFCCC	Standard: CDM PS for PoA	Version 3.0	Others
12.	UNFCCC	Standard for Sampling and Surveys for CDM Project Activities	Version: 09.0	Others
13.	ESL	-VVB On Site audit - Gender analysis	Dated: 02/07/2025-04/07/2025	VVB
14.	SaniTap Ltd	-Carbon transfer agreement between SaniTap and end-users - Membership Registration Form	-	CME
15.	SaniTap Ltd MadAdvanc e	Gender Responsiveness Certification - Gender Responsive Baseline Data Analysis Report - Gender Survey Records - Sample gender baseline survey forms - CVs of gender experts - Gender expert opinion	-	Others
16.	IPCC	-2006 IPCC default values	2006	Others
17.	SaniTap Ltd	Agreement between SaniTap and Burn Manufacturing.Co	Dated: 12/17/2024	CME
18.	IIJD	The Constitution Of The Republic of Madagascar	-	Others

19.	SaniTap Ltd	Declaration showing: a. this project is implemented by the CME SaniTap Ltd b. No double Counting -ODA declaration	-	CME
20.	SaniTap Ltd	-Distribution database (Sheet of Database Technology Days and Stoves) - Sales Receipt (Distribution Sheet)	-	Others
21.	SaniTap Ltd	-Stakeholder Consultation Report - Attendee list -Evaluation forms	21/06/2024	Others
22.	Gold Standard	Safeguarding Principles & Requirements V 2.1	Version 2.1 Dated 29/06/2023	Others
23.	SaniTap Ltd	SDG outcome sheet/Ex-ante ER sheet of VPA-DD	Corresponding to the VPA-DD	CME
24.	SaniTap Ltd	Baseline survey Forms and sheet, SDG data recording sheet (Analysis sheet) Baseline KPT	-	CME
25.	SaniTap Ltd	- Manufacturer specifications of ICS (Including lab tests)	-	CME
26.	GS4GG	Applicability of global warming potential for gold standard for the global goals projects	-	CME
27.	GS4GG	Gender Equality Requirements & Guidelines	Version 2.0, Dated: 16/05/2023	CME
28.	SaniTap Ltd	Gender equality and human resource policy	-	CME
29.	World Bank	Madagascar Gender Assessment: Understanding the Challenges and Opportunities for Greater Empowerment of Women and Girls in Madagascar	Dated: 26/02/2024	Others
30.	UN	UN Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (Annex 1, 2 and 3)	-	Others
31.	GS4GG	Stakeholder consultation and engagement requirement	-	Others
32.	CDM	Site visit and Remote audit requirement and procedures	Version 2.0	Other
33.	MoFuSS	MoFuSS Model https://www.mofuss.unam.mx/mofuss-ds/	Last assessed: 03/10/2025	CME
35.	IPCC	2006 IPCC Guidelines for National Greenhouse Gas Inventories, volume 2 https://www.ipcc-	-	other

		nggip.iges.or.jp/public/gl/guidelin/ch1ref3.pdf		
36	ESL	Latitude and Longitude Finder https://www.latlong.net/	-	Other
37	SaniTap Ltd	SDG Impact Tool (ex-ante)	-	CME
38	ESL	GS registry and other carbon registries (Verra, GCC, UNFCCC-CDM, ACR, ICR etc)	https://www.goldstandard.org/impact-registry https://registry.verra.org https://cdm.unfccc.int/Registry/index.html	Other
39	SaniTap Ltd	PoA-DD	Version 1.4 dated: 19/09/2025	CME
40	GS4GG	fNRB APPLICATION FOR GS4GG CERTIFICATION	Version 1.0 dated: 24/04/2025	Others
41	ESL	UN Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (Annex 1, 2 and 3)	-	Other
42	SaniTap	Photographs of the ICS with serial numbers	-	Other
43	ESL	UN Joint SDG Fund https://www.jointsdgfund.org/article/madagascar-advances-sustainable-energy-new-cooking-standards	-	Other
44	ESL	SE for ALL Madagascar – Integrated Energy Access Planning -	June 2024	Other
45	ESL	EPRA International Journal of Multidisciplinary Research: MODELING THE DEMAND FOR HOUSEHOLD COOKING FUELS AND ASSESSING ENVIRONMENTAL EFFECTS IN A PERIURBAN AREA OF MADAGASCAR.	May 2020	Other
46	ESL	Duke Nicholas School of the Environment: Understanding the Impacts of Traditional Cooking Practices in Rural Madagascar and a Way Forward with Improved Cookstoves	-	Other
47	GSF Registry	GS11717 - CPA-MA-25-Madagascar Ethanol Stove Program https://registry.goldstandard.org/projects/details/4929	-	Other
48	GSF Registry	GS 10969 - UpEnergy-Social and Climate Impact Programme- Cooking Devices VPA-3	-	Other

		https://registry.goldstandard.org/projects/details/2928		
49	ESL	CDM Quality Management (QMS) Manual	Version 4.0 Dated: 19/07/2024	VVB
50	Sanitap Ltd.	Grievance Registration Book	-	CME
51	Sanitap Ltd.	Agreement between Sanitap Ltd. And MadAvance	13/09/2024	CME
52	MoFuSS	MoFuSS Tool https://www.mofuss.unam.mx/mofuss-ds/	Last accessed: 17/12/2025	VVB
53	Gold Standard	fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0	24/04/2025	Others
54.	UNFCCC CDM Project Search	https://cdm.unfccc.int/Projects	-	Other
55.	Verra VCS Project Database	https://verra.org/registry/overview/	-	Other
56.	Global Carbon Council Project Registry	https://www.globalcarboncouncil.com	-	Other
57.	Sanitap Ltd.	PoA-DD (design certified)	Version 1.8 Dated: 18/05/2026	CME
58.	Sanitap Ltd.	Real Case VPA 3 -GS12851(design certified)	Version 1.10 Dated: 22/05/2026	CME
59.	Sanitap Ltd.	Gender - Baseline Data Analysis In-Depth Gender Analysis - Clean Cooking VPA - Gender Responsive Certification	-	CME
60.	Article 6.4 Mechanism	fNRB tool	V1.0	-

Appendix III: Competence Statements of the team

Competence Statement			
Name	Sukanya Phukan		
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)		
Experience	2+ year		
Field	Environment Science		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (VM TA 1.2, 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	26/08/2024
Approved by	Deepika Mahala (Technical Manager)	Date	26/08/2024

Competence Statement			
Name	Anvesha Verma		
Education	B. Tech Biotechnology Masters in Sustainability Sciences		
Experience	1.8 + Year		
Field	Climate Change		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Methodology Expert	NO		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	08/01/2025
Approved by	Deepika Mahala (Technical Manager)	Date	08/01/2025

Name	Dominique Ralambo Tiana		
Education	Master's in Disaster Risk Management Master's in Development economics		
Experience	7+ years		
Field	Disaster Risk Management and Development economics		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert/ Regional Expert	YES (Madagascar)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	Date	27-06-2025
Approved by	Deepika Mahala (Technical Manager)	Date	27-06-2025

Competence Statement			
Name	Sanketh Banik		
Education	B.Tech in Civil engineering M.Tech in Civil engineering specialized in Environmental Engineering		
Experience	10 months		
Field	Environmental Engineering		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Trainee	YES		
Reviewed by	Shifali Guleria (Quality Manager)	Date	12/06/2025
Approved by	Deepika Mahala (Technical Manager)	Date	12/06/2025

Name	Tripti Arora		
Education	M.Sc in Environment Management		
Experience	7+ Years		
Field	Gender Coordination		
Approved Roles			
Team Leader	No		
Validator	No		
Verifier	No		
Methodology Expert	No		
Local expert	No		
Financial Expert	No		
Technical Reviewer	No		
TA Expert (X.X)	No		
Other	Yes (Gender Expert)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	17/12/2024
Approved by	Deepika Mahala (Technical Manager)	Date	17/12/2024

Appendix IV: Findings

Project Title: GS12600 Clean Cooking Clean Water VPA 5,6 & 7.

CAR: Corrective Action Request

CL: Clarification Request

FAR: Forward Action Request

Table 5. Remaining FAR from validation and/or previous verification

FAR ID	XX	Section no.	XX	Date : DD/MM/YYYY
Description of FAR				
NA				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

e.g., There is no finding from validation /XX/ or previous verification report/XX/.

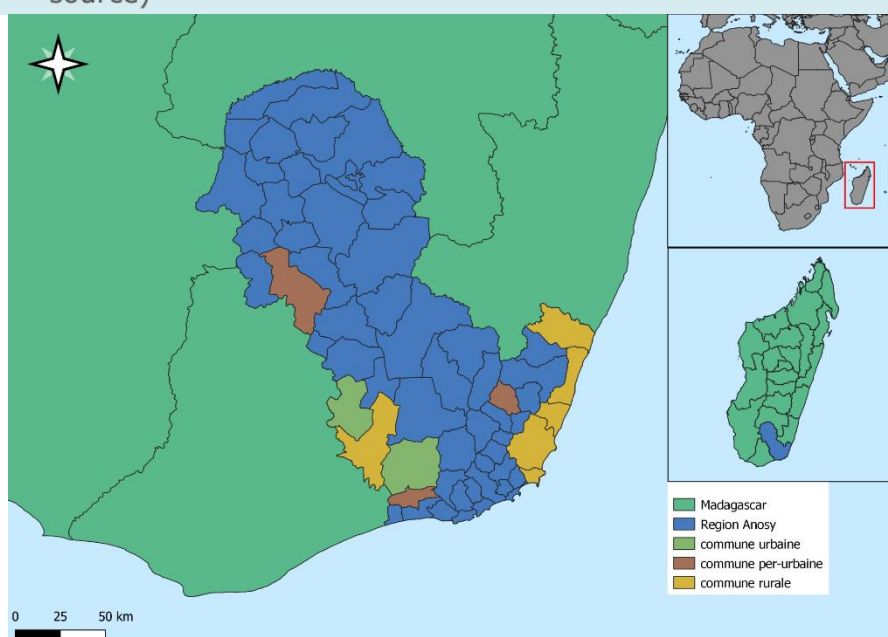
Table 6. CL from this validation.

CL ID	01	Section no.	A	Date : 12/11/2025
Description of CL				

1. In Section A.2 of the VPA-DD, the project location and coordinates provided (Fort Dauphin, Anosy Region, Madagascar at 25.0225°S, 46.9854°E) are the same as in other VPAs (VPA 5, 6 & 7) therefore, the PD is requested to clarify how unique boundaries and household allocations are defined to ensure there is no overlap or double counting within the Anosy Region.
2. In section A.2, PD is requested to include the Name and ID of the project in the map including the GPS coordinate system (e.g. WGS 84) and GPS grid. Based on the below screenshot from GS PoA-DD Template Form Version 2.2 dated 14/04/2023 wherein it has been mentioned under point number 19:

19. Maps, where required shall include:

- (a) Name of the project
- (b) ID of the project
- (c) Legend
- (d) Printing date
- (e) Scale
- (f) Direction of North
- (g) GPS coordinate system (e.g. WGS 84)
- (h) GPS grid
- (i) Infrastructure (roads, houses, etc.) and rivers
- (j) Information on the satellite or aerial picture (date, resolutions, data source)



3. Under section A.1.2. of the VPA-DD it has been mentioned that “My household will not participate in any other carbon project and will not transfer the carbon rights of the improved cookstoves to another organization.”

As per para 3.5.7 of the applied methodology **Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) V4** “In project activities targeting multiple distributed technologies e.g. improved cookstoves and oven technologies,

cross-effect between the baseline and project scenarios including potential leakage must be accounted for. The purpose and scope of each technology shall be defined in the PDD, the baseline scenario surveys should be carried out at the same time, and the baseline scenario shall be defined such that baseline fuel use is divided appropriately between the technologies”.

Considering the requirements outlined above and based on a review of the Gold Standard Assurance Platform, it is noted that the same Project Developer is also implementing project ID GS12601. The Project Developer shall clarify whether the beneficiaries under this VPA overlap with those included in other VPAs or project activities, as the participant agreement specifies that “My household will not participate in any other carbon project.”

Further, if the same households are beneficiaries of both this improved cookstove project and a safe water supply project, the Project Developer shall clarify how compliance with the above-referenced TPDDTEC requirement on accounting for cross-effects and avoiding double counting has been ensured.

Project participant response
Date : 20/11/2025

1. The VPAs share the same project area. The project technologies are spread throughout the VPAs based on distribution date, not location. The risk of double counting is completely mitigated by the registration and distribution process. Each project technology has a unique ID and each household is registered using a government ID number and GPS. This data is stored in the database and any duplication of households or technologies across VPAs can be checked and corrected.
2. The detailed map information, such as GPS coordinates and GPS grid, are more relevant to LUF projects. This map demonstrates the project area. CME has added the GPS coordinates of the Anosy region to sA.2 of the VPA-DDs.
3. The statement in the agreement refers to participation in other cookstove programs as a condition to participate in the GS12600 cooking program. The potential cross-effect has been covered in section B.7.3 of the VPA-DDs. The cross-effect will impact on the emission reductions of the SDWS project, not the improved cooking project. This is also covered in the PoA-DD and the VPA-DD for VPA-1.

Documentation provided by project participant
VVB assessment
Date: 01/12/2025

1. As per assessment of revised VPA-DDs (VPA 5, 6, 7) and CME's response, it has been observed that while VPAs 5, 6, and 7 operate within the same regional coordinates (Fort Dauphin, Anosy Region, Madagascar), the allocation of project technologies and households is managed through a unique identification serial number and registration system. Each project device is assigned a technology-specific unique ID, and households are recorded using government-issued identification numbers and GPS coordinates as mentioned under Section B.2 and B.7.3 of the VPA-DDs. This information is stored in a centralized database, enabling checks for potential duplication during registration and distribution. The CME further indicated that the allocation of technologies to VPAs is based on distribution timelines rather than geographic segmentation and that any overlap risk is mitigated during database verification. **CLOSED**
2. As per assessment of revised VPA-DDs (VPA 5, 6, 7) and CME's response, it has been observed that the GPS Coordinates of the region Anosy, Madagascar has been added and is found to be acceptable. **CLOSED**
3. As per assessment of the revised VPA-DD, it has been observed that under Section B.7.3, the cross-effects of VPA has been detailed down and it encapsulates information on the emission reductions not getting affected as the VPA is specific to ICS and not to safe drinking water. **CLOSED**

CL ID

02

**Section
no.**

B

Date : 12/11/2025
Description of CL

1. In section B.4 the PD shall clarify under which project scenario the urban households relying solely on three-stone firewood as their primary cooking device will be included, as this category is not explicitly addressed in the defined project scenarios in section A.1. The PD is also requested to confirm whether these households were considered during baseline data analysis and emission reduction calculations.
2. The PD identifies three baseline scenarios, whereas four project scenarios have been defined. As per the methodology, *"The project scenario is defined by the fuel consumption of end users within a target population that adopt a project technology. Emission reductions are credited by comparing fuel consumption in the project scenario to the corresponding baseline scenario."*

Kindly clarify the correspondence between the four project scenarios and the three baseline scenarios and specify to which baseline scenario each project scenario relates, in line with the methodology requirements.

Similarly, under section A.1 of the VPA DD the PD has provided 4 project scenarios, with 2 having Improved wood stove, 1 with improved charcoal and 1 with the clean gasification stoves.

However, the PD has only provided the Ex-Ante form wood fuel. The PD shall also provide the Ex-Ante pertaining to the other fuel types as well.

3. Under section B.4 it has been mentioned that *"Enumerators travel to a central point in the community and spin a bottle or a pen. The direction the item points in directs the enumerators in which direction to go. The enumerators then roll a dice. The number returned by the dice instructs the enumerators which house to visit to conduct the survey"*.

However, this selection method systematically assigns a zero probability of selection to any residential unit located beyond the 6th house along the path chosen by the bottle spin. This creates an inherent material bias by under sampling households deeper within the community/street network and favouring those closest to the primary access point, fundamentally compromising the attempt to achieve an unbiased estimate.

Therefore, the CME is requested to explicitly detail the protocol used by enumerators when the line of sight/path in the selected direction contains more than six residential units, specifically:

(a) Was the die rolled multiple times (e.g., first roll selects 1-6, second roll adds to the count, etc.) to allow selection beyond the 6th house, or was a different non-sequential selection rule applied for addresses (>6)?

(b) If the maximum house number that could be selected was indeed 6, the sample is demonstrably and systematically biased against households further from the starting point.

Project participant response	Date : 20/11/2025
1. Urban households who cook with wood are not included in the project. 2. CME has clarified baseline and project scenario combinations in sA.1 of the VPA-DDs. VPAs 5-7 will not include the clean cookstoves as they have not yet been distributed. A further regular case VPA may be added for clean cooking which will be accompanied by the clean cooking ex antes. 3. This account of the baseline survey sampling system was incorrect and has now been corrected.	
Documentation provided by project participant	
VVB assessment	Date: 01/12/2025

The CME has clarified that urban households relying on three-stone firewood are not included within the project boundary for VPAs 5,6,7. As these households are outside the defined target population, they are neither included in baseline sampling nor in the emission reduction calculations. With this clarification, the concern regarding the classification and treatment of these households is resolved, and this point is considered CLOSED.

The CME has updated Section A.1 of the VPA-DD to clarify the baseline–project scenario combinations applicable to VPAs 5–7. It has also been confirmed that clean gasification stoves are not included in these VPAs, and the ex-ante calculations now reflect only the relevant stove types. With these clarifications incorporated, the issue is considered CLOSED.

The CME has revised Section B.4 of the VPA-DD to provide a detailed and corrected description of the baseline sampling methodology. The updated procedure is based on stratification by rural/urban/peri-urban areas, random cluster selection at district–commune–fokontany levels, and systematic household selection using a calculated sampling interval. The revised approach replaces the previously described dice-based method and ensures that all households within the selected direction have a non-zero and equal probability of selection, thereby removing the earlier source of sampling bias. Based on the updated description, The clarification request is therefore considered CLOSED.

CL ID	03	Section no.	B.6.2	Date : 13/11/2025
Description of CL				
1. Under ICS 17 (fNRB) parameter the value applied is 54%, which is the regional figure for Toliary, Madagascar. However, The Project Description specifies that the project will be implemented in 39 communes across Fort Dauphin, Betroka, and Amboasary Districts in the Anosy Region, Toliara Province. As per available data from MOFUSS: The fraction of non-renewable biomass (fNRB) for Betroka (2030–2040) is 33% ± 5%, while for Amboasary-Sud it is 54% ± 6% (the latter has already been applied in the PD). The PD applies the Amboasary-Sud fNRB value to the project area, although Betroka has a distinct regional fNRB value. The CME shall provide a clear justification for the selection and applicability of the Amboasary-Sud fNRB value over that of Betroka. 2. The CME has indicated '>>' for Appendix 4. In accordance with the VPA-DD template guidelines, Version 2.2, point 4 given in page 1 of the document, If a section of this form is not applicable, CME shall explicitly state that the section is left blank intentionally. With reference to the above statement, CME shall state why this section is left blank.				
Project participant response				Date : 20/11/2025
1. The MoFuSS value for Amboasary-Sud is 59%, not 54%. The project area covers the Anosy region which does not have a value provided by MoFuSS. The target population may collect wood or purchase charcoal which has been grown or produced across the district boundary on the MoFuSS map. Therefore it is more accurate to apply the value of the Toliary Province. 2. CME has stated why these sections are blank.				
Documentation provided by project participant				
VVB assessment				Date: 01/12/2025

1.	The CME has clarified that the project area (Anosy Region) is not assigned an fNRB value in MoFuSS and therefore applies the broader Toliary Province value, which better represents the likely biomass sourcing patterns across district boundaries. The CME has also corrected the applicable MoFuSS value for Amboasary-Sud to 59%. This justification is acceptable, and the clarification request is considered CLOSED.
2.	The CME has updated the VPA-DD to state explicitly why Appendix 4 is left blank, in line with the template requirements. With this clarification included, the issue is considered CLOSED.

CL ID	04	Section no.	Baseline Survey	Date :	13/11/2025
Description of CL					
1. As per the SDG Impact Tool under the Assessment tab – <i>Guidance, Calculation Method, and Other Considerations</i> (cell K36), <i>the project should design survey questions to monitor and capture such information - for example, visits to medical facilities in the last 30 days.</i> The PD conducted a baseline survey that included questions related to smoke-related issues and health problems. The net benefit claimed by the PD is that 10% of households visited a medical facility in the last 30 days. However, it was observed that there was no question in the baseline survey pertaining to visits to medical facilities. The PD shall clarify how the claimed impact of 10% (In PDD) and 50% (ER sheet and SDT impact tool) can be substantiated in the absence of baseline data on such medical visits. Furthermore, given that a majority of baseline respondents reported experiencing smoke-related respiratory issues, the PD shall also clarify whether any information was collected on whether these households sought medical attention during the baseline period.					
Project participant response					Date : 20/11/2025
1. CME has removed the SDG 3 indicator.					
Documentation provided by project participant					
VVB assessment					Date: 01/12/2025
1. The CME has removed the SDG 3 indicator from the VPA-DD and supporting tools, resolving the issue regarding unsupported medical visit data. As the indicator is no longer claimed, this clarification request is considered CLOSED.					

CL ID	05	Section no.	D.2	Date :	12/11/2025
Description of CL					
1. Under section D.2 CME has mentioned that the project aligns with the host country (Madagascar)'s gender policies. However, there's no reference or details that specify what all policies were considered, CME shall provide the raw database used for Gender Surveys and the filled forms for review. CME is therefore requested to include the same.					
Project participant response					Date : 20/11/2025
1. CME has stated the title of the gender policy in sD.2.					
Documentation provided by project participant					
VVB assessment					Date: 01/12/2025
1. The CME has updated Section D.2 to reference the relevant national gender policy and has clarified that gender baseline data are collected digitally. As the required clarification have been submitted, this issue is considered CLOSED..					

CL ID	06	Section no.	LOD	Date :	18/11/2025
Description of CAR					

1. It is noted that the Grievance mechanism/Grievance logbook has been provided; however, the document does not specify the relevant project identification details. For traceability and compliance with GS Stakeholder Consultation & Engagement requirements, the grievance logbook must clearly indicate the Project Title and VPA identification (i.e., VPA 5, VPA 6, and VPA 7) so that all recorded grievances can be clearly attributed to the correct VPA. The CME is therefore requested to resubmit the grievance logbook with the appropriate project name and VPA number(s) clearly mentioned on the document header or cover page 2. The LOD indicates the application of an fNRB value of 54%. However, the geographic coordinates provided (25°01'21.0"S, 46°59'07.4"E) align with an area where national/regional datasets reflect a comparatively lower fNRB value. In light of this, the CME is kindly requested to clarify the rationale for adopting the 54% fNRB value for this project location and to substantiate its applicability. Further, it is noted that the referenced fNRB value has been sourced from the MoFuSS tool. To facilitate assessment of this, the CME is requested to share the corresponding KML file or polygon data used within MoFuSS. This will allow us to confirm that the project boundary, when overlaid within the tool, supports the application of the stated fNRB value.	
Project participant response	Date : 20/11/2025
1. VPA identification on the grievance book is not a requirement. Feedback and grievances can be made by stakeholders about the project as a whole or their individual experience. Stakeholders who are end users can be linked to a specific VPA by their households ID if that should be necessary. 2. The project boundary is the Anosy region, which does not have a MoFuSS value assigned. Providing a .kml file is not required by the GS fNRB rule update. The most relevant fNRB is that of Toliary province. The target population may collect wood or purchase charcoal which has been grown or produced across the district boundary on the MoFuSS map. Therefore, it is more accurate to apply the value of the Toliary Province. MoFuSS is known to provide conservative values, so this reduces any risk of over crediting.	
Documentation provided by project participant	
VVB assessment	Date: 01/12/2025
1. The CME has clarified that the grievance mechanism is maintained at the project level, and individual grievances can be traced to specific VPAs through household IDs where needed. As this approach meets Gold Standard requirements for stakeholder feedback and traceability, the clarification request is considered CLOSED. 2. The CME has provided a satisfactory justification for the application of the 54% fNRB value, explaining that the project boundary in the Anosy region does not have a MoFuSS-assigned value and that the most representative reference is the Toliary Province. Also the conservative nature of MoFuSS values ensures that the risk of over-crediting is minimized. Based on this explanation, the application of the 54% fNRB value is deemed appropriate and compliant with the Gold Standard fNRB rule update. The finding is therefore CLOSED.	

CL ID	07	Section no.	A	Date : 01/12/2025
Description of CL				
1. Under section A.1.1, the CME is requested to clarify whether a formal agreement with the manufacturer/supplier is required to ensure that all carbon titles are legally transferred to the CME. 2. Under section A.1.1, Table 2, CME shall specify which para/ section has been considered for the demonstration of additionality.				
Project participant response				Date : 01/12/2025
1. CME has added details of the formal agreement with the manufacturer to the VPA-DD, and uploaded the contract as evidence. 2. CME has added this to the VPA-DD.				
Documentation provided by project participant				
<i>Supply_Agreement_Legal_Ownership</i>				
VVB assessment				Date: 12/12/2025

1. As per assessment of the Supply Agreement Legal ownership, the agreement encapsulated the contract between supplier and Sanitap and found to be appropriate. CLOSED
 2. The information is found to be acceptable and appropriate.
- CL#07 is Closed

CL ID	08	Section no.	Section A.1	Date : 17/12/2025
Description of CL				
1. As per the above tentative implementation pan the number of households are 90,166. PD shall correct the number. (Pg no. 7 of VPA 5 and applicable to VPA 6 & 7) 2. The PD states that the eligibility criteria are defined in accordance with Section 3.1.1 of the GS4GG Principles and Requirements (Version 2.0). However, the eligibility criteria listed in the VPA-DD are not aligned with the conditions specified under Section 3.1.1 of the CORE DOCUMENT- PRINCIPLES AND REQUIREMENTS. The PD shall revise the eligibility criteria in the VPA-DD to ensure full consistency with the requirements stipulated under Section 3.1.1 of the GS4GG Principles and Requirements. In addition, the PD shall update the referenced version of the criteria document, noting that the latest available version is Version 2.1, effective from 05 December 2024.				
Project participant response				Date: 18/12/2025
1. CME has corrected this number in each VPA-DD. 2. CME has amended the table in each VPA-DD to match the real case VPA and PoA-DD. The version number has also been updated in each VPA-DD.				
Documentation provided by project participant				
VVB assessment				Date: 23/12/2025
1. As per assessment of the revised VPA-DDs (VPA 5, 6, 7), it has been observed that the number of households has been revised from 90,167 to 90,166. 2. As per assessment of the revised VPA-DDs (VPA 5, 6, 7), it has been observed that the eligibility criteria has been mentioned as per Section 3.1.1 of GS Principles & Requirements Version 2.1 and the applicable real case VPA -3. CL#08 is Closed.				

CL ID	09	Section no.		Date : 17/12/2025
Description of CL				
1. The start date is inconsistent with the GS assurance portal start date- Certification Milestones PROJECT STATUS Listed # CURRENT REQUEST Preliminary Review no. 1 PROJECT START DATE 01/02/2025 LISTING DATE 05/08/2025 2. The start date of POA is also inconsistent with the GS assurance portal for this POA - Projects Certification Milestones PROJECT STATUS Listed # CURRENT REQUEST POA Preliminary Review PROJECT START DATE 01/02/2024 LISTING DATE Not Set				
Project participant response				Date: 18/12/2025

1. CME will contact GS to update the assurance platform. This is not a requirement which should delay validation. 2. CME will contact GS to update the assurance platform. This is not a requirement which should delay validation.	
Documentation provided by project participant	
VVB assessment	Date: 23/12/2025
1. PD is requested to share an update if any communication email has been shared with GS with regards to this update or some other alternative option has been undertaken. Although this is not mandatory, yet the information remains inconsistent with VPA-DD. 2. PD is requested to share an update if any communication email has been shared with GS with regards to this update or some other alternative option has been undertaken. Although this is not mandatory, yet the information remains inconsistent with VPA-DD.	
CL#09 is OPEN	
Project participant response	Date: 30/12/2025
1. CME has emailed GS to update the dates on the assurance platform. Evidence provided in 'Email - Start dates on Assurance Platform - GS12600'. 2. CME has emailed GS to update the dates on the assurance platform. Evidence provided in 'Email - Start dates on Assurance Platform - GS12600'.	
Documentation provided by project participant	
<i>Email - Start dates on Assurance Platform - GS12600</i>	
VVB assessment	Date: 02/01/2026
1. As per assessment of the email screenshot shared by PD titled 'Email – Start dates on Assurance Platform – GS12600', it has been observed that PD has intimated GS, considering the changes will take time to reflect. The CL#0 has been converted to FAR#01 for future VVB. 2. As per assessment of the email screenshot shared by PD titled 'Email – Start dates on Assurance Platform – GS12600', it has been observed that PD has intimated GS, considering the changes will take time to reflect. The CL#0 has been converted to FAR#01 for future VVB.	
CL#09 is Closed	

CL ID	10	Section no.		Date : 17/12/2025
Description of CL				

1. The PD shall define the project area using identifiable communities, districts, or regions within the project boundary under Table 3 of VPA 5, 6, 7. 2. The thermal efficiency is inconsistent with the manufacturer specification on page number 33 of VPA 5, 6, 7. 3. Parameter ICS 12: The PD shall provide the ER calculations for wood fuel in the ER calculation sheet. Currently, only calculation tabs for charcoal are visible, and the parameter NVCb has not been applied for wood fuel. The PD shall revise and correct the ER calculation sheet to include the wood fuel calculations and ensure that all applicable parameters are correctly applied and consistent across the ER sheet and the VPA-DD. 4. Parameter ICS 18: The PD shall ensure that the values and the units reported in the VPA-DD are consistent with those applied in the ER calculation sheet. It is observed that the ER sheet contains separate calculation tabs where parameters ICS 18 and ICS 19 are applied, namely <i>TPDDTEC V4 VPA-5 Char combined</i>, <i>TPDDTEC V4 VPA-5 Charcoal</i>, and <i>TPDDTEC V4 VPA-5 Charcoal PU</i>. However, the applied values are not consistent across the ER sheet and the VPA-DD, and also keep the classification consistent: region-wise (urban, peri-urban, and rural) or fuel-wise (wood fuel, charcoal, and pellets). The PD shall ensure a consistent approach across both documents. 5. Parameter ICS 27: The parameter Nb,p,y is described as the number of project technology-days included in the project database for a baseline b / project p pair in year y. It is observed that the estimated project technology-days have been aggregated across multiple project technologies for each monitoring period. The PD shall revise the calculations and provide Nb,p,y separately for each project p, in accordance with the parameter description	
Project participant response	Date: 18/12/2025
1. CME has amended the Community Services Activity (CSA) "General Eligibility Criteria" table to cover the required details in each VPA-DD. 2. Thermal efficiency has been corrected in each VPA-DD. 3. The emission reduction calculations are provided for each VPA. VPA-5 is planned to contain charcoal only, and VPAs 6-7 are planned to contain wood scenarios. Calculations for all scenarios can be found in the master document 'GS12600 Cookstove Ex Ante ERCs v2 - Master Version'. 4. For VPA-5, tabs '<i>TPDDTEC V4 VPA-5 Charcoal</i>', and '<i>TPDDTEC V4 VPA-5 Charcoal PU</i>' have been removed, as only charcoal combined is relevant. This is demonstrated in supporting document 'VPA-5 Cookstove Ex Ante ERCs v1.3'. 5. CME has added further description to explain parameter ICS 27.	
Documentation provided by project participant	
<i>GS12600 Cookstove Ex Ante ERCs v2 - Master Version</i> <i>VPA-5 Cookstove Ex Ante ERCs v1.3</i> <i>VPA-6 Cookstove Ex Ante ERCs v1.3</i> <i>VPA-7 Cookstove Ex Ante ERCs v1.3</i>	
VVB assessment	Date: 23/12/2025
1. Kindly mention the number of communes within the Anosy region OPEN 2. The thermal efficiency has been revised in accordance with technical specification. CLOSED 3. Kindly mention the related information under this parameter as well for assessment purpose. OPEN 4. It is noted that 'Char combined' has been used. However, PD is requested to keep the classification consistent: region-wise (urban, peri-urban, and rural) or fuel-wise (wood fuel, charcoal, and pellets). Kindly ensure consistent approach in terms of value of parameter across VPS-DDs and ER sheet. OPEN 5. Kindly elaborate on the information mentioned under the additional comments box of this parameter. As the information mentioned under Table 3 is not sufficient enough to substantiate the values. OPEN CL#10 is OPEN	
Project participant response	Date: 31/12/2025

1. CME has amended the VPA-DDs. 2. Closed. 3. VVB's request does not make sense. ICS 12 provides default values for net calorific values of fuel. Emission reduction calculation sheets have been submitted for each VPA. 4. VVB's request is not a methodological requirement. CME has clearly set out and justified baseline and project scenarios in sA.1 and sB.4 of the VPA-DDs. 5. CME has added to sA.1 of the VPA-DDs and extrapolated Np,b,y for each scenario in parameter box ICS 27 in each VPA-DD.	
Documentation provided by project participant	
VVB assessment	Date: 02/01/2026
1. As per assessment of the revised VPA-DDs (VPA 5, 6, 7), it has been observed that the communes have been mentioned under the table of eligibility criteria, and the information is found to be appropriate and acceptable. 3. The value '0.0295' for VPA 5, 6, 7 has been mentioned in the ER sheet Spreadsheet 'TPDDTEC V4 VPA-3 Wood' are found to be consistent with the VPA-DDs therefore Closed. 4. As per assessment of the revised VPA-DD under Section A.1 and B.4, the baseline and project scenario has been mentioned by PD, with all possible scenarios within the project boundary. Therefore, the information is found to be appropriate and acceptable. 5. As per assessment of the revisions undertaken by PD under Section A.1 of VPA-DDs, it has been observed that the baseline and project scenario has been defined and the number of project technology days i.e., Nb,p,y has been derived for each VPA and the parameter ICS 27. The project technology for VPA-5 involves only charcoal ICS for which the value has been extracted. Similarly, for VPA-6 and VPA-7, wherein the project technology involved is wood. CL #10 is Closed	

Table 3. CAR from this validation

CAR ID	01	Section no.	KPI	Date : 13/11/2025
Description of CAR				
1. VVB has observed that the values reported in "Table 1" of the VPA-DD has certain inconsistencies while cross-checking with the values in the Ex-Ante-ER sheet V3 (1): : i) The value of SDG 3 is 50% as per the Ex-Ante-ER sheet, however the value reported in the PDD is 10%. ii) Similarly the total number of males and females with respect to SDG 8 is incorrectly mentioned in the VPA-DD. Additionally, CME is requested to make the corrections consistent throughout the VPA-DD.				
Project participant response				Date : 20/11/2025
1. CME has corrected the ex antes and updated the VPA-DDs accordingly.				
Documentation provided by project participant				
VVB assessment				Date: 01/12/2025
1. The CME has addressed the inconsistencies identified in Table 1 of the VPA-DD by correcting the Ex-Ante-ER values and updating the VPA-DD accordingly. The reported values for SDG 3 and SDG 8 are now consistent across all relevant documents. Based on these corrections, the issue has been resolved. The finding is therefore CLOSED.				

CAR ID	02	Section no.	A.1	Date : 14/11/2025
Description of CAR				
1. Under demonstration of additionality in section A.1.1 of the VPA-DD CME has mentioned that the VPA additionality is demonstrated via investment analysis, set out in section B.5. However, under section B.5 of the VPA the additionality is demonstrated via positive list, not investment analysis. CME is thus requested to carry out the necessary corrective action.				
Project participant response				Date : 20/11/2025
1. CME has corrected the VA-DD.				
Documentation provided by project participant				

VVB assessment	Date: 01/12/2025
The CME has updated the VPA-DD to remove the reference to investment analysis under section A.1.1, aligning it with section B.5, where additionality is demonstrated via the positive list. The VPA-DD is now internally consistent with respect to the demonstration of additionality. The finding is therefore CLOSED.	

Table 4. FAR from this validation.

FAR ID	01	Section no.		Date: 05/01/2026
Description of CAR				
1. Kindly check the start date of VPA 5 (GS23369) on GS Assurance portal. 2. Kindly check the start date of PoA (GS12600) on GS Assurance portal.				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Appendix V: Assessment of the Safeguarding Principle

SOCIAL SAFEGUARDING PRINCIPLES			
Reference requirement	Question	Response	VVB Assessment
P.1 HUMAN RIGHTS			
P.1.1.1 	Does the project developer, its representatives and the Project disrespect internationally proclaimed human rights?	☐ YES ☒ NO	The CME and the VPA respect laws of the host country and will not lead to violations of human rights or discrimination of any kind. Host country has ratified UN Human Rights Conventions.
P.1.1.1 	Is the project involved or complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights?	☐ YES ☒ NO	The VPAs are about access to clean and improved cooking technologies targeting communities in urban, peri-urban and rural Madagascar.
P.1.1.2 	Have local communities or individuals raised human rights concerns regarding the project (e.g., during the stakeholder engagement process, grievance	☐ YES ☒ NO	It will not discriminate with regards to participation and inclusion for both men & women. It actually reduces

	processes, public statements)?		health risks associated with indoor air pollution as well as empowers women and vulnerable groups by reducing time required to collect fuel and to cook food.
P.1.1.3 	Is there a risk that rights-holders (e.g., Project-affected stakeholders) do not have the capacity to claim their rights?	☐ YES ☒ NO	
P.1.1.3 	Does this project undermine national or regional measures for the realisation of the right to development?	☐ YES ☒ NO	

If the answer to any of the questions above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Would the project potentially involve or lead to:

P.1.1.1 	adverse impacts on enjoyment of the human rights (civil, political, economic, social or cultural) of the affected population and particularly of marginalised groups?	☐ YES ☐ POTENTIALLY ☒ NO
P.1.1.2 	inequitable or discriminatory impacts on affected populations, particularly people living in poverty or marginalised or excluded individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIALLY ☒ NO
P.1.1.3 	restrictions in availability, quality of and/or access to resources or basic services, in particular to marginalised individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIALLY ☒ NO
P.1.1.3 	exacerbation of conflicts among and/or the risk of violence to project-affected communities and individuals?	☐ YES ☐ POTENTIALLY ☒ NO

Briefly describe below how the project incorporates a human rights-based approach.

For example, by describing how the project design:

The project applies a human rights-based approach by ensuring equitable access to clean and efficient cookstoves, thereby reducing health risks from indoor air pollution and contributing to the right to health and a safe environment. It empowers women and vulnerable groups by lessening the time and labour burden of fuel collection, creating opportunities for economic participation, and promoting gender equality. Through inclusive stakeholder consultations, gender-sensitive assessments, and transparent grievance mechanisms, the project strengthens community participation and accountability, ensuring that the benefits of improved cooking solutions are accessible to all.

P.2 | GENDER EQUALITY AND WOMEN'S EMPOWERMENT

P.2.1.1 	Have women's groups/leaders raised gender equality concerns regarding the project, (e.g., during the stakeholder engagement process, grievance processes, public statements)?	☐ YES ☒ NO	The VPAs are about access to clean and improved cooking technologies targeting communities in urban, peri-urban and rural areas of Madagascar. The project helps reduce risks related to gender equality and women empowerment by reducing indoor air pollution and time taken by women to collect fuel wood. The project also contributes to Gender Responsive Certification in line with GS Gender Equality Requirements v2.0/27/. So, the VPA do not involve and is not complicit in any form of discrimination based on gender difference in line with the GS Gender Equality Requirements v2.0/27/.
P.2.1.2 	Does the project undermine the principles of non-discrimination, equal treatment, and equal pay for equal work?	☐ YES ☒ NO	
P.2.1.2 	Does the project prevent men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions, as appropriate?	☐ YES ☒ NO	
P.2.1.2 	Does the project limit the participation of women or men based on pregnancy,	☐ YES ☒ NO	

	maternity/paternity leave, or marital status?	
P.2.1.2 	Is information about project objectives being communicated in a way that is inappropriate for the local context and not tailored to the methods of understanding of both women and men, which could hinder their participation?	☐ YES ☒ NO
P.2.1.3 	Has the project assessed gender risks without referencing the country's gender strategy or equivalent national commitment?	☐ YES ☒ NO
P.2.1.4 	Has expert stakeholder(s) been involved, and has their input been requested for the project design on gender equality and women's empowerment?	☒ YES ☐ NO

If the answer to any of the questions above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project potentially involve or lead to:		
P.2.1.1 	adverse impacts on gender equality and/or the situation of women and girls?	☐ YES ☐ POTENTIALLY ☒ NO
P.2.1.1 	exacerbation of risks of gender-based violence? For example, through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public places and/or transport, etc.	☐ YES ☐ POTENTIALLY ☒ NO
P.2.1.2 	reproducing discriminations against women based on gender, especially regarding participation in design and	☐ YES ☐ POTENTIALLY ☒ NO

	implementation or access to opportunities and benefits?	
P.2.1.2 	limitations on women's ability to use, develop and protect natural resources, taking into account different roles and positions of women and men in accessing environmental goods and services? For example, activities that could lead to natural resources degradation or depletion in communities who depend on these resources for their livelihoods and well-being.	☐ YES ☐ POTENTIALLY ☒ NO

Briefly describe below how the project is addressing any identified risk to gender equality and women's empowerment.

The project is addressing risks to gender equality and women's empowerment by conducting an in-depth gender analysis and ensuring compliance with the Gold Standard Gender Equality Requirements. Risks such as women's disproportionate exposure to indoor air pollution, heavy time and labour burdens from fuel collection, and limited participation in decision-making were identified. To address these, the project promotes women's involvement in consultations and decision processes, designs gender-responsive indicators and monitoring, and ensures equitable access to cleaner cookstoves. It reduces health risks, saves women significant time, and creates opportunities for economic empowerment, while also maintaining safeguards against gender-based harm through continuous monitoring and grievance mechanisms.

[P.3 | COMMUNITY HEALTH AND SAFETY](#)

P.3.1.1 	Does the project involve potential risks to the health and safety of affected communities during its life cycle?	☐ YES ☒ NO	The VPAs are about access to clean and improved cooking technologies targeting communities in urban, peri-
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P.3.1.2 	Does the project involve any potential risks to the workers' safety and health?	☐ YES ☒ NO	urban and rural areas of Madagascar.
If the answer to any of the questions above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements. Please add text here....			Local communities will benefit from the clean cooking technologies. The project activities do not pose risks to the health of the community, the VPA will in fact reduce the risk of indoor air pollution and associated respiratory illnesses, particularly among women and children. Moreover, the project also incorporates continuous monitoring, community engagement and a robust grievance mechanism that ensures community health and safety.
Would the project potentially involve or lead to:			
P.3.1.1 	construction and/or infrastructure development (e.g., roads, buildings, dams)?	☐ YES ☒ NO	
P.3.1.2 	air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 	harm or losses due to failure of structural elements of the project (e.g., collapse of buildings or infrastructure)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 	risks of water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 	transport, storage, and use and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel and other chemicals during construction and operation)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 	adverse impacts on ecosystems and ecosystem services relevant to communities' health (e.g., food, surface water purification, natural buffers from flooding)?	☐ YES ☐ POTENTIALLY ☒ NO	
Briefly describe below how the project is addressing any identified risk related to community health and safety.			

The project addresses risks related to community health and safety by replacing polluting traditional stoves with improved and clean cookstoves that significantly reduce indoor air pollution and related respiratory illnesses, particularly among women and children. It ensures safe technologies are deployed, tested for efficiency and emissions, and includes training for proper use to prevent accidents. The project also incorporates ongoing monitoring, a grievance mechanism, and community engagement to quickly identify and address any safety concerns, ensuring that the intervention improves rather than endangers household and community well-being.

P.4 | CULTURAL HERITAGE, INDIGENOUS PEOPLE, DISPLACEMENT AND RESETTLEMENT

P.4.1 | Sites of Cultural and Historical Heritage

<u>P.4.1.1 </u>	Does the project involve altering, damaging, or removing sites, objects, or structures of significant cultural heritage?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project potentially involve or lead to:

<u>P.4.1.1 </u>	activities adjacent to or within a cultural heritage site?	☐ YES ☐ POTENTIALLY ☒ NO
<u>P.4.1.1 </u>	significant excavations, demolitions, movement of earth, flooding or other environmental changes?	☐ YES ☐ POTENTIALLY ☒ NO
<u>P.4.1.1 </u>	alterations to landscapes and natural features with cultural significance?	☐ YES ☐ POTENTIALLY ☒ NO

The VVB confirms that the project does not involve any activities near or within cultural heritage sites, nor does it cause excavations, landscape alterations, or impacts to tangible or intangible cultural assets. This was verified through the PDD review and on-site interviews with local stakeholders, all of which confirmed that no cultural or historical sites exist within or near the project area. The project does not utilise or commercialise any traditional knowledge or cultural

P.4.1.1 	adverse impacts to sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, practices)? (Note: projects intended to protect and conserve Cultural Heritage may also have inadvertent adverse impacts)	☐ YES ☐ POTENTIALLY ☒ NO	practices. Overall, no risks to cultural heritage are identified.
P.4.1.2 	utilisation of tangible and/or intangible forms (e.g., practices, traditional knowledge) of Cultural Heritage for commercial or other purposes?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.1.2 	If answer to question above is "YES" or "POTENTIALLY" - are the communities made aware of their right under the law, scope and nature of proposed development and its potential consequences?	☐ YES ☐ NO ☒ NA	
P.4.1.3 	If answer to question above is "YES" - does the project provide equitable sharing of benefits from commercialisation of such knowledge, innovation, or practice, consistent with their customs and traditions?	☐ YES ☐ NO ☒ NA	
P.4.1.4 	If answer to question above is "YES" - are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	
P.4.1.4 	If answer to question above is "YES", has project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of

the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here...

P.4.2 | Forced Eviction and Displacement

<u>P.4.2.1 </u>	Does the project involve any risks related to involuntary relocation of people?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Please add text here...

Would the project potentially involve or lead to:

<u>P.4.2.1 </u>	risk of forced evictions or involuntary relocation of people?	☐ YES ☐ POTENTIALLY ☐ NO
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<u>P.4.2.2 </u>	temporary or permanent and full or partial physical displacement (including people without legally recognisable claims to land)?	☐ YES ☐ POTENTIALLY ☒ NO
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<u>P.4.2.2 </u>	economic displacement (e.g., loss of assets or access to resources due to land acquisition or access restrictions – even in the absence of physical relocation)?	☐ YES ☐ POTENTIALLY ☒ NO
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<u>P.4.2.2 </u>	If answer to question above is "YES" or "POTENTIALLY", - has the project developed Resettlement Action Plan or Livelihood Action Plan in consultation and agreement with affected individual, group or community? - has the project integrated Resettlement Action	☐ YES ☐ NO ☒ NA
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	Plan or Livelihood Action Plan into the Project design?	
P.4.2.3 	If answer to question above is "YES" - are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA
P.4.2.3 	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.4.3 | LAND TENURE AND OTHER RIGHTS](#)

P.4.3.1 	Does the project involve any risks related to identifying and managing legitimate tenure rights that may be affected by the project?	☐ YES ☒ NO	N/A
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If the answer to question above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project potentially involve or lead to:

P.4.3.1 	impacts on or changes to land tenure arrangements and/or community-based property rights/customary rights to land, territories and/or resources?	☐ YES ☐ POTENTIALLY ☒ NO	The VVB confirms that the project does not involve any changes to land tenure, access rights, or customary resource rights. All ICS were distributed within stipulated community areas without altering legal land arrangements, as verified through on-site audit /13/ and LSC reports /21/. No uncertainties or disputes regarding land or resource
P.4.3.1 	uncertainties with regards to land tenure, access rights, usage rights or land ownership? Examples include, but are not limited to water access	☐ YES ☐ POTENTIALLY ☒ NO	

	rights, community-based property rights and customary rights.		access were identified, and no stakeholder reported concerns related to land tenure. Since no land rights were modified or restricted, no legal changes, consent procedures, or grievance mechanisms related to land tenure are required.
P.4.3.2 	Changes in legal arrangements, if yes, are the changes done in line with relevant laws and regulations?	☐ YES ☐ NO ☒ NA	
P.4.3.2 	Changes in legal arrangements, if yes, are these changes agree with free, prior and informed consent of the involved stakeholders?	☐ YES ☐ NO ☒ NA	
P.4.3.3 	Does some other entity (other than the project developer) hold uncontested land title for the entire Project Boundary?	☐ YES ☐ NO ☒ NA	
P.4.3.4 	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	
P.4.3.4 	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
P.4.3.5 	Have project developer in consultation with stakeholders established a functioning mechanism to receive, process, resolve, communicate and record grievances?	☐ YES ☐ NO ☒ NA	

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.4.4 | INDIGENOUS PEOPLES](#)

P.4.4.1 	Does the project involve Indigenous People within the Project area of influence who	☐ YES ☒ NO
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	may be affected directly or indirectly by the Project?	
If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.		
Please add text here....		
Would the project potentially involve or lead to:		
P.4.4.1 	affect areas where indigenous peoples are present (including project area of influence)	☐ YES ☐ POTENTIALLY ☒ NO
P.4.4.1 	affect areas, land and territory claimed by indigenous peoples?	☐ YES ☐ POTENTIALLY ☒ NO
P.4.4.1 	impacts (positive or negative) to the human rights, lands, natural resources, territories, and traditional livelihoods of indigenous peoples?	☐ YES ☐ POTENTIALLY ☒ NO
P.4.4.7 	If answer to above questions is "YES" or "POTENTIALLY", - Is it determined that the proposed project may affect the rights, lands, resources, or territories of indigenous people? - Has an "Indigenous People Plan" (IPP) or "Indigenous People Plan Framework" been elaborated and included in the project documentation? - Was the plan developed in accordance with the effective and meaningful participation of indigenous peoples and in accordance with UNDP Guidelines?	☐ YES ☐ NO ☒ NA

The VVB confirms that there are no indigenous people residing within or adjacent to the project area, nor is the project located on land claimed by indigenous peoples. This was verified through the VPA-DDs review and on site stakeholder interviews, which collectively indicated no presence, claims, or interests of indigenous communities in or around the project boundary. As the project does not affect indigenous peoples' rights, territories, resources,

P.4.4.3 	risk of forcibly removing indigenous people from their lands and territories?	☐ YES ☐ POTENTIALLY ☒ NO	or livelihoods, and no risks of displacement, cultural impacts, or resource-related conflicts were identified, the requirements under this safeguarding principle are not triggered.
P.4.4.4 	utilisation and/or commercial development of natural resources on lands and territories claimed by indigenous peoples? Consider, and where appropriate ensure, consistency with the answers under Principle 4.1 above	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.4.5 P.4.4.6 	If answer to question above is "YES" or "POTENTIALLY" - Did the project obtain free, prior and informed consent from indigenous people before taking their cultural, intellectual, religious, and/or spiritual property? - Does the project ensure that the indigenous people receive an equitable sharing of benefits resulting from the use of their traditional knowledge and practices? ? - Does the project ensure that the sharing of benefits resulting from the use	☐ YES ☐ NO ☒ NA	

	of indigenous peoples' traditional knowledge and practices is culturally appropriate and inclusive? - Does the project ensure that the provision of equitable sharing of benefits does not impede land rights or equal access to basic services including health services, clean water, energy, education, safe and decent working conditions, and housing?	
P.4.4.8 	Does the project lack appropriate feedback and grievance channels for Indigenous Peoples and their representatives?	☐ YES ☐ NO ☒ NA
P.4.4.8 	Has a grievance mechanism not been established at the beginning of programme or project implementation with due consideration given to customary dispute settlement mechanisms among the Indigenous Peoples concerned and will it remain operational throughout the project cycle?	☐ YES ☐ NO ☒ NA
P.4.4.9 	Are opinions and recommendations of an	☐ YES ☐ NO ☒ NA

	Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	
P.4.4.9 	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.5 | CORRUPTION

P.5.1.1 	Does the project involve, or is it complicit in, contributing to or reinforcing corruption or corrupt projects?	☐ YES ☒ NO
P.5.1.1 	Does the project have a risk of encouraging bribery, kickbacks, or other unethical behavior?	☐ YES ☒ NO

If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

The VVB confirms that there is no identified risk of corruption, as all repair and implementation activities are carried out directly by the Local implementor without third-party intermediaries, Local Stakeholder Consultation were conducted and no concerns regarding unethical practices or irregularities were identified.

ECONOMIC SAFEGUARDING PRINCIPLES

P.6 | ECONOMIC IMPACTS

P.6.1 | LABOUR RIGHTS AND WORKING CONDITIONS

P.6.1.1 	Does the project involve, facilitate, or condone forced labor, or pose a potential risk of forced labor?	☐ YES ☒ NO
P.6.1.1 	Does the project violate any labor or health and safety	☐ YES

	laws, international obligations, or ILO conventions?	☒ NO	The VVB confirms that the project does not pose any risks related to labour rights or working conditions, as no forced or child labour is involved, all activities comply with national labour laws, equal treatment principles are upheld, and baseline users raised no concerns; moreover, all repair and operational tasks are carried out directly by the CME, ensuring controlled oversight and adherence to safe and fair working conditions.
P.6.1.2 	Does the project violate the principles of equal opportunity and fair treatment in its employment decisions?	☐ YES ☒ NO	
P.6.1.3 	Does the project violate national laws, if available regarding non-discrimination in employment?	☐ YES ☒ NO	
P.6.1.4 P.6.1.5 	Does the project allow child labor?	☐ YES ☒ NO	
P.6.1.7 P.6.1.8 	Does the project have insufficient processes and measures in place to ensure the safety and health of project workers?	☐ YES ☒ NO	
P.6.1.9 	Does the project have insufficient measures to safeguard and support vulnerable project workers, such as women, people with disabilities, migrant workers, and young workers, and to prevent any kind of harassment, abuse, bullying, or exploitation, including gender-based violence (GBV)?	☐ YES ☒ NO	
P.6.1.10 	Does the project have no grievance mechanism available for workers to voice workplace concerns? Is information about this mechanism not provided to workers at the time of recruitment, or is it not easily accessible?	☐ YES ☒ NO	

If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project potentially involve or lead to:

(NOTE: APPLIES TO BOTH PROJECT AND CONTRACTOR WORKERS)

P.6.1.1 	use of forced labour?	☐ YES ☐ POTENTIALLY ☒ NO	The VVB confirms that the project does not involve any risks related to forced labour, discrimination, unsafe working conditions, or child labour. Workers follow documented procedures, have access to basic safety measures, and no grievances or concerns related to labour conditions were reported during stakeholder interviews or on-site audits. No evidence of hazardous tasks, unsafe environments, vulnerable worker exploitation, or discriminatory practices was identified. The project therefore fully complies with labour rights and working condition requirements.
P.6.1.1 	working conditions that do not meet national labour laws and international commitments?	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 	working conditions that may deny freedom of association and collective bargaining?	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 	absence of documented working agreements with all individual workers <i>if such agreements do not exist, or do not address working conditions and terms of employment, the project developer shall provide reasonable working conditions and terms of employment.</i>	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 	use of migrant workers? <i>if engaged, the developer shall ensure that they are engaged substantially equivalent terms and conditions to non-migrant workers carrying out similar work.</i>	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 	having no arrangements for basic services ² for workers? <i>the project developer shall put in place and implement policies on the quality and management of the accommodation and</i>	☐ YES ☐ POTENTIALLY ☒ NO	

² Basic services requirements refer to minimum space, supply of water, adequate sewage and garbage disposal system, appropriate protection against heat, cold, damp, noise, fire, and disease-carrying animals, adequate sanitary and washing facilities, ventilation, cooking and storage facilities and natural and artificial lighting, and in some cases basic medical services.

	<i>provision of basic services in a manner consistent with the principles of non-discrimination and equal opportunity. Workers' accommodation arrangements should not restrict workers' freedom of movement or of association</i>	
P.6.1.2 	any form of discrimination or harassment based on factors unrelated to job requirements, such as gender, race, nationality, ethnicity, social or indigenous origin, religion or belief, disability, age, or sexual orientation?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.2 	any form of discrimination in any aspect of employment, such as recruitment, compensation, working conditions, training, job assignment, promotion, termination, or discipline?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.2 	harassment, intimidation, and/or exploitation, especially in regard to women?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.3 	discriminatory working conditions and/or lack of equal opportunity where national law provides provision to address non-discrimination in employment?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.4 	use of child labour? (including third-party engaged workers)	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.4 	inadequate and verifiable mechanisms for age verification?	☐ YES ☒ NO
P.6.1.7 	no processes and measures in place for the safety and health of project workers?	☐ YES ☒ NO
P.6.1.7 	No provision of safety and health training provisions, including on the proper use and maintenance of personal protective equipment conducted by competent	☐ YES ☒ NO

	persons and the maintenance of training records?	
P.6.1.7 	No provision to record and document accidents, diseases, incidents, and any resulting injuries, illnesses, or deaths?	☐ YES ☒ NO
P.6.1.8 	occupational health and safety risks due to physical, chemical, biological and psychosocial hazards (including violence and harassment) throughout the project life-cycle?	☐ YES ☒ NO
P.6.1.9 	No measures to protect vulnerable project workers from harassment, exploitation, and gender-based violence (GBV)? This includes women, people with disabilities, migrant workers, and young workers.	☐ YES ☒ NO
P.6.1.10 	No grievance mechanism available for workers to voice workplace concerns.	☐ YES ☒ NO
P.6.1.11 	No measures for due diligence and the establishment of policies and procedures to manage and monitor the performance of third-party employees in the project?	☐ YES ☒ NO

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here...

[P.6.2 | NEGATIVE ECONOMIC CONSEQUENCES](#)

P.6.2.1 	Is there a risk of project failure during implementation or after project certification due to a lack of financial resources?	☐ YES ☒ NO	The project poses no negative economic risks to local communities or vulnerable groups and no evidence of economic disruption or burden to households was identified during stakeholder consultations or on-site audits.
P.6.2.2 	Does the project have potential negative impacts or pose a risk to the local economy?	☐ YES ☒ NO	
P.6.2.2 	Are there any potential risks or negative impacts this project may have on vulnerable or marginalised	☐ YES ☒ NO	

	social groups, despite the benefits it may bring?		Instead, the project improves household economics by eliminating the need to purchase fuel or spend time collecting firewood for cooking. Therefore, no negative economic consequences are expected.
If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements. Please add text here...			
Would the project involve or lead to:			
P.6.2.2 	economic impacts (negative/detrimental) to the local economy?	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.2.2 	negative economic consequences during and after project implementation, e.g., for vulnerable and marginalised social groups in targeted communities?	☐ YES ☐ POTENTIALLY ☒ NO	
If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements. Please add text here...			
P.7 CLIMATE AND ENERGY			
P.7.1 GHG EMISSIONS			
P.7.1.1 	Does the project have a risk of increasing greenhouse gas emissions over the Baseline Scenario?	☐ YES ☒ NO	
If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements. Please add text here...			
Would the project involve or lead to:			
P.7.1.1 	increase greenhouse gas emissions over the Baseline Scenario?	☐ YES ☐ POTENTIALLY ☒ NO	

If the answer is "yes" or "potentially" to the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.7.2 | ENERGY SUPPLY

<u>P.7.2.1 </u>	Does the project pose a risk to the availability and reliability of energy supply to other users?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

<u>P.7.2.1 </u>	negative impact on the availability and reliability of energy supply to other users?	☐ YES ☐ POTENTIALLY ☒ NO
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If the answer is "yes" or "potentially" to the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.8 | WATER

P.8.1 | IMPACT ON NATURAL WATER PATTERNS/FLOWS

<u>P.8.1.1 </u>	Does the project increase water usage to a level that will not allow for the maintenance of environmental flows?	☐ YES ☒ NO	The project consists only of distribution of ICS at community-scale levels, and does not include any activity that alters natural watercourses, diverts surface
<u>P.8.1.1 </u>	Does the project result in the discharge of wastewater that does not meet the required standard for beneficial reuse and could therefore	☐ YES ☒ NO	

	negatively impact the environmental flow?		water, or introduces wastewater discharge.
P.8.1.1 	Does the project have the potential risk to exceed the rate of recharge for the groundwater source?	☐ YES ☒ NO	
P.8.1.1 	Does the project involve any processes or activities that could contaminate the groundwater and render it unsuitable for use?	☐ YES ☒ NO	

If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.8.1.1 	affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	☐ YES ☐ POTENTIALLY ☒ NO	
P.8.1.1 	Wastewater discharge of quality that does not meet the required standard for beneficial reuse?	☐ YES ☐ POTENTIALLY ☒ NO	
P.8.1.1 	significant extraction, diversion of ground water? For example, construction of dams, reservoirs, river basin developments, groundwater extraction	☐ YES ☐ POTENTIALLY ☒ NO	
P.8.1.2 	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.8.2 | EROSION AND/OR WATER BODY INSTABILITY

<u>P.8.2.1 </u>	Does the project have a risk of negatively impacting the catchment and has it been assessed and addressed?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

<u>P.8.2.2 </u> -	negatively impact on the catchment area?	
<u>P.8.2.5 </u>	<i>If yes, Erosion prevention measures, including soil and slope protection measures, must be implemented before project commencement. These measures should involve natural terracing, infiltration strips, permanent ground cover, hedge and tree rows, and effective slope length assessment. Regular reassessment of these measures is necessary.</i>	☐ YES ☐ POTENTIALLY ☒ NO
<u>P.8.2.6 </u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.9 | ENVIRONMENT, ECOLOGY AND LAND USE

P.9.1 | LANDSCAPE MODIFICATION AND SOIL

P.9.1.1 -	Is there any risk of soil resource degradation or loss of ecosystem services provided by soils in the project?	
P.9.1.3 	<i>If yes, the project shall maintain healthy soils by minimising negative impacts on soil health, productivity, structure, and water retention. Steps to minimise soil degradation include crop rotation, composting, using N-fixing plants, and reducing tillage and ecologically harmful substances.</i>	☐ YES ☒ NO

If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here...

Would the project involve or lead to:

P.9.1.4 	production, harvesting, and/or management of living natural resources by small-scale landholders and/or local communities?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.1.4 	if answer to above question "yes" or "potentially", does project adopt appropriate and culturally sensitive sustainable resource management practices?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here...

P.9.2 | VULNERABILITY TO NATURAL DISASTER

<u>P.9.2.1 </u>	Does the project have any risks associated with natural or man-made hazards that could result from land use changes due to the project?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

<u>P.9.2.2 </u>	any potential risks that require emergency preparedness and response planning?	☐ YES ☐ POTENTIALLY ☒ NO
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<u>P.9.2.2 </u>	if answer to above question "yes" or "potentially", did the project developer disclose appropriate information about emergency preparedness and response to affected communities?	☐ YES ☐ NO ☒ NA
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If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.9.3 | BIOSAFETY AND GENETIC RESOURCES

<u>P.9.3.1 </u>	Does the project involve the transfer, handling, and use of genetically modified organisms/living modified organisms that may result in adverse effects on biological diversity?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.9.3.1 	the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology	☐ YES ☐ POTENTIALLY ☒ NO
P.9.3.1 	If answer to above question is "yes" has a risk assessment by a competent Expert stakeholder been carried out in accordance WITH ANNEX III OF THE CARTAGENA PROTOCOL ON BIOSAFETY TO THE CONVENTION ON BIOLOGICAL DIVERSITY?	☐ YES ☐ NO ☒ NA
P.9.3.2 	If answer to above question is "yes" has any risks identified in the risk assessment?	☐ YES ☐ NO ☒ NA
P.9.3.3 	Forestry (for example Afforestation/Reforestation) involving GMO planting? <i>Note - Forestry projects (for example Afforestation/Reforestation) involving GMO planting are not eligible for Certification under Gold Standard for the Global Goals.</i>	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.9.4 | RELEASE OF POLLUTANTS](#)

P.9.4.1 	Does the project have a risk of releasing pollutants to air, water, and land in routine, non-routine, or accidental circumstances?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.9.4.1 	any potential risk of pollutant release that cannot be avoided?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.4.3 	If answer to above question is "Yes" or "potentially", has the project identified all potential pollution sources that may degrade the quality of soil, air, surface, and groundwater in the project area?	☐ YES ☐ NO ☒ NA
P.9.4.2 	If answer to above question is "Yes" or "potentially", do the pollution prevention and control technologies and practices applied during the project life cycle align with national regulations or international best practices?	☐ YES ☐ NO ☒ NA
P.9.4.3 	If answer to above question is "Yes", is there a monitoring plan to ensure that mitigation measures are implemented, and resources are protected?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.9.5 | HAZARDOUS AND NON-HAZARDOUS WASTE](#)

P.9.5.1 	Does the project involve the generation of waste materials (both hazardous and non-hazardous)?	☒ YES ☐ NO	VVB noted that non-hazardous waste that may be generated from damaged, worn, or end-of-life ICS units is managed as follows: -Damaged project technologies are eligible for repair or replacement, either under manufacturer/supplier warranty (valid up to 1 year) or through the CME directly. -Non-hazardous waste (damaged/worn ICS components) is temporarily
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		stored at a workshop operated by the CME for further handling. - CME and scrap metal dealers for the collection and recycling of waste metal components, indicating an intended pathway for responsible waste disposal. -End users are obligated, through the signed Membership Registration Form, to return damaged or non-functional ICS units to the CME, which supports traceability and centralized waste management rather than uncontrolled disposal by end users. VVB confirms that the mitigation process is traceable and documented and in line with GS4GG requirements.
P.9.5.3 	Does the project involve risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☐ YES ☒ NO
P.9.5.5 	Does the project involve the use of any chemicals or materials subject to international bans or phase-outs?	☐ YES ☒ NO
If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.		
Please add text here....		
Would the project involve or lead to:		
P.9.5.1 	the generation and management of waste materials?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.5.1 	treatment, destruction, or disposal of waste material?	☐ YES ☐ NO ☒ NA

P.9.5.1 	If answer to above question is "Yes", does the project involve an environmentally friendly method that includes appropriate control of emissions and residues resulting from the handling and processing of waste material?	☐ YES ☐ NO ☒ NA
P.9.5.3 	risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☐ YES ☐ NO ☒ NA
P.9.5.3 	If answer to above question is "yes", does project has measures in place to address health risks?	☐ YES ☐ NO ☒ NA
P.9.5.4 	Involve manufacture, trade, and use of chemicals and hazardous materials subject to international bans or phase-outs due to their high toxicity to living organisms, environmental persistence, potential for bioaccumulation, or potential for depletion of the ozone layer	☐ YES ☐ POTENTIALLY ☒ NO

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.9.6 | PESTICIDES & FERTILISERS](#)

P.9.6.1 	Does the project involve the use of chemical pesticides?	☐ YES ☒ NO
P.9.6.5 	Does the project involve purchase, store, manufacture, trade or use products that fall in Classes IA (extremely hazardous) and IB (highly hazardous)	☐ YES ☒ NO
P.9.6.6 	Does the project use fertilisers, and if so, are measures being taken to minimise their use and nutrient losses to the environment?	☐ YES ☒ NO

If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.9.6.1 	chemical pesticides use for pest management?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.6.4 	If answer to question above is "yes" or "potentially", does project has documented Chemical Pesticides Policy in place?	☐ YES ☐ NO ☒ NA
P.9.6.5 	purchase, store, use, manufacture, or trade in Class II (moderately hazardous) pesticides?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.6.5 	If answer to question above is "yes" or "potentially", does project has appropriate controls on manufacture, procurement, or distribution and/or use of these chemicals?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.9.7 | HARVESTING OF FORESTS](#)

P.9.7.1 	Does the project have a risk of unsustainable forest management, including timber harvesting?	☐ YES ☒ NO
P.9.7.1 	Does the project pose a risk of depleting biodiversity and ecosystem functionality in areas where improved forest management is undertaken?	☐ YES ☒ NO
P.9.7.1 	Does the project risk not meeting requirements for environment-friendly, socially	☐ YES ☒ NO

	beneficial, and economically viable plantations using native species whenever possible?	
If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements. Please add text here....		
P.9.8 FOOD SECURITY		
P.9.8.1	Does the project involve the risk of negatively influencing access to and availability of food for people affected?	☐ YES ☒ NO
If the answer to the question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements. Please add text here....		
Would the project involve or lead to:		
P.9.8.1	modification of the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	☐ YES ☐ POTENTIALLY ☒ NO
If the answer is "yes" or "potentially" to the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements. Please add text here....		
P.9.9 ANIMAL WELFARE		
P.9.9.1	Does the project involve any risks to animal welfare? Animal welfare shall be ensured by providing access to water and food, appropriate environment, humane treatment, and staff training. Evidence of mistreatment will be treated as an immediate non-conformity.	☐ YES ☒ NO

P.9.9.2 	Does the project involve any potential risk of excessive or inadequate use of veterinary medicines?	☐ YES ☒ NO
P.9.9.4 	Does the project involve the risk of administering synthetic growth promoters, including hormones?	☐ YES ☒ NO
If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements. Please add text here...		
Would the project involve or lead to:		
P.9.9.1 	animal husbandry or harvesting of fish populations or other aquatic species? ³	☐ YES ☐ NO ☒ NA
P.9.9.1 	limiting access for animals to basic needs like drinking water, adequate food, daylight, appropriate shelter etc.?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.9.3 	inadequate measures to isolate sick animals and control the spread of disease, especially zoonotic diseases?	☐ YES ☐ NO ☒ NA
P.9.9.5 	inadequate low-stress methods, equipment, and facilities that facilitate calm animal movement.	☐ YES ☐ NO ☒ NA
P.9.9.6 	inadequate measures to ensure that animals are exposed to the least stress possible during transportation and slaughtering?	☐ YES ☐ NO ☒ NA
P.9.9.7 	inappropriate spacing per animal and stocking rates per land unit?	☐ YES ☐ NO ☒ NA
P.9.9.8 	inadequate measures to address the specific needs of aquatic animals?	☐ YES ☐ NO ☒ NA
P.9.9.9 P.9.9.10 	primary production of living natural resources such as	☐ YES ☐ NO

³ 'Involve' means if the project mechanism and/or impact(s) are achieved via changing animal husbandry practices in some way.

	animal husbandry, aquaculture, and fisheries? If the answer is yes, implement industry-standard sustainable management practices in line with to one or more relevant and credible standards and utilise available technologies.	☒ NA
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If the answer is "yes" or "potentially" to any of the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

P.9.10 | HIGH CONSERVATION VALUE AREAS AND CRITICAL HABITATS

<u>P.9.10.1 </u>	Does the project have the risk of negatively impacting HCV areas and/or critical habitats?	☐ YES ☒ NO
<u>P.9.10.2 </u>	Does the project in the project area or area of downstream impacts have risks to the following: native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☒ NO

If the answer to any of the questions above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

<u>P.9.10.1 </u>	identified habitats as HCV areas and or Critical habitats?	☐ YES ☐ POTENTIALLY ☒ NO
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P.9.10.1 	If answer to above question is "yes", does the project have any risks that could negatively impact the catchment, project success, and surrounding HCV and ecological assets, as well as any measurable adverse impacts on the criteria or biodiversity values for which the critical habitat was designated, and on the ecological processes supporting that biodiversity?	☐ YES ☐ NO ☒ NA
P.9.10.1 	If answer to above question is "yes", is a robust, appropriately designed, and long-term Habitats and Biodiversity Action Plan absent which will make the project unable to achieve net gains of those biodiversity values for which the critical habitat was designated?	☐ YES ☐ NO ☒ N/A
P.9.10.2 	Does the project area or area of downstream impacts have native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☐ POTENTIALLY ☒ NO
P.9.10.2 	If the answer to the above question is "yes", will the project have any adverse effects on these areas?	☐ YES ☐ No ☒ NA
P.9.10.3 	If the answer to above question is "yes", does the project has opportunities to minimise unwarranted conversion or degradation of the habitat and to enhance the habitat as part of its development?	☐ YES ☐ No ☒ NA
P.9.10.4 	Is the project applying Land Use & Forest Activity Requirements and managing a minimum 10% of the project area to protect or enhance the biological diversity of native ecosystems following HCV	☐ YES ☐ No ☒ NA

	approach as per the given requirements?	
P.9.10.5 	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here....

[P.9.11 | ENDANGERED SPECIES](#)

P.9.11.1 	Does the project lead to the reduction or negative impact on any recognised Endangered, Vulnerable or Critically Endangered species?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.9.11.2 	distortion of habitats of endangered species?	☐ YES ☐ POTENTIALLY ☒ NA
P.9.11.2 	If answer to the above question is "yes", does the project plan to protect and enhance them?	☐ YES ☐ POTENTIALLY ☐ NO ☒ N/A
P.9.11.2 	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA

If the answer is "yes" or "potentially" to any of the above question, please provide a brief description of the

project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here...

P.9.12 | INVASIVE ALIEN SPECIES

P.9.12.1	Does project introduce any alien species (not currently established in the country or region of the project) into new environments?	☐ YES ☒ NO
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If the answer to question above is "yes," please explain project situation and how the project will ensure compliance with applicable requirements.

Please add text here....

Would the project involve or lead to:

P.9.12.1	risk of introducing any alien species with a high risk of invasive behaviour regardless of whether such introductions are permitted under the existing regulatory framework?	☐ YES ☐ POTENTIALLY ☒ NO
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P.9.12.1	risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species.	☐ YES ☐ POTENTIALLY ☒ NO
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P.9.12.2	risk of spreading alien species into areas in which they have not already been established?	☐ YES ☐ POTENTIALLY ☒ NO
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If the answer is "yes" or "potentially" to any of the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

Please add text here...

