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Verification and Certification Report Form for “GS12600 VPA 3, VPA 5-7 Improved Cooking: Madagascar GS12851, GS23369-70, and GS23409”

BASIC INFORMATION				
Title and reference number of the project	GS12851 – GS12600 VPA-3 Improved Cooking: Madagascar GS23369 – GS12600 VPA-5 Improved Cooking: Madagascar GS23370 – GS12600 VPA-6 Improved Cooking: Madagascar GS23409 – GS12600 VPA-7 Improved Cooking: Madagascar			
Scale of the project	☐ Large-scale ☒ Small-scale ☐ Micro-scale			
Version no. of the Verification & Certification report	V4			
Completion date of the Verification & Certification report	09/09/2026			
The Monitoring Period number and duration	MP1 – GS12851: 28/02/2025 to 31/12/2025 GS23369: 28/02/2025 to 31/12/2025 GS23370: 15/07/2025 to 31/12/2025 GS23409: 25/09/2025 to 31/12/2025 *Both dates are included			
Version no. of the Monitoring Report to which this report applies	V2.2 dated: 09/09/2026			
Crediting period of the project corresponding to this monitoring period	CP1: GS12851: 28/02/2025 to 27/02/2030 GS23369: 28/02/2025 to 27/02/2030 GS23370: 15/07/2025 to 14/07/2030 GS23409: 25/09/2025 to 24/09/2030			
Project participants	SaniTap Ltd			
Host Party	Republic of Madagascar			
Applied methodologies and standardized baselines	TPDDTEC v4.0			
Mandatory sectoral scopes	3. Energy demand			
Conditional sectoral scopes, if applicable	N/A			
Estimated amount of GHG Emission Reductions or GHG removals for this monitoring duration in the registered VPA-DD/PDD	• GS12851: 21,525 tCO₂e (for this MP – 307 Days) • GS23369: 30,982 tCO₂e (for this MP – 307 Days) • GS23370: 12,966 tCO₂e (for this MP – 170 Days) • GS23409: 4,754 tCO₂e (for this MP – 98 Days) Total: 70,227 tCO₂e for all VPAs, and each VPA is capped at 60,000 tCO₂e per year (small-scale cap).			
Certified amount of GHG emission reductions or GHG removals for this monitoring period	Vintages			
	<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">GS12851: 28/02/2025 - 31/12/2025</td> <td style="width: 30%; text-align: right;">22,234 tCO₂e</td> </tr> <tr> <td>GS23369: 28/02/2025 - 31/12/2025</td> <td style="text-align: right;">35,729 tCO₂e</td> </tr> </table>	GS12851: 28/02/2025 - 31/12/2025	22,234 tCO ₂ e	GS23369: 28/02/2025 - 31/12/2025
GS12851: 28/02/2025 - 31/12/2025	22,234 tCO ₂ e			
GS23369: 28/02/2025 - 31/12/2025	35,729 tCO ₂ e			

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	GS23370: 15/07/2025 - 31/12/2025	14,134 tCO2e
	GS23409: 25/09/2025 - 31/12/2025	4,510 tCO2e
	Total ERs	76,607 tCO2e
Name and reference number of the VVB	Ampere For Renewable Energy (UNFCCC Ref. A6.4-E-0008)	
Name, position and signature of the approver of the verification and certification report	Yehya Abdellatif, Principal Carbon Audit Lead 	

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SECTION A. Executive summary

Ampere for Renewable Energy (hereinafter referred to as Ampere) has been appointed as the Validation and Verification Body (VVB) by the Project Participant (PP), Sanitap Ltd, to conduct the first periodic verification of four homogeneous small-scale VPAs: VPA-3 (GS12851), VPA-5 (GS23369), VPA-6 (GS23370), and VPA-7 (GS23409), for Monitoring Period 1 (MP1) all operating under the Gold Standard Programme of Activity GS12600 - Clean Water : Clean Cooking Programme of Activities.

The verification was conducted under the Gold Standard for the Global Goals (GS4GG), applying the Technologies and Practices to Displace Decentralised Thermal Energy Consumption methodology, Version 4.0 (TPDDTEC V4.0).

The verification encompasses a desk review of all monitoring documentation submitted by Sanitap Ltd, and an on-site inspection conducted from (15th-18th/04/2026) in the Anosy Region of southern Madagascar. The verification team that conducted the visit comprised Ahmad Amireh as Team Leader and Jeremy Randriarimalala as local expert. For further details regarding team competencies and qualifications, please refer to **Appendix 2**.

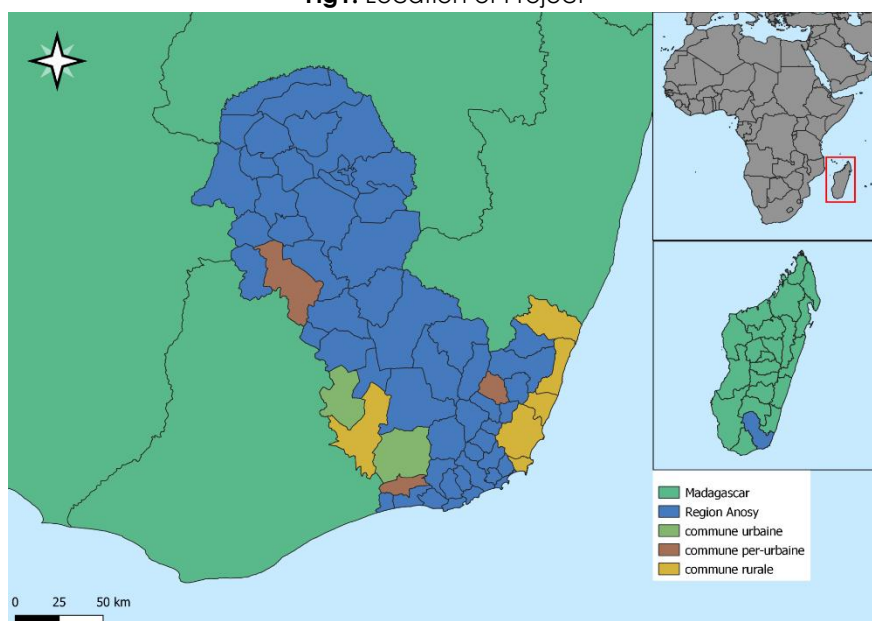
The monitoring periods covered by this verification are:

- GS12851 (VPA-3) from 28/02/2025 to 31/12/2025 of Crediting Period 1: 28/02/2025 – 27/02/2030
- GS23369 (VPA-5) from 28/02/2025 to 31/12/2025 of Crediting Period 1: 28/02/2025 – 27/02/2030
- GS23370 (VPA-6) from 15/07/2025 to 31/12/2025 of Crediting Period 1: 15/07/2025 – 14/07/2030
- GS23409 (VPA-7) from 25/09/2025 to 31/12/2025 of Crediting Period 1: 25/09/2025 – 24/09/2030

These periods represent the first monitoring and crediting period for all four VPAs.

The project distributes improved cookstoves to households in the Anosy Region of Toliara Province, southern Madagascar. During MP1, a total of 120,036 improved cookstoves were distributed to 90,234 households between 27th February and 19th December 2025. Two BURN stove models are deployed: the Ecoa Wood LongLife (improved firewood stove, 50.8% thermal efficiency) and the Ecoa Char G5 (improved charcoal stove, 62.5% thermal efficiency). The project is structured across four household technology scenarios. Sanitap Ltd serves as the Project Developer (PD) and holds legal ownership of the Verified Emission Reductions (VERs).

Fig1. Location of Project



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Geographical coordinates of the urban centre		
Fort Dauphin	Latitude	Longitude
	25.0225° S	46.9854° E

During the verification process, a total of **15** Clarification Requests (CLs) and **08** Corrective Action Requests (CARs) were raised across areas including monitoring report template compliance, emission reduction calculations, project database reconciliation, stove usage monitoring, sampling methodology, and gender responsiveness. All 15 CLs and all 8 CARs were satisfactorily resolved prior to the issuance of this report. **02** FARs were raised for follow-up at the next verification: FAR01, on end-user training guidance for fuel volumes per meal type; and FAR02, on updating the PD per the PA Alignment methodology.

The Project Participant (PP) addressed these findings by submitting revised documents and additional evidence, all of which were reviewed and resolved satisfactorily by Ampere.

The project carries the Gold Standard Gender Responsive Label and implemented a comprehensive Gender Action Plan (GAP) during MP1 comprising 33 community gender activities including focus groups, in-depth personal experience sessions, men's ally groups, and GBV awareness sessions. An independent gender expert assessment confirmed compliance with GERG V2.0.

The project contributes to seven SDGs:

- **SDG 13:** Climate Action
- **SDG 1:** No Poverty
- **SDG 3:** Good Health and Well-Being
- **SDG 5:** Gender Equality
- **SDG 7:** Affordable and Clean Energy
- **SDG 8:** Decent Work and Economic Growth
- **SDG 15:** Life on Land

Key verified sustainable development outcomes for MP1:

- **SDG 13** – 76,607 tCO₂e total certified emission reductions
- **SDG 1** - average household cooking fuel savings of MGA 5,553 per week
- **SDG 3** - 86.5% of households reported reduction in cooking-related health symptoms
- **SDG 5** - average time saving of 2.5 hours per household per day
- **SDG 7** - total thermal energy savings of 243.3 GWh(th)
- **SDG 8** - 70 permanent full-time jobs (30 female, 40 male)
- **SDG 15** - 28,341 tonnes of non-renewable biomass fuel saved

The verification team assigned by the Validation & Verification Body (VVB) - Ampere confirms that the MR complies with all relevant requirements and standards of the Gold Standard for Global Goals (GS4GG).

The project activity was implemented in accordance with the selected monitoring methodology, the monitoring plan, and the registered PDD. The monitoring system was installed and maintained appropriately, enabling the accurate collection of data necessary for verifying the GHG emission reductions achieved.

The total certified emission reductions for MP1 amount to **76,607 tCO₂e**:

- GS12851 (VPA-3) **22,234** tCO₂e
- GS23369 (VPA-5) **35,729** tCO₂e
- GS23370 (VPA-6) **14,134** tCO₂e
- GS23409 (VPA-7) **4,510** tCO₂e

Leakage is deducted at 5% per TPDDTEC V4.0 Option 1. Based on all procedures performed and evidence obtained, Ampere, as the VVB, is therefore pleased to issue a **positive verification opinion**, as expressed in Section G of this report.

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SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR ¹	Amireh	Ahmad	Central	Y	Y	Y	Y
2.	Verifier	IR	AbuGhalous	Omar	Central	Y	-	-	Y
3.	Gender Expert	EI ²	Hamdy	Enas	Central	Y	-	-	Y
4.	Local Expert	EI	Randriarimalala	Jeremy	Central	-	Y	Y	-

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer & Approver	IR	Abdellatif	Yehya	Central

Use of External Personnel

The VVB utilized two external resources for this verification assignment in accordance with Sections 7.5.2.2 to 7.5.2.4 of the Gold Standard Validation and Verification Body Requirements v3.0.

- Ms. Enas Hamdy Metwally was appointed as the Gender Expert for this verification assignment. She holds a Master's Degree in Gender & Development from Cairo University in partnership with the Institute of Development Studies (IDS), University of Sussex, UK, as well as academic qualifications in research, development, statistics, and data analysis. Ms. Hamdy possesses more than 15 years of professional experience in gender equality and women's empowerment, with extensive expertise in gender mainstreaming, gender analysis, research, stakeholder engagement, monitoring and evaluation, and the design and implementation of gender responsive approaches. Her professional experience includes assignments as Head of Gender Unit, Gender Advisor, Safeguarding Focal Point, and Gender and Social Consultant for various national and international organizations. She was evaluated and qualified by Ampere in accordance with the VVB's competency management procedures and was deemed competent to provide gender expertise for the applicable aspects of the verification assignment.
- Mr. Jeremy Randriarimalala was appointed as the Local Expert to support the Team Leader during the on-site assessment in Madagascar. His responsibilities included supporting stakeholder and beneficiary interviews, facilitating communication and translation where required, and assisting the Team Leader during the physical inspection of project sites and implementation activities. Mr. Randriarimalala is a Forestry and Environment Engineer with professional experience in environmental management, natural resource management, forestry, renewable energy, community engagement, and carbon related activities in Madagascar. His experience includes work with the World Bank and GIZ on environmental management, GHG related indicators, reforestation, sustainable wood energy, community engagement, and carbon market related activities. He is fluent in Malagasy, French, and English, supporting effective communication with local stakeholders during field activities. Mr. Randriarimalala had previously supported field assessments conducted by the VVB and was evaluated and qualified in accordance with Ampere's competency assessment procedures for the applicable technical area and local expertise requirements. Based on his qualifications, relevant professional experience, local knowledge, language capabilities, and satisfactory

¹ IR: Internal Resource

² EI: External Individual

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performance in previous VVB assignments, he was deemed qualified as a Local Technical Expert and therefore fulfilled the requirements of Section 8.3.1.2(b) of the Gold Standard Validation and Verification Body Requirements v3.0.

Both external personnel were engaged under formal consultancy agreements with Ampere and signed Conflict of Interest and Compliance Declarations confirming their independence, impartiality, confidentiality obligations, and absence of conflicts of interest related to this assignment. The VVB retains full responsibility for all activities performed by external personnel. Competence assessments, qualification records, consultancy agreements, CVs, and conflict of interest declarations are maintained by the VVB. The competency certifications of both external resources are included under **Appendix 2** of this report.

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SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1	Observational error by survey staff of the CME/project implementer in recording responses from households and users during project and usage surveys	High	The survey is conducted on representative samples, which can significantly affect the estimates for the overall population. Survey staff may be unsupervised during surveys.	The VVB's random sampling approach ensured comprehensive representation across all VPAs in the Monitoring Report and cookstove age groups. Survey data from the project developer were cross-checked against the VVB's sample, including recorded interviews. Qualifications and training of the survey staff were reviewed to ensure consistency and reliability.
2	Erroneous data transfer	Medium	Manual data transfer raises the risk of human error, though the CME has implemented internal quality checks.	The verification team reviewed evidence confirming that survey staff received adequate training and qualifications. Survey results from a sample of households were cross-verified with the submitted data, and all ER calculation values were double-checked against supporting documentation to ensure accuracy.
3	Calculation errors	Medium	The manual setup of the ER calculation tool can introduce errors or omissions.	All calculations were thoroughly reviewed by the verification team for compliance with requirements in the monitoring methodology, TRF, and the transition form. The ER calculation sheets underwent a detailed review to identify any potential discrepancies.
4	Non-participation or reluctance of key stakeholders/end users in interviews	Low	Some stakeholders or end users may not be willing or able to participate in interviews.	The VVB coordinated with the project developer and local partners to arrange interviews in advance. The local technical expert recorded responses using verification surveys (Usage and Project), and attendance and reporting forms provided by the VVB. Buffer households were added to the sample to ensure adequate representation.
5	Inconsistent reporting of parameters between ER sheets, survey sheets, and the Monitoring Report (MR)	Medium	Document discrepancies can lead to material errors in verification.	Corrective Action Requests (CARs) were issued when discrepancies were identified. The Project Developer responded within the CAR response timeline, ensuring

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				consistency across all documents.
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C.2. Consideration of materiality in conducting the verification

A materiality threshold of 5% has been applied in accordance with Gold Standard requirements. Section 9.6.3 of the VVS has been used to guide the application of materiality in the verification process. The VVB confirmed that no material discrepancies, including overestimations of ERs, omissions, or misstatements, were detected during the verification process.

All identified errors were isolated, with no need for extrapolation in the final calculations. The verification team confirms, with reasonable assurance, that the final ERs are accurate and meet GS requirements for reliability.

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SECTION D. Means of verification

D.1. Desk/document review

The verification process was primarily conducted through a desk review of the documents submitted at various stages of the assessment. The desk review assessed the completeness, accuracy, and compliance of submitted monitoring documentation with the applicable GS4GG requirements, VVS V2.0, and TPDDTEC V4.0.

Methodology and requirements documents reviewed include:

- Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) V4.0
- GS4GG Principles and Requirements V2.1
- GS Validation and Verification Standard (VVS) V2.0
- GS Gender Equality Requirements and Guidelines (GERG) V2.0
- GS Usage Rate Monitoring Requirements V2.0
- CDM Standard for Sampling and Surveys V9.0
- CDM Tool 33 Default Values V3
- A6.4 Methodological Tool Fraction of non-renewable biomass V1.0
- Modelling Fuelwood Saving Scenario (MoFuSS)
- Monitoring Report Template Guide V1.2
- Monitoring Report Template V1.1

Primary monitoring documents reviewed include:

- Monitoring Report
- VPA-DDs
- Emission Reductions spreadsheet
- Annual Monitoring spreadsheet
- Cookstove project database
- KPT dataset
- Digital Usage Monitoring Report
- Usage Analysis spreadsheet
- SDG Impact Tool
- Employment Records
- Gender Responsive Report

In addition, supporting documents were reviewed including awareness campaign and end-user training records and Grievance Mechanism SOP and feedback mechanism spreadsheet.

A full list of documents reviewed is provided in **Appendix 3**.

The desk review process involved:

- Cross-checking monitoring data against raw data sources and emission reduction calculations.
- Verifying completeness of the MR against the GS4GG Monitoring Report Template and Template Guide.
- Independently recalculating key emission reduction parameters per TPDDTEC V4.0.
- Assessing statistical validity of the PD's sampling approach against the applied methodology.
- Reviewing SDG monitoring data for all seven claimed SDGs.
- Assessing the gender-responsive report and action plan against GERG V2.0 with the support of a qualified gender expert.

The VVB further evaluated the information flows used to generate, aggregate and report the monitored parameters, including the transfer of information from project distribution and end-user records to the project database, monitoring datasets, Annual Monitoring spreadsheet and ER calculation spreadsheet. Cross-checks were performed between the Monitoring Report and corresponding project databases, survey records, KPT datasets, sensor monitoring data, HR records, SDG records and other supporting documentation, as applicable to each parameter. Please refer to **Appendix 8**.

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D.2. On-site inspection

A physical site visit and on-site inspection was conducted on (15th-18th/04/2026) in the Anosy Region, southern Madagascar. The team comprised Ahmad Amireh (Team Leader) and Jeremy Randriarimalala (local expert, fluency in Malagasy, English, and French).

The visit covered Taolagnaro (Fort-Dauphin) and surrounding areas including Ranomafana, Ampasy Nahampoana, Soanierana, Manambaro, Amboasary Atsimo, and Mahatalaky.

The on-site visit was conducted in accordance with the Gold Standard Site Visit and Remote Audit Requirements and Procedure v2.0 (sections 3.1 and clause 3.2.2), including site assessments and interviews with end-users

A physical on-site inspection was deemed necessary given the scale of the project (120,036 stoves, 90,234 households), the need to independently verify continued stove use and absence of stacking, the need to assess KPT compliance in situ, and the critical importance of verifying the Gender Action Plan through direct stakeholder engagement.

During the on-site inspection, the verification team conducted acceptance sampling across **32** main households (**8** per technology scenario). Household checks included:

- Physical presence and condition of the project stove
- Confirmation of technology type (firewood or charcoal) and model
- Physical signs of recent use (warmth to touch, ash, soot)
- Cross-referencing the stove registration number against the project database
- A structured interview covering usage frequency, fuel type, fuel expenditure, and time savings.
- Photographs were collected per household and distributed ICS.

Households were visited across the following geographic areas: **Charcoal 1 (Peri-Urban)** - 8 households in Ranomafana Centre fokontany, Taolagnaro District, **Peri-Urban Firewood** - 8 households in Ankamena S.S.M., Berano Gallois, Anarabajy, and Belitsaka fokontany, Amboasary Atsimo District, **Rural Firewood** - 8 households in Maromitsioky, Analahova (Soanierana), Manisy (Ankaramena), Tanamasy, Manambaro II, Ambovo (Manambaro) and **Charcoal 2 (Urban)** - 8 households in Ambinanibe, Esokaky, Bazary Be, Ampasikabo, Ampamakiambato, and Ampotatra fokontany, Fort-Dauphin.

For the KPT acceptance sample, 8 main households were visited in Ranomafana Centre (4 households, Charcoal 1) and Andramaka/Analabendrana fokontany in Soanierana and Ampasy Nahampoana (4 households, Rural Firewood).

A gender verification session was conducted on (17-18/04/2026) in Fort-Dauphin with 6 main participants (05 female, 01 male) selected from the project's gender network in Tanambao, Bazaribe, Amboanato, and Ampasikabo. Participants included community leaders, social services representatives, gender focal points, and men's ally group members.

Structured meetings were held on 15/04/2026 with Sanitap Ltd representatives, local operator MadAvance, and field staff, covering: project implementation progress, monitoring data collection procedures, the NEWID() randomisation approach, database management, stove transfer and maintenance tracking, awareness and training activities, grievance mechanism operations, and stove alterations findings. Physical registration books (CTFs) were reviewed for a sample of households.

The team observed that some households in Soanierana and Manambaro communes had modified firewood stoves for charcoal use. This was raised as CL14-01 (Refer to Appendix 4). The PP confirmed removal of these households from the crediting scope and exclusion of their technology days from the ER calculation. The site visit provided strong independent evidence for stove distribution integrity, continued stove use, sampling plan compliance, SDG outcomes, and gender activity implementation.

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Duration of on-site inspection:				
No.	Project performed on-site	Site location	Date	Team member
1.	Verified stove installation and functionality; took photos to document condition and placement in enclosed areas.	Taolagnaro District Amboasar/Atsimo District	15/04/2026 to 18/04/2026	Ahmad Amireh (Team Leader) and Jeremy Randriarimalala (Local expert)
2.	Interviewed households using Project, Usage, and KPT surveys to confirm usage patterns and validate data in the Monitoring Report.			
3.	Quality Assurance and Data Collection			
4.	Verified stoves were in enclosed areas, ensuring protection and operational efficiency.			

D.3. Interviews

Meetings and interviews were held with the PP, local project operator, field staff, and end-users throughout the verification, during both the desk review phase and the on-site inspection (15-18/04/2026). The table below provides an overview of key meetings held with project stakeholders at the organisational level. Household-level interviews with selected end-users are maintained in the verification working files in accordance with GS4GG confidentiality requirements (Refer to Appendix 7).

The following interviews were conducted through on-site visit and remote interviews (Stakeholder Interviews):

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No	Interviewee			Date/	Team member	Subject
	Last name	First name	Affiliation			
1.	Walker	James	SaniTap Carbon Lead	23rd April, 2026 – Online Meeting	Ahmad Amireh – TL Omar Abu Ghalous	• Completion of Distribution and Implementation Alignment with PDD. • Roles and Responsibilities of the Implementer in Project Activities. • Grievance Mechanism and Feedback Channels for Beneficiaries. • Annual Monitoring and Evaluation Processes, Including Data Quality Checks. • Verification of Cookstove Usage and Addressing Stove ID Visibility Issues. • Monthly Household Training and Random Sampling for Cookstove Usage Guidance. • Cookstove Design Specifications, Lifespan, and Household Maintenance Responsibilities. • Site Visit Outcomes and Upcoming Report Submission.
1.	De Graaf	Jan	Sr. Director of Programmes / SaniTap	15 th – 18 th April, 2026 – On-site Assessment	Ahmad Amireh – TL Jeremy Randriarimalala	
2.	t.	Volantina	Programme manager / MadaVance			
3.	Naha.	Angelo	Project Manager/ MadaVance			
4.	Lucienne	Rasamoelina	MRV Officer			
5.	Vouritiana	Zainomeny	Communication Officer			
6.	Vonie	Xovien	Assistant MRV			
7.	Hardy	Omitra	Assistant MRV			

D.4. Sampling approach

This section describes the sampling approaches applied by both the Project Developer (PD) and the VVB during this verification, conducted in accordance with GS4GG requirements, TPDDTEC V4.0 methodology, and Sampling and surveys for CDM project activities and programmes of activities v9.0.

Assessment of the Sampling conducted by the Project Developer

Sanitap Ltd implemented a structured stratified random sampling programme for the annual usage monitoring survey, kitchen performance tests (KPTs), and continuous stove monitoring (Best Practice tier). Cross-sampling was applied across all four VPAs (GS12851, GS23369, GS23370, GS23409) as permitted under TPDDTEC V4.0 Section 4.4.3.

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Population and Stratification.

The project population was stratified into four technology scenarios:

- 1) **Rural Firewood** - BURN Ecoa Wood LongLife, rural settlements, 6+ months stove age.
- 2) **Peri-Urban Firewood** - BURN Ecoa Wood LongLife, peri-urban settlements, 3+ months stove age (3-month threshold applied due to late distribution).
- 3) **Urban/Peri-Urban Charcoal 2** - BURN Ecoa Char G5, 2 stoves per household, 6+ months stove age.
- 4) **Peri-Urban Charcoal 1** - BURN Ecoa Char G5, 1 stove per household, 3+ months stove age.

The 3-month minimum was applied for (Peri-Urban Firewood) and (Charcoal 1) because those stoves were distributed late in 2025, leaving an insufficient cohort at the 6-month threshold.

Randomisation.

Randomisation was conducted on 29/09/2025 using the Microsoft Fabric NEWID() function, generating a unique random UUID per database entry.

Sorting records by these random IDs produces an unbiased random ordering within each stratum. The top 200 households from each scenario's randomised list were targeted for the usage survey.

The VVB reviewed the random sample file and confirmed compliance with CDM Sampling and Surveys Standard V9.0 randomisation requirements.

Annual Usage Monitoring Survey (01-05/12/2025). In total, **801** surveys were completed across all four scenarios:

Scenario	Surveys
Rural Firewood	202
Peri-Urban Firewood	198
Charcoal 2	199
Charcoal 1	202

The minimum required sample size per CDM (90% confidence, 10% precision, population > 1,000) is **100** per scenario. All achieved sample sizes substantially exceed this minimum.

Relative precision achieved:

- **ICS 26** (Up,y) - Rural Wood (1.6%), Peri-Urban Wood (2.1%), Charcoal 2 (0.8%), Charcoal 1 (1.8%).
- **ICS 18** (Pb,y) - Rural Wood (2.96%), Peri-Urban Wood (4.66%), Charcoal (3.22%).

All values are well within the 10% requirement. Enumerator training was completed in November 2025.

Physical verification checks at each survey household included:

- Confirmation of stove presence and condition
- Physical signs of use (warmth, ash, soot)
- Identification of cooking scenario (fuel type, purpose); recording of fuel expenditure and collection time

Project Kitchen Performance Tests (KPTs, December 2025 to February 2026). A total of **184** KPT tests were conducted across all four scenarios:

Scenario	Tests
Rural Firewood	39
Peri-Urban Firewood	53
Charcoal 2	37
Charcoal 1	55

The 90/30 rule (90% confidence, 30% relative precision) was applied for SFSb,p,y per TPDDTEC V4.0 Section 4.4.6. Outlier treatment used a symmetric 5% trim from both ends, reducing skewness below 0.7.

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Post-trim results:

- **Rural Firewood:** n= 35, Pp,y= **0.350** kg/person-meal/day
- **Peri-Urban Firewood:** n= 47, Pp,y= **0.316** kg/person-meal/day
- **Charcoal 2:** n= 33, Pp,y= **0.127** kg/person-meal/day
- **Charcoal 1:** n= 49, Pp,y=**0.118** kg/person-meal/day

Continuous Stove Monitoring - Best Practice Tier (EXACT Sensors).

EXACT Stove Use Monitoring (SUM) sensors were deployed for Rural Firewood (Scenario 1) and Urban/Peri-Urban Charcoal 2 (Scenario 3), representing 92.57% of technologies distributed. A total of **120** sensor households were selected per scenario.

Sensors were installed and operated continuously for a two-month monitoring period, during which stove usage data were automatically recorded and subsequently analyzed to determine actual stove utilization rates.

The sensor deployment, data collection, and analysis were conducted by an independent third-party service provider under a formal contractual arrangement with the project. The VVB reviewed the third-party agreement, the sensor monitoring report, the underlying methodology applied, and the resulting dataset, and confirmed that the monitoring activities were implemented in accordance with the project requirements and that the reported results were supported by the available evidence.

The conservative usage threshold applied was one use per three days. Valid sensor readings: **108** for Rural Firewood and **115** for Charcoal 2. Minimum sample sizes required per CDM Sampling and Surveys Standard V9.0: 5.10 (Rural Firewood) and 4.78 (Charcoal 2). Achieved sample sizes exceed requirements, providing very high statistical reliability.

Best Practice usage rates: Rural Firewood **95.4%** and Urban Charcoal 2 **97.8%**.

For the other 2 scenarios included in the project, Good Practice usage rate requirements were met as the parameter Up,y was conservatively capped at **90%**.

ACCEPTANCE SAMPLING CONDUCTED BY THE VVB

The VVB designed and applied acceptance sampling per CDM Sampling and Surveys Standard V9.0. The following parameters were applied consistently across all verification categories:

Parameters	Producers risk	Consumers risk	AQL	UQL	Sample size	Acceptance Number (c)
Parameters monitored through sample survey	10%	20%	1%	20%	8 per category	0

A zero-acceptance number means any single discrepancy in the main sample triggers review of buffer households or category-level escalation.

Monitoring Survey Acceptance Sample (**32 main** + 32 buffer households). Multi-stage stratified cluster sampling was applied. The VVB completed **32 household surveys** during the site visit.

Geographic distribution:

Charcoal 1 (Peri-Urban) - 8 main HHs in Ranomafana Centre fokontany, Taolagnaro

Peri-Urban Firewood - 8 main HHs in Ankamena S.S.M., Berano Gallois, Anarabajy, and Belitsaka fokontany, Amboasary Atsimo

Rural Firewood - 8 main HHs in Maromitsioky, Analahova (Soanierana), Manisy (Ankaramena), Tanamasy, Manambaro II, and Ambovo (Manambaro)

Charcoal 2 - 8 main HHs in Ambinanibe, Esokaky, Bazary Be, Ampasikabo, Ampamakiambato, Ampotatra fokontany, Fort-Dauphin.

32 households were successfully visited during the site visit (15-18/04/2026). The acceptance criteria (c=0 in 8 main households) were met for all four technology scenarios.

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KPT Acceptance Sample (**8 main** + 4 buffer).

Main sample:

- Ranomafana Centre fokontany - **4 main Charcoal 1** households.
- Andramaka and Analabendrana fokontany (Soanierana/Ampasy Nahampoana) - **4 main Rural Firewood** households.

The VVB completed **9 KPT surveys** during the site visit, which exceeded the planned main verification sample of 8 surveys and therefore provided an additional level of conservativeness to the verification exercise.

The gender verification was conducted on 17/04/2026 with 5 females and 1 male attending, in two separate sessions (one for women and one for men)

Verified checks:

- Active participation in gender activities as described by the PP
- Consistency of reported outcomes with the Gender Responsive Report
- Assessment of gender awareness and engagement.

D.5. Clarification Requests (CLs), Corrective Action Requests (CARs), and Forward Action Requests (FARs) Raised

Areas of verification findings	CLs	CARs	FARs
Compliance of the monitoring report with the monitoring report form	CL01 CL02 CL03 CL04 CL08	CAR01 CAR03 CAR04 CAR06	-
Compliance of the project implementation and operation with the registered PDD	CL12 CL14	CAR02	-
Post-registration changes	-	-	-
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines	CL05 CL06 CL07	CAR05	-
Compliance of monitoring activities with the registered monitoring plan	CL09 CL10 CL11	CAR07 CAR08	FAR01 FAR02
Compliance with the calibration frequency requirements for measuring instruments	-	-	-
Assessment of data and calculation of emission reductions or net removals	-	-	-
Safeguarding assessment	-	-	-
Gender sensitivity assessment	CL13	-	-
Assessment of reported sustainable development co-benefits	-	-	-
Double-Counting Assessment	CL15	-	-
Total	15 CLs	8 CARs	02 FAR

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SECTION E. Verification findings

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

Means of verification	The VVB conducted a comprehensive review of the MR against the GS4GG Monitoring Report Template V1.1 and Monitoring Report Template Guide V1.2, VVS V2.0, and TPDDTEC V4.0 requirements. The assessment covered all MR sections including: - the Key Project Information tables (VPA identifiers, GS IDs, CP dates, technology descriptions, SDG summary) - Section A (Project Scope and SDG contributions summary) - Section B (Project Implementation – stove distribution records, crediting period dates, stove alterations) - Section C (Stove Usage, Awareness and Monitoring – awareness campaigns, training activities, usage monitoring activities) - Section D (Parameters – Fixed Ex-Ante D.1 and Monitored D.2/D.3 and the Implementation of sampling plan in D.4) - Section E (Emission Reduction Calculations – formulas, input values, sample calculations, comparison with ex-ante estimates) - Section F (SDG Co-Benefits – monitored indicators for all seven SDGs). The review was based on cross-checking the MR against the VPA-DDs, the Emission Reduction spreadsheet, the Annual Monitoring spreadsheet, the SDG Impact Tool, and all supporting documents submitted across various stages of the assessment. Since this is the 1st MP, there are no previous FVRs and no annual reports were included under the VVB assessment. For each discrepancy identified, the VVB raised the relevant CL or CAR and assessed the PP's response for adequacy.
Findings	Five CLs and four CARs were raised in relation to MR form compliance. CL01: Clarification was requested regarding inconsistencies identified in project information and SDG reporting within the MR. The PP reviewed and updated the relevant sections to ensure consistency and accuracy. CL02: Clarification was sought regarding the application of referenced standards and requirements within the project documentation. The PP provided sufficient explanations and supporting information. CL03: Clarification was requested regarding the omission of monitored SDG information from the reporting documentation. The PP updated the MR and ER to reflect the verified SDG contribution. CL04: Clarification was sought regarding discrepancies in project implementation and monitoring information reported in the MR. The PP corrected the identified inconsistencies and updated the documentation. CL08: Clarification was requested regarding inconsistencies and incomplete information in the sustainable development reporting section. The PP revised the reported information and provided the necessary justification. CAR01: A corrective action was raised regarding incomplete project identification information reported in the MR. The PP updated the documentation to ensure compliance with reporting requirements.

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	CAR03: A corrective action was raised due to deficiencies in the project implementation description. The PP revised the section to improve completeness and alignment with template requirements. CAR04: A corrective action was raised regarding the completeness of monitoring records and continuous monitoring information. The PP provided the required monitoring data and updated the MR accordingly. CAR06: A corrective action was raised due to missing sample calculations required by the MR template. The PP incorporated the necessary calculations and updated the relevant sections. For further details, please refer to Appendix 4.
Conclusion	Following resolution of all findings, the VVB confirms that MR has been prepared, in all material respects, in compliance with the GS4GG Monitoring Report Template V1.1, Monitoring Report Template Guide V1.2, VVS V2.0, and TPDDTEC V4.0 requirements. The MR accurately and completely documents the project implementation, monitoring activities, emission reduction calculations, and SDG co-benefits for MP1. No material discrepancies remain outstanding.

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

Five Forward Action Requests (FAR01–FAR05) were carried forward for follow-up at this verification, raised by the GS Performance Review (FAR01–FAR04) and the previous VVB (FAR05). The VVB's assessment of each is summarized below.

FAR01 required the PP to assess and account for potential cross-effects between technologies within the PoA. The PP demonstrated, with reference to Section 4.11.3(d) of the Programme of Activity Requirements and Procedures v3.0, that no cross-effects exist within the improved cookstove VPAs (VPA-3, 5, 6, 7). A Type II cross-effect was identified in VPA-1, where the safe water supply methodology (ERSDWS V1/V2) shares the thermal efficiency parameter (SDWS 11) with the cookstove technologies; the VVB confirmed this has been appropriately accounted for through application of manufacturer-specified thermal efficiency values (0.508 wood improved, 0.625 charcoal improved) in place of default three-stone fire values, and that this treatment will be consistently applied across future VPA-1 monitoring periods. FAR01 is closed.

FAR02 required verification that project information on the GS Assurance Platform is consistent with the PoA-DD and VPA-DD. The VVB cross-checked project start dates, crediting periods, and SDGs across all sources and confirmed consistency. FAR02 is closed.

FAR03 required project alignment with the PA Alignment methodology published on 22/12/2025 prior to issuance of the 2026 vintage. As the current monitoring period ends 31/12/2025 and predates this requirement, the VVB confirms this FAR is not applicable to the present verification period and has carried it forward as FAR02 of this Verification Report (Table 4).

FAR04 required confirmation that VPA-2 (GS12619) has been withdrawn from the GS platform. The VVB reviewed the submitted cancellation confirmation from Gold Standard and confirms VPA-2 has been deactivated and falls outside the scope of this verification. FAR04 is closed.

FAR05 required confirmation that recycling/disposal arrangements for waste metal have been operationalized and evidenced. During the site visit, the VVB confirmed on-site storage arrangements for the waste metal. The subsequent handover to a third-party scrap metal dealer was evidenced by the submitted collection receipt confirming 3,186 kg of scrap metal collected on 24/06/2026r. FAR05 is closed.

Accordingly, FAR01, FAR02, FAR04, and FAR05 are closed, and FAR03 is carried forward as FAR02 of this verification for the next VVB.

E.3. Compliance of the project implementation and operation with the registered PDD

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Means of verification	The VVB assessed compliance of the project's actual implementation and operation against the Design Certified VPA-DDs. The assessment encompassed: 1. Desk review of MR Section B and all supporting implementation documentation including stove distribution records, the cookstove project database, awareness and training records, the Stove Alterations MERV Report, and CTF registration books 2. Physical inspection of stove types, quantities, and conditions across 32 monitoring household surveys during the on-site inspection and 9 KPT surveys. 3. Cross-checking stove registration numbers against the project database where visible 4. Review of a sample of physical registration books (serving as CTFs) to verify database integrity 5. Confirmation was obtained that the stove technology types distributed correspond to the registered scenario classifications. According to the registered VPA-DDs, the implementation plan for 2025 anticipated the distribution of 58,333 improved wood stoves and 61,668 improved charcoal stoves. Verification confirmed that, during the monitoring period (27 February to 19 December 2025), the project distributed a total of 120,036 stoves to 90,234 households, comprising 58,193 Ecoa Wood LongLife (firewood) stoves and 61,843 Ecoa Char G5 (charcoal) stoves. The achieved distribution is broadly consistent with the registered implementation plan, with only minor deviations between the planned and actual quantities. No stove types other than the two registered BURN models were distributed.
Findings	Two CLs and one CAR were raised: CL12: Clarification was requested regarding supporting evidence for awareness and training activities and an inconsistency identified in the training records. The PP provided the required documentation and corrected the identified issue. CL14: Clarification was sought regarding observations made during the site visit related to project implementation, beneficiary records, and supporting documentation. The PP provided the necessary evidence and addressed all observations. CAR02: A corrective action was raised regarding inconsistencies in the reported number of project households. The PP updated the monitoring documentation to ensure consistency and accuracy. For further details, please refer to Appendix 4.
Conclusion	Following resolution of all findings, the VVB confirms that the project has been implemented and is operating in accordance with the Design Certified VPA Design Documents. Stoves distributed are of the correct registered technology types and models, the project population is accurately reflected in the database, and eligible household counts are consistent across all submitted documents as of the end of MP1.

E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or other methodological regulatory documents

No temporary deviations from the approved monitoring plan were identified or reported for any of the four VPAs during MP1. This sub-section is not applicable (N/A).

E.4.2. Corrections

Summary of Correction:

During the verification, the PP updated the Monitoring Report to correct the categorization of parameter (GSDM-I15.1.1) **FCB** (Total non-renewable wood consumed in the baseline scenario) for SDG 15. The parameter was moved from the ex-ante parameter category to the monitored parameter category to reflect that it is performance-based and determined based on ex-post monitoring of project performance. In addition, the

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description of parameter **FCP** was revised from "Total non-renewable wood saved" to "Total non-renewable wood consumed in the project scenario" to more accurately describe the monitored parameter.

VVB Assessment and Confirmation:

The VVB reviewed the revised Monitoring Report and confirmed that the updated categorization and parameter description appropriately reflect the nature of the monitored parameters and have been applied consistently throughout the Monitoring Report. The VVB further confirms that these corrections are editorial and relate only to the presentation and description of the parameters. The corrections remain minor and do not affect the monitoring approach, monitored data, calculation methodology, reported SDG outcomes, or the verification opinion.

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

As documented in Section B.2.3 of the Monitoring Report, the crediting period (CP) start dates for two VPAs were revised to reflect the actual dates of first stove distribution.

GS23370 (VPA-6): original CP start date of 01/06/2025 corrected to 15/07/2025.

GS23409 (VPA-7): original CP start date of 01/10/2025 corrected to 25/09/2025.

In accordance with GS Design Change Request Requirements and Procedures V2.0, Table 1, changes to the CP start date within the first year of the crediting period do not require formal design change submission or GS approval.

The PP submitted a Manage Information Request to update the GS Registry; registry records were confirmed updated. The revised start dates are consistently applied across the VPA-DDs, the MR, and the ER spreadsheet.

The VVB verified consistency of the revised CP start dates against the project database distribution records, the ER spreadsheet, and the VPA-DDs. The date corrections are correctly reflected in all documents.

The VVB confirms that these are administrative corrections rather than material project changes and that no substantive GS approval is required.

E.4.4. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other methodological regulatory documents

No permanent changes to the registered monitoring plan were submitted or approved during this monitoring period. This sub-section is not applicable (N/A).

E.4.5. Changes to the project design

No changes to the project design requiring a formal Design Change Request were submitted or approved during this monitoring period. This sub-section is not applicable (N/A).

E.5. Compliance of the registered monitoring plan with applied methodologies, applied standardized baselines, and other applied methodological regulatory documents

Means of verification	The VVB reviewed compliance of the registered monitoring plan (as documented in MR Sections D.1 and D.2 and the VPA-DDs) with TPDDTEC V4.0 and GS Usage Rate Monitoring Requirements V2.0. The assessment covered: (i) Completeness of the ex-ante parameter table (D.1) against the TPDDTEC V4.0 required parameter list, including verification of units, values, and sources for all parameters (ii) Completeness and accuracy of the monitored parameter table (D.2) including monitoring frequency, responsible party, and measurement method for each parameter (iii) Verification that the selected monitoring methods (Best Practice tier for Rural Firewood and Charcoal 2; Good Practice tier with annual survey for Peri-Urban Firewood and Charcoal 1) comply with GS Usage Rate Monitoring Requirements V2.0
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	(iv) Statistical validity of the PD's random sampling plan against the 90/10 rule (v) Compliance of the cross-sampling approach across four VPAs with TPDDTEC V4.0 Section 4.4.3. The VVB independently verified minimum sample size requirements and confirmed that the achieved sample sizes of 202/198/199/202 per scenario satisfy the 90/10 rule with substantial margin.
Findings	CL05: Clarification was requested regarding inconsistencies identified in the monitoring parameters and supporting documentation. The PP revised the MR and associated project documents to ensure consistency and accuracy. CL06: Clarification was sought regarding discrepancies in parameter descriptions, units, references, and supporting information. The PP updated the relevant documentation to address the identified issues. CL07: Clarification was requested regarding the sampling approach and demonstration of compliance with the applicable statistical requirements. The PP provided the necessary evidence and calculations, and compliance was confirmed. CAR05: A corrective action was raised regarding incomplete reporting of monitored usage rate values. The PP updated the monitoring documentation to include the required information in accordance with applicable requirements. For further details, please refer to Appendix 4.
Conclusion	Following resolution of all findings, the VVB confirms that the registered monitoring plan complies with TPDDTEC V4.0 and GS Usage Rate Monitoring Requirements V2.0. The monitoring plan covers all parameters required for the calculation of emission reductions and SDG co-benefits, with appropriate frequencies, measurement methods, QA/QC procedures, and responsible parties.

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

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

Means of verification	The VVB assessed all fixed ex-ante parameters as documented in MR Section D.1 against the VPA -DDs, TPDDTEC V4.0, CDM Tool 33, and IPCC 2006 guidelines. The assessment applied the following procedures for each parameter: a) cross-checking the parameter value in the MR against the corresponding value in the VPA-DD b) verifying the cited source or methodology default c) performing independent arithmetic checks where applicable d) assessing reasonableness against published literature and comparable project data A detailed parameter-by-parameter assessment is provided in Appendix 5. Key parameters assessed and verified are summarised as follows: Emission factors (ICS 8/9): CO2 EF - firewood 112 tCO2/TJ, charcoal 197.15 tCO2/TJ (inclusive of production-related emissions at 30% kiln efficiency). Non-CO2 EF - firewood 9.46 tCO2e/TJ, charcoal 44.83 tCO2e/TJ. All values are consistent with TPDDTEC V4.0 methodology defaults and IPCC 2006 Tier 1. Net calorific values (ICS 12): firewood 0.0156 TJ/tonne; charcoal 0.0295 TJ/tonne, consistent with CDM Tool 33. fNRB (ICS 17): 54% (0.54) sub-national composite value for Toliara Province, derived from MoFuSS Table 4 (Toliary, Madagascar) per CDM Tool 30. The VVB reviewed the MoFuSS source data and confirmed that the 54% value represents the appropriate sub-national estimate for the project area, consistent with the methodology's fNRB tool requirements. Baseline specific fuel consumption Pb,y (ICS 18): Rural Wood 0.799 kg/person-meal/day; Peri-Urban Wood 0.652 kg/person-meal/day; Charcoal scenarios 0.271 kg/person-meal/day. These values were verified against the baseline KPT dataset submitted by the PP. The verification team confirmed that a consistent APS basis was applied to normalise both baseline and project KPTs across all scenarios, using the baseline average number of adult equivalent meals prepared per day as follows: Rural Wood — 11.50; Peri-Urban Wood — 10.87; Urban and Peri-Urban Charcoal — 10.95. The applied APS values and the resulting Pb,y figures were verified against the ER spreadsheet and confirmed to be correctly applied and consistent across all scenarios.
Findings	CL05: Clarification was requested regarding inconsistencies identified in the fixed ex-ante parameters and supporting documentation. The PP provided supporting evidence and updated the MR and PDDs to ensure consistency and accuracy of the reported parameters. FAR01: A forward action request was raised regarding the provision of guidance on appropriate fuel volumes during end-user training activities. The VVB recommends that the inclusion of such guidance be confirmed during the next verification. FAR02: A forward action request was raised to ensure the project is updated in accordance with the PA Alignment methodology and requirements published on 22/12/2025, during the performance certification via the issuance track for vintages 2026 and onwards. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that all fixed ex-ante parameters are applied in accordance with the VPA-DDs, TPDDTEC V4.0, and relevant methodology tool defaults. Parameter values are appropriately sourced, correctly documented, and consistently applied in the emission reduction calculations. The fNRB value of 54% is the correct sub-national estimate for Toliara Province per the MoFuSS tool.

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E.6.2. Data and parameters monitored

Means of verification	The VVB assessed all monitored parameters as documented in MR Section D.2 against the VPA-DDs, TPDDTEC V4.0, and the raw data sources. The assessment applied the following procedures: - Cross-checking reported values against the underlying monitoring data (KPT dataset, usage survey data, EXACT sensor data, project database, HR records, SDG Impact Tool) - Independent recalculation of key parameters including $P_{p,y}$, $SFSb_{p,y}$, and $U_{p,y}$ - Verifying the application of relevant caps and correction factors - Confirming consistency between the D.2 parameter table and the values applied in the ER spreadsheet. Key monitored parameter values confirmed for MP1 by VVB: $P_{p,y}$ (project specific fuel consumption) - Rural Wood 0.350, Peri-Urban Wood 0.316, Charcoal 2 0.127, Charcoal 1 0.118 kg/person-meal/day. $SFSb_{p,y}$ (specific fuel savings) calculated as $(P_{b,y} - P_{p,y})$: Rural Wood 0.449 (0.799 - 0.350), Peri-Urban Wood 0.336 (0.652 - 0.316), Charcoal 2 0.145 (0.271 - 0.127), Charcoal 1 0.153 (0.271 - 0.118) kg/person-meal/day. - Fuel savings range from 52% to 56% across scenarios. $U_{p,y}$ (usage rate): - Best Practice: Rural Wood 95.4%, Charcoal 2 97.8% - Good Practice (annual survey, capped): Peri-Urban Wood 90% (measured 96.9%), Charcoal 1 90% (measured 97.5%). $Nb_{p,y}$ (technology-days): GS12851 4,594,573, GS23369 5,447,265, GS23370 2,755,771, GS23409 917,608; total 13,715,217 technology-days. - Leakage factor $LE_{p,y}$ = 0.95 (5% default). A detailed parameter-by-parameter assessment is provided in Appendix 6.
Findings	CAR07: A corrective action was raised regarding inconsistencies and incomplete information identified within the ER spreadsheet. The PP revised the spreadsheet and corrected the identified issues. CAR08: A corrective action was raised regarding formula errors identified in the annual monitoring spreadsheet. The PP corrected the formulas and updated the calculations accordingly. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that all monitored parameters are measured, reported, and applied in accordance with the approved monitoring plan and TPDDTEC V4.0. The monitoring data quality assessment confirmed that reported values are credible, accurately calculated, and correctly applied in the emission reduction calculations.

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E.6.3. Implementation of sampling plan

Means of verification	The VVB assessed implementation of the PD's sampling plan through: 1. desk review of the random sample file, annual monitoring spreadsheet, KPT dataset, digital usage monitoring report, and all related documentation 2. independent recalculation of minimum sample sizes per methodological requirements to verify compliance with the 90/10 rule for Up,y and the 90/30 rule for Pp,y/SFSb,p,y 3. physical verification of 32 monitoring survey households and 9 KPT surveys during the site visit (15th-18th/04/2026) 4. cross-checking of VVB acceptance sampling results against the PD's monitoring data. The VVB confirmed that: minimum sample sizes required per methodological requirements for 90/10 precision are satisfied by achieved sample sizes of 202/198/199/202 per scenario (minimum 100) All values substantially meet the 90/10 and 90/30 requirements, where: • Relative precision achieved for Up,y is 0.8-2.1% across all scenarios • Relative precision achieved for Pp,y is 7.24-9.52% across all scenarios
Findings	CL09: Clarification was requested regarding inconsistencies, formula references, and supporting information within the ER spreadsheet. The PP corrected the identified issues and provided the necessary documentation. CL10: Clarification was sought regarding discrepancies between household records reported in the ER spreadsheet and the project database. The PP reconciled the records and updated the database accordingly. CL11: Clarification was requested regarding formula errors identified in the annual monitoring spreadsheet. The PP corrected the formulas and updated the associated calculations. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that the sampling plan was implemented in accordance with TPDDTEC V4.0. The random selection methodology, sample sizes, monitoring procedures, and QA/QC measures are compliant with all applicable requirements.

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	The VVB reviewed the monitoring equipment used for the monitored parameters, including the hanging scales used for project KPTs under ICS 19 and the EXACT continuous stove monitoring sensors used for the Best Practice usage monitoring. For the KPT scales, the VVB reviewed the Monitoring Report, KPT Protocol V4.0 and supporting document pKPT_equipment_receipt_MP1, dated 2 December 2025, identifying 24 portable electric scales. The MR confirms that the scales were procured before the KPTs conducted from late December 2025 through February 2026. Based on the applicable KPT protocol and the timing of procurement, the VVB confirmed that calibration was not required for these newly procured scales. For the EXACT monitoring system, the VVB reviewed the sensor monitoring documentation, deployment and resulting dataset and confirmed that the system was implemented as specified for the Best Practice usage monitoring.
Findings	No findings were raised regarding the monitoring equipment or calibration requirements.
Conclusion	The VVB confirms that the monitoring equipment used for MP1 was appropriately reviewed and that the applicable calibration requirements were adequately addressed. No calibration was required for the newly procured KPT hanging scales based on the applicable monitoring procedure and the documented timing of their procurement.

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

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	The VVB reviewed the baseline emission calculation in the Emission Reductions spreadsheet against TPDDTEC V4.0 Section 3.10.1(a) (Method 1 - same fuel in baseline and project scenarios). Under Method 1, baseline emissions are not calculated separately but are implicit within the specific fuel savings parameter $SFS_{b,p,y}$, where: $SFS_{b,p,y} = Pb,y - Pp,y.$ The baseline contribution to emission reductions is therefore expressed through the ER formula (TPDDTEC V4.0 Equation 1): $ER_y = Nb,p,y \times Up,y \times SFS_{b,p,y} \times NCV_{b,fuel} \times (fNR_{Bb,y} \times EF_{b,f,CO_2} + EF_{b,f,nonCO_2}) \times LE_{p,y}.$ Desk Review of Monitoring Report and ER Spreadsheets: The verification team performed a detailed desk review of Section E of the Monitoring Report and the relevant tabs within the ER spreadsheets. This review focused on: • Formula Verification: Checking that the formulas used to calculate baseline GHG emissions were consistent with the equations stipulated in the applied methodology TPDDTEC V4.0 and as presented in the PDD. • Parameter Input Verification: Tracing the input parameters used in the baseline emission calculations (e.g., Pb,y, $NCV_{b,fuel}$, $fNR_{Bb,y}$, EF_{b,f,CO_2}, $EF_{b,f,nonCO_2}$) to their sources within the Monitoring Report, and PDD. • Calculation Accuracy Check: Independently recalculating a sample of baseline GHG emission values using the provided formulas and input parameters to verify the accuracy of the Project Participant's calculations in the ER spreadsheets. • Consistency with Methodology: Ensuring that the calculation approach and the application of parameters were in line with the methodological requirements for baseline emission determination under TPDDTEC V4.0. The VVB confirmed these per-unit values are consistent with the values in the ER spreadsheet Emission Reductions tabs.
Findings	No Findings were raised during this verification.
Conclusion	The verification team concludes that the calculation of baseline GHG emissions, as presented in Section E. of the Monitoring Report and detailed in the ER spreadsheets, is in compliance with the monitoring plan and the applied methodology TPDDTEC V4.0. The calculation methodology is sound, the input parameters are appropriately sourced and applied, and the calculations are arithmetically accurate. The verification team confirms the following: 1. Baseline GHG emissions calculations were carried out in full compliance with the equations and methods described in the registered monitoring plan and TPDDTEC V4.0. 2. The emission factors applied are ex-ante values valid for the fixed crediting period. 3. The baseline emissions reported in the MR for the monitoring period were verified as correct.

E.8.2. Calculation of project GHG emissions or actual net anthropogenic GHG removals by sinks

Means of verification	The VVB reviewed the project emission accounting in the ER spreadsheet against TPDDTEC V4.0 Method 1. Under Method 1 (same fuel type in baseline and project scenarios), project-case fuel consumption is embedded within the $SFS_{b,p,y}$ calculation - the project fuel consumption Pp,y is subtracted from baseline Pb,y to derive the specific fuel savings, from which net emission reductions are calculated. The focus was on ensuring that the emission reduction calculations followed the guidance set out in MR and VPA-DDs:
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1. Emission Reductions Calculation (SDG 13 - Climate Action):

$$ER_y = \sum_{b,p} (Nb_{p,y} \times Up_{p,y} \times (SFSp_{b,y}) \times NCV_{b,fuel} \times (fNRB_{b,y} \times EF_{b,f,CO2} + EF_{b,f,nonCO2})) - \sum LE_{p,y}$$

- **$\sum_{b,p}$** : Sum over all relevant baseline b/project p pairs
- **$Nb_{p,y}$** : number of project technology-days
- **$Up_{p,y}$** : Usage rate in project scenario p during year y
- **$SFSp_{b,y}$** : Specific fuel savings for an individual project technology of baseline
- **$NCV_{b,fuel}$** : Net calorific value of the fuel that is substituted or reduced
- **$fNRB_{b,y}$** : Fraction of non-renewable biomass used in year y
- **$EF_{b,fuel,CO2}$** : CO2 emission factor from use of fuel f (tCO2/TJ)
- **$EF_{b,fuel,non-co2}$** : Non-CO2 emission factor of the fuel f (tCO2e/TJ)
- **$LE_{p,y}$** : Leakage for project scenario p in year y (tCO2e/yr)

The VVB also confirmed that no material project-case emissions arise outside the fuel combustion term (e.g., transport or manufacturing emissions are negligible relative to the materiality threshold of 5%).

2. Reduction in Household Expenditure on Basic Services (SDG 1 – No Poverty): The verification team assessed the project's contribution to reducing household expenditure on basic services through the adoption of improved cooking technologies. The calculation was cross-checked against the applied Gold Standard SDG indicator and supporting monitoring data:

$$SDG\ 1\ Impact = HHSP - HHSB$$

- **HHSP**: Average household savings due to decreased expenditure on basic services resulting from the adoption of project technology, including reduced expenditure on purchased cooking fuel.
- **HHSB**: Average household expenditure on basic services under the baseline scenario.

3. Reduction in Household Air Pollution (SDG 3 – Good Health and Well-being): The verification team assessed the project's contribution to improved household health conditions by reviewing the proportion of households reporting reduced incidence of eye irritation and respiratory illness following adoption of the project technology:

$$SDG\ 3\ Impact = HAPP$$

- **HAPP**: Proportion of households reporting a perceived reduction in eye problems and/or respiratory illnesses after using the project technology.

4. Reduction in Time Spent Collecting Fuel (SDG 5 – Gender Equality): The verification team assessed the project's contribution to reducing the time burden associated with fuel collection, which primarily benefits women and girls in participating households.

$$SDG\ 5\ Impact = ATSP$$

- **ATSP**: Average time savings associated with fuel collection resulting from the adoption of project technology.

5. Improvement in Energy Efficiency (SDG 7 – Affordable and Clean Energy): The verification team assessed the project's contribution to improving energy efficiency through reduced fuel consumption compared to the baseline scenario. The calculation was reviewed against the applied methodology and supporting monitoring data.

$$SDG\ 7\ Impact = (FC_{fuel,b} - FC_{fuel,p}) \times NCV_{fuel} / Cf$$

- **$FC_{fuel,b}$** : Baseline fuel consumption in year y (tonnes).
- **$FC_{fuel,p}$** : Project fuel consumption in year y (tonnes).
- **NCV_{fuel}** : Net calorific value of the fuel reduced.
- **Cf** : Conversion factor (TJ/GWh).

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	6. Employment Generated by the Project Activity (SDG 8 – Decent Work and Economic Growth): The verification team assessed the employment opportunities created through project implementation by reviewing employment records and supporting evidence. SDG 8 Impact = EECTP EECTP: Total number of employees engaged as a result of the project activity, disaggregated by gender, employment type, and contract status. 7. Reduction in Non-Renewable Biomass Consumption (SDG 15 – Life on Land): The verification team assessed the project's contribution to reducing pressure on forest resources through decreased consumption of non-renewable biomass. The calculation was reviewed against the approved methodology and supporting emission reduction calculations. SDG 15 Impact = FCB – FCP FCB: Total amount of non-renewable fuel consumed under the baseline scenario. FCP: Total amount of non-renewable fuel consumed under the project scenario, calculated as fuel consumption multiplied by the fraction of non-renewable biomass.
Findings	CAR07: A corrective action was raised regarding an inconsistency identified in the ER spreadsheet. The PP corrected the reported value to ensure consistency within the project documentation. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that project GHG emissions are correctly accounted for within the TPDDTEC V4.0 Method 1 framework. Project fuel consumption is appropriately embedded in the SFSb,p,y parameter, derived from KPT measurements, and no separate project emission term is required or omitted.

E.8.3. Calculation of leakage GHG emissions

Means of verification	The VVB reviewed the leakage estimation in the ER spreadsheet against TPDDTEC V4.0 Section 3.11.2 Option 1 (conservative default deduction). Under Option 1, leakage is accounted for by applying a multiplicative adjustment factor of 0.95 (i.e., a 5% deduction from gross emission reductions) without requiring measurement or quantification of specific leakage pathways. The VVB confirmed that the 0.95 factor is consistently applied to the gross emission reductions for all four scenarios and all four VPAs in the ER spreadsheet. The VVB also considered whether any leakage pathways exist that would necessitate a more detailed assessment: (i) Fuel switching - no evidence of systematic fuel switching from firewood to charcoal beyond the 71 households removed from the scope. (ii) Activity displacement - no evidence of displacement of cooking activities to other locations or fuels. (iii) Supply chain effects - the project does not change fuel supply chains in a manner that would increase emissions elsewhere. The default 5% conservative deduction is confirmed as the appropriate approach.
Findings	No Findings were raised during this verification.
Conclusion	Leakage is correctly estimated and deducted using TPDDTEC V4.0 Option 1 default factor of 5% ($LE_{p,y} = 0.95$). The application is consistent across all scenarios and VPAs, providing a conservative net emission reduction estimate.

E.8.4. Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means of verification	The VVB reviewed the summary emission reduction aggregation in the ER spreadsheet, covering the aggregation of scenario-level emission reductions to VPA-level totals. The total certified emission reductions are calculated as: $ER_{y,total} = \text{Sum across scenarios of:}$
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	Er_y = (Nb_{p,y} x Up_y x SFS_{b,p,y} x NCV_{b,fuel} x (fNRB_{b,y} x EF_{b,f,CO2} + EF_{b,f,nonCO2}) x LE_{p,y}). The VVB independently verified the ER aggregation at the VPA level using the ER formula inputs confirmed in Sections E.6.1 and E.6.2, and confirmed the following gross and certified ER values per VPA for MP1: - GS12851 (VPA-3) certified 22,234 tCO₂e - GS23369 (VPA-5) certified 32,729 tCO₂e - GS23370 (VPA-6) certified 11,134 tCO₂e - GS23409 (VPA-7) certified 4,510 tCO₂e Total certified emission reductions for MP1: 76,607 tCO₂e. A per-VPA VER reasonableness check was also performed: VERs per technology-day range from 0.0048 tCO₂e/day (Rural Firewood) to 0.0066 tCO₂e/day (Charcoal 2), equivalent to approximately 1.77-2.40 tCO₂e per stove per year. These values are consistent with comparable improved cookstove projects under TPDDTEC V4.0.
Findings	CAR06: A corrective action was raised regarding inconsistencies between emission reduction values reported in the MR and the ER spreadsheet. The PP updated the MR to ensure alignment with the verified ER calculations For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that the total certified emission reductions for MP1 amount to 76,607 tCO₂e across all four VPAs. The calculation is performed in accordance with TPDDTEC V4.0 Equation 1 and is free from material misstatements, omissions, or overestimations.

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification

The VVB compared the actual verified emission reductions with the ex-ante estimates in the VPA-DDs to assess whether differences indicate systematic error, overestimation, or operational factors. The comparison is summarised in the table below (all values in tCO₂e, MP1 full monitoring period):

VPA	GS ID	Ex-ante estimate (PDD)	VERs MP1	Certified VERs MP1
VPA-3	GS12851	21,525	22,234	22,234
VPA-5	GS23369	30,982	35,729	35,729
VPA-6	GS23370	12,966	14,134	14,134
VPA-7	GS23409	4,754	4,510	4,510
TOTAL		70,227	76,607	76,607

The VVB reviewed each VPA's variance. The GS23369 shortfall reflects that fewer stoves than originally planned under this VPA were distributed in MP1 (stoves distributed under other VPAs instead).

The GS23370 and GS23409 shortfalls reflect the revised CP start dates (later start = fewer technology-days in MP1).

No systematic parameter overestimation (fNRB, SFS, usage rates) was identified that would suggest the ex-ante model was inflated.

The VVB also verified the applicable small-scale eligibility threshold for each VPA in accordance with the GHG Emissions Reduction & Sequestration Product Requirements, Version 3.1. As the project activity falls under Type 2: Energy Efficiency, each VPA is limited to a maximum annual energy saving equivalent to **180 GWh(th) per year**. The VVB cross-checked the thermal energy savings calculated for each VPA, as presented in the respective ER calculation sheets under the "Thermal Energy" tab, and confirmed that the annual energy

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	savings remain below the applicable 180 GWh(th) threshold. Accordingly, all VPAs remain compliant with the applicable small-scale eligibility requirements for Type 2 project activities.
Findings	No Findings were raised during this verification.
Conclusion	The VVB confirms that variances between actual and ex-ante emission reductions are adequately explained by project implementation factors (VPA distribution allocation, revised CP start dates) and are within expected ranges for a first monitoring period. No systematic overestimation was identified in the project model.

E.8.6. Remarks on difference from estimated value in registered PDD

Means of verification	The VVB reviewed MR Section B.2.2 and Section E.5.1 for the PP's explanations of differences between actual and ex-ante emission reductions, and independently assessed the credibility of those explanations against the project database, distribution records, and ER spreadsheet.
Findings	CAR06: A corrective action was raised regarding incomplete information in the MR related to the comparison of achieved and ex-ante emission reductions. The PP updated the section and provided the required explanations, which were reviewed and confirmed by the VVB. For further details, please refer to Appendix 4 .
Conclusion	SDG 13 – Climate Action: The verification team confirms that the achieved value for SDG 13 exceeded the ex-ante estimate reported in the registered VPA-DDs. The difference is considered reasonable and is primarily attributable to improved project performance relative to the conservative assumptions applied during the project design stage. The ex-ante estimates were based on a conservative assumed fuel saving of 50% and a usage rate of 90%. However, the Kitchen Performance Tests (KPTs) conducted during the monitoring period demonstrated fuel savings ranging from 51.2% to 56.5%, specifically 51.2% for the Rural Wood scenario, 53.3% for Charcoal 2, 51.6% for Peri-urban Wood, and 56.5% for Charcoal 1. In addition, the usage rates measured for the Rural Wood and Charcoal 2 scenarios, in accordance with the Usage Rate Guidelines and best practice monitoring requirements, achieved values of 95.4% and 97.8%, respectively, representing the Best Practice values. In line with the applied methodology requirements, the Good Practice values were also assessed: for Peri-Urban Wood, capped at 90% (Measured value: 96.9%), and for Charcoal 1, capped at 90% (Measured value: 97.5%) Furthermore, the project achieved a slightly higher participation level than initially estimated, with 90,234 households participating in the project activity compared to the ex-ante estimate of 89,167 households. As a result of the higher-than-anticipated fuel savings, improved usage rates, and the increased number of participating households, the ex-post emission reductions achieved under SDG 13 were approximately 8.9% higher than the ex-ante estimates reported in the registered PDD. Variations observed at the individual VPA level are primarily attributable to differences between the estimated and actual number of households participating in each VPA. SDG 1 – No Poverty: The verification team confirms that the achieved value for SDG 1 was lower than the ex-ante estimate. The ex-ante estimate assumed average household savings of 10,000 MGA per week, whereas the monitored project result demonstrated average savings of 5,553 MGA per week. SDG 3 – Good Health and Well-being: The verification team confirms that the achieved value for SDG 3 was slightly lower than the ex-ante estimates by approximately 3.5%. SDG 5 – Gender Equality: The verification team confirms that the achieved value for SDG 5 exceeded the ex-ante estimate. The ex-ante estimate assumed a time saving of one hour per day, based on a conservative assumption that the project would reduce fuel collection time by approximately 50% compared to regional averages reported in the SDG Impact Tool.

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	SDG 7 – Affordable and Clean Energy: The verification team confirms that the achieved value for SDG 7 was lower than the ex-ante estimate. The ex-ante estimate was based on a conservative assumed fuel saving of 50%, whereas the Kitchen Performance Test (KPT) results during the monitoring period demonstrated fuel savings ranging from 51.6% to 56.5%. SDG 8 – Decent Work and Economic Growth: The verification team confirms that the achieved value for SDG 8 was lower than the ex-ante estimate. The ex-ante estimate anticipated the creation of 108 jobs across the four VPAs, while the project generated 70 jobs during the monitoring period. SDG 15 – Life on Land: The verification team confirms that the achieved value for SDG 15 was higher than the ex-ante estimate. The ex-ante estimate was based on a conservative assumed fuel saving of 50%, whereas the Kitchen Performance Test (KPT) results during the monitoring period demonstrated fuel savings ranging from 51.6% to 56.5%.
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E.9. Stakeholder Engagement and Safeguarding Assessment

Means of verification	The VVB assessed the project's compliance with GS4GG safeguarding principles under GS Principles and Requirements V2.1 (Principles 2 and 3: Do No Harm and Stakeholder Consultation and Engagement). The assessment comprised: 1) desk review of MR Section B, stakeholder consultation documentation, awareness campaign records, training records, and grievance mechanism documentation; 2) on-site verification of physical grievance notebooks and the hotline communication infrastructure during the site visit; 3) review of the Gender Action Plan for Do No Harm integration; and 4) review of the grievance mechanism SOP, RCF dashboard samples, feedback mechanism spreadsheet, and stove repair and transfer tracking records. The project's continuous input and grievance mechanism includes physical registration books at community level, a dedicated hotline number, and email contact addresses for the PP and local operator MadAvance. The project logged 1,306 grievance and feedback inputs during MP1, of which greater than 98% (1,288 inputs) were households enquiring about when they would receive stoves - a reflection of high community demand for the project, not complaints. In accordance with Sections 9.4.8 and 9.4.9 of the Gold Standard Validation and Verification Standard (VVS) v2.0, the VVB assessed the implementation and effectiveness of the project's stakeholder feedback and grievance mechanisms, including the adequacy of the information reported in the Monitoring Report and the supporting evidence provided by the PP. The VVB reviewed the stakeholder feedback and grievance mechanism, with the supporting grievance records and the project's Grievance Mechanism SOP. The VVB confirmed that the MR includes an update on stakeholder feedback received during the monitoring period, the actions taken in response, and the status of stakeholder mitigations. A total of 1,306 stakeholder inputs were reported, the majority relating to enquiries regarding cookstove distribution, with appropriate responses provided by the PP. The VVB considers that the stakeholder feedback mechanism remained operational and effective throughout the monitoring period, with no significant shortcomings identified requiring corrective action or improvement. The VVB further confirmed that the grievance mechanism was implemented in accordance with the registered VPA-DD and the project's established grievance procedures. The stakeholder feedback and grievances received during the monitoring period were appropriately recorded, reviewed, and addressed by the PP, and the corresponding information was transparently reported in the MR. The VVB also confirmed that no stakeholder mitigations required ongoing monitoring and that no legal disputes or legal contests affecting the project occurred during the monitoring period.
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	No grievances relating to project harm or community conflict were outstanding at the time of the site visit.
Findings	CL14-05: Clarification was requested regarding the project grievance mechanism and associated monitoring records. The PP provided the required documentation, corrected the identified tracking issue, and demonstrated the implementation of an operational grievance management system. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that the project implements a functioning, accessible, and transparent continuous input and grievance mechanism in compliance with GS4GG safeguarding requirements. The Do No Harm principle is embedded in the project's gender activities, community engagement approach, and grievance mechanism design. No safeguarding violations or harm incidents were identified for MP1.

E.10. Gender sensitivity assessment

Means of verification	The VVB conducted a comprehensive assessment of the project's compliance with the GS Gender Equality Requirements and Guidelines V2.0 (GERG V2.0) for the Gender Responsive Label through an approved Gender expert (Enas Hamdy), as per Ampere internal qualification assessment and competency criteria. The assessment included three integrated components: 1) Desk Review - full review of the Gender Responsive Report MP1, the In-Depth Gender Analysis, the Baseline Data Analysis (479 households across four municipalities using mixed methods), MR Section B (gender activities, attendance records) and Section E (SDG 5 monitoring), and the SDG Impact Tool. 2) Independent Gender Expert Assessment - an independent qualified gender expert engaged by the VVB reviewed all gender documentation, assessed the comprehensiveness and credibility of the Gender Action Plan (GAP), and formulated nine specific clarification sub-points (CL13-01 through CL13-09) to ensure compliance with GERG V2.0. 3) On-site Gender Verification Session - conducted on (17/04/2026) in Fort-Dauphin with 6 participants from the project's gender community network. The gender verification sessions conducted by the team leader, under the qualified Gender Experts provisions and recommendations verified: a) Active and confirmed participation of each participant in the project's gender activities in the role described by the PP. b) Participant recollection and endorsement of gender activity content and outcomes. c) Consistency of reported outcomes (time savings, reduced cooking burden, GBV awareness) with the Gender Responsive Report. d) Evidence of transformative gender change beyond activity attendance. The baseline gender analysis covered 479 households and characterised gender inequalities in the Anosy Region including time burden from fuel collection and cooking (baseline average exceeding 4 hours per day), women's limited access to economic decision-making, and prevalence of gender-based violence. The GAP comprised two categories of activities with 33 community gender events during October-December 2025: • Category 1 activities (within project scope) including 8 focus groups, 3 in-depth personal experience sessions, men's ally groups, and GBV/PEAS awareness sessions • Category 2 activities (with broader community engagement) implemented in collaboration with local authorities in six localities.
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	Gender activities were conducted on the following dates (as documented in the Gender Responsive Report and verified through attendance records): Focus groups 07/10/2025 - 16/10/2025 and 28/11/2025 - 02/12/2025 PEAS sessions 10/08/2025, 09/10/2025, 14/10/2025 and 15/10/2025 Men's ally groups 01/12/2025 - 03/12/2025 In-depth personal experience sessions 25-27/11/2025 Gender workshops 07/10/2025, 08/10/2025 and 14/10/2025
Findings	CL13-01: Clarification was requested regarding the prioritisation of identified gender inequalities within the project context. The PP provided additional justification and supporting information. CL13-02: Clarification was sought regarding the project's safeguarding measures and referral pathways. The PP provided evidence of the applicable safeguarding framework and procedures. CL13-03: Clarification was requested regarding the consideration of stakeholder feedback in project design and implementation. The PP provided evidence demonstrating how feedback informed project activities. CL13-04: Clarification was sought regarding the identification and support of vulnerable groups within the project. The PP provided additional information on the project's targeted approach. CL13-05: Clarification was requested regarding the project's gender-related indicators and their alignment with intended outcomes. The PP provided the necessary explanations and supporting documentation. CL13-06: Clarification was sought regarding the logical framework and linkage between project activities and expected gender outcomes. The PP provided a revised framework and supporting information. CL13-07: Clarification was requested regarding the sustainability and continuation of Gender Action Plan activities beyond the monitoring period. The PP provided the required clarification and implementation plan. CL13-08: Clarification was sought regarding the disaggregation of reported gender-related data. The PP provided additional explanations on data availability and reporting approaches. CL13-09: Clarification was requested regarding the appropriateness of the gender indicators applied by the project. Following review, the indicators were confirmed to be acceptable under the applicable requirements. For further details, please refer to Appendix 4.
Conclusion	The VVB, supported by the qualified gender expert assessment and on-site verification session, confirms that the project complies with GS GERG V2.0 requirements for Gender Responsive certification. The project has implemented a comprehensive, evidence-based Gender Action Plan achieving measurable gender equality outcomes including significant time savings for women, increased awareness of GBV prevention, and verified community behavioural change. The Gender Responsive Label is appropriate for this monitoring period.

E.11. Assessment of reported sustainable development co-benefits

Means of verification	The VVB assessed the reported sustainable development co-benefits for all seven claimed SDGs against the SDG Impact Tool, MR, Annual Monitoring spreadsheet, ER spreadsheet, Gender Responsive Report, and Employment Records. The assessment for each SDG included:
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	a) reviewing the monitoring methodology and data source; b) independently cross-checking key SDG indicator values against underlying data; c) assessing reasonableness against baseline values and expected project outcomes. The SDG contributions were monitored as follows: SDG 1 (No Poverty) - GSDM-I1.1.1, household fuel expenditure in project scenario from annual monitoring survey (MGA/week) SDG 3 (Good Health and Well-Being) - GSDM-I3.9.1, proportion of households reporting reduced cooking-related health symptoms from annual survey (%) SDG 5 (Gender Equality) - GSDM-I5.4.1, average time saving per household per day from annual survey (hours/day) SDG 7 (Affordable and Clean Energy) - thermal energy savings per VPA (GWh(th)) from ER calculation SDG 8 (Decent Work and Economic Growth) - GSDM-I8.5.1, total employees from HR records (count) SDG 15 (Life on Land) - GSDM-I15.1.1, non-renewable biomass fuel saved (tonnes NRB) from ER calculation. A comparison of ex-ante estimated and actually achieved values per SDG is provided in the table below:				
	SDG	Indicator	Ex-ante estimate	Achieved (MP1)	Assessment
	SDG 1	Fuel savings (MGA/week)	10,000	5,553	Savings confirmed; lower than estimated due to different baseline calculation basis
	SDG 3	HHs reporting health improvement	90%	86.5%	Marginally below estimate; result credible and substantial
	SDG 5	Time saving (hours/HH/day)	1.0	2.5	Substantially exceeds estimate; reflects cooking time + fuel collection combined
	SDG 7	Thermal energy savings (GWh(th))	220.2	243.3	Lower due to fewer tech-days in MP1; per-unit values consistent
	SDG 8	Jobs created	108	70	Lower than planned; reflects actual operational staffing requirement
	SDG 15	NRB fuel saved (tonnes)	26,907	28,341	Consistent with emission reduction variance
Findings	SDG-related findings: Clarification and corrective action requests were raised regarding the reporting of SDG contributions, including the completeness and consistency of SDG information, the appropriateness of reported units, the inclusion of monitored SDG results, and the provision of supporting calculations.				

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	The PP updated the MR and supporting documentation to address the identified issues and provided additional justification for the achieved SDG 5 time-saving benefits. Following review of the revised documentation and supporting evidence, the VVB confirmed that the reported SDG contributions were appropriately substantiated and all findings were closed.
Conclusion	The VVB confirms that all seven claimed SDG contributions are fairly stated, supported by monitoring data, and consistent with the approved monitoring plan. All verified SDG co-benefit values are reported correctly in the MR and SDG Impact Tool. The SDG 5 time saving of 2.5 hours/HH/day substantially exceeds the ex-ante estimate, indicating the project is delivering stronger gender and livelihood co-benefits than modelled.

E.12. Double-Counting Assessment

Means of verification	The VVB assessed the risk of double counting or double claiming of the project's emission reductions against GS4GG requirements and TPDDTEC V4.0 Section 3.2. The assessment followed a two-pillar approach: (1) Registry Integrity check - the VVB conducted an independent search of the GS4GG, CDM, Verra VCS, Gold Standard Foundation, Cercarbono, and other registries to confirm the project (PoA GS12600 with VPAs GS12851, GS23369, GS23370, GS23409) is not dually registered or double-listed. Search terms included the project name, PoA identifier, PP name (Sanitap Ltd), implementing partner (MadAvance), and geographic area (Anosy Region, Madagascar). No overlapping registrations were identified. (2) Technology Traceability Review - the VVB reviewed the project's stove traceability mechanisms: (a) unique household/CS IDs and stove registration numbers in the project database; (b) physical registration books (CTFs) retained by the PP; (c) customer agreements establishing the transfer of carbon rights to the CME; (d) the Declaration of No Double Counting submitted by Sanitap Ltd confirming the VERs are not claimed under any other carbon standard, programme, or NDC mechanism. The VVB reviewed the Declaration and confirmed it addresses GS4GG requirements for no double claiming. A specific question arose regarding the Urban Charcoal 2 scenario where two stoves are distributed per household; the VVB assessed whether the technology-days counting approach for this scenario creates any double-counting risk.
Findings	CL15 - PP was requested to clarify the conservativeness approach for households receiving two charcoal stoves (Charcoal 2 scenario). The PP explained that the TPDDTEC V4.0 technology-days counting approach counts each stove-day separately, with the usage rate (Up,y) adjustment ensuring conservative accounting. Both stoves in a 2-stove household must each pass the usage threshold to generate technology-days; the household is therefore not credited above the level of actual monitored use. The VVB confirmed this explanation is technically correct and consistent with TPDDTEC V4.0 Section 4.4. The Declaration of No Double Counting was submitted by Sanitap Ltd confirming: the project is not registered under any other carbon standard; VERs is not claimed under any parallel mechanism or government programme; stoves have unique registration numbers preventing internal double issuance; and no Corresponding Adjustment under Article 6 of the Paris Agreement is claimed or required. For further details, please refer to Appendix 4.
Conclusion	The VVB confirms that no material risk of double counting or double claiming was identified. The project's emission reductions are unique, traceable to registered GS4GG VPAs, and not claimed under any other mechanism or programme. The technology traceability mechanisms (unique HH IDs, registration books, customer agreements) are adequate to prevent internal double issuance. The GS Registry records for PoA GS12600 and all four VPAs were reviewed and confirmed to be uniquely listed.

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SECTION F. Internal quality control

The draft verification report prepared by the Verification Team is reviewed by an independent technical reviewer who possesses competence in the relevant technical area. This internal quality review is designed to confirm that Ampere's quality assurance and control procedures are duly followed, that the verification findings are objective, complete, and consistent, and that the verification report and opinion are reached in compliance with the applicable GS4GG requirements, VVS V2.0, and Ampere's quality management system.

The technical review team is collectively required to possess expertise covering all technical areas relevant to the project, including improved cookstove technologies and TPDDTEC V4.0 methodology, CDM sampling standards, GS Gender Equality Requirements and Guidelines (GERG V2.0), and GS4GG programme requirements. All members of the technical review team are independent of the verification team and have no association with the Project Participant, Sanitap Ltd. The independent technical reviewer may approve or reject the draft report and may identify additional findings requiring resolution prior to issuance of the final report. The final approval decision is taken by the Approver of Ampere for Renewable Energy.

The technical reviewer and approver engaged for this verification have confirmed their independence from the verification team and from Sanitap Ltd through signed declarations of no association, in accordance with VVB Requirements V3.0 Sections 7.5.2.2 to 7.5.2.4. Legal contracts and written agreements on quality management, confidentiality, and impartiality have been executed. The final verification report has been reviewed, approved, and authorised for submission to Gold Standard in accordance with Ampere's internal quality management procedures.

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SECTION G. Verification Opinion

Ampere for Renewable Energy has conducted an independent periodic verification of the GS12600 - Clean Water : Clean Cooking Programme of Activities (PoA), including VPA-3 (GS12851), VPA-5 (GS23369), VPA-6 (GS23370), and VPA-7 (GS23409) for the Project Participant, Sanitap Ltd, for Monitoring Period 1 (MP1). The verification encompasses an independent and objective assessment of the reported greenhouse gas emission reductions, the data management systems, monitoring plan implementation, and claimed sustainable development impacts for the monitoring periods ending 31 December 2025.

The verification was conducted in accordance with GS4GG requirements including GS4GG Principles and Requirements V2.1, Validation and Verification Standard V2.0 (VVS V2.0), and the applied methodology Technologies and Practices to Displace Decentralised Thermal Energy Consumption Version 4.0 (TPDDTEC V4.0). Additional standards applied include CDM Standard for Sampling and Surveys V9.0, GS Gender Equality Requirements and Guidelines V2.0 (GERG V2.0), GS Usage Rate Monitoring Requirements V2.0, and other GS4GG and CDM requirements. The evaluation was based on the registered monitoring plan as documented in VPA-DDs.

The verification process was designed and executed to provide a reasonable level of assurance. A materiality threshold of 5% was applied consistent with GS4GG requirements. The verification deployed substantive testing, analytical review procedures, independent recalculation of emission reduction parameters, independent assessment of sampling plan compliance, physical acceptance sampling at household level, and on-site inspection conducted 15 to 18 April 2026 in the Anosy Region, southern Madagascar.

The Project Participant, Sanitap Ltd, holds sole responsibility for the preparation of the Monitoring Report, implementation of the monitoring plan, and maintenance of underlying data management systems. Ampere for Renewable Energy is responsible for forming an independent verification opinion based on procedures performed and evidence obtained, without responsibility for the PP's monitoring activities beyond the scope of this verification.

Based on the verification procedures performed and evidence evaluated, it is the opinion of Ampere for Renewable Energy that the Monitoring Report MP1 has been prepared, in all material respects, in accordance with TPDDTEC V4.0, applicable GS4GG requirements, and the registered VPA-DDs, and that the reported emission reductions are fairly stated. The total verified emission reductions for MP1 amount to **76,607 tCO₂e** across all four VPAs: GS12851 22,234 tCO₂e; GS23369 35,729 tCO₂e; GS23370 14,134 tCO₂e; GS23409 4,510 tCO₂e. Leakage is deducted at 5% per TPDDTEC V4.0 Option 1. The project delivers verified co-benefits across seven SDGs and holds the Gold Standard Gender Responsive Label, confirmed by this verification.

Consequently, Ampere for Renewable Energy issues a positive, unmodified verification opinion, certifying that the project delivers real, measurable, and verifiable climate impacts.

This verification opinion relates only to the monitoring period stated and to the specific purpose of GS4GG review and potential issuance of Verified Emission Reductions. It shall not be relied upon by any third party or used for other purposes without prior written consent of Ampere for Renewable Energy.

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SECTION H. Certification Statement

Acting as an approved Validation and Verification Body under the Gold Standard for the Global Goals, Ampere for Renewable Energy hereby issues this Certification Statement for the GS12600 - Clean Water : Clean Cooking Programme of Activities, encompassing VPA-3 (**GS12851**), VPA-5 (**GS23369**), VPA-6 (**GS23370**), and VPA-7 (**GS23409**), for the Project Participant, Sanitap Ltd. The monitoring periods covered are:

- 28 February to 31 December 2025 for GS12851 and GS23369;
- 15 July to 31 December 2025 for GS23370; and
- 25 September to 31 December 2025 for GS23409.

The assessment was conducted in accordance with applicable GS4GG requirements and the procedures of Ampere for Renewable Energy.

Based on the procedures performed and evidence evaluated, it is hereby certified that the Monitoring Report MP1 is prepared, in all material respects, in accordance with the applied methodology TPDDTEC V4.0 and the registered VPA-DDs. The verification provides a reasonable level of assurance that the reported data is accurate and credible.

All 15 Clarification Requests and 8 Corrective Action Requests raised during this verification were satisfactorily resolved prior to issuance. Two Forward Action Requests (FAR01 and FAR02) have been raised for follow-up at the next verification. The verified emission reduction data are free from material misstatements, omissions, or overestimations.

The project contributes to seven Sustainable Development Goals verified during this monitoring period:

- **SDG 13** (Climate Action) - 76,607 tCO₂e certified emission reductions.
- **SDG 1** (No Poverty) - average household cooking fuel savings of MGA 5,553 per week (48% reduction from baseline of MGA 11,464 per week).
- **SDG 3** (Good Health and Well-Being) - 86.5% of households report reduced cooking-related health symptoms.
- **SDG 5** (Gender Equality) - 2.5 hours per household per day time saving, Gender Responsive Label confirmed by independent expert assessment and on-site verification.
- **SDG 7** (Affordable and Clean Energy) - 243.3 GWh(th) total thermal energy savings.
- **SDG 8** (Decent Work and Economic Growth) - 70 permanent full-time jobs (30 female / 40 male).
- **SDG 15** (Life on Land) - 28,341 tonnes of non-renewable biomass fuel saved.

These contributions confirm the project's alignment with GS4GG principles and its tangible contribution to sustainable development in Madagascar.

Consequently, Ampere for Renewable Energy issues a positive, unmodified verification opinion. This Certification Statement is issued for the purpose of GS4GG review and potential VER issuance only.

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Appendix 1. Abbreviations

Abbreviations	Full texts
AQL	Acceptable Quality Level
BFT	Baseline Fuelwood Test
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CFR	Coordinateurs de Formateurs Relais
CL	Clarification Request
CME	Coordinating/Managing Entity
CO ₂ e	Carbon Dioxide Equivalent
COV	Coefficient of Variation
CP	Crediting Period
CTF	Carbon Transfer Form
DC	Design Change
DNA	Designated National Authority
DOE	Designated Operational Entity
EF	Emission Factor
ER	Emission Reduction
FA3P	Foyer Amélioré à 3 Pierres
FAR	Forward Action Request
FCFA	<i>Colonies Françaises d'Afrique</i> (French Colonies in Africa): Cameroon Currency
f _{NRB}	Fractional Non-Renewable Biomass
FR	Formateurs Relais
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GPS	Global Positioning System
GS	Gold Standard
GS4GG	Gold Standard for the Global Goals
GWP	Global Warming Potential
HH	Household
IAP	Indoor Air Pollution
ICS	Improved Cookstove
ID	Identification
ISO	International Organization for Standardization
KPT	Kitchen Performance Test
LoA	Letter of Authorisation
LPG	Liquefied Petroleum Gas
LSC	Local Stakeholder Consultation
MINEPDED	Ministry of Environment, Protection of Nature and Sustainable Development
MP	Monitoring Period
MR	Monitoring Report
NCV	Net Calorific Value
NDC	Nationally Determined Contribution
NRB	Non-Renewable Biomass
PDD	Project Design Document
PFT	Project Fuelwood Test
PM _{2.5}	Particulate Matter that is smaller than the size of 2.5 micro-meter
PoA	Programme of Activities
PP (or PD)	Project Participant (Project Developer)
QA/QC	Quality Assurance/Quality Control
SDGs	Sustainable Development Goals
TPDDTEC	Technologies and Practices to Displace Decentralized Thermal Energy Consumption
UQL	Unacceptable Quality Level
VER	Verified Emission Reduction
VPA	Voluntary Project Activity
VVB	Validation & Verification Body
VVS	Validation and Verification Standard
WBT	Water Boiling Test

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Appendix 2. Competence of Team Members and Technical Reviewers



Ampere for Renewable Energy

Certificate of Competency for Gold Standard Validation/Verification

Ahmad Amireh

has been deemed qualified for validation/verification activities under Gold Standard through Ampere's internal qualifications procedures in accordance with the requirements of the standard:

for the following functions and requirements:

- | | | | |
|---|--|---|--|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Financial Expert | ☐ Local Expert | ☒ SDG+ |

in the following technical areas:

- | | | | | |
|--|------------------------------------|-------------------------------------|--|--|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 2.2 | ☒ TA 3.1 |
| ☐ TA 4.1 to 4.n | ☐ TA 5.1 | ☐ TA 11/12.1 | ☒ TA 6.1 | ☒ TA 7.1 |
| ☐ TA 8/10.1 | ☐ TA 8/10.2 | ☐ TA 9.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date
20/12/2025

Expiry Date
20/12/2026



Eng. Ahmad Qadry
Technical Manager



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Ampere for Renewable Energy

Certificate of Competency for Gold Standard Validation/Verification

Omar Abu Ghalous

has been deemed qualified for validation/verification activities under Gold Standard through Ampere's internal qualifications procedures in accordance with the requirements of the standard:

for the following functions and requirements:

- | | | | |
|---|--|---------------------------------------|---|
| ☒ Validator | ☒ Verifier | ☐ Team Leader | ☐ Technical Expert |
| ☐ Technical Reviewer | ☐ Financial Expert | ☐ Local Expert | ☐ SDG+ |

in the following technical areas:

- | | | | | |
|--|--|-------------------------------------|----------------------------------|--|
| ☐ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☐ TA 2.2 | ☒ TA 3.1 |
| ☐ TA 4.1 to 4.n | ☐ TA 5.1 | ☐ TA 11/12.1 | ☐ TA 6.1 | ☐ TA 7.1 |
| ☐ TA 8/10.1 | ☐ TA 8/10.2 | ☐ TA 9.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date
04/Jan/2026

Expiry Date
04/Jan/2027



Eng. Ahmad Qadry
Technical Manager



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Ampere for Renewable Energy

Certificate of Competency for Gold Standard Validation/Verification

Jeremy Randriarimalala

has been deemed qualified for validation/verification activities under Gold Standard through Ampere's internal qualifications procedures in accordance with the requirements of the standard:

for the following functions and requirements:

- | | | | |
|---|---|--|--|
| ☐ Validator | ☐ Verifier | ☐ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Financial Expert | ☒ Local Expert | ☐ SDG+ |

in the following technical areas:

- | | | | | |
|--|------------------------------------|-------------------------------------|----------------------------------|--|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 2.2 | ☒ TA 3.1 |
| ☐ TA 4.1 to 4.n | ☐ TA 5.1 | ☐ TA 11/12.1 | ☐ TA 6.1 | ☐ TA 7.1 |
| ☐ TA 8/10.1 | ☐ TA 8/10.2 | ☐ TA 9.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date
10/10/2025

Expiry Date
09/10/2026


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Ampere for Renewable Energy

Certificate of Competency for Gold Standard Validation/Verification

Enas Hamdy

has been deemed qualified for validation/verification activities under Gold Standard through Ampere's internal qualifications procedures in accordance with the requirements of the standard:

for the following functions and requirements:

- | | | | |
|---|---|---------------------------------------|---|
| ☐ Validator | ☐ Verifier | ☐ Team Leader | ☐ Technical Expert |
| ☐ Technical Reviewer | ☐ Financial Expert | ☐ Local Expert | ☐ SDG+ |
| ☒ Gender Expert | | | |

in the following technical areas:

- | | | | | |
|--|------------------------------------|-------------------------------------|----------------------------------|----------------------------------|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 2.2 | ☐ TA 3.1 |
| ☐ TA 4.1 to 4.n | ☐ TA 5.1 | ☐ TA 11/12.1 | ☐ TA 6.1 | ☐ TA 7.1 |
| ☐ TA 8/10.1 | ☐ TA 8/10.2 | ☐ TA 9.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date
02/12/2025

Expiry Date
03/12/2026



Eng. Ahmad Qadry
Technical Manager



 Ampere	Verification Report	Version	Date	Code
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Ampere for Renewable Energy

Certificate of Competency for Gold Standard Validation/Verification

Yehya Abdellatif

has been deemed qualified for validation/verification activities under Gold Standard through Ampere's internal qualifications procedures in accordance with the requirements of the standard:

for the following functions and requirements:

- | | | | |
|--|--|---|--|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☒ Technical Reviewer | ☐ Financial Expert | ☒ Local Expert (for Jordan & USA) | ☒ SDG+ |

in the following technical areas:

- | | | | | |
|--|------------------------------------|-------------------------------------|--|--|
| ☐ TA 1.1 | ☐ TA 1.2 | ☐ TA 2.1 | ☐ TA 2.2 | ☒ TA 3.1 |
| ☐ TA 4.1 to 4.n | ☐ TA 5.1 | ☐ TA 11/12.1 | ☒ TA 6.1 | ☒ TA 7.1 |
| ☐ TA 8/10.1 | ☐ TA 8/10.2 | ☐ TA 9.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date
20/03/2026

Expiry Date
19/03/2027



Eng. Ahmad Qadry
Technical Manager



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Appendix 3. Documents reviewed or referenced

No.	Author	Title	Version (Date)	Provider
1.	GS	Principles and Requirements	V1.2 (24/10/2019)	Other
2.	GS	Community Services Activity Requirements	V1.2 (23/10/2019)	Other
3.	GS	GHG ERs & Sequestration Product Requirements	V1.2 (23/10/2019)	Other
4.	GS	Monitoring Report Form	V1.1 (14/10/2020)	Other
5.	GS	Monitoring Report Template Guide	V1.2 (21/05/2025)	Other
6.	GS	TPDDTEC	V4.0 (07/10/2021)	Other
7.	GS	Requirements and Guidelines: Usage Rate Monitoring	V2.0 (27/10/2020)	Other
8.	GS	ER Calculation Tool	V1.3 (07/07/2024)	Other
9.	GS	TPDDTEC Singlefuel KPT Result Analyzer	V1.0 (02/05/2022)	Other
10.	GS	Validation and Verification Standard	V2.0 (12/11/2024)	Other
11.	GS	Site Visit and Remote Audit Requirements and Procedures	V2.0 (12/11/2024)	Other
12.	GS	GENDER EQUALITY REQUIREMENTS & GUIDELINES	V2.0 (16.05.2023)	Other
13.	CDM	TOOL30 Methodological Tool: Calculation of the fraction of non-renewable biomass Version 04.0	V4.0 (08/09/2022)	Other
14.	CDM	Sampling and surveys for CDM project activities and programmes of activities - Standard	V9.0 (27/05/2021)	Other
15.	CDM	Sampling and surveys for CDM project activities and programmes of activities - Guideline	V4.0 (16/10/2015)	Other
16.	CME	Registration and distribution forms (digital and Physical)	NA	CME
17.	CME	VPA-DDs (VPA-3 v1.10, VPA-5 v1.9, VPA-6 v1.9, and VPA-7 v1.9)	V1.10, v1.9	CME
18.	CME	Technical Specification sheets- ECOA (Charcoal and Wood)	NA	CME
19.	CME	Gender - Baseline Data Analysis	NA	CME
20.	CME	GS12600 Grievance Registration Book	NA	CME
21.	CME	GS12600_cookstove_project_database	V2.2	CME
22.	CME	GS12600_employment_records_MP1	NA	CME
23.	CME	GS12600_Improved_Cooking_annual_monitoring_MP1	V1.2	CME
24.	CME	GS12600_Improved_Cooking_awareness_campaign_MP1	NA	CME
25.	CME	GS12600_Improved_Cooking_digital_usage_report_MP1	NA	CME
26.	CME	GS12600_Improved_Cooking_emission_reductions_MP1	V2.0 – V2.8	CME
27.	CME	GS12600_Improved_Cooking_end_user_training_MP1	V1.2	CME
28.	CME	GS12600_Improved_Cooking_Gender_Responsive_Report_MP1	V1.0 – V2.0	CME
29.	CME	GS12600_Improved_Cooking_Monitoring_Report_MP1	V1.0 – V2.2	CME
30.	CME	GS12600_Improved_Cooking_pKPT_2025	NA	CME
31.	CME	GS12600_Improved_Cooking_Usage_Analysis_MP1	NA	CME
32.	CME	GS12600_verification_checks	NA	CME
33.	CME	In-Depth Gender Analysis - Clean Cooking VPA - Gender Responsive Certification	NA	CME
34.	CME	PUBLIC_GS12600_SDG_Impact_Tool_MP1	V1.7	CME
35.	CME	CONFIDENTIAL_GS12600_Baseline_KPT_Data	NA	CME
36.	CME	GS12600_Improved_Cooking_digital_usage_invoice_MP1	NA	CME
37.	CME	GS12600_Improved_Cooking_enumerator_training_MP1	NA	CME
38.	CME	GS12600_Improved_Cooking_good_practice_MP1	NA	CME
39.	CME	GS12600_Improved_Cooking_grievance_feedback_mechanism_MP1	NA	CME

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40.	CME	GS12600_Improved_Cooking_mechanism_SOP	NA	CME
41.	CME	GS12600_Improved_Cooking_random_sample_MP1	NA	CME
42.	CME	GS12600_MoFuSS_value	NA	CME
43.	CME	GS12851_FVR_v4.0_Confidential_Private	NA	CME
44.	CME	GS12600_Declaration_of_no_double_counting_MP1	NA	CME
45.	CME	GS12600_Manage_Project_Information_MAY26	NA	CME
46.	CME	GS12600_PoA_manage_information_MAY26	NA	CME
47.	CME	GS12600_VPA-3_manage_information_MAY26	NA	CME
48.	CME	GS12600_stove_alterations_MERV_Report_MP1	NA	CME
49.	CME	pKPT_equipment_receipt_MP1	NA	CME

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Appendix 4. Clarification Requests, Corrective Action Requests and Forward Action Requests

Table 1 FARs from Previous Validation

Date:	28/06/2026	Raised by:	GS Performance Review		
Type:	FAR	Number:	01	Reference:	GS DESR
Team Leader Comment:				Date: 28/06/2026	
"At each verification: The PoA included multiple technologies with the possibility of cross-effects. The verifying VVB shall check the existence of cross-effects between technologies and whether appropriate measures to account for the cross-effects have been taken during the verification" VVB Assessment: With reference to the applied methodology and the PoA structure, which includes multiple technologies with the possibility of cross-effects between project activities, the VVB is required to assess the existence of such cross-effects and to confirm whether appropriate measures have been taken to account for them during the verification process. PP is requested to provide full clarification and supporting documentation regarding the treatment of cross-effects between the technologies included within the PoA, including the following:					
• A clear identification of all technologies implemented under the PoA that may give rise to cross-effects, and a description of the nature and potential magnitude of any such interactions; • Confirmation of whether a cross-effects assessment has been conducted, and if so, the methodology and approach applied in carrying out this assessment; • A detailed explanation of the measures taken to account for any identified cross-effects in the emission reduction calculations, including any adjustments applied and the basis on which these were determined; • Submission of all relevant supporting documents underpinning the cross-effects assessment, including any analytical models, calculation tools, data sources, or referenced standards used; • Confirmation of whether the cross-effects assessment and its outcomes are consistently reflected across the MR, the ER calculation file, and any other relevant monitoring documentation; and • In the event that no cross-effects have been identified, PP is requested to provide a documented justification substantiating this conclusion, with reference to the specific characteristics of the implemented technologies and the project boundary as defined in the approved PDD, the deceleration and appropriate justification to be added in the MR where relevant.					
** The Project Proponent shall ensure that this FAR and the subsequent responses are appropriately reflected in the relevant section (B.1.1) of the Monitoring Report. The reported information will be subject to assessment by the VVB upon review of the Project Proponent's response to this FAR.					
Project Participant Response :				Date : 10/07/2026	
Response added to sB.1.1 of the MR: The PoA includes this improved cookstove project (VPA-3, 5-7) and a safe water supply project (VPA-1). Any potential cross effect will be on the safe water supply project, as the methodology relies on the thermal efficiency of the cooking device of the end user and the fuel used. The presence of an improved cooking technology would cause the emission reductions to decrease due to an improvement in thermal efficiency when compared to the baseline technology. However, there is no cross effect of having a safe water supply on the improved cooking project. Therefore, the presence of a safe water project does not affect the emission reductions of this project.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					

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The VVB has reviewed PP's clarification and the updated MR. It is noted that PP has provided a response in Section B.1.1 of the MR addressing the potential cross-effects between the improved cookstove VPAs (VPA-3, 5-7) and the safe water supply VPA (VPA-1).

However, in accordance with the Programme of Activity Requirements and Procedures v3.0, Section 4.11.b, paragraphs 4.11.3-4.11.5, which govern the application of multiple methodologies within a PoA, the CME is required to either demonstrate that no cross-effects exist between the technologies/measures, or if cross-effects exist, to take them into account in the calculation of GHG emission reductions.

Furthermore, as outlined in Annex 1 of the same document under the Guidance section, cross-effects may occur when multiple technologies/measures are implemented, and the CME shall consider all relevant situations to identify such effects, noting that the situations described in the guidance are neither exhaustive nor mutually exclusive.

While PP has indicated that the presence of the safe water supply project does not affect the emission reductions of the improved cookstove project, and that any potential cross-effect would only affect the safe water supply project due to changes in thermal efficiency. PP is requested to:

1. Provide a more detailed and documented assessment of the cross-effects between all technologies implemented under the PoA, with specific reference to the Type I and Type II cross-effect scenarios described in Annex 1 of the Programme of Activity Requirements and Procedures v3.0, and confirm which scenario, if any, is applicable to this PoA.
2. Clarify and quantify, where applicable, the potential impact of the improved cooking technology on the thermal efficiency parameter used in the safe water supply methodology, and confirm whether any adjustments have been applied in the ER calculations to account for this interaction.
3. Submit supporting documentation or analytical justification substantiating the conclusion that no cross-effects exist on the cookstove VPAs, and confirm that this assessment is consistently reflected in the MR, ER calculation file, and all relevant monitoring documentation.

Reasoning for not Acceptance or Acceptance and Close Out:

FAR01 remains **open** pending further clarification and supporting evidence.

Acceptance and Close out by Team Leader: Open

Date: 12/07/2026

Project Participant Response:

Date: 13/07/2026

PD has expanded on the response given in the MR to take into account the PoA Requirements

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

The VVB has reviewed PP's clarification and the updated MR. It is confirmed that PP has provided a detailed and sufficiently documented assessment of the cross-effects between the technologies implemented under the PoA, addressing both the nature of the interaction and the applicable cross-effect type in accordance with the Programme of Activity Requirements and Procedures v3.0.

The VVB confirms the following:

1. The PoA applies a combination of technologies/measures and/or methodologies in accordance with Section 4.11.3(d) of the Programme of Activity Requirements and Procedures v3.0. It is confirmed that no cross-effects exist in the improved cookstove VPAs (VPA-3, 5, 6, and 7), as the presence of a safe water supply project does not affect the emission reduction calculations of the improved cookstove project.
2. A Type II cross-effect has been identified in VPA-1, as the safe water supply methodology (ERSDWS V1 and V2) relies on the thermal efficiency of the cooking device (parameter SDWS 11) as a shared information source. The improved cooking technologies implemented under the PoA directly influence this parameter, and the VVB confirms that this cross-effect has been appropriately accounted for in the ER calculations through the application of the manufacturer-specified thermal efficiency values (0.508 for wood improved and 0.625 for charcoal improved), in place of the default three-stone fire values.
3. It is further confirmed that ERSDWS V2 expressly provides for the adjustment for overlap with a registered improved cookstove project, requiring that the efficiency value applied for the overlapping population shall be the efficiency of the improved cookstove rather than the traditional stove efficiency, and that the same approach will be applied for VPA-1 monitoring periods under ERSDWS V1.
4. The proportion of improved devices will be measured through the annual monitoring of VPA-1, where end-users are surveyed on their cooking devices, ensuring that the cross-effect adjustment is consistently applied across monitoring periods.

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Reasoning for not Acceptance or Acceptance and Close Out:	
Based on the above, FAR01 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 14/07/2026

Date:	28/06/2026		Raised by:	GS Performance Review	
Type:	FAR	Number:	02	Reference:	GS DESR
Team Leader Comment:				Date:	
"At 1st verification: The subsequent VVB shall check that project information on the GS Assurance Platform, such as project start date, crediting period, SDGs, are in line with the PoA-DD and VPA-DD." ** The Project Proponent shall ensure that this FAR and the subsequent responses are appropriately reflected in the relevant section (B.1.1) of the Monitoring Report. The reported information will be subject to assessment by the VVB upon review of the Project Proponent's response to this FAR.					
Project Participant Response :				Date : 10/07/2026	
Response added to sB.1.1 of the MR: CME has aligned project start dates, crediting periods and SDGs across all project documents and GS Assurance Platform.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
The VVB has reviewed PP's clarification and has cross-checked the project information on the GS Assurance Platform against the PoA-DD and VPA-DD, including the project start dates, crediting periods, and SDGs. It is confirmed that the information on the GS Assurance Platform is consistent with the submitted project documentation.					
Reasoning for not Acceptance or Acceptance and Close Out:					
Based on the above, FAR02 is now closed .					
Acceptance and Close out by Team Leader: Closed				Date: 12/07/2026	

Date:	28/06/2026	Raised by:	GS Performance Review		
Type:	FAR	Number:	03	Reference:	GS DESR
Team Leader Comment:				Date:	
"Prior to the issuance of 2026 vintage: The PD shall ensure that the project is updated in accordance with the PA Alignment methodology and requirements published on 22/12/2025 during the performance certification via the issuance track for vintages 2026 and onwards." ** The Project Proponent shall ensure that this FAR and the subsequent responses are appropriately reflected in the relevant section (B.1.1) of the Monitoring Report. The reported information will be subject to assessment by the VVB upon review of the Project Proponent's response to this FAR.					
Project Participant Response :				Date : 10/07/2026	
Response added to sB.1.1 of the MR: CME is aware of the Paris Agreement Alignment of the GS Requirements and methodologies. The project documents will align with the rule updates for vintage 2026 onwards. Monitoring period 1 ends on 31/12/2025 and is not subject to the rule update.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
The current Monitoring Period predates the PA Alignment methodology requirements published on 22/12/2025; accordingly, this FAR is not applicable to the present verification period. This FAR is hereby carried forward and will be tracked as FAR02 in Table 4 (FARs from this Verification).					
Reasoning for not Acceptance or Acceptance and Close Out:					
Closed and moved to FAR02 (Table 4 of this report)					
Acceptance and Close out by Team Leader: Closed				Date: 28/06/2026	

Date:	28/06/2026	Raised by:	GS Performance Review		
Type:	FAR	Number:	04	Reference:	GS DESR
Team Leader Comment:			Date:		

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At 1st verification: The subsequent VVB shall verify whether the real case VPA (VPA-2) has been withdrawn from the GS platform, in line with the PD's response. ** The Project Proponent shall ensure that this FAR and the subsequent responses are appropriately reflected in the relevant section (B.1.1) of the Monitoring Report. The reported information will be subject to assessment by the VVB upon review of the Project Proponent's response to this FAR.					
Project Participant Response :			Date : 10/07/2026		
CME is not validating VPA-2, which is listed on the GS Registry (GS12619), as the project is not going ahead. CME has deactivated the VPA, and received the following confirmation from Gold Standard: "We are writing to formally notify you of a status change for the Manage Information Project or PoA or VPA no. 1 of Project GS12619 (GS12600 VPA-2 Clean Cooking: Madagascar). After a review of the submission and alignment with Gold Standard protocols (GS4GG Principles & Requirements, relevant project lifecycle guidelines, and technical review frameworks), the review has been Cancelled per the details outlined below: Project deactivated (no further reviews required)" The email has been submitted to the VVB as a supporting document: 'GS12600_VPA-2_cancellation_email'.					
Documentation Provided as Evidence by Project Participant:					
GS12600_VPA-2_cancellation_email					
Information Verified by Team Leader:					
The VVB has reviewed PP's clarification and the submitted document "GS12600_VPA-2_cancellation_email". It is noted that this verification engagement covers 4 VPAs only (GS12851 (VPA-3), GS23369(VPA-5), GS23370 (VPA-6) and GS23409 (VPA-7)), and VPA-2 (GS12619) is not included within the scope of this verification. The VVB has reviewed the submitted email confirming the deactivation email of VPA-2 and the cancellation of it and the VVB confirms it has been reviewed.					
Reasoning for not Acceptance or Acceptance and Close Out:					
Based on the above, FAR04 is now closed .					
Acceptance and Close out by Team Leader: Closed			Date: 12/07/2026		

Date:	28/06/2026		Raised by:	Previous VVB	
Type:	FAR	Number:	05	Reference:	Previous Validation Report

Team Leader Comment:			Date:		
"Regarding the final recycling/disposal arrangements, the CME has specified that discussions are ongoing with scrap metal dealers for collection and recycling of waste metal. As these arrangements are still under development at the time of validation, the CME shall provide confirmation during subsequent verification that appropriate recycling/disposal arrangements have been operationalized and evidenced." VVB Assessment: With reference to the Forward Action Request raised during validation regarding the final recycling and disposal arrangements for waste metal, PP is requested to provide an update on the current status of these arrangements in the current Monitoring Period. PP is further requested to confirm whether the recycling and disposal arrangements have been finalized and operationalized, to identify the contractor(s) engaged, and to submit the relevant supporting documentation, including contracts, waste transfer records, and any applicable regulatory approvals. PP is additionally requested to submit the most recent versions of all VPA-DDs for review. PP is requested to elaborate on all waste-related matters within the MR and ensure that the recycling and disposal arrangements are clearly described and evidenced for verification purposes. ** The Project Proponent shall ensure that this FAR and the subsequent responses are appropriately reflected in the relevant section (B.1.1) of the Monitoring Report. The reported information will be subject to assessment by the VVB upon review of the Project Proponent's response to this FAR.					
Project Participant Response :			Date : 10/07/2026		

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The waste was stored and collected on 24/06/2026 by a waste collection company. The process will be repeated as necessary through the course of the monitoring period, with evidence recorded as required. Supporting document 'GS12600_scrap_metal_receipt_MP1' has been provided to VVB to demonstrate the waste was collected. Response added to sB.1.1 of the MR: Non-hazardous waste from the collection and retiring of baseline technologies ('fatapera') and from the repair and replacement of parts of project technologies has been stored from the start of the project to the present. The only waste generated is scrap metal, which has been stored under cover. (Picutre inserted) Figure 1 Storage of scrap metal The non-hazardous waste was stored until an arrangement was made with a scrap metal dealer. Once arranged, the waste was compacted, weighed and loaded on to the collector's lorry. The waste was collected on 24/06/2026. This is evidenced by a receipt for the collection. A total of 3,186kgs was metal was collected. This practice will continue throughout the project.	
Documentation Provided as Evidence by Project Participant:	
GS12600_scrap_metal_receipt_MP1	
Information Verified by Team Leader:	
The VVB has reviewed PP's clarification and the submitted document "GS12600_scrap_metal_receipt_MP1". It is acknowledged that the non-hazardous waste generated from the collection and retiring of baseline technologies and from the repair and replacement of project technology parts has been stored appropriately, and that a total of 3,186 kg of scrap metal was collected on 24/06/2026 by a scrap metal dealer, as evidenced by the submitted receipt. It is further noted that PP has confirmed this practice will continue throughout the project. During the site visit, the VVB confirmed the operational arrangements for the repair and replacement of project technology parts, and observed how the resulting scrap metal waste is stored on-site under cover prior to collection. The VVB also confirmed that the collected waste is subsequently handed over to a third-party scrap metal dealer in accordance with the described disposal arrangement.	
Reasoning for not Acceptance or Acceptance and Close Out:	
Based on the above, FAR05 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 12/07/2026

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Table 2 Clarification Requests – CLs

Date:	09/04/2026		Raised by:	VV Team	
Type:	CL	Number:	1	Reference:	MR - KEY PROJECT INFORMATION
Team Leader Comment:				Date: 09/04/2026	
1. In the MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V2", under the section "Name and GS ID of Fully Validated CPA/VPAs (i.e. non-compliance check)", only 2 VPAs are mentioned. However, upon review of the GS Assurance Platform, 3 VPAs have been identified as real case VPAs under POA GS12600. According to the Monitoring Report Template Guide v1.2, it is stated that: "Please include the details of all CPA/VPAs that have been fully validated (i.e. non-compliance check) along with the POA." PP is requested to clarify why only 2 VPAs have been referenced in the MR and, if applicable, to update the MR to include all fully validated VPAs under POA GS12600 in accordance with the Monitoring Report Template Guide v1.2. 2. In the Key Project Information table of the MR, the "Version Number of the PDD/VPA-DD(s) Applicable to this Monitoring Report" section states that the version of the submitted PDDs is v2.0. However, upon review of the submitted PDDs, the actual version is v1.8. Furthermore, v3 is referenced in multiple instances throughout the MR. PP is requested to clarify the discrepancy between the PDD/VPA-DD version reported in the Key Project Information table (v2.0), the version of the submitted PDDs (v1.8), and the version referenced throughout the MR (v3), and to confirm which version is applicable for the current Monitoring Period. PP is further requested to update the MR accordingly to ensure consistency. 3. In the MR, Table 1 – Sustainable Development Contributions Achieved, the unit/product reported for SDG 7 (Affordable and Clean Energy) is stated as Total Energy Savings (GWh(th)). However, upon review of the ER file "GS12600_Improved_Cooking_emission_reductions_MP1 v2", in the sheet "Thermal Energy", cell C34, the unit for this parameter is reported as TJ/year. PP is requested to clarify which unit is correct and applicable for the current Monitoring Period, and to update the submitted documents accordingly to ensure full consistency between Table 1 of the MR and the ER calculation file. 4. In the MR, Table 1 – Sustainable Development Contributions Achieved, the amounts reported for SDG 15 (Life on Land) do not correspond to the values reported in Section E.2 – Calculation of Project Value or Estimation of Project Situation of Each SDG Impact, under the SDG 15 Life on Land subsection, where the following values are reported: - GS12851: 6,648 - GS23369: 2,692 - GS23370: 3,907 - GS23409: 1,296 PP is requested to clarify the discrepancy between the SDG 15 values reported in Table 1 and those reported in Section E.2, to confirm which values are correct and applicable for the current Monitoring Period.					
Project Participant Response :				Date : 28/04/2026	
1. Only 2 VPAs have been validated (VPA-1 and VPA-3). A third real case VPA (VPA-2) was listed by the project has been discontinued. Therefore, it is correct that only 2 VPAs are set out here. 2. The VPAs are currently under GS DESR so the version numbers will be updated throughout the verification. The current version number is 1.9. This has been updated in the MR, and will be undated on an ongoing basis. 3. PP has updated table 1 with the correct units from row 42 of the 'Thermal Energy' tab of the ERCs, showing GWh(th) savings. 4. The values presented in Table 1 are correct and align to the 'SDG Summary ex post' tab in the ERCs. The values in sE.2 have been corrected.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					

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1. The VVB has reviewed the PP's clarification and notes that only VPA-1 and VPA-3 have been fully validated, while VPA-2 has been discontinued.
2. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the MR now consistently reflects the correct and most recent applicable PDD version (v1.9)
3. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" and ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3" documents. It is confirmed that Table 1 has been updated with the correct units for SDG 7. However, the following issues remain outstanding:
Rounding discrepancies have been identified in the reported values in Table 1 of the MR. For example, the calculated value for VPA 5 (GS23369) in the ER (cell E38) is 71.24 GWh(th), whereas the MR reports 71.3 GWh(th). PP is requested to revise all values in Table 1 to accurately reflect the calculated figures in the ER with no rounding.
The formatting of Table 1 in the MR does not appear to be compliant with the Monitoring Report Template v1.1. This may be due to tracked changes. PP is requested to confirm whether the table formatting is correct, and if not, to revise accordingly. PP is also requested to submit a clean version of the MR.
Moreover, upon review of Section E.2 of the MR, it is noted that the SDG impact titles appear to be formatted in a different font than that used in the Monitoring Report Template v1.1. PP is requested to revise and correct the fonts in the MR to ensure full alignment with the template.
4. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" alongside the "SDG Summary ex post" sheet in the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the SDG 15 values in Section E.2 have been corrected to align with the calculated values in the ER.

Reasoning for not Acceptance or Acceptance and Close Out:

1. No further discrepancies remain, and CL01-01 is now **closed**.
2. No further discrepancies remain, and CL01-02 is now **closed**.
3. CL01-03 remains **open** pending correction and clarification.
4. Based on the above, CL01-04 is now **closed**.

Acceptance and Close out by Team Leader: Open

Date: 12/05/2026

Project Participant Response :

Date : 26/05/2026

1. **Closed.**
2. **Closed.**
3. CME has aligned the values presented in the table with the values in the calculations. The values for SDG 5 and 7 are presented to 1 decimal place due to the nature of the figures. Figures for VERs are rounded down to 0 decimal places.
Table one has been amended, and a clean version has been provided for VVB's review.
The type face in sE.2 has been changed to Verdana in line with the template.
4. **Closed.**

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

The VVB has reviewed the PP's response and the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the values in Table 1 have been aligned with the corresponding calculated figures in the ER, with SDG 5 and SDG 7 values presented to one decimal place and VER figures rounded down to zero decimal places. Table 1 formatting has been revised, and the font in Section E.2 has been corrected to Verdana in line with the Monitoring Report Template v1.1

Reasoning for not Acceptance or Acceptance and Close Out:

All outstanding points have been adequately addressed, therefore CL01-03 is hereby **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	09/04/2026		Raised by:	VV Team	
Type:	CL	Number:	2	Reference:	MR – Section A
Team Leader Comment:				Date: 09/04/2026	

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1. In the MR, Section A.1 – General Description of Project, under the "Technologies/Measures" subsection, reference is made to ISO/TR 19867-2:2018 as a laboratory test sequence applied under the project. However, it appears that ISO/TR 19867-2 has been abandoned and was never formally published as part of the ISO 19867 series, with only ISO 19867-1:2018 and ISO/TR 19867-3:2018 being formally published under this series. PP is requested to clarify the reference to ISO/TR 19867-2:2018 and to confirm which laboratory test protocol has actually been applied for the current Monitoring Period.
2. In the Monitoring Report (MR), Section A.1 – General Description of Project, under the "Implementation Plan" subsection, reference is made to the GS GHG Emissions Reduction & Sequestration Product Requirements V3.0. However, this document is not referenced in Section A.3 – Reference of Applied Methodology. PP is requested to clarify whether this document is applicable to the current Monitoring Period.

Project Participant Response :	Date : 28/04/2026
1. -2 is a typo, and has been corrected to -3. 2. GS GHG Emissions Reduction & Sequestration Product Requirements V3.0 is a <i>Requirements</i> document, similar to the Principles and Requirements and Community Service Activity Requirements, both of which are also referenced in the Monitoring Report. As per the Monitoring Report template, only the following are required in sA.3: i. <i>Selected baseline and monitoring methodologies</i> ii. <i>Any methodologies or methodological tools to which the selected methodologies refer, where applicable</i> iii. <i>Any selected standardized baselines, where applicable</i>	

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

1. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the reference has been corrected from ISO/TR 19867-2:2018 to ISO/TR 19867-3:2018.
2. The VVB has reviewed PP's clarification and acknowledges that the GS GHG Emissions Reduction & Sequestration Product Requirements V3.0 is a requirements document and is not required to be listed under Section A.3 of the MR, as that section is reserved for baseline and monitoring methodologies and any referenced methodological tools.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CL02-01 is now **closed**.
2. Based on the above, CL02-02 is now **closed**.

Acceptance and Close out by Team Leader: Closed	Date: 12/05/2026
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Date:	12/04/2026		Raised by:	VV Team	
Type:	CL	Number:	3	Reference:	MR – Section B

Team Leader Comment:	Date: 12/04/2026
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In the MR, Section B.2.4 – Permanent Changes from the Design Certified Monitoring Plan, Applied Methodology or Applied Standardized Baseline, the PP has identified the addition of SDG 3 (Good Health and Well-Being) as a permanent change, to be monitored through surveys. PP is requested to clarify whether the information gathered through the surveys for SDG 3 has been reflected in the relevant sections of the MR and in the ER document where applicable, and if not, to update the MR and ER accordingly to ensure that the reported change is fully documented and supported by the corresponding survey data including the relevant parameters and the SDG contribution values in all MR sections.

Project Participant Response :	Date : 28/04/2026
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PP has removed the permanent changes from sB.2.4. The projects are undergoing GS DESR, and the changes have been made at the VPA-DD level before design certification has been finalized. Therefore, there is no permanent change. SDG 3 has now been added as an SDG in the SDG Impact Tool and throughout the Monitoring Report.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

The VVB has reviewed PP's clarification and the updated documentation. It is confirmed that the permanent change has been removed from Section B.2.4, and SDG 3 (Good Health and Well-Being) is now consistently reflected across the PDD, SDG Impact Tool, ER document, and MR.

Reasoning for not Acceptance or Acceptance and Close Out:

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No further discrepancies remain, and CL03 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 12/05/2026

Date:	15/04/2026	Raised by:	VV Team		
Type:	CL	Number:	4	Reference:	MR – Section C
Team Leader Comment:			Date: 15/04/2026		
1. In Section C – Awareness Campaign of the MR, 44 events are reported between October 2024 and March 2025, however the awareness document "GS12600_Improved_Cooking_awareness_campaign_MP1", sheet "Community Awareness Log", column B3, records only 40 events between October 2024 and February 2025. Similarly, the MR reports 111 events conducted between February and November 2025, while sheet "DQ" of the same document records only 106 events. Additionally, column I of the "Community Awareness Log" sheet is empty, and therefore the reported figure of 167,542 attendees cannot be confirmed. PP is requested to clarify all discrepancies, populate the missing attendance data in column I, and update the MR and supporting documentation accordingly. 2. In Section C – End-User Training and Follow-Up Visits of the MR, a total of 91,353 attendees are reported. However, upon review of the supporting document "GS12600_Improved_Cooking_end_user_training_MP1", column I, the total number of attendees recorded is 67,086. PP is requested to clarify this discrepancy 3. In Section C – Continuous Use Monitoring of the MR, it is stated that the rural firewood and urban charcoal 2-stove scenarios account for 92.9% of total technologies distributed. However, based on the figures reported in the MR — 53,998 HHs under the rural firewood scenario and 29,802 HHs receiving 2 charcoal stoves — the combined total is 113,602 out of 120,042 stoves distributed, which corresponds to 94.6%. PP is requested to clarify this discrepancy. Furthermore, in the same subsection, (urban charcoal 2-stoves) is referred to as Scenario 4. However, Section A.1 – General Description of Project states that Project Scenario 4 relates to the production of renewable biomass pellets, which has not been implemented and is not included in this MR. PP is requested to clarify this inconsistency. 4. In Section C – Project Kitchen Performance Test of the MR, it is stated that the project device thermal efficiency for charcoal stoves is 72.8%. However, upon review of the submitted document "EOCA Charcoal", page 2, the thermal efficiency of the stove is reported as 62.5%. Furthermore, footnote reference number 20 cited in the MR indicates a thermal efficiency of 72% for the EOCA Char. PP is requested to clarify which thermal efficiency value is applicable to the technology used in this project, and to ensure that the correct and supported value is consistently applied across the MR and all relevant calculations. 5. A discrepancy was identified in the MR regarding the cookstove distribution start date: Section C states distribution commenced on 27th February 2025, while Section A.1 states 24th February 2025. PP is requested to clarify this inconsistency, and confirm the correct distribution start date.					
Project Participant Response :			Date : 28/04/2026		
1. In the Monitoring Report, the values have been updated to align with the supporting documents: Number of community events – 40 Commune-level awareness – 106 'Community awareness log' Column I has now been populated. The figure of 167,542 cannot be verified, so it has been removed from the Monitoring Report. 2. The Monitoring Report has been corrected to 67,086. 3. The value has been updated to 94.6%; and scenario 3.1 in line with sA.1. 4. The thermal efficiency for the charcoal stove has been updated to 62.5% in line with the technical specifications. The proportional efficiency has also been updated. The footnote is to demonstrate the maximum potential fuel savings on the manufacturer's website. They also state a thermal efficiency value, which may be based on the use of the stove with an efficiency improving skirt. The thermal efficiency quoted in the Monitoring Report aligns with the technical specifications, not the advertised value on the website. 5. The date in sA.1 has been updated to 27th.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					

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1. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" as well as the submitted document "GS12600_Improved_Cooking_good_practice_MP1". It is confirmed that Section C of the MR has been updated to reflect 40 institutional/stakeholder-level events, and the attendance figures have been populated. The removal of the unverifiable figure of 167,542 attendees is also noted. However, the following discrepancies remain outstanding: - The MR reports 106 commune-level awareness events, whereas the "DQ" sheet of the submitted document "GS12600_Improved_Cooking_good_practice_MP1" records 110 events. - The MR reports 155 end-user training events, whereas the "End User Training" sheet of the same document records 158 events. PP is requested to clarify these discrepancies and update the MR and supporting documentation accordingly to ensure full consistency	
2. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". However, it is noted that the attendee figure appears to have been deleted from the MR, and therefore cannot be confirmed. Furthermore, upon review of the submitted document "GS12600_Improved_Cooking_good_practice_MP1", sheet "End User Training", the total number of recorded attendees is 67,103, which can't be confirmed. PP is requested to clarify if the deletion was intentional. In addition, PP is requested to expand the MR description for both the end-user training events and the commune-level awareness events to include further details on the topics covered and the locations where these events were conducted.	
3. The VVB has reviewed PP's clarification and the updated MR. It is confirmed that the scenario reference has been corrected to Scenario 3.1 in line with Section A.1. However, regarding the reported percentage, it is noted that the stove distribution figures have been updated since the previous submission, and the currently reported percentage of 94.6% does not reflect the most recent figures. PP is requested to recalculate and update the percentage accordingly to ensure consistency with the current distribution numbers reported in the MR.	
4. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" and ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the thermal efficiency for charcoal stoves has been consistently updated to 62.5% across all documents, in line with the technical specifications.	
5. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the distribution start date in Section A.1 has been updated to 27th February 2025, consistent with the ER document "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3", sheet "Nb,p,1 data", column I. However, a discrepancy remains regarding the distribution end date: the MR states 20th December 2025, whereas the ER document records the last distribution date as 19/12/2025. PP is requested to clarify and align the end date across both documents.	
Reasoning for not Acceptance or Acceptance and Close Out:	
- Based on the above, CL04-01 remains open pending further clarification. - Based on the above, CL04-02 remains open pending further clarification. - Based on the above, CL04-03 remains open pending correction. - No further discrepancies remain, and CL04-04 is now closed. - Based on the above, CL04-05 remains open pending clarification.	
Acceptance and Close out by Team Leader: Open	Date: 13/05/2026
Project Participant Response :	Date : 26/05/2026

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1. PP has updated the figures in the monitoring report to align with the supporting documents.
2. PP intentionally deleted the figure as it cannot demonstrate the number of end users reached and reporting the number is not a requirement. PP has expanded on the descriptions for end-user training and community awareness campaigns.
3. PP has updated the figure to 92.57%, which can be founded in the emission reductions Excel, tab 'VER Summary, cell F3 + F6
4. **Closed.**
5. PP has updated the dates in the monitoring report to 19th December 2025.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

1. The VVB has reviewed the PP's clarification and the updated MR (*GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3*). It is confirmed that Section C has been revised to align with the supporting document *GS12600_Improved_Cooking_good_practice_MP1*, with the reported figures for commune-level awareness events and end-user training events now consistent across both documents.
2. The VVB has reviewed the PP's clarification and the updated MR (*GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3*). The PP's confirmation that the deletion of the attendee figure was intentional, is noted and acknowledged. It is further confirmed that the descriptions for end-user training events and commune-level awareness campaigns have been expanded in the MR to include additional detail on topics covered and event locations.
3. The VVB has reviewed the PP's clarification and the updated Monitoring Report (*GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3*). It is confirmed that the reported percentage has been updated to 92.57%, consistent with the figure derived from the ER Excel file, tab *VER Summary*
5. The VVB has reviewed the PP's clarification and the updated Monitoring Report (*GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3*). It is confirmed that the distribution end date has been updated to 19th December 2025, consistent with the ER document

Reasoning for not Acceptance or Acceptance and Close Out:

1. The raised discrepancies have been adequately addressed. CL04-01 is hereby **closed**.
2. Based on the above, CL04-02 is now **closed**.
3. No further discrepancies remain, and CL04-03 is now **closed**.
4. No further discrepancies remain, and CL04-05 is now **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	14/04/2026		Raised by:	VV Team	
Type:	CL	Number:	5	Reference:	MR – Section D.1
Team Leader Comment:				Date: 14/04/2026	

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1. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period of the MR, for parameter ICS 7 (Regulatory Framework for Provision of Thermal Energy Services), the "Value(s) Applied" field contains the word "above", which appears to be a reference carried over from the PDD format rather than an applicable value for the MR.
PP is requested to correct the "Value(s) Applied" field for parameter ICS 7 and remove the word "above" to ensure the MR accurately reflects the applicable value for the current Monitoring Period.
2. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, the fNRB value for parameter ICS 17 (fNRB,i,y) is reported as 54%.
PP is requested to provide further clarification on the basis for applying this value and to submit all supporting documents and maps used to determine it, including any sub-national calculations or justifications.
Furthermore, in Section A.1 – General Description of Project, under the "Core Carbon Principles" subsection, reference is made to A6.4-MEP012-A04 – Draft Methodological Tool: Fraction of Non-Renewable Biomass V2. PP is requested to clarify the applicability of this tool to the current project and confirm whether its use is explicitly referenced in the applicable methodology.
3. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, the values applied for parameter ICS 18 (Pb,y) are reported in the MR as follows:
 - Rural – Wood: 0.799
 - Peri-Urban – Wood: 0.652
 - Urban and Peri-Urban – Charcoal: 0.271
 However, upon review of the submitted PDDs, the values for the same parameter are stated as:
 - Rural – Wood: 0.75
 - Peri-Urban – Wood: 0.492
 - Urban and Peri-Urban – Charcoal: 0.252
 PP is requested to clarify the discrepancies between the values applied in the MR and those specified in the submitted PDDs, to confirm which values are applicable for the current Monitoring Period.
4. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, the value applied for parameter GSDM-I1.1.1 (HHSB) in the MR is 11,464, whereas the value stated in the submitted PDDs is 0.
PP is requested to clarify this discrepancy between the MR and the submitted PDDs.
5. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, the values applied for parameter GSDM-I7.3.1 (ECb) in the MR are:
 - GS12851: 0.0090 | GS23369: 0.0041 | GS23370: 0.0049 | GS23409: 0.0037
 However, the submitted PDDs state the following values:
 - GS12851: 0.01411 | GS23369: 0.00889 | GS23370: 0.0141 | GS23409: 0.0141
 PP is requested to clarify the discrepancy and confirm which values are applicable to this MP.
6. In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, the values applied for parameter GSDM-I5.1.1 (FCb) in the MR are:
 - GS12851: 15,175 | GS23369: 5,773 | GS23370: 9,064 | GS23409: 2,972
 However, the submitted PDDs state the following values:
 - GS12851: 20,542 | GS23369: 15,280 | GS23370: 13,230 | GS23409: 4,761
 PP is requested to clarify the discrepancy, confirm which values are applicable for the current Monitoring Period, and update the MR and affected calculations accordingly.

Project Participant Response :	Date : 28/04/2026
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1. PP has corrected this.
2. PP has added MoFuSS to the 'Source of data' row of the ICS 17 parameter box and provided a screenshot of the tool to demonstrate the value applied. The A6.4 draft tool and explanation has been moved to the additional comment section of the parameter box.
3. The discrepancy is in the units. Initially the VPA-DDs presented 'tonnes/person/year'. This has not been updated to 'kg/person-meal/day'. The figures in the Monitoring Report are correct. The updated and tracked real case VPA-DD (V1.9) has been shared for reference.
4. The updated real case VPA-DD shows the value of 11,464. The VPA-DD has been uploaded as evidence.
5. The discrepancy was due to the staggard nature of the roll out of the technologies, and the expression of the value as *per year*. The VPA-DD has been updated to show kWh(th) per household *per day*, rather than *per year*. The changes are reflected across the Monitoring Report, ERCs, and SDG Impact Tool.
6. Some parameters in TPDDTEC do not create absolute baseline values due to the nature of the methodology. The methodology creates intensity baselines which are calculated based on the project activity. For example, the baseline values for SDG 15 (ECb) can only be calculated once some project values are measured (pKPT, usage rate), as these determine how much of the baseline fuel is saved over a year. Therefore, both sets of values are correct.

Documentation Provided as Evidence by Project Participant:

GS12600_MoFuSS_value

GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.9

Information Verified by Team Leader:

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1. The VVB has reviewed the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" and confirms that the "Value(s) Applied" field for parameter ICS 7 in Section D.1 has been corrected. 2. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the submitted MoFuSS values "GS12600_MoFuSS_value". It is confirmed that parameter ICS 17 in Section D.1 has been updated with MoFuSS as the source of data, and the explanation of the A6.4 draft tool has been included in the Additional Comments row. 3. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the recently submitted PDD "GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.9". It is confirmed that the values reported in the MR are aligned with the updated PDD. However, the following issues remain outstanding: Upon review of the "Purpose of Data" row for parameter ICS 18 in the MR, it is stated as "Method 1 and 3 - Calculation of baseline emissions", whereas the updated PDD specifies Method 1 only. PP is requested to revise and correct the MR accordingly. PP is requested to submit the most recent versions of the PDDs for all other VPAs, including GS12851, for verification purposes. 4. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the submitted SDG Impact Tool "PUBLIC_GS12600_SDG_Impact_Tool_MP1 V1.2". It is confirmed that the value of 11,464 is consistently applied in the SDG 1 calculations. However, PP is requested to submit the most recent PDDs for all VPAs under the project to allow full verification of this parameter. 5. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", the updated PDD "GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.9", the SDG Impact Tool "PUBLIC_GS12600_SDG_Impact_Tool_MP1 V1.2", and the ER document "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the updated values are consistently reflected across the MR and the submitted PDD. However, the following issues remain outstanding: • PP is requested to provide further clarification on how the reported ECb values have been applied in the calculation of the baseline SDG 7 values. • PP is requested to submit the most recent and updated PDDs for all VPAs under the project for verification purposes. 6. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", the updated PDD "GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.9", and the updated ER document "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the values reported in the MR are derived from the ER calculations for each VPA, and the discrepancy has been satisfactorily explained.	
Reasoning for not Acceptance or Acceptance and Close Out:	
1. No further discrepancies remain, and CL05-01 is now closed. 2. Based on the above, CL05-02 is now closed. 3. Based on the above, CL05-03 remains open pending correction and submission. 4. Based on the above, CL05-04 remains open pending submission. 5. Based on the above, CL05-05 remains open pending clarification and submission. 6. No further discrepancies remain, and CL05-06 is now closed.	
Acceptance and Close out by Team Leader: Open	Date: 13/05/2026
Project Participant Response :	Date : 26/05/2026

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1. **Closed.**
2. **Closed.**
3. PP has removed mention of method 3 from the Monitoring Report. The most up to date version of the GS12851VPA-DD – V1.10 – has been uploaded. This is the real case VPA. The regular case VPA-DDs will be updated to align to this once GS Design Review is finalized for the real case VPA.
4. The VPA-DD has been corrected to set out 11,464 as the baseline figure for SDG 1. This is demonstrated in V1.10 of the VPA-DD.
5. The VPA-DD has been corrected to set out the baseline calculation for SDG 7. This is demonstrated in V1.10 of the VPA-DD.
6. **Closed.**

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

3. The VVB has reviewed the PP's clarification, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN). It is confirmed that the reference to Method 3 has been removed from the *Purpose of Data* row for parameter ICS 18 in the MR, which is now consistent with the updated PDD specifying Method 1 only.
4. The VVB has reviewed the PP's clarification, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN), and the updated SDG Impact Tool (PUBLIC_GS12600_SDG_Impact_Tool_MP1 V1.3). It is confirmed that the baseline figure of 11,464 for SDG 1 is consistently applied across all reviewed documents.
5. The VVB has reviewed the PP's clarification, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN). It is confirmed that the ECb values, has been set out and corrected in VPA-DD V1.10

Reasoning for not Acceptance or Acceptance and Close Out:

3. Based on the above, CL05-03 is now **closed**.
4. Based on the above, CL05-04 is now **closed**.
5. No further discrepancies remain, and CL05-05 is now **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/20206

Date:	14/04/2026	Raised by:	VV Team
Type:	CL	Number:	6
		Reference:	MR – Section D.2
Team Leader Comment:		Date: 14/04/2026	

 Ampere	Verification Report	Version	Date	Code
		2.0	20/01/2024	VVF-019

1. In Section D.2 – Data and Parameters Monitored, the unit for parameter ICS 20 (SFSb,p,y) is reported in the MR as kg/person-meal/day, whereas in the PDD the unit is stated as tonnes/person/year.
PP is requested to clarify this discrepancy and confirm which unit is applicable for the current Monitoring Period.
2. In Section D.2 – Data and Parameters Monitored, the source of data for parameter ICS 27 (Nb,p,y) references "Section 3.4.B. Project Database. However, upon review of the submitted document "GS12600_cookstove_project_database", Section 3.4.B. is not present.
PP is requested to clarify this reference and to confirm the correct section or document where the source data for parameter ICS 27 (Nb,p,y) can be located.
3. In Section D.2 – Data and Parameters Monitored, the unit for parameter GSDM-I5.4.1 (ATSp) is reported in the MR as Number of hours/day, whereas in the PDD the unit is stated as Number of hours/month.
PP is requested to clarify this discrepancy and confirm which unit is applicable for the current Monitoring Period.
4. In Section D.2 – Data and Parameters Monitored, the Additional Comment for parameter GSDM-I7.1.1 (ECp) references the document "GS12600 Cookstove ex-post VERs", sheet "Thermal Energy", cells B46:G46. However, upon review of the referenced sheet in the ER document for this Monitoring Period, no data is present in cells B46:G46.
PP is requested to clarify whether the reference is to the ER document for the current Monitoring Period, and if so, to populate the missing data in the referenced cells. If a different document is intended, PP is requested to submit it for verification purposes

Project Participant Response :
Date : 29/04/2026

1. The updated VPA-DD (V1.9) has been provided, which shows that kg/person-meal/day is applied.
2. PP has removed mention of 'Section 3.4.B', and added the exact locations to the *additional comment* row of the ICS 27 parameter box.
3. The VPA-DD (V1.9) has been updated during the GS DESR to present the value as number of hours/day.
4. PP has corrected the Monitoring Report to properly reference the cells in GS12600_Improved_Cooking_emission_reductions_MP1

Documentation Provided as Evidence by Project Participant:
Information Verified by Team Leader:

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1. The VVB has reviewed PP's clarification and the submitted documents, including the updated MR and PDD. It is noted that the discrepancy in the unit for parameter ICS 20 (SFSb,p,y) remains unresolved, as the unit reported in the MR (kg/person-meal/day) is still inconsistent with the unit stated in the submitted PDD (tonnes/person/year). PP is requested to provide further clarification or update the unit accordingly to ensure consistency across all documents.
2. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" and ER document "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the source of data for parameter ICS 27 has been updated to include the exact locations and references required to trace the parameter.
3. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", the submitted PDD "GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.9", and the SDG Impact Tool "PUBLIC_GS12600_SDG_Impact_Tool_MP1 V1.2". It is acknowledged that the unit has been updated in the PDD. However, the following issues remain outstanding:
 - The unit for parameter GSDM-I5.4.1 (ATSp) is reported as hours/day in the MR, whereas the PDD, ER document, and SDG Impact Tool all reflect hours/household/day. PP is requested to revise and correct the unit in the MR to ensure full consistency across all documents.
 - Upon review of the SDG Impact Tool, SDG 5 appears to be present for VPAs 5, 6, and 7 only. Given that SDG 5 is claimed for the project on the GS Assurance Platform and is calculated for the mentioned VPAs in the ER document, PP is requested to clarify whether SDG 5 is applicable to all VPAs. If confirmed, PP is requested to update the SDG Impact Tool to include SDG 5 for all applicable VPAs, and to ensure full consistency between the SDG Impact Tool, the ER document, and the GS Assurance Platform.
4. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2" and ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the Additional Comments section for parameter GSDM-I7.1.1 has been updated with the correct cell references. However, the values reported for each VPA in the Additional Comments section of the MR do not match the calculated values in the ER (cells D38:G38) or the values reported in Table 1 of the MR. PP is requested to revise and correct these figures to ensure full consistency across all documents.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CL06-01 remains **open** pending further clarification.
2. No discrepancies remain, and CL06-02 is now **closed**.
3. Based on the above, CL06-03 remains **open** pending clarification and correction.
4. Based on the above, CL06-04 remains **open** pending correction.

Acceptance and Close out by Team Leader: Open

Date: 14/05/2026

Project Participant Response :

Date : 26/05/2026

1. The unit has been corrected to kg/person-meal/day in the VPA-DD.
2. **Closed.**
3. SDGs
The unit for SDG 5 ATSp has been amended to Hours/household/day in the Monitoring Report. SDG 5 is applicable to all VPAs. SDG 5 has been added to VPAs 5, 6 and 7 in the SDG Impact Tool.
4. PP has revised Table 1 and the SDG 7 monitored parameter box in line with the values set out in the emission reductions calculation.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

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1. The VVB has reviewed the PP's clarification and the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN). It is confirmed that the unit for parameter ICS 20 (SFSb,p,y) has been corrected to kg/person-meal/day in the VPA-DD, consistent with the unit reported in the MR
3. The VVB has reviewed the PP's clarification, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), the updated SDG Impact Tool (PUBLIC_GS12600_SDG_Impact_Tool_MP1 V1.3), and the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN). It is confirmed that the unit for parameter GSDM-I5.4.1 (ATSp) has been corrected to hours/household/day in the MR, consistent with the PDD and SDG Impact Tool. It is further confirmed that SDG 5 has been added to all applicable VPAs in the SDG Impact Tool, ensuring consistency across the SDG Impact Tool, ER document, and GS Assurance Platform.
4. The VVB has reviewed the PP's clarification and the updated Monitoring Report (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the SDG 7 values reported in the Additional Comments section for parameter GSDM-I7.1.1 have been revised and are now consistent with the calculated figures in the ER and Table 1.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CL06-01 is now **closed**.
3. No discrepancies remain, and CL06-03 is now **closed**.
4. No discrepancies remain, and CL06-04 is now **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	14/04/2026		Raised by:	VV Team	
Type:	CL	Number:	7	Reference:	Random Sampling

Team Leader Comment:

Date: 14/04/2026

In Section D.4 – Implementation of Sampling Plan, it is stated that a built-in NEWID() function within Microsoft's database platform was used to randomly select households for the annual monitoring and project kitchen performance test.

PP is requested to provide further clarification on how the sampling process fulfilled the requirements of 6.c.i and 6.c.ii with respect to the required confidence level and precision. PP is also requested to submit supporting evidence documenting the random sampling process, including the methodology applied, the tool or platform used and samples, and the date on which the sampling was conducted, to allow the VVB to verify that the sampling process was carried out in accordance with the applicable requirements. PP is also request to extend on section D.4 of the MR to include more about the random sampling methodology and how it is complied with the applied methodology and GS requirements.

Project Participant Response :

Date : 29/04/2026

PP has added to the description of the process in sD.4. The document used to create the random sample has been uploaded for review.

PP has added the relative precision calculation to the emission reduction calculation spreadsheet, tab 'Relative precision', and added the values to section D.4 of the Monitoring Report.

Documentation Provided as Evidence by Project Participant:

'GS12600_Improved_Cooking_random_sample_MP1'

Information Verified by Team Leader:

The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3", and the submitted random sample document "GS12600_Improved_Cooking_random_sample_MP1". It is confirmed that Section D.4 has been expanded and the relative precision calculation has been added to the ER. However, the following issues remain outstanding:

1. In Section D.4 of the MR, the applied methodology section is referenced as "s4.3.3 TPDDTEC V4.0", whereas the correct reference is Section 4.4.3. PP is requested to revise and correct this reference accordingly.
2. Upon review of the random sample document, sheet "Summary", the planned number of surveyed households per scenario is reported as 200. However, upon review of the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2", it is noted that for 2 scenarios the number of completed surveys exceeds the planned 200 households. PP is kindly requested to provide further clarification on this exceedance in the MR.

Reasoning for not Acceptance or Acceptance and Close Out:

Based on the above, CL07 remains **open** pending clarification and correction.

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Acceptance and Close out by Team Leader: Open	Date: 14/05/2026
Project Participant Response :	Date : 26/05/2026
1. PP has corrected the reference to section 4.4.3. 2. The MRV team also used the backup list that had been prepared alongside the priority sample list. The same random selection criteria and methodology were applied to prepare both the primary and backup household lists. The backup list was generated and shared at the same time as the priority list specifically to mitigate the risk of not reaching the targeted sample size in cases where selected households were unavailable or unable to complete the survey during the data collection period. During monitoring, there were instances where some selected households could not complete the survey for unforeseen reasons. For example, in certain cases women had recently given birth and were unable to continue the interview, while in other cases households were affected by funerals or similar circumstances during the survey period. In such situations, households from the backup list were used as replacements to ensure continuity of data collection. As a result, the final number of completed surveys for the annual monitoring slightly exceeded the initially planned 200 households in two scenarios (peri urban charcoal , 202 and rural , 202). Since the additional households originated from the pre-randomized backup list and the data had already been collected following the same methodology, the decision was made to retain and include them in the final analysis.	
Documentation Provided as Evidence by Project Participant:	
Information Verified by Team Leader:	
The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3". It is confirmed that the reference in Section D.4 has been corrected from Section 4.3.3 to Section 4.4.3 of TPDDTEC v4.0. Regarding the number of completed surveys exceeding the planned sample size of 200 households in two scenarios, the VVB acknowledges PP's clarification that a pre-randomized backup household list was prepared and applied using the same random selection methodology as the primary sample list. The VVB confirms that the use of replacement households from the backup list was justified in cases where selected households were unavailable or unable to complete the survey. As the additional surveyed households originated from the pre-randomized backup list and were surveyed following the same monitoring procedures.	
Reasoning for not Acceptance or Acceptance and Close Out:	
Based on the above, CL07 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 08/06/2026

Date:	15/04/2026		Raised by:	VV Team		
Type:	CL	Number:	8		Reference:	MR – Section E
Team Leader Comment:				Date: 15/04/2026		
1. In Section E.2, the SDG 1 value is reported as 5,552 ariary/month, while Table 1 reports the same parameter in MGA/household/week. PP is requested to: - Clarify the unit discrepancy — confirm whether the correct unit is per month or per week, and align both Section E.2 and Table 1 accordingly. - Show the full calculation — provide the step-by-step calculation of this value as (HHSb – HHSp), including all input values and their sources. 2. In Section E.5 – Comparison of Actual SDG Impacts with Estimates in Approved PDD, for SDG 7, PP reported "Project energy saving" while Table 1 reports "Total energy savings," creating an inconsistency in the parameter naming. Additionally, no units are indicated for SDG 7, SDG 13, or SDG 15. PP is requested to: - Clarify the SDG 7 parameter naming — confirm whether "Project energy saving" in Section E.5 and "Total energy savings" in Table 1 refer to the same parameter, and align the terminology consistently across the MR. - Add missing units — specify the correct units for SDG 7 (expected: GWh(th)), SDG 13, and SDG 15 in Section E.5, consistent with what is reported in Table 1. 3. In Section E.6, no explanation is provided for the increase in the monitored SDG 5 value over the estimate in the approved PDD. PP is requested to provide a clear justification for this increase, including the contributing factors, and to include the clarification directly in the MR.						
Project Participant Response :				Date : 29/04/2026		

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1. PP has aligned this to be weekly, and included the calculation of SDG impact in sE.2 of the Monitoring Report.
2. Section E.5
 - No mention of "project energy saving" can be found in the Monitoring Report.
 - The values in the table in E.5 have been updated.
3. The remarks for SDG 5 in sE.6 has been revised.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

1. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the units for SDG 1 are now consistent between Section E.2 and Table 1, and the full calculation has been included in Section E.2.
2. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the values in Section E.5 have been updated and the units for SDG 7 are now consistent with Table 1. However, the following issues remain outstanding:
 - a) Upon review of the ex ante estimates for SDG 1 in Section E.5, the value reported in the MR is 10,000 ariary/week, whereas the submitted PDD (Section B.6.4 – Summary of Ex Ante Estimates of Each SDG Outcome) states a value of 5,732 MGA/week. PP is requested to clarify this discrepancy and confirm which value is applicable.
 - b) Rounding discrepancies have been identified between the values reported in the MR and those calculated in the ER. Specifically:
 - For SDG 13, the value reported in the MR for GS12851 is 22,395, whereas the ER ("VPA Summary and Inputs" sheet) calculates 22,394. Similar discrepancies are noted for the SDG 13 values of the other VPAs.
 - In Table 1, the reported value for GS23369 is 35,941, whereas the ER calculates 35,943.
 - For SDG 5, the value reported in the MR is 2.5, whereas the ER ("SDG Summary ex post" sheet) calculates 2.548. PP is requested to revise and correct all reported values in the MR to ensure full consistency with the ER calculations.
 - c) Upon review of the PDD, a further inconsistency has been identified regarding the unit for SDG 1: Table 1 of the PDD reports the unit as MGA/household/month, whereas Section B.6.4 reports the unit as MGA saved per week. Furthermore, the weekly value of 5,732 MGA corresponds to approximately 818.857 MGA/day, equivalent to 298,882 MGA/year, which does not align with the annual value of 298,064 MGA reported in the PDD. PP is requested to kindly clarify this.
 - d) PP is requested to submit the most recent and updated PDDs for all VPAs under the project for verification purposes.
3. The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that Section E.6 has been updated to include a justification for the increase in the monitored SDG 5 value.

Reasoning for not Acceptance or Acceptance and Close Out:

1. No discrepancies remain, and CL08-01 is now **closed**.
2. Based on the above, CL08-02 remains **open** pending clarification, correction, and submission.
3. Based on the above, CL08-03 is now **closed**.

Acceptance and Close out by Team Leader: Open

Date: 14/05/2026

Project Participant Response :

Date : 26/05/2026

1. **Closed.**
2. CL08-02
 - a. The correct value is 5,732 per household per week. PP has updated the documents accordingly.
 - b. The SDG 13 values have been updated throughout the Monitoring Report. The SDG 5 value has been rounded down to 1 decimal place for simplicity.
 - c. Table 1 of the VPA-DD has been corrected to "MGA / household / week". PP's calculation was weekly saving * 52 weeks, which leaves the calculation short of 1 day. PP has changed this to VVB's method, as that is more accurate. This final value is '298,882.9'. This will be set out to 0 decimal places as 298,883. The rounding difference does not have a material effect on the project or risk over claiming.
 - d. PP has uploaded VPA-3 VPA-DD V1.10. The regular case VPAs will be updated once VPA-3 GS Design Review is finalized.
3. **Closed**

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Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
The VVB has reviewed the PP's clarification, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and the most recent PDD (GS12600_GS12851_VPA-3_Improved_Cooking_Madagascar_VPA-DD_V1.10_CLEAN), and confirms the following: a) The ex ante estimate for SDG 1 has been corrected to 5,732 MGA/household/week and is now consistently reflected across all reviewed documents. b) The SDG 13 values have been updated throughout the MR and are now consistent with the calculated figures in the ER (VPA Summary and Inputs tab). The rounding of the SDG 5 value to one decimal place for simplicity is acknowledged. c) The unit for SDG 1 in Table 1 of the PDD has been corrected to MGA/household/week, and the MR is now consistent with the unit used in the PDD. The revised annual saving of 298,883 MGA/household/year, calculated on the basis of weekly saving × 52 weeks adjusted to a full-year equivalent, is noted and acknowledged. d) The submission of VPA-DD V1.10 for VPA-3 is noted. The PP's confirmation that the regular case VPA-DDs will be updated upon finalisation of the GS Design Review for VPA-3 is acknowledged.					
Reasoning for not Acceptance or Acceptance and Close Out:					
Based on the above, CI08-02 is now closed .					
Acceptance and Close out by Team Leader: Closed				Date: 08/06/2026	

Date:	20/04/2026		Raised by:	VV Team	
Type:	CL	Number:	9	Reference:	ER sheet
Team Leader Comment:				Date: 20/04/2026	

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1. In the ER document sheet "Nb,p,1 data", column F reports Np,1 as static values without transparent formulas. For example, for HH ID 835940500 (cell F2), the reported value is 307 days, while calculating from 27/02/2025 to 31/12/2025 gives 308 days (including start and end dates).
PP is requested to:
 - Clarify the day-count convention — confirm whether the distribution date/ end date is included or excluded, accounting for the 1-day discrepancy.
 - Replace static values with formulas in column F to allow independent verification of Np,1 for all households.
2. In the ER document "GS12600_Improved_Cooking_emission_reductions_MP1 v2", sheets "TPDDTEC V4 Char 2", "TPDDTEC V4 Wood", "TPDDTEC V4 Wood PU", and "TPDDTEC V4 Char 1", the following issues require clarification:
 - Down days in cell E17 — it is not clear how down days were incorporated into the calculation of project technology days. PP is requested to provide a detailed explanation of how down days were identified, quantified, and factored into the formula in cell E17.
 - ER calculation flow — (for example) in sheet "TPDDTEC V4 Char 2", cell E12 calculates the actual ERs for the project, however this value does not appear to feed into the ERs/HH/day calculation, which is then used to derive ERs per household and aggregate ERs per VPA. PP is requested to clarify the full ER calculation flow across the mentioned sheets, specifically how cell E12 relates to the per-HH and per-VPA ER totals.
 - 2026 indication for ICS 27 — PP is requested to clarify the indication of year 2026 in the mentioned sheets for parameter ICS 27 (Nb,p,y), given that this MP covers the period ending 31/12/2025.
3. In the ER document "GS12600_Improved_Cooking_emission_reductions_MP1 v2", sheet "TPDDTEC V4 Wood", cell K38 uses the formula =K12*L14/1000, where cell K12 refers to the average number of adult equivalent meals prepared per day in the baseline scenario. As this cell is intended to calculate a project-case value, the use of a baseline parameter in its formula is not clearly justified.
The same issue is identified in the following cells:
 - TPDDTEC V4 Wood PU — cell J38
 - TPDDTEC V4 Char 2 — cell J38
 - TPDDTEC V4 Char 1 — cell J38
 PP is requested to clarify whether the use of the baseline meals-per-day value (K12) in the project-case calculation is intentional and methodologically justified, or whether the formula should instead reference the corresponding monitored project value.
4. In sheets "TPDDTEC V4 Wood", "TPDDTEC V4 Wood PU", "TPDDTEC V4 Char 2", and "TPDDTEC V4 Char 1", the parameter SFS in cell M25 is reported with the unit kg/hh/day, while MR Section D.2 for the same parameter (SFSb,p,y – ICS 20) states the unit as kg/person-meal/day.
PP is requested to clarify this unit discrepancy and confirm which unit is correct, and to update the documents accordingly
5. In the ER document, sheet "SDG15", column G calculates the project Non-Renewable Biomass (NRB), but the formula references the average number of adult equivalent meals prepared per day estimated in the baseline scenario, rather than the corresponding monitored project value.
PP is requested to clarify the basis for using the baseline meals-per-day figure in the project NRB calculation, or correct the formula to reference the appropriate project-case monitored value.
6. In the ER document, sheet "Efficiency", cell E13 reports a value of 0.5 without any supporting formula or explanation.
PP is requested to clarify how this value was derived, including the methodology, inputs, and calculation steps used to arrive at 0.5.
7. In the ER document sheet "TPDDTEC V4 Wood", cell M11 references the document "2025 Cooking Baseline KPT Data" as a source of data, however this document was not submitted as part of the verification package.
PP is requested to submit the "2025 Cooking Baseline KPT Data" document for verification.

Project Participant Response :

Date : 29/04/2026

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1. The days in column F have now been calculated using the 'end of MP date – date of distribution + 1' calculation. The +1 has been added to include 31/12/25 in the MP Npy calculation. Otherwise, that day would be missed. The ERCs and Monitoring Report has been updated accordingly.
2. "TPDDTEC V4 Char 2", "TPDDTEC V4 Wood", "TPDDTEC V4 Wood PU", and "TPDDTEC V4 Char 1"
 - No down days were reported for this period.
 - The calculation for MP by project scenario is presented in the mentioned tabs in cell E12, and summarised in tab 'VER Summary'. However, the ERs from the 4 scenarios need to be distributed into the 4 VPAs. To do this, the ERs per household per day is calculated in cell L28, and presented in tab 'Nb,p,1 data' cells Y2:Y5. The ERs per household per MP1 is then calculated in column I ('MP1').
 - Mention of 2026 has been removed from the 'Nb,p,365example'. This is used to represent the ERs over a full 365 day period, rather than the staggered roll-out and <365 MP for MP1.
3. As per the Additional comment section in the ICS 19 parameter box in the methodology, an "*applicable adjustment factor may be applied*". Parameters ICS 18 and 19 measure kg/person-meal/day in order to normalise the test results. The fuel consumption is multiplied by the number of meals consumed per household per day in the baseline scenario to normalise the results of the baseline and project kitchen performance tests. Otherwise, measuring kg/household/day does not account for the variation in household size between tests and risk being inaccurate and not conservative. An explanation is added to the ICS 18 and 19 parameter boxes.
4. Cells M25 for each tab has been corrected to state 'kg/person-meal/day' in line with the Monitoring Report.
5. The parameter is calculated at the per-person-meal level to give a great level of accuracy, similar to CL 9.3 above. This is then extrapolated by multiplying the non-renewable biomass per person meal by the number of meals consumed per household per day.
6. The "Efficiency" tab is not relevant and has been deleted.
7. Supporting document '2025 Cooking Baseline KPT Data (For Submission)' has been uploaded. Please note that this is a baseline document, establishing baseline parameters.

Documentation Provided as Evidence by Project Participant:

CONFIDENTIAL_GS12600_Baseline_KPT_Data

Information Verified by Team Leader:

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1. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that column F in the "Nb,p,1 data" sheet has been updated with transparent formulas.
2. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is noted that no down days were reported for this monitoring period. The ER calculation flow has been clarified, with cells X2:X5 in the updated ER are calculating the ERs per household per day and column K deriving the ERs per household per MP1. It is also confirmed that the 2026 reference has been removed.
3. The VVB has reviewed PP's clarification and acknowledges that an explanation has been provided in the Additional Comments section for parameter ICS 19 in the MR. It is also acknowledged that the Additional Comments section of parameter ICS 19 in the methodology permits the application of an adjustment factor. The clarification provided remain sufficient, and based on the provided evidences CL09-3 is now closed.
4. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3" and MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the unit for parameter SFSb,p,y (ICS 20) is now consistently reported as kg/person-meal/day across all relevant sheets.
5. The VVB has reviewed PP's clarification and acknowledges the explanation provided, as this issue is directly related to the normalization methodology discussed under CL09-03, the provided justification remains sufficient and CL09-5 is now closed.
6. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the "Efficiency" sheet has been removed.
7. The VVB has reviewed PP's clarification, the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3", and the submitted document "CONFIDENTIAL_GS12600_Baseline_KPT_Data". It is confirmed that the baseline values are consistent with those reported in the ER.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CL09-01 is now **closed**.
2. Based on the above, CL09-02 is now **closed**.
3. Based on the above, CL09-03 is now **closed**.
4. Based on the above, CL09-04 is now **closed**.
5. Based on the above, CL09-05 is now **closed**.
6. No discrepancies remain, and, CL09-06 is now **closed**.
7. Based on the above, CL09-07 is now **closed**.

Acceptance and Close out by Team Leader: Open

Date: 14/05/2026

Project Participant Response :

Date : 27/05/2026

1. **Closed.**
2. **Closed.**
3. **Closed.**
4. **Closed.**
5. **Closed.**
6. **Closed.**
7. **Closed.**

Reasoning for not Acceptance or Acceptance and Close Out:

Based on the above, CL09 is **now closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	17/04/2026		Raised by:	VV Team	
Type:	CL	Number:	10	Reference:	Project Database
Team Leader Comment:				Date: 17/04/2026	

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1. In the project database document "GS12600_cookstove_project_database", column AG reports stove age as static values without a transparent formula, making the calculation methodology unclear for verification purposes.
PP is requested to clarify how the stove age was calculated for each household, or replace the static values with auditable formulas (e.g., based on distribution).
2. During cross-referencing of HH IDs between the ER document "GS12600_Improved_Cooking_emission_reductions_MP1 v2" sheet "Nb,p,1 data" and the project database "GS12600_cookstove_project_database", discrepancies were identified, including, but not limited to, HH IDs present in the ER document but not found in the database (e.g., 832754083, 834678987, 924746141, 869157835, 917819300, 834802940), as well as HH IDs present in the database but not included in the ER document.
PP is requested to clarify these discrepancies, confirm the project eligibility status of all unmatched households, and correct any erroneous IDs where applicable.

Project Participant Response :	Date : 30/04/2026
1. Column AG 'stove_age' presents the number of days the household has had the project technology. This is calculated from: the day the data was downloaded – the date on which the technologies were distributed. It is hard coded as it is calculated in PP's database, not the Excel. This does not effect the emission reduction calculations, as project technology days are calculated in the emission reduction calculation document, This has highlighted 8 technologies were have incorrect distribution dates. These have been removed from the database. HH IDs: • 835189242 • 814294864 • 849082250 • 814803576 • 814318645 • 814580738 • 835940500 • 831579030 2. The data did not align between the emission reduction calculations and the database. The database has been updated, and the distribution data has been applied in the "Nb,p,1 data" tab of the emission reduction calculations.	

Documentation Provided as Evidence by Project Participant:
GS12600_cookstove_project_database V2.2
GS12600_Improved_Cooking_emission_reductions_MP1 v2.3

Information Verified by Team Leader:
1. The VVB has reviewed PP's clarification, the updated database document "GS12600_cookstove_project_database V2.2", and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is acknowledged that the stove age column does not affect the ER calculations, and it is confirmed that the 8 households with incorrect distribution dates have been removed 2. The VVB has reviewed PP's clarification and the updated ER document "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the data has been reconciled between the ER and the project database, with distribution dates now included in column I of the "Nb,p,1 data" sheet.

Reasoning for not Acceptance or Acceptance and Close Out:
1. Based on the above, CL10-01 is now closed. 2. No discrepancies remain, and, CL10-02 is now closed.

Acceptance and Close out by Team Leader: Closed	Date: 15/05/2026
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Date:	14/04/2026		Raised by:	VV Team	
Type:	CL	Number:	11	Reference:	Annual Monitoring
Team Leader Comment:				Date: 14/04/2026	

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1. In the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", the "Insight" sheet cell Q59 reports a use percentage of 100.51%, while MR Section C – Description of Monitoring System Applied, under subsection "Use of Project ICS", reports 97.9% for the same scenario.
PP is requested to clarify this discrepancy between the two values, confirm which figure is correct, and ensure consistency between the annual monitoring document and the MR.
2. In the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", the "Insight" sheet, cells V209:V212 use =S209/\$\$206, where cell S206 represents only the number of "Yes" respondents to the previous question, not the total number of respondents. This results in percentages calculated against a subset rather than the full respondent pool.
PP is requested to clarify this discrepancy and if applicable, revise the formula in cells V209:V212 to use the total number of respondents as the denominator, and update the MR to reflect the corrected values.
3. In the monitoring survey document "GS12600_Improved_Cooking_annual_monitoring_MP1", sheet "Data (Peri Urban - Firewood 1)", column MA shows 28 respondents with total time heat > 0, which is correctly reflected in the "total time_heat" sheet column C. However, in the "Insight" sheet, the AVERAGE formulas in cells G104:O104 do not cover all rows containing data — for example, cell G104 uses =AVERAGE('total time_heat'!B2:B13) while a value exists in B14, and cell O104 uses =AVERAGE('total time_heat'!D2:D14) while values exist in cells D15:D23.
PP is requested to clarify the basis for excluding these data points from the average calculations, and if applicable, to extend the formulas to cover all relevant data rows and update the MR accordingly.

Project Participant Response :	Date : 30/04/2026
1. The value of 100.51% was due to an error in calculating the %, with the formulas in P59:P63 linked to K3 (a different scenario) rather than O3 (correct scenario). This has been corrected and the value in Q59 is now 97.52%, and the total of P59:P63 is now 100%. Table 6 in the Monitoring Report has been corrected to reflect this. 2. The formula in V209:V212 is correct as it calculates proportion of illness types reduced according to the subset of respondents who report a reduction, rather than from the sampled population. 3. The average formula in the "Insight" tab has been corrected to cover all relevant data.	

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

1. The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is confirmed that the formula error has been corrected, cell Q59 now reflects 97.52%, and the value is consistent with Table 5 of the MR.
2. The VVB has reviewed PP's clarification and acknowledges that the formula in cells V209:V212 is intentionally calculated against the subset of respondents who reported a reduction in illness, rather than the total respondent pool.
3. The VVB has reviewed PP's clarification and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is confirmed that the AVERAGE formulas in cells G104 and O104 have been corrected to cover all relevant data rows.

Reasoning for not Acceptance or Acceptance and Close Out:

1. No discrepancies remain, and, CL11-01 is now **closed**.
2. Based on the above, CL11-02 is now **closed**.
3. No discrepancies remain, and, CL11-03 is now **closed**.

Acceptance and Close out by Team Leader: Closed	Date: 15/05/2026
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Date:	15/04/2026	Raised by:	VV Team		
Type:	CL	Number:	12	Reference:	Awareness and Trainings document
Team Leader Comment:				Date: 15/04/2026	

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1. In the end user trainings document "GS12600_Improved_Cooking_end_user_training_MP1", the supporting evidence is provided via links that require access to verify. PP is requested to submit a sample of the supporting documents for verification.
2. In the awareness campaign document "GS12600_Improved_Cooking_awareness_campaign_MP1", the supporting evidence is provided via links that require access to verify. PP is requested to submit a sample of the training materials for verification.
3. In the awareness campaign document "GS12600_Improved_Cooking_awareness_campaign_MP1", sheet "DQ", cell I114 reports a total number of attendees of 83,771, while the sum of the values in column I above this cell yields 79,761. PP is requested to clarify this discrepancy and correct the total accordingly.

Project Participant Response :	Date : 30/04/2026
1. PP has submitted the samples of the supporting evidence. • The supporting documents "GS12600_Improved_Cooking_end_user_training_MP1" and "GS12600_Improved_Cooking_awareness_campaign_MP1" has been combined into one file, named "GS12600_Improved_Cooking_good_practice_MP1". The links to supporting evidence within the documents can be found in the folder titled "Good_practice_MP1_evidence" 2. PP has submitted the samples of the supporting evidence. 3. The value was hard coded. This has been changed to an =sum formula, and calculates the total number as 83,771.	

Documentation Provided as Evidence by Project Participant:
GS12600_Improved_Cooking_good_practice_MP1
Good_practice_MP1_evidence

Information Verified by Team Leader:
1. The VVB has reviewed PP's clarification, the submitted document "GS12600_Improved_Cooking_good_practice_MP1", and the supporting evidence file "Good_practice_MP1_evidence". It is confirmed that sufficient sample documentation has been provided and reviewed. 2. The VVB has reviewed PP's clarification and the submitted evidence file "Good_practice_MP1_evidence". It is confirmed that sufficient sample documentation has been provided and reviewed. 3. The VVB has reviewed PP's clarification and the updated document "GS12600_Improved_Cooking_good_practice_MP1". It is confirmed that cell I114 in the "DQ" sheet has been updated with a SUM formula, and the calculated total of 83,771 is consistent with the values reported above.

Reasoning for not Acceptance or Acceptance and Close Out:
1. No discrepancies remain, CL12-01 is now closed. 2. No discrepancies remain, CL12-02 is now closed. 3. No discrepancies remain, CL12-03 is now closed.

Acceptance and Close out by Team Leader: Closed	Date: 15/05/2026
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Date:	09/04/2026		Raised by:	VV Team – Gender Expert	
Type:	CL	Number:	13	Reference:	Gender Expert Review
Team Leader Comment:				Date: 09/04/2026	

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The gender expert reviewed the following documents:

- GS12600 GS12851 VPA-3 Improved Cooking Madagascar VPA-DD V1.8
- Gender - Baseline Data Analysis
- In-Depth Gender Analysis - Clean Cooking VPA - Gender Responsive Certification
- GS12600_Improved_Cooking_Monitoring_Report_MP1 V2
- GS12600_Improved_Cooking_Gender_Responsive_Report_MP1

During the review of the gender expert's assessment for the project's Gender Responsive Certification, the VVB identified several aspects requiring further clarification and/or substantiation to demonstrate alignment with the Gold Standard Gender Equality Requirements & Guidelines v2.0. While the gender expert confirmed that the project has established a strong contextual and analytical foundation, a number of gaps were identified in relation to the operationalization, monitoring, safeguarding, and results measurement of gender-responsive elements. In this regard, the PP is kindly requested to clarify and/or provide supporting evidence on the following:

1. Although the project documentation presents a comprehensive description of the local gender context, including women's unpaid care burden, limited economic opportunities, restricted decision-making power, GBV risks, and vulnerabilities affecting female-headed households, young mothers, elderly women, and women with disabilities, it is not clear how these identified gender inequalities and contextual risks have been prioritized for project intervention. PP is requested to kindly clarify which of these contextual issues were considered most critical for the project, how this prioritization was made, whether any thresholds or criteria were defined for action, and how such prioritization is reflected in project design, implementation arrangements, and monitoring. In addition, PP is requested to clarify how identified risks such as GBV, exclusion, and intra-household conflict were translated into concrete mitigation measures and where these are reflected in the project documentation and monitoring framework especially in the MR.
2. With respect to safeguarding principles, the gender expert noted that the project demonstrates awareness of safeguarding risks and has implemented awareness-raising activities on GBV, consent, sexual harassment, and access to protection services, including engagement with men as allies and sessions for couples. However, it remains unclear whether the project has established formalized safeguarding systems and procedures. PP is requested to kindly clarify whether a structured grievance redress mechanism exists for safeguarding-related complaints, including confidential and survivor-centered reporting pathways for GBV survivors, referral procedures, response protocols, roles and responsibilities for safeguarding risk management, and measures to ensure accountability. Moreover, PP is requested to also provide evidence on whether supportive services or referral pathways for survivors have been mapped and communicated to project participants. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.
3. Regarding stakeholder consultation, although the consultation approach appears inclusive and participatory, including separate spaces for women and men and engagement of different stakeholder groups, it is not sufficiently demonstrated how stakeholder inputs, particularly from women, have influenced project design, implementation decisions, governance arrangements, and monitoring. PP is requested to kindly clarify how feedback collected from women and other stakeholder groups was assessed, incorporated, and acted upon by the project. In addition, PP is requested to clarify whether feedback loops were established to inform communities how their contributions influenced project decisions, and provide evidence on women's representation and influence in governance and leadership structures associated with the project. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.
4. While the gender analysis was assessed as comprehensive and supported by both qualitative and quantitative data, including baseline information and identification of structural and intersectional gender issues, it is not fully clear how the identified vulnerabilities were translated into specific targeting strategies and differentiated interventions for the most marginalized groups. PP is requested to kindly clarify how the needs of female-headed households, women with disabilities, elderly women, young mothers, and other vulnerable groups were operationalized in project implementation, including any differentiated outreach, participation measures, benefit-sharing arrangements, or monitoring provisions. In addition, PP is requested to clarify how the baseline findings were linked to specific measurable monitoring indicators and how progress against those baseline issues is being tracked over time. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.

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5. The gender expert concluded that the current monitoring framework remains focused mainly on outputs and short-term outcomes, while it does not adequately capture transformative gender change. In particular, the strategic axes and indicators identified in the gender analysis do not appear to have been fully translated into measurable indicators within the monitoring framework. PP is requested to kindly clarify the project intends to monitor and measure the following dimensions, where relevant: women's control over income and financial resources; women's decision-making power at household level; redistribution of unpaid care work; women's participation in leadership and governance and the extent of their influence; prevention and reduction of GBV; and changes in gender norms, attitudes, and intra-household dynamics over time. If such indicators exist. Also, PP is requested to provide them together with their definitions, baseline values, targets, frequency of measurement, and means of verification. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.
6. The gender expert noted that the Gender Action Plan partially contributes to the project's specific and impact objectives, but that the logical linkage between baseline findings, gender objectives, GAP activities, monitoring indicators, and project-level results is not yet sufficiently coherent. PP is requested to kindly clarify the project's results chain showing how identified gender issues and baseline findings inform the selected gender objectives, how these objectives are addressed through GAP activities, and how such activities are linked to measurable outcome- and impact-level indicators and the overall project goal. PP is also requested to clarify whether indicators have been consolidated across GAP categories to ensure that results, rather than only activities, are being measured.
7. The gender expert highlighted that the current GAP activities were implemented within a relatively short period, from October to December 2025, and therefore it is not yet sufficiently demonstrated that reported changes represent sustained behavioral, normative, or structural gender transformation. PP is requested to kindly clarify the basis on which the project assessed reported changes such as improved practices and improved quality of life, including the methodologies, sample sizes, reference periods, and limitations of such assessments. In addition, PP is requested to clarify the project's plan for future gender-related activities beyond the initial implementation period and how the project intends to ensure continuity, sustainability, and scaling of gender actions over the longer term. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.
8. The report indicates that the current indicators are not clearly linked to the project's SDG monitoring framework and that key SDG impacts, particularly SDG 1 and SDG 5, are not disaggregated by female-headed and male-headed households. PP is requested to Kindly clarify whether the project can measure and present these SDG impacts separately for female-headed and male-headed households, and if not, PP is requested to explain why this is not currently possible. In addition, PP is requested to clarify how the project links gender-related indicators and GAP monitoring results with the project's SDG indicators and overall monitoring framework. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.
9. Finally, the gender expert recommended that all gender indicators should be SMART (Specific, Measurable, Achievable, Relevant, and Time-bound)) and supported by clearly defined baselines, target values, and timeframes for measurement. PP is requested to Kindly clarify whether the current gender-related indicators meet these requirements, and where applicable PP is requested to provide an updated indicator framework showing each indicator's definition, baseline value, target, timeframe, source of data, and responsible party for monitoring. PP is further requested to report all relevant updates on the above matters in the MR, as applicable.

Project Participant Response :	Date : 12/05/2026
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1. The project has been designed in line with the Gender Responsive Certification requirements (s2.2, steps 4 and 5 of the Gender Equality Requirements and Guidelines V2.0). The gender goals have been selected (s2.2.6.a) and indicators have been identified (s2.2.6.b) from table 2 of the requirements. The description of the implementation has now been set out in section C of the Monitoring Report, under the heading 'Gender Responsive Certification'.
2. The project has a grievance and input mechanism, which is now described in the Monitoring Report.
3. The stakeholder consultation and project design is set at validation and design certification of the project, rather than at verification. The gender responsive aspects of the project have now been included in the Monitoring Report.
4. The verification is not concerned with the baseline study. The goals and indicators have been identified and selected in line with the requirements. This has now been included in the Monitoring Report.
5. The indicator values have now been included in the Monitoring Report.
6. The goals and indicators have been identified and selected in line with the requirements. The indicator values have now been included in the Monitoring Report.
7. The activities and report covers monitoring period 1, which runs from Feb to Dec 2025. The gender responsive activities are planned to continue over the crediting period.
8. The annual monitoring is predominantly responded to by women (86.5%). The SDG indicators are set out in line with the GS SDG Impact Tool. SDG 8 is set out by gender, in line with the tool. SDG 5 measures the time saved by women, and on what activities the saved time is used. This has been added to the Monitoring Report.
9. PD has engaged with gender experts to conduct the gender responsive aspects of the project. The experts did not decide to do this, and it is not required in the Gender Equality Requirements and Guidelines V2.0.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

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- 1- The VVB and gender expert have reviewed the PP's response and the updated Monitoring Report. The PP has substantially improved the clarification regarding the identification and prioritization of gender inequalities and demonstrated stronger integration of gender-responsive activities within the MR. However, further clarification is still required regarding how intra-household conflict and backlash risks are concretely mitigated and monitored, including the safeguard and mitigation measures applied by the project. In addition, the MR does not yet sufficiently clarify how vulnerable groups, including female-headed households, elderly women, young mothers, and women with disabilities, are specifically targeted and how the project monitors impacts on their wellbeing and empowerment. Therefore, this issue remains open pending further clarification and supporting evidence.
- 2- The VVB and gender expert have reviewed the PP's response and acknowledge that the PP clarified the existence of a structured grievance and feedback mechanism, including intake, investigation, escalation, appeals, reporting procedures, and multiple reporting channels. However, the response does not yet sufficiently clarify safeguarding-specific procedures, particularly regarding the existence of confidential and survivor-centered reporting pathways for GBV/SEA/SH-related complaints, formal referral mechanisms and survivor support services, safeguarding response protocols, and the operationalization of safeguarding roles, responsibilities, confidentiality, accountability, and monitoring arrangements within the MR framework. Therefore, this CL remains open pending further clarification and supporting evidence.
- 3- The VVB and gender expert have reviewed the PP's response and acknowledge the clarification that stakeholder consultation was primarily conducted during the validation and design certification stage and that gender-responsive aspects have now been incorporated into the Monitoring Report. However, the response does not sufficiently address how stakeholder feedback, particularly from women and vulnerable groups, was assessed, incorporated, and acted upon within project design, implementation, governance arrangements, and monitoring processes. Furthermore, clarification is still required regarding specific examples of project decisions influenced by stakeholder consultations, feedback mechanisms established with communities, women's representation and influence within governance and leadership structures, and how these aspects are monitored within the MR. Therefore, this issue remains open pending further clarification and supporting evidence.
- 4- The VVB and gender expert have reviewed the PP's response and acknowledge that gender-related goals and indicators have been identified in line with the applicable requirements and incorporated into the Monitoring Report. However, the response does not sufficiently clarify how vulnerabilities identified in the gender analysis and baseline study were operationalized into differentiated implementation measures for marginalized groups, including female-headed households, women with disabilities, elderly women, young mothers, and other vulnerable populations. In addition, clarification is still required regarding differentiated outreach, participation, accessibility, benefit-sharing, and monitoring arrangements applied to these groups, as well as how baseline findings were translated into measurable indicators and systematically monitored over time within the MR framework. Therefore, this issue remains open pending further clarification and supporting evidence.
- 5- The VVB and gender expert have reviewed the PP's response and acknowledge that the revised Monitoring Report has substantially improved through the inclusion of gender-responsive indicators, activity data, qualitative findings, and intermediate outcome-level results linked to the Gender Action Plan and the Gold Standard Gender Equality Requirements & Guidelines framework. The updated MR also captures certain dimensions of behavioral and normative change, including perceived improvements in wellbeing, evolving social norms, male recognition of women's domestic burden, and use of time savings for income-generating activities. Nevertheless, further clarification is still required regarding the operationalization of transformative gender change indicators, particularly with respect to women's control over income and financial resources, household decision-making power, women's participation and influence in governance structures, measurable reduction of GBV risks, and redistribution of unpaid care work. Furthermore, the MR does not yet sufficiently provide comprehensive indicator definitions, baseline values, targets, frequency of measurement, means of verification, and longitudinal monitoring arrangements for these dimensions. Therefore, this issue remains open pending further clarification and strengthening of the monitoring framework.
- 6- The VVB and gender expert have reviewed the PP's response and acknowledge that the revised Monitoring Report provides improved identification of baseline gender inequalities, prioritization rationale, and stronger alignment between selected gender objectives, GAP activities, and monitoring indicators. In addition, the MR includes several intermediate observations related to behavioral and normative change. However, the logical coherence of the overall gender results chain remains only partially demonstrated. For example, reported increases in household income do not necessarily demonstrate women's control over income and related empowerment outcomes. Therefore, further clarification is still required regarding the explicit pathway linking baseline findings, gender objectives, GAP interventions, measurable outcome- and impact-level indicators, and overall project objectives. Clarification is also required regarding how activities are expected to generate measurable

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transformative gender outcomes over time and whether indicators have been consolidated across GAP categories to focus on integrated results rather than activities and participation outputs only. To facilitate this clarification, PP is kindly requested to provide a summarized results-chain table linking baseline issues, objectives, activities, indicators, outcomes, and impacts. Therefore, this issue remains open pending further clarification and supporting evidence.

- 7- The VVB and gender expert have reviewed the PP's response and acknowledge the clarification that the reported activities and findings relate to Monitoring Period 1 and that gender-responsive activities are intended to continue throughout the crediting period. However, the response does not yet sufficiently clarify how the project intends to assess whether observed changes represent sustained behavioral, normative, or structural transformation over time. In addition, clarification is still required regarding the project's longer-term strategy for continuity, sustainability, scaling, and longitudinal monitoring of gender-related outcomes throughout the crediting period. Therefore, this issue remains open pending further clarification and supporting evidence.
- 8- The VVB and gender expert have reviewed the PP's response and acknowledge that the PP provided additional clarification linking certain gender-responsive monitoring results to SDG indicators, particularly SDG 5 and SDG 8, in line with the Gold Standard SDG Impact Tool. These additions improve the linkage between GAP implementation and selected SDG monitoring elements. However, further clarification is still required regarding whether relevant SDG impacts can be systematically disaggregated between female-headed and male-headed households and, if not currently feasible, the methodological or data-related limitations preventing such analysis. In addition, the integration between GAP indicators, gender-responsive monitoring results, and the broader project monitoring framework remains only partially demonstrated, particularly in relation to SDG 1. Therefore, this issue remains open pending further clarification and supporting evidence.
- 9- The VVB and gender expert have reviewed the PP's response and acknowledge the clarification that the Gender Equality Requirements & Guidelines v2.0 do not explicitly prescribe the use of SMART indicators as a formal requirement. Based on VVB's and the gender expert review for the newly added parts in the gender responsive report, both acknowledged that the project has substantially strengthened the monitoring framework through the introduction of a consolidated indicator matrix, unique indicator codes, indicator definitions, baseline or reference situations, reported values, interpretations, and means of verification, which represents a significant improvement in the structure of the monitoring system. Therefore, CL13-09 is considered **closed**.

Reasoning for not Acceptance or Acceptance and Close Out:

Based on the above, CL13 (points 1-8) remains open pending for further clarifications.

Acceptance and Close out by Team Leader: Open

Date: 18/05/2026

Project Participant Response :

Date : 02/06/2026

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- The project acknowledges that several gender inequalities and contextual risks were identified through the gender analysis, including women's unpaid domestic and care burden, limited economic opportunities, restricted decision-making power, GBV risks, and the vulnerabilities of female-headed households, young mothers, elderly women and women with disabilities. For project intervention purposes, these issues were prioritized according to their direct relevance to the Clean Cooking theory of change, their potential to limit or enable women's effective access to project benefits, and the level of risk they could generate if not addressed. Prioritization was based on four criteria: direct link with cooking practices and household energy use; influence on women's empowerment and access to benefits; risk of unintended harm or backlash; and feasibility of action within the project scope.

No rigid numerical threshold was applied. The project used a qualitative risk-and-relevance approach. A gender issue was considered actionable when it directly affected women's access to, use of, or benefits from improved cookstoves; could limit women's participation or voice; could generate or aggravate GBV, exclusion or intra-household conflict risks; concerned vulnerable women or groups; or could be addressed through project activities, community engagement or monitoring.

This prioritization is reflected in the project design through two complementary GAP categories: Category 1 – economic empowerment and equitable access; and Category 2 – inclusion of men and prevention of GBV. Implementation mobilized differentiated focus groups, women-only spaces, mixed groups, random discussion groups, personal experience narratives, gender workshops with community leaders, PEAS sessions, couple sessions and groups of men allies.

In the monitoring framework and the Gender Report, this prioritization is reflected through consolidated indicators covering women's reported changes, improvement in quality of life, productive or learning activities, people sensitized on gender norms/GBV/VAWG/SEA/SH/PEAS, feedback and consultation mechanisms, as well as qualitative evidence on household dialogue, task sharing, decision-making and perceived safety.

The Gender Report has been strengthened through a prioritization table linking each identified gender issue to its priority level, rationale, project response, monitoring indicator and source of verification.
- The project confirms that safeguarding risks were identified as a relevant concern, particularly in relation to GBV, sexual harassment, SEA/SH, intra-household tensions and the vulnerability of women and girls in community-based interventions. Several safeguarding-oriented actions have already been implemented: community PEAS sessions, awareness-raising on GBV, VAWG, consent, sexual harassment, SEA/SH and unacceptable behaviours, presentation of the PEAS Code of Conduct, discussions on reporting channels, confidentiality and non-retaliation, engagement of men as allies, and sessions promoting peaceful household communication and shared responsibilities. Community-level reporting and feedback channels have been introduced, including verbal reporting through field teams and community relays, information on focal points and local actors, community feedback mechanisms, women's discussion spaces, anonymous or semi-anonymous channels, and referral to fokontany chiefs, communes, police/gendarmerie and regional social services where relevant. The project recognizes that the safeguarding system needs to be further formalized in order to fully meet the expected standard of a structured, survivor-centred mechanism. The Gender Report specifies that the system is being strengthened around seven components: safeguarding-specific grievance mechanism; confidential and survivor-centred reporting channels; referral procedures; response protocol; roles and responsibilities; accountability measures; and communication to participants. The Gender Report distinguishes between actions already implemented — awareness-raising, PEAS training, community orientation on reporting, confidentiality messages, men-allies groups and feedback spaces — and systems currently being formalized, including a written safeguarding protocol, survivor-centred referral pathway, roles and responsibilities, confidential complaint handling and accountability tracking.
- Stakeholder consultations served to document differentiated experiences, identify barriers and risks related to improved cookstove adoption, and adjust the GAP, implementation formats and monitoring. Inputs from women and other groups were analyzed through focus groups, personal experience narratives, random discussion groups, gender workshops, PEAS sessions and community feedback. Particular attention was given to women's testimonies on time poverty, domestic workload, health effects, economic use of saved time, decision-making power, household tensions and the social acceptability of task sharing. Feedback influenced project design and implementation: it informed the focus on economic empowerment and well-being; led to the strengthening of separate women's focus groups and personal narratives; supported the introduction of men allies, couple discussions and PEAS/GBV actions; helped clarify indicators on practices, time, satisfaction, quality of life, household dialogue and social norms; and contributed to the structuring of continuous feedback and consultation tools. The project recognizes that the chain "feedback received -> analysis -> decision or adjustment -> feedback to communities" has not yet been sufficiently documented. The Gender Report has clarified the feedback loop from collection to analysis, adjustment and community restitution. Women's influence will be assessed through two complementary dimensions: formal representation in workshops, committees, consultation spaces or leadership-related activities; and effective

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influence, namely whether women's contributions are documented, analyzed, reflected in project adjustments and used in monitoring. The Gender Report includes a feedback-to-action table.

4. Identified vulnerabilities were operationalized progressively through differentiated targeting, adapted participation methods and qualitative monitoring. Focus groups, random discussions and personal experience narratives were designed to include diverse social profiles: female household heads, elderly women, young mothers, economically vulnerable women, women with disabilities when identified, single women and other less visible profiles. Participation modalities were adapted through the use of local language and dialect, oral facilitation for low-literacy participants, small groups, women-only spaces, consent and confidentiality rules, flexible formats, and support from community relays and fokontany chiefs to identify participants matching vulnerability criteria. Differentiated interventions included women's focus groups, personal experience narratives, PEAS/GBV sessions, men-allies groups, practical health/hygiene sessions adapted to women's needs, and feedback tools allowing women and vulnerable groups to express concerns verbally, collectively or anonymously. The baseline highlighted women's disproportionate domestic workload, smoke exposure, time poverty, limited decision-making power, economic vulnerability and risks linked to gender norms and GBV. These findings were translated into monitoring dimensions: changes in practices, improvement in well-being, use of saved time, participation in gender activities, household dialogue and task sharing, PEAS/GBV awareness and feedback mechanisms. The Gender Report has been updated with a vulnerability-response matrix indicating the vulnerable group, barrier or risk identified, targeting or participation measure, project activity, monitoring indicator, means of verification and planned strengthening action.
5. The project will further strengthen the collection of outputs and short-term results while progressively improving the measurement of longer-term transformative gender change. The MR will be strengthened to better capture this change over time. The project proposes to organize transformative monitoring around six dimensions: women's control over income and financial resources; women's decision-making power at household level; redistribution of unpaid domestic and care work; women's participation and influence in leadership and governance; prevention and reduction of GBV and SEA/SH risks; and evolution of gender norms, attitudes and intra-household dynamics. Not all transformative dimensions can be measured through a single quantitative value at this stage. Gender norms, intra-household power relations, perception of safety and effective influence require a mixed-method approach combining quantitative tracking, qualitative coding, testimonies and repeated measurements over time. The Gender Report distinguishes between output indicators, such as number of sessions, participants and activities; short-term outcome indicators, such as knowledge gained, satisfaction and reported changes in practices; and transformative indicators, such as women's decision-making, control over resources, redistribution of unpaid work, leadership influence, reduction of GBV risks and evolution of norms.
6. PP would like to clarify that the logical linkage between baseline findings, gender equality objectives, Gender Action Plan activities, monitoring indicators and project-level results is already reflected in the current report. The report presents the gender approach as a progressive and structured pathway, moving from a comprehensive gender analysis, to gender-responsive strategic planning, and then to the development and implementation of an operational Gender Action Plan. This pathway was implemented over a continuous period from March to December 2025 and was designed to ensure that the project's gender response is not treated as an isolated set of activities, but as part of a coherent theory of change. The report already includes a simplified logical framework linking impact, specific objective, expected results, indicators, means of verification and key assumptions. It also clarifies how the Gender Action Plan contributes to project results, particularly in relation to women's well-being, economic empowerment, the evolution of gender norms, reduction of GBV/VAWG/SEA/SH risks, and inclusive participation and governance. PP confirms that the GAP was developed on the basis of the baseline and gender analysis findings. These findings identified, among others, women's disproportionate domestic and energy-related workload, limited decision-making power, exposure to smoke and fatigue, time poverty, vulnerability of female-headed and low-income households, risks of GBV and intra-household conflict, and the need to engage men and local leaders in transforming social norms. These baseline findings informed the gender objectives of the project: improving women's equitable access to improved cookstoves, reducing women's unpaid domestic burden, improving health and quality of life, supporting the use of freed-up time for productive or learning activities, strengthening women's participation in household and community decision-making, engaging men as allies, and preventing GBV/SEA/SH and other safeguarding risks. These objectives were then translated into the two main categories of the Gender Action Plan:
 - Category 1 – Economic empowerment and equitable access, focusing on access to improved cookstoves, reduction of domestic workload, time savings, well-being, use of freed-up time, and women's functional and economic empowerment.
 - Category 2 – Inclusion of men and prevention of GBV, focusing on social norms, positive masculinity, co-responsibility within households, prevention of violence, PEAS awareness, couple dialogue and safe community engagement.

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The activities implemented under these categories include gender workshops, differentiated focus groups, random discussion groups, in-depth personal experience narratives, feedback and consultation mechanisms, PEAS/GBV sessions, couple sessions and groups of men allied with the transition. These activities are directly linked to the indicators used in the report, including women reporting changes in practices or attitudes, women reporting improved quality of life, use of freed-up time, women's participation and influence, community commitments, men's recognition of women's domestic burden, and people sensitized on GBV/VAWG/SEA/SH and reporting mechanisms. The report also includes a consolidated indicator framework developed in response to VVB comments, in order to avoid confusion between activity-level indicators, outcome indicators and qualitative triangulation evidence. This framework clarifies the main gender indicators, their definitions, reported values, interpretation and means of verification. It also distinguishes the main value retained for quality-of-life satisfaction from the triangulation value derived from personal experience narratives. However, PP recognizes that, although the results chain is already present in the report, it would be useful to make it more immediately readable for the auditor by consolidating it into a single matrix within the MR. The MR will therefore be updated to include a dedicated results-chain matrix specifying, for each priority gender issue:

- i. the baseline finding or gender risk identified;
- ii. the corresponding gender objective;
- iii. the GAP activity or group of activities responding to it;
- iv. the relevant output indicator;
- v. the relevant outcome or impact-contribution indicator;
- vi. the reported result;
- vii. the means of verification;
- viii. the link with the overall Clean Cooking objective and the relevant SDG contribution.

The project also confirms that indicators have been consolidated across GAP categories to measure not only activities, but also results and early signs of gender transformation. The revised MR will distinguish more clearly between activity/output indicators, short-term outcome indicators, intermediate gender outcome indicators and impact-contribution indicators. This clarification will strengthen the readability and auditability of the MR while confirming that the project's gender approach is already coherent, cumulative, evidence-based and results-oriented.

7. Reported changes were assessed using a mixed-method approach combining qualitative and quantitative data from differentiated focus groups, personal experience narratives, random discussions, gender workshops, PEAS/GBV sessions, men-allies groups, field observations, attendance lists, oral evaluations and verbatims. The main quantified results were drawn from focus group coding and consolidated qualitative analysis. For example, 66% of women analyzed in focus groups reported at least one concrete change in practices or attitudes related to time, domestic organization or task sharing; and 85% reported a clear or partial improvement in quality of life, health, fatigue, comfort, smoke exposure or well-being. The project recognizes methodological limitations: partial reliance on self-reported perceptions; short implementation period; qualitative or proxy baselines for some indicators; limited and non-statistically representative focus group samples; limited attribution to the GAP alone; and possible underreporting of sensitive issues such as GBV.
8. The project would like to clarify that the link between Gender Action Plan monitoring and the project's SDG framework is already reflected in the report. The report explicitly links the gender-responsive approach of the Clean Cooking project to several SDGs, in particular SDG 5 on gender equality, SDG 7 on access to clean energy, SDG 3 on health and well-being, and SDG 13 on climate action. The project's gender indicators are not separate from the SDG monitoring framework. They provide complementary evidence on how the project's climate and clean energy benefits are experienced differently by women, men and vulnerable households. In particular, the Gender Action Plan contributes to the SDG framework as follows:
 - SDG 5 – Gender Equality: through women's participation, reduction of unpaid domestic workload, increased recognition of women's role, prevention of GBV/VAWG/SEA/SH, engagement of men as allies and progressive change in gender norms;
 - SDG 7 – Affordable and Clean Energy: through equitable access to improved cookstoves and improved adoption of cleaner cooking practices by the main users, who are predominantly women;
 - SDG 3 – Good Health and Well-being: through reduced exposure to smoke, reduced fatigue, improved comfort and perceived improvement in health and well-being, particularly for women and children;
 - SDG 13 – Climate Action: through reduced use of traditional biomass and promotion of cleaner and more efficient cooking technology implemented with a gender-responsive approach;
 - SDG 1 – No Poverty: through reduced household fuel expenditure, time savings and the potential use of freed-up time or savings for productive, learning or household-priority activities.

With regard to the request to present SDG impacts separately for female-headed and male-headed households, the project confirms that the baseline already contains information on household headship. The baseline analysis indicates that a significant proportion of households in the intervention areas are

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female-headed, which was one of the reasons why the project prioritized women and vulnerable households in the Gender Action Plan. However, not all SDG-related results can be retrospectively disaggregated by household headship if the original monitoring tools or activity attendance lists did not systematically capture this variable.
Documentation Provided as Evidence by Project Participant:
Information Verified by Team Leader:

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1. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has now clearly explained how identified gender inequalities and contextual risks were prioritized using a structured qualitative risk-and-relevance approach. The response demonstrates that prioritization was based on explicit criteria related to women's access to project benefits, empowerment potential, safeguarding risks, and feasibility within the project scope. The PP further clarifies how these priorities informed the two GAP categories, implementation activities, monitoring indicators, and the development of a prioritization table linking each issue to project responses and verification sources. The linkage between identified risks, project interventions, and monitoring arrangements is now sufficiently demonstrated. Therefore, CL13-01 is considered **closed**.
2. The VVB and the Gender expert reviewed the PP's response and acknowledge the substantial improvements regarding safeguarding awareness, prevention activities, reporting channels, and referral arrangements. The response demonstrates implementation of PEAS activities, GBV/VAWG/SEA/SH awareness sessions, confidentiality messaging, reporting mechanisms, engagement of men as allies, and referral options to local authorities and social services. Therefore, CL13-02 is considered **closed**.
-
3. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has now provided a much clearer explanation of how stakeholder feedback, particularly from women, was collected, analyzed, and used to inform project implementation and monitoring. The response demonstrates that stakeholder consultations influenced the strengthening of women's focus groups, the introduction of men-allies groups and couple sessions, refinement of monitoring indicators, and development of continuous feedback mechanisms. The PP has also clarified the feedback loop from consultation to analysis, adjustment, and community restitution, and has introduced a feedback-to-action table within the Gender Report. The overall process demonstrating how stakeholder inputs influenced project decisions is now adequately explained. Therefore, CL13-03 is considered **closed**.
4. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has now clearly demonstrated how vulnerabilities identified in the gender analysis were translated into differentiated targeting, participation approaches, implementation measures, and monitoring arrangements. The response provides concrete examples of outreach and participation adaptations for female-headed households, elderly women, young mothers, women with disabilities, economically vulnerable women, and other marginalized profiles. The overall requirement has been adequately addressed. Therefore, CL13-04 is considered **closed**.
5. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has strengthened the monitoring framework by distinguishing output, outcome, and transformative indicators and by identifying six dimensions of transformative gender change, including decision-making power, control over resources, redistribution of unpaid care work, leadership influence, GBV risk reduction, and social norm change. The response also appropriately recognizes the need for mixed-method approaches to assess complex gender outcomes. Therefore, CL13-05 is considered **closed**.
6. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has now provided a comprehensive explanation of the logical pathway linking baseline findings, gender objectives, GAP categories, implementation activities, indicators, and expected outcomes. The response demonstrates a coherent theory of change supported by a logical framework and a consolidated indicator structure. The clarification of how baseline findings informed project objectives, how those objectives were translated into GAP activities, and how activities are linked to outcome and impact indicators substantially strengthens the coherence of the monitoring framework. Therefore, CL13-06 is considered **closed**.
7. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has provided useful clarification regarding the methodologies used to assess reported changes during Monitoring Period and has transparently described the limitations associated with the findings. The response appropriately recognizes the short implementation period, reliance on self-reported data, and challenges related to attribution and representativeness. Therefore, CL13-07 is considered **closed**.
8. The VVB and the Gender expert reviewed the PP's response and acknowledge that the project has substantially improved the explanation of how Gender Action Plan monitoring contributes to the broader SDG framework. The response clearly demonstrates linkages between GAP activities and SDG 1, SDG 3, SDG 5, SDG 7, and SDG 13 outcomes and clarifies that gender indicators provide complementary evidence supporting the overall SDG monitoring framework. The PP has also provided a reasonable explanation regarding limitations in retrospectively disaggregating results by female-headed and male-headed

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households due to historical data collection constraints, where the majority of household are headed by women. Therefore, CL13-08 is considered **closed**.

Reasoning for not Acceptance or Acceptance and Close Out:

Following two rounds of detailed review for the shared document and supplementary documents including the updated MR and the updated Gender Responsive report, besides the findings of the site visit sessions conducted by VVB, the VVB and Gender Expert conclude that the PP has made substantial efforts to address all gender-related findings raised during the verification process.

The updated Gender Responsive Report and MR now demonstrate a clear and coherent linkage between the gender analysis, identified inequalities and vulnerabilities, selected gender objectives, Gender Action Plan activities, monitoring indicators, and project-level outcomes. The project has strengthened and clearly explained the prioritization of gender issues, stakeholder engagement processes, integration of feedback into project implementation, SDG alignment, and the overall monitoring framework. The project has also developed a consolidated indicator framework and improved the transparency and auditability of reported gender results.

Accordingly, the VVB and the Gender Expert conclude that the project demonstrates a credible, coherent, and operational gender-responsive approach consistent with the intent and applicable requirements of the Gold Standard Gender Equality Requirements & Guidelines v2.0. Therefore, the outstanding gender-related clarification requests can be considered adequately addressed and closed.

Acceptance and Close out by Team Leader: Closed

Date: 10/06/2026

Date:	23/04/2026		Raised by:	VV Team	
Type:	CL	Number:	14	Reference:	Site Visit
Team Leader Comment:				Date: 23/04/2026	

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1. In MR Section B.2.5, it is stated that 1,968 households cooking with charcoal received one charcoal project stove and this was monitored as a unique project scenario. However, during the site visit it was observed that these households were using firewood, and the field team confirmed that the households switched from firewood to charcoal due to cultural practices. It was further confirmed that following the original distribution, these households independently modified their stoves using an additional tool to enable charcoal use instead of firewood, and a new scenario (Peri-Urban Manambaro 1+2) was introduced.

PP is requested to:

1. Clarify the discrepancy in the MR — provide a full and accurate account of how and when these households switched fuel type, and include this clarification directly in the MR (section B.2.5. Changes to project design of approved project).
2. Submit a letter from the supplier (BURN) — confirming that the household-initiated modification does not affect the stove's technical specifications, performance, or lifespan.
3. Conduct and submit a Water Boiling Test (WBT) — to confirm that the stove performance and efficiency results remain consistent with the approved specifications following the modification.
4. Clarify the ER calculation approach — explain how these households are differentiated in the ER sheets, specifically how the correct efficiency factors were applied (charcoal vs. firewood) when calculating ERs for this scenario.

It is noted that should PP decide not to claim the ERs associated with this scenario, the option of removing this scenario entirely from the MR B.2.5. and ER document remains available.

2. During the site visit and review of registration books, it was confirmed that households paid 2,000 MGA during distribution. And in the project database "GS12600_cookstove_project_database", column AE, shows some households paid 3,000 and 5,000 MGA.

Per TPDDTEC v4.0, parameter ICS 15 (page 14) requires evidence that end users were informed and it requires the PD to provide evidence that end users have been properly informed of this arrangement. PP is requested to clarify the varying payment amounts collected from households the reasoning of taking this amount from HHs during the distribution.

3. In the PDD (page 78), under the measurement methods and procedures for parameter ICS 15, it is stated that "the beneficiaries transfer their rights to ownership of carbon credits to PP via the customer agreement. The electronic copy is recorded on the PPs database, while the physical copy is kept by the beneficiary." During the site visit, it was confirmed that each household holds a registration book. PP is requested to clarify whether these registration books serve as the CTF referenced in the PDD, confirm whether PP retains copies of these books, and describe how and where these copies are stored to ensure traceability and compliance with the applicable requirements.
4. During the site visit, many households expressed concerns regarding cooking practices and the amount of fuel required for the distributed stoves for different meals throughout the day. PP is requested to clarify whether this topic has been addressed in the training agenda, ensure it is included in future trainings, and submit supporting documents confirming this.
5. During the site visit, it was observed that PP has a comprehensive grievance mechanism procedure in place, aligning with the PDD, implemented through MadAvance's digital dashboard and process, which the VVB has reviewed. PP is requested to submit the following supporting documents for verification: RCF dashboard samples, SOP feedback and grievance mechanism document, feedback architecture document, and RCF non-functionality day sheet. PP is also requested to clarify how non-functionality days (reparation days) were accounted for in the ER calculations, describe the full grievance mechanism in detail, and reflect it in the MR to ensure all relevant aspects of the procedure are adequately documented. Additionally, PP is requested to include any negative feedback received during the monitoring period in Section G of the MR, along with the respective responses and mitigations applied.
6. After reviewing the digital usage report "GS12600_Improved_Cooking_digital_usage_report_MP1", the VVB acknowledges that the best practice requirements of the Requirements and Guidelines: Usage Rate Monitoring v2.0, section 2.4.4, have been complied with, requiring a continuous use monitoring campaign conducted for a minimum of 100 households for at least 90 days, with at least 30 samples for project technologies of each age being credited. PP has confirmed that sensor-based stoves were distributed through a random sample conducted by a third party, with all data stored by that third party. PP is requested to submit the following for verification:
 - A sample of the usage data collected by the third party.
 - A contract between PP and the third-party governing data collection and storage.

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- The random sampling methodology applied by the third party to select the monitored households.
- PP is also requested to reflect any relevant clarifications directly in the MR.

Project Participant Response :	Date : 30/04/2026
- During the site visit there was a household who had used charcoal in the firewood stove. The household had not modified their stove. This observation did bring up a discussion about other households who did modify their stove. Some households have modified their firewood stoves to charcoal stoves. The households who did that are using their stove for commercial use, in addition to their domestic use. A survey was conducted in July 2025 to understand the extent of these modifications. It was found that 71 households had made modifications. This practice is limited to Soanierana and Manambaro communes. No other instances of modifications have been observed. A summary has been added to the monitoring report, and the households have been removed from crediting. - Participation in the project requires registration. The registration scheme has different fees for urban households; and peri-urban and rural households. - Urban: Households were offered two improved coal-burning stoves (Ecoa) at 5,000 AR. There are two options for payment. - Households pay 2,000 AR and hand over their old traditional stoves to MadAvance at the time of distribution. They also undertake to use only the Ecoa improved stoves. In exchange, they receive two improved coal-burning stoves. - Households pay 5,000 AR, keep their old traditional stoves, and also receive two improved coal-burning stoves. In cases where a household initially opted to pay 2,000 AR but does not present their old traditional stove at the time of distribution, either we ask them to go home to fetch their stoves, or an additional 3,000 AR is requested on the spot. This brings the total amount to 5,000 AR, corresponding to the option without returning the old stove. - Peri-urban and Rural: households receive one improved stove for 2,000 AR per household. - Correct, these books are the carbon transfer form. PP has a photograph of the signature page for every household. This is stored in, and available on, the project database. This ensures traceability, and compliance with the GS FPIC requirements. - The training involved explaining to the end-users that the project stoves should not be overloaded. However, as no fuel switch is involved in the project activity, thorough training on the volume of charcoal to use was not provided. Following the feedback, this will be incorporated in future training. - Grievance mechanism - A summary of the grievance mechanism has been added to section C, and the supporting documents have been uploaded. - Non-functioning days have been added to the emission reduction calculations in tab 'Stove repairs', along with 'Stove transfer', which covers when an end-user has left the project and either returned their stove to MadAvance, or transferred it to another eligible end-user household. A description has been added to section C of the Monitoring Report, under the heading 'Maintenance'. - Best Practice Monitoring - PP has uploaded the data in excel file - The parties do not have a written contract. The engagement is evidenced by the invoice for the services and hardware. - a redacted copy of the contract between PP and the service provider. - The random sample method is set out in section I.b) Sampling of supporting document 'GS12600_Improved_Cooking_digital_usage_report_MP1',	
Documentation Provided as Evidence by Project Participant:	
GS12600_Improved_Cooking_digital_usage_data_MP1 GS12600_Improved_Cooking_digital_usage_invoice_MP1 GS12600_Improved_Cooking_grievance_feedback_mechanism_MP1 GS12600_Improved_Cooking_mechanism_SOP	
Information Verified by Team Leader:	

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- The VVB has reviewed PP's clarification and acknowledges that a survey was conducted in July 2025 identifying 71 households that modified their stoves, and that these households have been removed from crediting. However, the following issues remain outstanding:
 - PP is requested to clarify the basis for identifying and counting the 71 households, and to submit supporting documentation evidencing this determination.
 - The clarification regarding the modified households and their removal from crediting has not been clearly incorporated into the MR. PP is requested to update the MR accordingly, particularly in Section B.2.5.
 - The corresponding updates to the ER document reflecting the removal of these 71 households from crediting are not clearly demonstrated. PP is requested to ensure that the ER is revised and updated accordingly.
- The VVB has reviewed PP's clarification and acknowledges that the varying payment amounts are attributable to different registration schemes applied across urban, peri-urban, and rural households, with the differences reflecting whether or not the household surrendered their traditional stove at the time of distribution.
- The VVB has reviewed PP's clarification and confirms that the registration books serve as the Carbon Transfer Forms (CTFs) referenced in the PDD. This was verified during the site visit, where the VVB confirmed that households retain physical copies of the registration books and that PP maintains photographic records of the signature pages in the project database.
- The VVB has reviewed PP's clarification and acknowledges that training on fuel volume will be incorporated in future sessions following the feedback received during the site visit. To ensure following up on the same, this point will be transferred to a FAR for the next verification to follow up on, please see FAR01 raised below.
- The VVB has reviewed PP's clarification, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1_V1.2", and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is acknowledged that a Maintenance section has been added to Section C of the MR and that the maintenance days are consistent between the MR and the ER. However, a discrepancy has been identified regarding the stove transfer days: the MR reports 7,452 transfer days, whereas the sum of column H in the "Nb,p,1 data" sheet of the ER yields 6,783 days. Furthermore, upon review of the "Stove Transfer" sheet, several cells in column S return a "#VALUE!" error, which may be contributing to the discrepancy between the figures reported in the MR and the ER. PP is requested to investigate and resolve the formula errors in column S and to clarify the basis for the difference in the reported transfer days.
- The VVB has reviewed PP's clarification and the submitted supporting documents, including the usage data, invoice evidencing the engagement with the third party. It is confirmed that the best practice monitoring requirements of the Requirements and Guidelines: Usage Rate Monitoring v2.0, section 2.4.4, have been satisfactorily evidenced.

Reasoning for not Acceptance or Acceptance and Close Out:

- Based on the above, CL14-01 remains **open** pending clarification, documentation, and correction.
- No discrepancies remain, CL14-02 is now **closed**.
- No discrepancies remain, CL14-03 is now **closed**.
- CL14-04 is now **closed** and is **transferred** to FAR01.
- Based on the above, CL14-05 remains **open** pending clarification and correction.
- Based on the above, CL14-06 is now **closed**.

Acceptance and Close out by Team Leader: Open

Date: 18/05/2026

Project Participant Response :

Date : 28/05/2026

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1. PP has added the explanation to section C of the Monitoring Report, under the heading 'Stove Alterations'. The 71 households have been removed from crediting. The process is shown in the Emission Reductions calculation, tab 'Stove Alteration', and a supporting document setting out the monitoring process has been uploaded. No amendments have been made to sB.2.5 of the Monitoring Report, as this does not represent a change to the project. The MRV team identified the issue and investigated how wide spread it is. They found it was isolated to a particular area where end-users modified their stoves to be able to use charcoal so they could cook commercially. When visiting households further from this area the practice stopped. In order to be conservative, the 71 households have been removed from crediting.
2. **Closed**
3. **Closed**
4. FAR noted.
5. PP has reviewed this discrepancy and it appears that the figure in tab Np,y did not pull through all of the data. The formula has not been corrected. One household ID - 964926622 – has stove transfer data but is not in the project database. Therefore, this has been removed from the stove transfer tab. No #value returns can be found in the 'Stove transfer' tab.
The project impacts and Monitoring Report have been updated accordingly.
6. **Closed**

Documentation Provided as Evidence by Project Participant:

GS12600_stove_alterations_MERV_Report_MP1

Information Verified by Team Leader:

1. The VVB has reviewed the PP's clarification, the updated Monitoring Report (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and the updated ER document. It is confirmed that the explanation for the stove alteration findings has been incorporated into Section C of the MR under the heading *Stove Alterations*, detailing the identification of 71 households that modified their stoves and the basis for their removal from crediting. The VVB has cross-checked the altered stoves recorded in the *Stove Alteration* tab of the ER against the *Nb,p,l* data tab, and confirms that the corresponding Project tCO_{2e}, Project NRB, and Project Fuel (Tn) values have been removed from the calculations.
5. The VVB has reviewed the PP's clarification, the updated ER, and the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the formula in the ER has been corrected and that household ID 964926622, which was absent from the project database, has been removed from the *Stove Transfer* tab. The stove transfer days are now confirmed to be consistent at 7,370 days, and the stove repair days are confirmed to be consistent at 1,209 days, as reported in the MR.

Reasoning for not Acceptance or Acceptance and Close Out:

1. No discrepancies remain, CL14-01 is now **closed**.
5. Based on the above, CL14-05 is now **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	22/04/2026		Raised by:	VV Team	
Type:	CL	Number:	15	Reference:	Proof of no double counting
Team Leader Comment:				Date: 22/04/2026	
Per TPDDTEC v4.0, page 38, the "Any comment" section for parameter SF5b,p,y states that where the project distributes more than one technology unit per household, special attention must be given to ensure the savings per technology are calculated conservatively. PP is requested to clarify how conservativeness was ensured in the calculation of savings per technology unit for households that received more than one charcoal stove (Charcoal 2 (Urban-charcoal)), and to provide supporting evidence demonstrating compliance with this requirement to ensure no double counting of ERs. PP is also requested to submit declaration of no double counting.					
Project Participant Response :				Date : 30/04/2026	
PP has addressed this in the <i>Additional comment</i> row of the ICS 20 parameter box.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
The VVB has reviewed PP's clarification and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is acknowledged that the actual proportional efficiency is less than the capped value in all scenarios, which supports a conservative approach. However, PP is requested to submit a declaration of no double counting.					

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Reasoning for not Acceptance or Acceptance and Close Out:	
CL15 remains open pending submission.	
Acceptance and Close out by Team Leader: Open	Date: 15/05/2026
Project Participant Response :	Date : 28/05/2026
CME has submitted a declaration of no double counting.	
Documentation Provided as Evidence by Project Participant:	
GS12600_Declaration_of_no_double_counting_MP1	
Information Verified by Team Leader:	
The VVB has reviewed the PP's clarification and the submitted declaration (GS12600_Declaration_of_no_double_counting_MP1). The declaration of no double counting is noted and acknowledged.	
Reasoning for not Acceptance or Acceptance and Close Out:	
Based on the above, CL15 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 08/06/2026

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Table 3 Corrective Action Requests – CARs

Date:	14/04/2026		Raised by:	VV Team	
Type:	CAR	Number:	1	Reference:	MR - KEY PROJECT INFORMATION
Team Leader Comment:				Date: 14/04/2026	
1. In the Key Project Information table of the MR, the "Title of the Project(s) Covered by Monitoring Report" section reports the name of the POA. However, according to the Monitoring Report Template Guide v1.2, it is stated that: "Please indicate the titles of all projects/VPAs." PP is requested to revise and update this section to include the full individual titles of all VPAs covered by this MR, in accordance with the Monitoring Report Template Guide v1.2. For example, for GS23370, the full title should be reported as: "GS23370 – GS12600 VPA-6 Improved Cooking: Madagascar." 2. In the MR, the "Duration of this Monitoring Period" section does not indicate which crediting period this monitoring period corresponds to, as required by the Monitoring Report Template Guide v1.2 (p.4), which states: "Indicate if this monitoring period is the 1st, 2nd, 3rd etc. of the crediting period"; PP is requested to revise this section to clearly specify the sequential number of the monitoring period and the corresponding crediting period in line with the template requirements 3. In the MR, the "Host Country" section does not indicate the full official name of the country; PP is requested to revise the entry to reflect the full name "Republic of Madagascar" to ensure accuracy and consistency. 4. During cross-checking of project information against the Gold Standard Registry and the Gold Standard Assurance Platform, it was observed that GS12851 (GS12600 VPA-3 – Improved Cooking: Madagascar) is labelled only for SDG 5, SDG 7, and SDG 13, which may not reflect the full scope of SDG contributions reported in the MR. PP is requested to liaise with Gold Standard to review and update the SDG labels for this VPA on both the Registry and the Assurance Platform to ensure consistency. Additionally, PP is requested to liaise with Gold Standard regarding the changes to the start date of the crediting period as referenced in Section B.2.3, and to provide confirmation of the outcome of both liaisons for verification. And PP is requested to submit the Manage information request for verification. 5. In MR Table 2 – Product Vintages, the following discrepancies were identified: - In the second table, the VPA ID is incorrectly reported as GS22369; PP is requested to revise and correct it to GS23369. - In the third table, the VPA ID is incorrectly reported as GS22370; PP is requested to revise and correct it to GS23370. Additionally, the CP start date in this table has not been updated to reflect the updated crediting period confirmed in Section B.2.3; PP is requested to update the start date to 15/07/2025 for GS23370 and to 23/09/2025 for GS23409 to ensure consistency with the reported changes.					
Project Participant Response :				Date : 05/05/2026	
1. CME has corrected the titles of projects in the KPI of the Monitoring Report. 2. The information is presented in line with the template guide. The guidance of "Indicate if this monitoring period is the 1st, 2nd, 3rd etc. of the crediting period" is in relation to the row above, titled "Monitoring period number". PP has amended the information in this row. 3. PP has amended this section. 4. The Manage Information Request has been submitted, and evidence has been uploaded. 5. Tabе 2 - PP has corrected the GS ID. - PP has corrected the GS ID and start date.					
Documentation Provided as Evidence by Project Participant:					
"GS12600_GS_manage_information_request_MP1"					
Information Verified by Team Leader:					

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1. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is noted that while the VPA titles have been updated, they remain inconsistent with the GS registry. For example, VPA-3 is registered as "GS12600 VPA-3 Improved Cooking: Madagascar", whereas the POA ID is missing from the titles reported in the MR. PP is requested to revise and correct all VPA titles to ensure full consistency with the GS registry.
2. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the monitoring period number is now clearly indicated in accordance with the Monitoring Report Template Guide v1.2.
3. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the Host Country has been updated to reflect the full official name of the host country.
4. The VVB has reviewed PP's response. However, the Manage Information Request does not appear to have been included in the submitted documents, and the SDG labels on both the GS Registry and the GS Assurance Platform have not yet been updated. Additionally, PP is requested to ensure that both the start and end dates of the monitoring period are clearly indicated in the "Duration of this Monitoring Period" section of the MR, and to submit the Manage Information Request for verification
5. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the VPA IDs and CP start dates in Table 2 have been corrected accordingly.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CAR01-01 remains **open** pending correction
2. No discrepancies remain, CAR01-02 is now **closed**.
3. No discrepancies remain, CAR01-03 is now **closed**.
4. Based on the above, CAR01-04 remains **open** pending submission and confirmation.
5. Based on the above, CAR01-05 is now **closed**.

Acceptance and Close out by Team Leader: Open

Date: 15/05/2026

Project Participant Response :

Date : 28/05/2026

1. PP has added the PoA GS ID to the project names to align with the GS Registry.
2. **Closed.**
3. **Closed.**
4. PP has submitted the manage information request for the VPAs. The letter to GS has been provided, and confirmation that it was uploaded to VPA-3. It was uploaded to each VPA, and the confirmation email from GS for VPA is an example.
5. **Closed.**

Documentation Provided as Evidence by Project Participant:

GS12600_Manage_Project_Information_MAY26

GS12600_VPA-3_manage_information_MAY26

Information Verified by Team Leader:

1. The VVB has reviewed the PP's clarification and the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the POA GS ID has been added to all VPA titles in the MR, ensuring full consistency with the GS Registry.
4. The VVB has reviewed the PP's clarification and the submitted manage information requests (GS12600_VPA-3_manage_information_MAY26 and GS12600_Manage_Project_Information_MAY26). It is confirmed that the SDG labels for VPA-3 have been updated in the GS Registry accordingly.

Reasoning for not Acceptance or Acceptance and Close Out:

1. Based on the above, CAR01-01 is now **closed**.
4. No discrepancies remain, CAR01-04 is now **closed**.

Acceptance and Close out by Team Leader: Closed

Date: 08/06/2026

Date:	14/04/2026		Raised by:	VV Team	
Type:	CAR	Number:	2	Reference:	MR – Section A
Team Leader Comment:				Date: 14/04/2026	

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In the MR, Section A.1 – General Description of Project, under the "Programme of Activities" subsection, it is stated that 120,042 improved cookstoves were distributed to 90,241 households in the Anosy Region. However, in the same MR and in the ER document, the number of households is reported as 90,240, PP is requested to verify and correct the number of households in the MR to ensure full consistency.	
Project Participant Response :	Date : 05/05/2026
PP has updated the database and emission reductions calculations, and the figures in the Monitoring Report have been updated accordingly.	
Documentation Provided as Evidence by Project Participant:	
Information Verified by Team Leader:	
The VVB has reviewed PP's response, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3", and the updated database "GS12600_cookstove_project_database V2.2". It is confirmed that the number of households is now consistently reported across all documents.	
Reasoning for not Acceptance or Acceptance and Close Out:	
No discrepancies remain, CAR02 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 15/05/2026

Date:	14/04/2026	Raised by:	VV Team		
Type:	CAR	Number:	3	Reference:	MR – Section B
Team Leader Comment:			Date: 14/04/2026		
1. In MR Section B.1 – Description of Implemented Project, the information provided does not fully comply with the Monitoring Report Template Guide v1.2, which states the following: “PP is requested to: Provide information on the implementation and actual operation of the project including relevant dates (e.g. construction, commissioning, start of operation). If the project activity consists of more than one site, describe the status of implementation and start date of operation for each site. If the project activity is implemented in phases, indicate the progress of the project activity achieved in each phase. Clearly state if there have been any changes from the project design that was envisaged at Design Certified PDD (for example technology types/specifications) If applicable, declare information on any post-Design Certification changes to the project activity in B.2". PP is requested to revise and update Section B.1 to ensure full compliance with the template guide requirements. 2. In MR Section B.1.1 – Forward Action Requests, it cannot be confirmed whether any FARs were raised during validation; PP is requested to submit the most recent Validation Report, and if any FARs were raised, to update this section accordingly to ensure completeness and compliance.					
Project Participant Response :			Date : 05/05/2026		
1. PP has moved relevant information to sB.1 of the Monitoring Report. 2. No FARs have been raised during Validation. The project is currently waiting for R2 DESR, and no FARs have yet been raised. The current version of the FVR has been uploaded. Table 4 'FAR from this validation' pg 119 shows there are no FARs.					
Documentation Provided as Evidence by Project Participant:					
GS12851_FVR_v4.0_Confidential_Private					
Information Verified by Team Leader:					
1. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that Section B.1 has been revised and is now more aligned with the Monitoring Report Template Guide v1.2. However, a discrepancy remains in the reported figures: Section B.1 states that 120,042 improved cookstoves were distributed to 90,241 households, whereas the "Np,1 analysis" sheet in the ER reports 120,036 stoves and the updated database (column G) indicate 90,234 households. PP is requested to revise and correct these figures to ensure full consistency across all documents. 2. The VVB has reviewed PP's clarification and the submitted Validation Report "GS12851_FVR_v4.0_Confidential_Private". It is confirmed that no FARs have been raised during validation. However, as the project is still under GS DESR review no further action is required from the PP at this stage					
Reasoning for not Acceptance or Acceptance and Close Out:					
1. Based on the above, CAR03-01 remains open pending correction. 2. CAR03-02 will remain open to allow further monitoring in the event that any FARs are raised by GS during the review process.					

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Acceptance and Close out by Team Leader: Open	Date: 15/05/2026
Project Participant Response :	Date : 28/05/2026
1. The number of technologies and households is confirmed in the 'Nb,p,l data' tab, cells W37 and Z37. The number in the Monitoring Report has been updated to match this. 2. Pending GS DESR closure.	
Documentation Provided as Evidence by Project Participant:	
1.	
Information Verified by Team Leader:	
1. The VVB has reviewed the PP's response and the updated Monitoring Report (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the figures reported in Section B.1 have been updated and are now consistent with the values derived from the ER document. 2. The VVB has reviewed the PP's response. It is confirmed that the GS DESR is still under review, however since the desk review stage is completed this CAR will be closed.	
Reasoning for not Acceptance or Acceptance and Close Out:	
1. Based on the above, CAR03-01 is now closed . 2. Based on the above, CAR03-02 is now closed .	
Acceptance and Close out by Team Leader: Closed	Date: 08/06/2026

Date:	15/04/2026	Raised by:	VV Team		
Type:	CAR	Number:	4	Reference:	MR – Section C
Team Leader Comment:			Date: 15/04/2026		
1. In MR Section C, under the subsection "Project Database (s4.1.3 TPDDTEC V4.0)", it is stated that the project database is developed on PowerBI and provides a dashboard displaying the key indicators of the project; however, this document has not been submitted for review; PP is requested to submit the PowerBI project database for verification to allow assessment of the key project indicators. 2. In MR Section C, under the subsection "Project Survey; Usage Survey (s4.1.4-10 TPDDTEC V4.0; s2.2.5-12 Usage Rate Guidelines V2.0)", the total number of surveys conducted is stated as 803; however, review of the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", Insight sheet, cell S2, indicates a total of 801 surveys. Furthermore, within the same sheet, Charcoal 2 is reported as 199 while in the MR it is reported as 200, and for Peri-urban firewood is reported as 198 while in the MR it is reported as 199. PP is requested to revise and correct the total survey count and the individual figures for Charcoal 2 and Peri-urban firewood across all relevant documents to ensure consistency. 3. In MR Section C, under the subsection "Project Survey; Usage Survey (s4.1.4-10 TPDDTEC V4.0; s2.2.5-12 Usage Rate Guidelines V2.0)", multiple reported percentages are rounded up and do not align with the values in the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", Insight sheet, as detailed below: • "Warm to touch": reported as 55–59%, while cells L53 and D53 indicate the correct range is 54–58%; • "Appears recently used": the firewood scenario is reported as 80–82%, while the correct upper value is 81%; • "Change in Household Income": the percentage of respondents reporting an increase is stated as 72%, while the correct value is 71%; the "not recorded" rate is reported as 23% instead of 22.7%; and the "no change" percentage is reported as 21% instead of 20.7%; • "Money Savings": the "not recorded" percentage is reported as 29%, while the correct value is 28.5%. PP is requested to revise Section C in its entirety and ensure that all reported percentages reflect the exact values from the supporting documents to ensure accuracy and consistency throughout the MR.					
Project Participant Response :			Date : 05/05/2026		
1. The PowerBI dashboard can be viewed here: Power BI 2. PP has corrected the numbers in the Monitoring Report. 3. PP has amended values throughout section C.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					

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1. The VVB has reviewed PP's response. However, the submitted Power BI link requires access credentials and cannot be viewed by the VVB. PP is requested to either grant access to the dashboard or export and submit the relevant views in a format accessible for verification.					
2. The VVB has reviewed PP's response, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is confirmed that the survey figures in Table 4 are now consistent with the annual monitoring document.					
3. The VVB has reviewed PP's response, the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2", and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is confirmed that all reported percentages in Section C are now consistent with the calculated figures in the annual monitoring document.					
Reasoning for not Acceptance or Acceptance and Close Out:					
1. Based on the above, CAR04-01 remains open pending submission.					
2. No discrepancies remain, CAR04-02 is now closed .					
3. No discrepancies remain, CAR04-03 is now closed .					
Acceptance and Close out by Team Leader: Open				Date: 15/05/2026	
Project Participant Response :				Date : 28/05/2026	
1. PP is having technical issues with the dashboard and cannot grant access. The dashboard simply displays the data stored on PP's database, which has been downloaded in .xlsx and shared with the VVB. PP has amended the Monitoring Report to make the PowerBI dashboard less prominent, which removes the need for VVB to verify.					
2. Closed.					
3. Closed.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
1. The VVB has reviewed the PP's clarification. The technical issues preventing direct access to the Power BI dashboard are noted and acknowledged. It is confirmed that the underlying data has been exported and submitted to the VVB in .xlsx format for verification purposes. The amendment to the MR to reduce reliance on the Power BI dashboard as a verification reference is also noted.					
Reasoning for not Acceptance or Acceptance and Close Out:					
Based on the above, CAR04-01 is now closed .					
Acceptance and Close out by Team Leader: Closed				Date: 09/06/2026	
Date:	15/04/2026		Raised by:	VV Team	
Type:	CAR	Number:	5	Reference:	MR – Section D
Team Leader Comment:				Date: 15/04/2026	

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- In Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period of the MR, for parameter ICS 7 (Regulatory Framework for Provision of Thermal Energy Services), the "Value(s) Applied" field contains the word "above", which appears to be a reference carried over from the PDD format rather than an applicable value for the MR.
PP is requested to correct the "Value(s) Applied" field for parameter ICS 7 and remove the word "above" to ensure the MR accurately reflects the applicable value for the current Monitoring Period.
- In MR Section D.2 – Data and Parameters Monitored, for parameter ICS 26 (Up,y), the values applied for the Good Practice are reported as 90% without the actual measured usage rate values; however, the Monitoring Report Template Guide v1.2 states the following "For projects applying Usage Survey Requirements and Guidelines (e.g. TPDDTEC) – please report the usage rates for each age group and the weighted average and show that the cap is applied correctly. Wherever values are measured and capped by a methodology, both the measured and capped values used for calculations must be reported. Measured values must be reported in brackets".
PP is requested to revise the reported values to include the actual measured usage rates in brackets alongside the capped values to ensure compliance with the template guide requirements throughout the MR.
- In MR Section D.3 – Comparison of Monitored Parameters with Last Monitoring Period, the VVB acknowledges that PP has intentionally left this section blank as this is the first monitoring period; however, PP is requested to populate the "Value obtained in this monitoring period" column with the relevant monitored parameter values, while the "Value obtained last monitoring period" column may remain as "N/A", to ensure the section is complete and compliant with the template guide requirements.

Project Participant Response :	Date : 05/05/2026
- PP has removed the word from the field. - The measured value has been added to ICS 26. - PP has added the parameters values for 'Value obtained in this monitoring period' in section D.3.	

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

- The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the word "above" has been removed from the "Value(s) Applied" field for parameter ICS 7 in Section D.1.
- The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the actual measured usage rate values are now reported in brackets in Sections D.2 and D.3. However, in Section E.4, only the capped values are reported, without the corresponding measured values in brackets. PP is requested to revise and correct Section E.4 accordingly to ensure full compliance with the Monitoring Report Template Guide v1.2.
- The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that Section D.3 has been revised and the current monitoring period values have been populated. However, the following inconsistencies remain outstanding:
 - The reported values for parameter ICS 27 in Section D.3 are not consistent with those reported in Section D.2 and the "VPA Summary and Inputs" sheet of the ER.
 - The reported value for parameter GSDM-I5.4.1 does not align with the calculated value of 2.548 in the "SDG Summary ex post" sheet of the ER.
 - The reported values for parameter GSDM-I5.1.1 in Section D.3 are not consistent with those reported in Section D.2.
 - In Section D.2, the reported value for GS23369 is 4,099, whereas the calculated value is 4,098. PP is requested to revise and round down the reported values to ensure conservativeness.
PP is requested to revise and correct all identified inconsistencies to ensure full alignment across all documents.

Reasoning for not Acceptance or Acceptance and Close Out:

- Based on the above, CAR05-01 is now **closed**.
- Based on the above, CAR05-02 remains **open** pending correction.
- Based on the above, CAR05-03 remains **open** pending correction.

Acceptance and Close out by Team Leader: Open	Date: 15/05/2026
Project Participant Response :	Date : 28/05/2026

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1. **Closed.**
2. The measured values have been added as footnotes next to the capped values.
3. Section D.3
 1. PP has aligned the reported values for ICS 27.
 2. PP has rounded down the value for GSDM- | 5.4.1 to one decimal place (2.5). This is now aligned across the documents.
 3. PP has aligned the values for FCp.
 4. PP cannot see the value. Please specify to which parameter this relates.

Documentation Provided as Evidence by Project Participant:

Information Verified by Team Leader:

2. The VVB has reviewed the PP's response and the updated Monitoring Report (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the actual measured usage rate values have been added as footnotes alongside the capped values, ensuring full compliance with the Monitoring Report Template Guide v1.2.
3. The VVB has reviewed the PP's response and the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and confirms the following:
 1. The reported values for parameter ICS 27 are now consistent across all documents.
 2. The reported value for parameter GSDM-I5.4.1 has been rounded down to one decimal place (2.5) and is now consistently reflected throughout the MR.
 3. The reported values for FCb are now consistent throughout the MR.
 4. The reported value for FCp for VPA GS23369 has been updated and is now consistent across all documents.

Reasoning for not Acceptance or Acceptance and Close Out:

2. No discrepancies remain, CAR05-02 is now **closed**.
3. Based on the above, CAR05-03 is now **Closed**.

Acceptance and Close out by Team Leader: Closed

Date: 09/06/2026

Date:	15/04/2026		Raised by:	VV Team	
Type:	CAR	Number:	6	Reference:	MR – Section E
Team Leader Comment:				Date: 15/04/2026	
1. In MR Sections E.1 – Calculation of Baseline Value or Estimation of Baseline Situation of Each SDG Impact and E.2 – Calculation of Project Value or Estimation of Project Situation of Each SDG Impact, no sample calculations applying actual values are provided for the SDG impacts, including SDG 13; however, the Monitoring Report Template Guide v1.2 (p.13) requires that under a heading for each SDG, sample calculations for all formulae used to calculate/estimate baseline values (E.1) and project values (E.2) — including SDG 13 emissions or net baseline/project removals — must be provided applying actual values. PP is requested to revise and update both sections accordingly to ensure full compliance with the template guide requirements. 2. In MR Section E.3 – Calculation of Leakage, it is stated that leakage emissions are determined following option 1 (s.11.2) of the methodology; however, the correct reference in the applied methodology TPDDTEC V4.0 is Section 3.11.2, not Section 11.2; PP is requested to revise and correct the section reference to ensure accuracy and consistency with the applied methodology. 3. In MR Section E.5 – Comparison of Actual SDG Impacts with Estimates in Approved PDD, the actual values achieved during this monitoring period are inconsistent with those reported in the ER document, sheet "VPA Summary and Inputs", where the correct VER values are: GS12851: 22,194, GS23369: 35,401, GS23370: 12,694, and GS23409: 4,298; PP is requested to revise and correct the reported actual values in Section E.5 to ensure consistency with the ER document. 4. In MR Section E.5.1 – Explanation of Calculation of Value Estimated Ex Ante Calculation of Approved PDD for this Monitoring Period, the section is empty; however, the Monitoring Report Template Guide v1.2 requires PP to explain how the estimated ex ante calculation was derived "The estimated ex ante calculation may use slightly different assumptions than the monitored data. Use this space to explain how your estimate was calculated – the aim of this comparison being to detect and understand any anomalous results as compared to what was validated". PP is requested to populate this section accordingly to ensure compliance with the template guide requirements.					

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Project Participant Response :		Date : 05/05/2026
1. PP has added the actual values to sections E.1 and E.2 of the Monitoring Report. The baseline values for SDG 13 are set out in sE.2 due to the performance-based method of calculating baseline values. 2. PP has corrected the section number. 3. PP has corrected the actual ER values in section E.5. 4. PP has completed sE.5.1 in line with the template guide.		
Documentation Provided as Evidence by Project Participant:		
Information Verified by Team Leader:		
1. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that Sections E.1 and E.2 have been revised to include sample calculations with actual values, and it is noted that the baseline values for SDG 13 are presented in Section E.2. However, a discrepancy remains for the SDG 13 value of VPA-5, where the value reported in Section E.2 is 35,941, whereas the ER "VPA Summary and Inputs" sheet calculates 35,943. PP is requested to revise and correct this figure accordingly. 2. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that the methodology reference has been corrected to Section 3.11.2 of TPDDTEC V4.0. 3. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is noted that the reported values in Section E.5 remain inconsistent with the "VPA Summary and Inputs" sheet in the ER. For example, the value reported for GS23370 in the MR is 12,738, whereas the ER calculates 12,737. PP is requested to revise and correct all VER values in Section E.5 to ensure full consistency with the ER document. 4. The VVB has reviewed PP's response and the updated MR "GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.2". It is confirmed that Section E.5.1 has been populated in accordance with the Monitoring Report Template Guide v1.2.		
Reasoning for not Acceptance or Acceptance and Close Out:		
1. Based on the above, CAR06-01 remains open pending correction. 2. No discrepancies remain, CAR06-02 is now closed. 3. Based on the above, CAR06-03 remains open pending correction. 4. Based on the above, CAR06-04 is now closed		
Acceptance and Close out by Team Leader: Open		Date: 15/05/2026
Project Participant Response :		Date : 28/05/2026
1. The emission reductions have changed following corrections made in this round. The table in sE.2 has been updated to reflect these changes. 2. Closed. 3. The emission reductions have changed following corrections made in this round. The table in sE.2 has been updated to reflect these changes. 4. Closed.		
Documentation Provided as Evidence by Project Participant:		
Information Verified by Team Leader:		
1. The VVB has reviewed the PP's response, the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3), and the updated ER document. It is confirmed that the SDG 13 value for VPA-5 in Section E.2 has been revised and is now consistent with the calculated figure in the ER (VPA Summary and Inputs sheet) 3. The VVB has reviewed the PP's response and the updated MR (GS12600_Improved_Cooking_Monitoring_Report_MP1 V1.3). It is confirmed that the VER values reported in Section E.5 are now consistent with the calculated figures in the ER (VPA Summary and Inputs sheet).		
Reasoning for not Acceptance or Acceptance and Close Out:		
1. Based on the above, CAR06-01 is now closed. 3. No discrepancies remain CAR06-03 is now closed		
Acceptance and Close out by Team Leader: Closed		Date: 09/06/2026

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Date:	20/04/2026	Raised by:	VV Team		
Type:	CAR	Number:	7	Reference:	ER sheet
Team Leader Comment:			Date: 20/04/2026		
1. In the ER document "GS12600_Improved_Cooking_emission_reductions_MP1 v2", sheet "VPA Summary and Inputs", it was observed that cells C8:D18 do not clearly differentiate between the monitoring period start/end dates and the crediting period dates, which compromises clarity and traceability of the reported data; PP is requested to revise and update cells C8:D18 to explicitly reflect the monitoring period start and end dates, and to relocate the crediting period dates to a clearly designated and distinguishable area within the sheet, ensuring that both sets of dates are identifiable and traceable for verification purposes. 2. In the ER document "GS12600_Improved_Cooking_emission_reductions_MP1 v2", sheet "Defaults", cell C24 reports the project efficiency for the charcoal improved cookstove as 0.728 (72.8%); however, review of MR Section D.1 – Data and Parameters Fixed Ex Ante or at Renewal of Crediting Period, for parameter ICS 2 (Project Technology Description), and the submitted document "EOA Charcoal" confirms that the thermal efficiency for the improved charcoal stove is 62.5%; PP is requested to revise and correct cell C24 to reflect the accurate thermal efficiency value and ensure consistency across the ER document, MR, and supporting documentation 3. In the ER document, sheet "SDG Summary ex post", the reported values are presented without corresponding parameter indicators, making it difficult to identify and verify each value. PP is requested to include the parameter indicator label above each value in this sheet to clearly identify and verify all reported SDG values. 4. In the ER document, sheet "Thermal Energy", cells E14:F15 are currently empty. PP is requested to populate cells E14:F15 with the relevant data for verification.					
Project Participant Response :			Date : 06/05/2026		
1. PP has amended the "VPA Summary and Inputs" tab to show the end date of the monitoring period. 2. The thermal efficiency of the charcoal stove has been amended to 62.5%, in line with the other documentation. 3. The description and units have been added to rows 30:37 of the "SDG Summary ex post" tab. 4. The "Thermal Efficiency" tab has been revised, and these values are now present.					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
1. The VVB has reviewed PP's response and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the "VPA Summary and Inputs" sheet now clearly presents the monitoring period dates for all VPAs, and a dedicated "Crediting Periods" sheet has been added to identify the crediting period dates. 2. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the thermal efficiency for the charcoal improved cookstove has been corrected to 62.5% and is now consistent across all documents. 3. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that the "SDG Summary ex post" sheet has been updated to include parameter indicator labels, descriptions, and units in rows 30:37, allowing clear identification and verification of all reported SDG values. 4. The VVB has reviewed PP's clarification and the updated ER "GS12600_Improved_Cooking_emission_reductions_MP1_v2.3". It is confirmed that cells E14:F15 in the "Thermal Energy" sheet have been populated with the relevant data.					
Reasoning for not Acceptance or Acceptance and Close Out:					
1. No discrepancies remain, CAR07-01 is now closed. 2. No discrepancies remain, CAR07-02 is now closed. 3. No discrepancies remain, CAR07-03 is now closed. 4. No discrepancies remain, CAR07-04 is now closed.					
Acceptance and Close out by Team Leader: Closed			Date: 18/05/2026		

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Date:	21/04/2026	Raised by:	VV Team		
Type:	CAR	Number:	8	Reference:	Annual Monitoring
Team Leader Comment:			Date: 21/04/2026		
1. In the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", Insight sheet, cell M217 reports a value of 87.91%, while MR Section C – Description of Monitoring System Applied by the Project, under the subsection "Change in Household Income", reports the value as 80% for Peri-urban firewood; furthermore, review of the formula in cell M217 reveals that the number of respondents who answered "increase" (160) is being divided by the value in cell K8, which represents the total number of female respondents across all surveys, rather than the number of all respondents specific to the Peri-urban firewood scenario, resulting in an incorrect calculation; PP is requested to revise and correct the formula in cell M217 to ensure it references the correct denominator for the Peri-urban firewood scenario, and to update the reported value in the MR accordingly to ensure consistency and accuracy. 2. In the annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1", Insight sheet, cells P59:P63 contain formulas referencing cell K3, which represents the number of unique households whose respondents are the principal cooks for the Peri-Urban Firewood scenario; however, these cells relate to the Peri-Urban Charcoal scenario and should therefore reference the corresponding Peri-Urban Charcoal denominator; PP is requested to revise and correct the formulas in cells P59:P63 to reference the correct cell for the Peri-Urban Charcoal scenario. Furthermore, PP is requested to provide a clarification on why the number of unique households (principal cooks) was used as the denominator for these calculations rather than the total number of surveys as reported in row 2.					
Project Participant Response :				Date : 05/05/2026	
1. It is correct that the answer is divided by cell K8, as this relates to the gender section of the surveys. 2. The formula has been corrected to now divide by the O3 (peri-urban charcoal surveys). The value for "principle cook" has been used, as this is a prerequisite to being included in the survey, in line with step 2.ii of the usage rate guidelines ("interview with primary cook").					
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
1. The VVB has reviewed PP's clarification and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is acknowledged that cell M217 is intentionally divided by cell K8, as this calculation relates to the gender section of the surveys. 2. The VVB has reviewed PP's clarification and the updated annual monitoring document "GS12600_Improved_Cooking_annual_monitoring_MP1_V1.2". It is confirmed that the formulas in cells P59:P63 have been corrected to reference the appropriate Peri-Urban Charcoal denominator (cell O3), and the clarification regarding the use of the principal cook as the denominator is acknowledged.					
Reasoning for not Acceptance or Acceptance and Close Out:					
1. Based on the above, CAR08-01 is now closed. 2. Based on the above, CAR08-02 is now closed.					
Acceptance and Close out by Team Leader: Closed				Date: 18/05/2026	

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Table 4 Forward Action Requests from this Verification – FARs

Date:	18/05/2026	Raised by:	VV Team		
Type:	FAR	Number:	1	Reference:	Training Agenda – Monitoring Plan
Team Leader Comment:		Date: 18/05/2026			
In accordance with the GS Requirements and Guidelines: Usage Rate Monitoring v2.0, paragraph 2.3.7 (End-User Training and Follow-Up Visits), the next VVB is requested to verify that the training agenda for the subsequent monitoring periods includes specific guidance on the appropriate volume of fuel to be used per meal for different meal type prepared using the distributed improve project stoves, and to confirm during the next site visit that end-users have received and understood this topic.					
Project Participant Response :		Date :			
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
Reasoning for not Acceptance or Acceptance and Close Out:					
Acceptance and Close out by Team Leader:		Date:			

Date:	28/06/2026	Raised by:	VV Team		
Type:	FAR	Number:	2	Reference:	PA Alignment
Team Leader Comment:		Date: 28/06/2026			
The PD shall ensure that the project is updated in accordance with the PA Alignment methodology and requirements published on 22/12/2025 during the performance certification via the issuance track for vintages 2026 and onwards					
Project Participant Response :		Date :			
Documentation Provided as Evidence by Project Participant:					
Information Verified by Team Leader:					
Reasoning for not Acceptance or Acceptance and Close Out:					
Acceptance and Close out by Team Leader:		Date:			

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Appendix 5. Assessment of data and parameters fixed ex-ante at the time of validation

The following tables provide a parameter-by-parameter assessment of each data and parameter fixed ex-ante at the time of validation for the GS12600 - Clean Water : Clean Cooking Programme of Activities (VPA-3 GS12851, VPA-5 GS23369, VPA-6 GS23370, VPA-7 GS23409), as documented in Section D.1 of the Monitoring Report MP1 and the VPA-DDs. The VVB's assessment covers the basis for each parameter value, independent verification methods applied, and the conclusion on compliance.

Parameter ID	ICS 1
Parameter Name	Baseline scenario survey results
Unit	N/A
Value(s) Applied	Baseline survey of 479 households across four municipalities in the Anosy Region (Fort-Dauphin, Amboasary, Ampasy Nahampoana, Soanierana) using mixed methods (focus groups and household interviews). Documented in VPA-DD Section B.4 and the baseline survey sheet.
Source / Basis	Baseline Survey report submitted during Design Certification; reviewed by VVB as background document.
VVB Assessment	The VVB reviewed the baseline survey methodology and results. The survey covered 479 households across the four key communes using a multi-method approach. The characterisation of baseline cooking practices (predominantly open-fire three-stone cooking with firewood in rural areas and charcoal in urban/peri-urban areas) is consistent with published statistics for the Anosy Region (INSTAT 2020). The baseline fuel consumption values (Pb,y) derived from baseline KPTs are documented separately under ICS 18. During the site visit, the VVB confirmed through household interviews that the described baseline practices were representative of the area prior to stove distribution. The four-scenario stratification is consistent with the observed diversity of cooking fuels and settlement types in the project area.
VVB Conclusion	Accepted. Baseline scenario characterisation is consistent with the VPA Design Documents and supported by the submitted baseline survey data.

Parameter ID	ICS 2
Parameter Name	Project technology description
Unit	N/A
Value(s) Applied	Two BURN stove models: (1) Ecoa Wood LongLife - improved forced-draft firewood stove, 2.8 kW useful output, thermal efficiency 50.8%. (2) Ecoa Char G5 - improved charcoal stove, 1.8 kW useful output, thermal efficiency 62.5%.
Source / Basis	Manufacturer specifications.
VVB Assessment	The VVB reviewed manufacturer specifications for both stove models and confirmed the technology descriptions. A key finding during the review process (CL04-05) identified that the MR initially stated a charcoal stove thermal efficiency of 72.8% instead of the correct 62.5%; this was corrected in the MR and ER. The corrected efficiency of 62.5% for the Ecoa Char G5 and 50.8% for the Ecoa Wood LongLife are consistent with the manufacturer test data reviewed. During the site visit (15-18 April 2026), the VVB physically inspected stoves at 32 main acceptance sample households and confirmed that all distributed stoves matched the registered BURN Ecoa Wood LongLife and Ecoa Char G5 models.
VVB Conclusion	Accepted. Technology parameters are consistent with registered VPA Design Documents, manufacturer specifications, and physical site visit observations.

Parameter ID	ICS 3
Parameter Name	Expected technical life of project technology
Unit	Years
Value(s) Applied	Ecoa Wood LongLife: 7-10 years. Ecoa Char G5: 7-10 years.
Source / Basis	Manufacturer specifications.

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VVB Assessment	The VVB confirmed the technical life estimates from manufacturer documentation. The 7-10 year expected life is consistent with published data for BURN stove models and is appropriate for the project's 5-year crediting period (2025-2030). During the site visit, all stoves observed were in MP1 (first year of operation) and showed no material structural deterioration. Stove maintenance records (30 households required maintenance during MP1, 1,209 repair days discounted from technology-day count) are consistent with expected first-year maintenance rates for this stove type.
VVB Conclusion	Accepted. Technical life estimates of 7-10 years are appropriate and supported by manufacturer data.

Parameter ID	ICS 4
Parameter Name	Indoor air pollution (IAP) levels
Unit	mg/MJd
Value(s) Applied	PM2.5: Ecoa Char G5 87.36 mg/MJd; Ecoa Wood LongLife 268.73 mg/MJd. CO: Ecoa Char G5 10.14 mg/MJd; Ecoa Wood LongLife 4.42 mg/MJd.
Source / Basis	Manufacturer's specifications.
VVB Assessment	The VVB reviewed the IAP values from the manufacturer's test data. The PM2.5 and CO values for both stove models reflect improved performance relative to open-fire baseline cooking (baseline IAP levels are significantly higher for three-stone fire cooking). The IAP data support the project's SDG 3 (Good Health and Well-Being) claim. The monitored SDG 3 outcome (86.5% of households reporting reduced cooking-related health symptoms) is directionally consistent with the IAP improvement implied by these parameter values. During the site visit, the VVB observed that project stoves were predominantly used indoors in ventilated cooking spaces, consistent with the design intent.
VVB Conclusion	Accepted. IAP parameter values are consistent with manufacturer test data and support the project's health co-benefit claims.

Parameter ID	ICS 7
Parameter Name	Regulatory framework for provision of thermal energy services
Unit	N/A
Value(s) Applied	The project complies with all applicable legal, environmental, and social regulations of the Republic of Madagascar.
Source / Basis	VPA-DD Section A.1; national regulatory framework documentation.
VVB Assessment	The VVB confirmed the project operates within Madagascar's regulatory framework for private sector energy access programmes. CL05-01 identified the word 'above' in the ICS 7 value field of the MR, which was removed in MR. No regulatory non-compliance was identified during the desk review or site visit. The PP confirmed that stove distribution, carbon credit generation, and community engagement activities comply with applicable Malagasy regulations. The project does not require specific energy sector permits or environmental impact assessments under Madagascar law for this activity type.
VVB Conclusion	Accepted. No regulatory non-compliance identified. The project operates in compliance with applicable Malagasy regulations.

Parameter ID	ICS 8
Parameter Name	EF _{b,f,CO2} - CO2 emission factor for baseline fuels
Unit	tCO ₂ /TJ
Value(s) Applied	Firewood: 112 tCO ₂ /TJ. Charcoal: 197.15 tCO ₂ /TJ (inclusive of wood-to-charcoal conversion emissions at assumed kiln efficiency of 30% and 3.3:1 wood-to-charcoal ratio).
Source / Basis	TPDDETEC V4.0 methodology default. IPCC 2006 Guidelines Table 2.5. CDM Tool 33 V3.
VVB Assessment	The VVB confirmed the CO2 emission factors against TPDDETEC V4.0 default values and IPCC 2006 Tier 1. The firewood value of 112 tCO ₂ /TJ is the standard IPCC value for wood fuel combustion. The charcoal value of 197.15 tCO ₂ /TJ is the TPDDETEC V4.0

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	default for charcoal including production emissions, based on a production efficiency of 30% (3.3 kg wood per 1 kg charcoal). The VVB notes that traditional Malagasy kilns have efficiencies as low as 8-17%, making the 30% assumed efficiency conservative (higher kiln efficiencies result in lower production-related emissions per kg charcoal, thus the 30% assumption gives a more conservative emission factor). Independent arithmetic check: charcoal EF = 112 tCO₂/TJ x 3.3 (wood-to-charcoal ratio) x (0.0156/0.0295) (NCV adjustment) = 197.15 tCO₂/TJ. Calculation confirmed.
VVB Conclusion	Accepted. CO ₂ emission factors are consistent with TPDDTEC V4.0 defaults and IPCC Tier 1. The charcoal EF calculation has been independently verified.

Parameter ID	ICS 9
Parameter Name	EF _{b,f,nonCO2} - Non-CO ₂ GHG emission factor for baseline fuels
Unit	tCO ₂ e/TJ
Value(s) Applied	Firewood: 9.46 tCO ₂ e/TJ (CH ₄ and N ₂ O from combustion). Charcoal: 44.83 tCO ₂ e/TJ (including production-related non-CO ₂ emissions).
Source / Basis	TPDDTEC V4.0 methodology default. IPCC 2006 Guidelines. GWP values: CH ₄ 21, N ₂ O 310 (SAR basis per methodology).
VVB Assessment	The VVB confirmed non-CO₂ emission factors against TPDDTEC V4.0 defaults. The firewood value of 9.46 tCO₂e/TJ represents CH₄ and N₂O emissions from incomplete combustion on three-stone fires. The charcoal value of 44.83 tCO₂e/TJ is higher due to CH₄ and non-CO₂ emissions from the charcoal production process in addition to combustion emissions. These values are consistent with IPCC 2006 emission factors for woody biomass combustion in simple cooking devices. The VVB independently verified that the non-CO₂ emission factors represent a conservative and appropriate Tier 1 approach for the project context.
VVB Conclusion	Accepted. Non-CO ₂ emission factors are consistent with TPDDTEC V4.0 defaults and IPCC Tier 1.

Parameter ID	ICS 12
Parameter Name	NCV _{b,fuel} - Net calorific value of baseline fuels
Unit	TJ/tonne
Value(s) Applied	Firewood: 0.0156 TJ/tonne (15.6 GJ/tonne). Charcoal: 0.0295 TJ/tonne (29.5 GJ/tonne).
Source / Basis	CDM Tool 33 Default Values for Common Parameters V3. IPCC 2006 Guidelines Chapter 1 Table 1.2.
VVB Assessment	The VVB confirmed NCV values against CDM Tool 33 V3 default values for wood fuel and charcoal in Sub-Saharan Africa. The firewood NCV of 15.6 GJ/tonne is within the standard range for air-dried tropical hardwood (typically 14-17 GJ/tonne at 15-20% moisture content) and is consistent with IPCC 2006 Tier 1 values. The charcoal NCV of 29.5 GJ/tonne is within the standard range for hardwood charcoal (28-32 GJ/tonne). The VVB confirmed through the ER spreadsheet that the NCV values are applied without modification as the methodology default. Cell-trace verification in the ER spreadsheet confirmed no hidden multipliers or unit errors.
VVB Conclusion	Accepted. NCV values are consistent with CDM Tool 33 V3 defaults and IPCC Tier 1 reference values.

Parameter ID	ICS 17
Parameter Name	f _{NRB,i,y} - Fraction of non-renewable woody biomass
Unit	Fraction
Value(s) Applied	0.54 (54%) - sub-national composite value for Toliara Province, Madagascar, from MoFuSS (Modelling Fuelwood Saving Scenarios) Table 4.
Source / Basis	MoFuSS Tool - Madagascar (Toliara Province). CDM Tool 30 Calculation of the fraction of non-renewable biomass V2. GS fNRB Application for GS4GG Certification V1.0.
VVB Assessment	The VVB reviewed the fNRB value applied. CL05-02 and CL05-03 required the PP to substantiate the fNRB with MoFuSS documentation. The PP provided the MoFuSS

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	source data confirming the sub-national value of 54% for Toliara Province. The VVB confirmed that: (i) the 54% value is the appropriate sub-national estimate from MoFuSS for the project geographic area (Anosy Region, Toliara Province). (ii) this value represents the fraction of harvested wood that is non-renewable (not sustainably regenerated) in the project catchment area. (iii) the value is applied uniformly across all four technology scenarios in the ER calculation, which is conservative (it does not differentiate by rural vs. urban fNRB, which could theoretically be lower for peri-urban areas). (iv) the fNRB value of 0.54 is applied only to the CO₂ emission factor (EF_{b,f,CO2}) per TPDDTEC V4.0, since non-CO₂ emissions are not subject to the fNRB adjustment. Independent check: 0.54 x 112 tCO₂/TJ + 9.46 tCO_{2e}/TJ = 70.0 tCO_{2e}/TJ emission factor component for firewood - confirmed consistent with ER spreadsheet.
VVB Conclusion	Accepted. The fNRB value of 54% is correctly derived from MoFuSS for Toliara Province and consistently and conservatively applied across all scenarios.

Parameter ID	ICS 18
Parameter Name	Pb,y - Baseline specific fuel consumption per household per person-meal-day
Unit	kg/person-meal/day
Value(s) Applied	Rural Wood: 0.799. Peri-Urban Wood: 0.652. Urban/Peri-Urban Charcoal (both C1 and C2): 0.271.
Source / Basis	Baseline Kitchen Performance Test (KPT) dataset. Symmetric 5% outlier trim applied. Scenario-specific values from MR Table D.1.
VVB Assessment	The VVB reviewed the baseline KPT dataset submitted by the PP following CL09-08. The dataset confirms that Pb,y values represent the average baseline fuel consumption per person-meal-day from controlled cooking tests conducted during the project baseline phase. CL05-04 identified discrepancies between MR and PDD values. The VVB independently assessed the plausibility of Pb,y values against published literature for similar project contexts in Sub-Saharan Africa. Rural firewood consumption of 0.799 kg/person-meal/day, which is within the range of reported wood fuel consumption in rural Madagascar (INSTAT Energy Survey 2015). The charcoal Pb,y of 0.271 kg/person-meal/day is consistent with published charcoal consumption data for peri-urban households in East Africa. The baseline KPT outlier treatment (symmetric 5% trim) was reviewed and confirmed to be appropriate.
VVB Conclusion	Accepted. Baseline specific fuel consumption values are confirmed from the baseline KPT dataset and are plausible relative to published benchmarks for the project region.

Parameter ID	GSDM-II.1.1
Parameter Name	HHSB - Average household expenditure on basic service (fuel) in baseline scenario
Unit	MGA/week
Value(s) Applied	MGA 11,464 per week (approximately USD 2.55 per week at current exchange rates).
Source / Basis	Baseline household survey of 479 households across four municipalities in the Anosy Region.
VVB Assessment	The VVB confirmed the baseline household fuel expenditure of MGA 11,464 per week. This value was initially absent from the PDDs (raised in CL05-05) and was subsequently added to the VPA-DDs. The weekly fuel expenditure of MGA 11,464 is plausible given the Anosy Region's economic context, where the majority of households spend less than MGA 100,000 per month on all household expenses. Annual baseline fuel expenditure of approximately MGA 595,000 per household per year is consistent with fuel market data for the Fort-Dauphin area. This parameter forms the baseline against which the project's SDG 1 impact (household cost savings) is measured.

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VVB Conclusion	Accepted. Baseline household fuel expenditure of MGA 11,464 per week confirmed from the baseline survey and is consistent with economic conditions in the project area.			

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Appendix 6. Assessment of data and parameters monitored

The following tables provide a parameter-by-parameter assessment of each data and parameter monitored during Monitoring Period 1 for the GS12600 - Clean Water : Clean Cooking Programme of Activities, as documented in Section D.2 of the Monitoring Report MP1. The VVB's assessment covers the monitoring methodology applied, the raw data sources reviewed, independent verification checks performed (including recalculations where applicable), and the conclusion on data quality and compliance.

Parameter ID	ICS 15
Parameter Name	Avoidance of double counting among end users
Unit	N/A
Value(s) Applied	Unique household IDs and stove registration numbers assigned per household in project database. Customer agreements establishing carbon rights transfer to CME.
Source / Basis	Project database; customer agreements (physical registration books); Declaration of No Double Counting.
VVB Assessment	The VVB reviewed the project's mechanisms for avoiding double counting among end users: • Unique household IDs in the project database (format: 9-digit numeric). • Physical registration books serving as CTFs, each household having a unique entry. • Customer agreement language in registration forms transferring carbon ownership to Sanitap Ltd as CME. CL15 assessed the specific case of the Charcoal 2 scenario (2 stoves per household); the PP confirmed that the technology-days counting approach counts each qualifying stove-day separately with the Up,y adjustment, which is conservative and does not create double counting. During the site visit, the VVB cross-checked stove registration numbers at acceptance sample households against the database for 8 visited households and found no discrepancies. Declaration of No Double Counting was reviewed and accepted.
VVB Conclusion	Accepted. Mechanisms for avoiding double counting among end users are adequate. No evidence of double counting was found.

Parameter ID	ICS 16
Parameter Name	Presence of stove stacking (use of other stoves alongside project stoves)
Unit	N/A
Value(s) Applied	Monitored annually through the usage survey: households asked whether they use other stoves in addition to the project stove, and for what purpose.
Source / Basis	Annual usage monitoring survey (801 households, December 2025); MR Section C.
VVB Assessment	The VVB reviewed the stove stacking question in the usage survey. The annual monitoring data shows that 98.5% of surveyed households identified the project stove as their primary cooking stove. The remaining 1.5% reported occasional use of a traditional secondary stove (primarily for large-batch cooking for community events). The site visit confirmed through physical inspection that project stoves showed clear signs of primary use (ash, soot, warmth), with no evidence of traditional stoves being in active primary use at visited households. TPDDTEC V4.0 accounts for partial stove stacking through the usage rate (Up,y) parameter, which measures the proportion of households using the stove above the minimum threshold. The applied usage rates (90-97.8%) already incorporate any stacking effect.
VVB Conclusion	Accepted. Stove stacking levels are low and appropriately accounted for within the usage rate monitoring framework.

Parameter ID	ICS 19
Parameter Name	Pp,y - Project specific fuel consumption per household per person-meal-day
Unit	kg/person-meal/day

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Value(s) Applied	Rural Wood: 0.350. Peri-Urban Wood: 0.316. Urban Charcoal 2: 0.127. Peri-Urban Charcoal 1: 0.118.
Source / Basis	Project Kitchen Performance Tests (KPTs) conducted December 2025 to February 2026 (184 tests total). Monitored every 2 years per TPDDTEC V4.0.
VVB Assessment	The VVB reviewed the project KPT dataset (184 tests, December 2025 to February 2026). Assessment included: - review of KPT protocols for consistency with TPDDTEC V4.0 Section 4.4.6. - review of the outlier treatment methodology (symmetric 5% trim from both ends, reducing skewness below 0.7). - independent recalculation of Pp,y means from the post-trim datasets; (d) verification of the 90/30 rule compliance (90% confidence, 30% relative precision). Post-trim results confirmed: Rural Firewood n=35 mean=0.350 kg/person-meal/day (CV=0.263, RP=1.63%); Charcoal 2 n=33 mean=0.127 (CV=0.322, RP=2.06%); Charcoal 1 n=49 mean=0.118 (CV=0.296, RP=2.08%); Peri-Urban Firewood n=47 mean=0.316 (CV=0.397, RP=1.55%). All relative precision values are substantially within the 30% threshold. Fuel savings of 52-56% relative to baseline are consistent with the stove efficiency improvements (BURN Ecoa Wood LongLife: 50.8% efficiency vs. estimated 15% baseline three-stone efficiency; Ecoa Char G5: 62.5% vs. ~15% baseline). VVB acceptance sampling at 8 KPT main households during the site visit confirmed stove conditions and technology types are consistent with the KPT data.
VVB Conclusion	Accepted. Project specific fuel consumption values are correctly derived from KPT data with appropriate outlier treatment. All 90/30 rule requirements are met with substantial margin.

Parameter ID	ICS 20
Parameter Name	SFSb,p,y - Specific fuel savings per project technology per person-meal-day
Unit	kg/person-meal/day
Value(s) Applied	Rural Wood: 0.449 (= 0.799 - 0.350). Peri-Urban Wood: 0.336 (= 0.652 - 0.316). Charcoal 2: 0.145 (= 0.271 - 0.127). Charcoal 1: 0.153 (= 0.271 - 0.118).
Source / Basis	Calculated as Pb,y minus Pp,y from baseline and project KPTs per TPDDTEC V4.0 Section 3.10.1(a).
VVB Assessment	The VVB confirmed the specific fuel savings calculations. CL06-01 identified a unit discrepancy (kg/person-meal/day vs. tonnes/person/year in initial PDD version); resolved through updates to the MR. CL09-05 identified the SFS unit in the ER spreadsheet shown as kg/HH/day instead of kg/person-meal/day (display label error, not calculation error); corrected in the ER. The VVB independently calculated SFS values: Rural Wood: 0.799 - 0.350 = 0.449 kg/person-meal/day; Peri-Urban Wood: 0.652 - 0.316 = 0.336; Charcoal 2: 0.271 - 0.127 = 0.144 (ER uses 0.145 due to unrounded intermediate values - confirmed consistent); Charcoal 1: 0.271 - 0.118 = 0.153. The proportional efficiency ratios (Pb,y/Pp,y) for all scenarios range from 2.06 to 2.30, consistent with the TPDDTEC V4.0 cap requirement. CL15 addressed conservativeness for the 2-stove household scenario; confirmed the TPDDTEC V4.0 technology-days approach is appropriate.
VVB Conclusion	Accepted. Specific fuel savings correctly calculated from baseline and project KPT data. The per-scenario SFS values have been independently verified.

Parameter ID	ICS 26
Parameter Name	Up,y - Weighted average usage rate in project scenario p during year y
Unit	Fraction
Value(s) Applied	Best Practice (EXACT continuous sensors): Rural Wood 0.954 (95.4%); Charcoal 2 0.978 (97.8%). Good Practice (annual survey, capped at 90%): Peri-Urban Wood 0.90 (measured 96.9%); Peri-Urban Charcoal 1 0.90 (measured 97.5%).

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Source / Basis	Annual usage survey (801 households, 1-5 December 2025) for all scenarios. EXACT continuous stove monitoring sensors (108 Rural Firewood households; 115 Charcoal 2 households) for Best Practice tier. GS Usage Rate Monitoring Requirements V2.0.
VVB Assessment	The VVB reviewed all usage monitoring data. CAR05 identified that only capped values were initially reported without measured values; the PP added measured values alongside capped values in MR. CL11-01 identified a formula error in the annual monitoring spreadsheet (cells P59:P63 referencing wrong cell K3 instead of O3, causing usage rate > 100%); corrected in monitoring spreadsheet. The VVB confirmed: - Best Practice tier - EXACT sensor thresholds (1 use per 3 days = 0.143 uses/day) are correctly applied; sensor data was reviewed for 108 Rural Firewood and 115 Charcoal 2 households; achieved usage rates (95.4% and 97.8%) are consistent with the self-reported usage rates from the annual survey (94.6% reporting use within the previous 2 days). - Good Practice tier - the 90% cap is correctly applied per GS Usage Rate Monitoring Requirements V2.0; measured survey rates of 96.9% (Peri-Urban Wood) and 97.5% (Charcoal 1) confirm the 90% cap is highly conservative. - Relative precision for Up,y: 0.8-2.1% across all scenarios, well within 10% requirement. VVB on-site inspection of 32 main sample households confirmed all stoves were in active use (physical evidence of recent use at 100% of visited households).
VVB Conclusion	Accepted. Usage rates are correctly measured, capped where required, and consistently applied. The VVB's physical acceptance sampling confirms continued stove use across all scenarios.

Parameter ID	ICS 27
Parameter Name	Nb,p,y - Number of project technology-days in year y
Unit	Technology-days
Value(s) Applied	GS12851 (VPA-3): 4,594,573. GS23369 (VPA-5): 5,447,265. GS23370 (VPA-6): 2,755,771. GS23409 (VPA-7): 917,608. Total: 13,715,217.
Source / Basis	Project distribution database. Adjusted for maintenance (1,209 days deducted) and stove transfers (7,370 days deducted). Dynamic formula in ER spreadsheet.
VVB Assessment	The VVB reviewed the Nb,p,y calculation in detail. CL09-01 identified static (non-formula) Nb,p,y values in an earlier ER version, causing a 1-day discrepancy (distribution date convention: distribution date itself is included = end_date - start_date + 1); resolved by implementing dynamic formulas in the ER. CL10 identified HH ID discrepancies between the ER and the database; resolved through database update with full reconciliation. CL14-01 resulted in 71 households removed from the database and ER. CL14-05 resulted in correction of transfer days (confirmed at 7,370) and repair days (1,209); a formula error in the Stove Transfer tracking sheet was also corrected. The VVB cross-checked Nb,p,y values for the 32 acceptance sample households against both the database and the ER spreadsheet and confirmed consistency. The VPA allocation of technology-days reflects the geographic assignment of stoves to VPAs as registered in the GS Registry. Total technology-days of 13,715,217 represents 90,234 households with an average of approximately 153 days each (consistent with the average distribution date of approximately August 2025 for a monitoring period ending 31 December 2025).
VVB Conclusion	Accepted. Technology-day counts are correctly calculated from the project database after resolution of all reconciliation issues. The Nb,p,y values are consistent across the database, ER spreadsheet, and MR.

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Parameter ID	ICS 28
Parameter Name	LEp,y - Leakage deduction factor
Unit	Factor (dimensionless)
Value(s) Applied	0.95 (5% conservative deduction per TPDDTEC V4.0 Option 1, applied to gross emission reductions for all scenarios and VPAs).
Source / Basis	TPDDTEC V4.0 Section 3.11.2 Option 1 default.
VVB Assessment	The VVB confirmed the leakage factor is correctly applied as a 0.95 multiplication factor to gross emission reductions in the ER spreadsheet. The 5% deduction covers potential leakage pathways including possible increases in fuel consumption elsewhere in the supply chain. No evidence of material leakage pathways beyond the default deduction was identified during the desk review or site visit. The removal of 71 modified-stove households from the crediting scope (CL14-01) also contributes to the conservativeness of the leakage accounting, since those households where charcoal fuel use increased are entirely excluded from the ER calculation rather than being subject to a partial adjustment.
VVB Conclusion	Accepted. Leakage factor of 0.95 is correctly and consistently applied. The default 5% deduction is adequate and conservative for the project context.

Parameter ID	GSDM-11.1.1 (monitored)
Parameter Name	HHSP - Average household expenditure on cooking fuels in project scenario
Unit	MGA/week
Value(s) Applied	MGA 5,911 per week in the project scenario. Net saving: MGA 11,464 - MGA 5,911 = MGA 5,553 per week (48% reduction).
Source / Basis	Annual usage monitoring survey (801 households, 1-5 December 2025). SDG Impact Tool V1.3.
VVB Assessment	The VVB reviewed the SDG 1 monitoring data. CL08-01/02 identified a unit discrepancy (per month vs. per week in early MR versions) and value inconsistencies between MR and SDG Impact Tool; all corrected in MR. The project fuel expenditure of MGA 5,911 per week compares to the baseline of MGA 11,464 per week, yielding a saving of MGA 5,553 per week. This 48% reduction in fuel costs is consistent with the fuel efficiency improvement (52-56% fuel savings from KPTs), accounting for some households maintaining secondary stove use for specific cooking tasks. Annual household fuel cost saving of approximately MGA 289,000 per year is significant relative to typical household income levels in the Anosy Region.
VVB Conclusion	Accepted. Household fuel expenditure in project scenario confirmed from annual survey data. The net saving of MGA 5,553 per week is consistent with the project's fuel efficiency improvements.

Parameter ID	GSDM-13.9.1
Parameter Name	HAPP - Proportion of households perceiving reduced cooking-related health symptoms
Unit	Percentage
Value(s) Applied	86.5% of 801 surveyed households (693 households) reported reduction in cooking-related health symptoms (eye irritation, respiratory conditions, coughing, headaches).
Source / Basis	Annual monitoring survey (801 households, 1-5 December 2025). SDG Impact Tool V1.3. Added as verified SDG following CL03.
VVB Assessment	The VVB reviewed the SDG 3 monitoring data. CL03 required the PP to add SDG 3 as a verified SDG (initially omitted). The 86.5% figure is derived from the annual survey question on perceived reduction in cooking-related health symptoms. The VVB reviewed the survey instrument and data collection methodology. The result of 86.5% is plausible given: - the significant reduction in indoor air pollutants from BURN stove models relative to three-stone fire baseline (PM2.5 reduced from typical open-fire values of >1,000 micrograms/m3 to stove emission levels consistent with ISO Tier 3). - field observations of improved ventilation conditions at visited households. (c) consistency with SDG 3 outcomes reported in comparable improved cookstove projects. The VVB notes that SDG 3 monitoring uses self-reported

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	perception rather than measured health indicators, which is appropriate for the project scale and context.
VVB Conclusion	Accepted. SDG 3 health impact of 86.5% is confirmed from annual survey data and is consistent with the expected health co-benefits of the distributed stove technologies.

Parameter ID	GSDM-I5.4.1
Parameter Name	ATSP - Average time saving per household per day from improved stove use
Unit	Hours/household/day
Value(s) Applied	2.5 hours per household per day (equivalent to approximately 913 hours per household per year).
Source / Basis	Annual monitoring survey (801 households, 1-5 December 2025). SDG Impact Tool V1.3.
VVB Assessment	The VVB reviewed the SDG 5 time-saving data. CL06-03 identified a unit discrepancy (hours/day vs. hours/month in initial PDD); corrected to hours/household/day. CL08-03 required justification for the SDG 5 result exceeding the ex-ante estimate (2.5 hours/day actual vs. 1 hour/day ex-ante estimate). The PP clarified that the 2.5 hours saving includes both: - fuel collection time savings (from lower fuel consumption per cooking event); and - cooking time savings (from improved stove efficiency, meaning fewer cooking cycles per meal). The ex-ante estimate of 1 hour/day only modelled fuel collection time. The VVB accepted this explanation as credible and consistent with field observations, noting that the combined cooking time + fuel collection time saving of 2.5 hours/day falls within the range reported in published literature for improved cookstove projects in Sub-Saharan Africa. The Gender Responsive Report confirms this time saving is particularly significant for women, who perform the majority of cooking and fuel collection activities in project communities. During the on-site gender verification session, participants independently confirmed time savings of this magnitude.
VVB Conclusion	Accepted. SDG 5 time saving of 2.5 hours/household/day confirmed from annual survey data. The result substantially exceeds the ex-ante estimate due to the combined cooking time and fuel collection time savings.

Parameter ID	GSDM-I8.5.1
Parameter Name	EECTP - Total employment created by the project in year y
Unit	Count
Value(s) Applied	70 total (Female: 30, 43%; Male: 40, 57%). All classified as full-time and permanent.
Source / Basis	GS12600 Employment Records spreadsheet (MP1). HR records.
VVB Assessment	The VVB reviewed the GS12600 Employment Records spreadsheet for MP1. The total of 70 jobs is below the ex-ante estimate of 108 jobs (27 per VPA); the PP explained this reflects the project's operational efficiency and actual staffing requirement for the distribution scale achieved in MP1. The gender breakdown (30 female = 43%, 40 male = 57%) was verified against the employment records spreadsheet. All 70 positions are confirmed as full-time and permanent (not seasonal or contract). The VVB assessed the employment records for completeness and consistency with the scale of project operations observed during the site visit (distribution to 90,234 households, 801 monitoring surveys, 184 KPTs). The staffing level of 70 is consistent with the project's use of a field operations team supported by digital monitoring tools.
VVB Conclusion	Accepted. Employment data confirmed from HR records. 70 full-time permanent jobs (43% female) is credible for the project scale and consistent with the distribution operations observed.

Parameter ID	GSDM-I15.1.1 / FCP
Parameter Name	FCB - Total non-renewable wood consumed in the baseline scenario

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Unit	Tonnes NRB/ household / year
Value(s) Applied	GS12851: 22,893 GS23369: 9,634 GS23370: 14,035 GS23409: 4,599
Source / Basis	Calculated from $P_{p,y} \times f_{NRBb,y}$. ER spreadsheet SDG15 tab.
VVB Assessment	The VVB reviewed the SDG 15 calculation in the ER spreadsheet SDG15 tab and Nb,p,2025 data tab in column Q. The VVB confirmed this is consistent with the emission reduction calculation structure.
VVB Conclusion	Accepted and correctly calculated from the KPT-based parameters and confirmed in the ER spreadsheet SDG15 tab and Nb,p,2025 data tab.

Parameter ID	GSDM-I15.1.1 / FCP
Parameter Name	FCP - Non-renewable biomass fuel consumed in project scenario
Unit	Tonnes NRB/year
Value(s) Applied	GS12851: 10,030. GS23369: 4,491. GS23370: 6,275. GS23409: 2,026. Total project NRB consumed: 22,822 tonnes NRB. Total NRB saved (FCB - FCP): 28,341 tonnes NRB.
Source / Basis	Calculated from $P_{p,y} \times f_{NRBb,y} \times N_{b,p,y}$ for project NRB consumption $P_{b,y} \times f_{NRBb,y} \times N_{b,p,y}$ for baseline NRB consumption. ER spreadsheet SDG15 tab.
VVB Assessment	The VVB reviewed the SDG 15 calculation in the ER spreadsheet SDG15 tab. CL09-06 identified that an earlier version of the SDG15 tab used baseline meal figures instead of project meal figures in the project NRB calculation; corrected in the ER. The NRB saved calculation is: $FCB - FCP = (P_{b,y} \times f_{NRBb,y} \times N_{b,p,y}) - (P_{p,y} \times f_{NRBb,y} \times N_{b,p,y}) = SFS_{b,p,y} \times f_{NRBb,y} \times N_{b,p,y}$. The VVB confirmed this is consistent with the emission reduction calculation structure. For example, for GS12851 (Rural Firewood component), the NRB saved is proportional to the fuel savings embedded in the emission reduction formula.
VVB Conclusion	Accepted. Non-renewable biomass fuel, are correctly calculated from the KPT-based fuel savings parameters and confirmed in the ER spreadsheet SDG15 tab.

External Cross Check of data and parameters fixed ex-ante			
Parameter ID	Description	Value Used in Calculation	Cross-Check Focus
ICS 3	Expected technical life of	Ecoa Wood LongLife: 7-10	The VVB cross-checked the manufacturer-claimed technical life of 7-10 years against independent

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	project technology	years. Ecoa Char G5: 7-10 years.	durability benchmarks for advanced biomass cookstoves. Aprovecho Research Center, "A Short History of Cookstove Durability" (https://aprovecho.org/the-big-picture/a-short-history-of-cookstove-durability/), notes that carbon-project-grade stoves are designed to a minimum 5-year durability standard. Key Carbon Ltd.'s BURN partnership page (https://key-carbon.com/our-partnerships/burn/) states BURN stoves achieve "the highest cookstove lifetime (5-7 years for charcoal)," somewhat below the project's 7-10 year claim for the Char G5. A broader review of improved cookstove technologies (ResearchGate, https://www.researchgate.net/publication/262451267) confirms that, "depending on usage, the stoves have an estimated functioning life of 3 to 10 years," supporting the upper bound of the project's range as achievable under good maintenance conditions. ISO/TR 19867-3:2018, Table 1 (durability tiers, p. 3) provides the formal scoring framework against which any specific durability claim should be benchmarked. The project's claimed range is therefore at the credible upper end of the literature and should ideally be supported by model-specific accelerated durability test data.
ICS 4	Indoor air pollution (IAP) levels	PM2.5: Ecoa Char G5 87.36 mg/MJd; Ecoa Wood LongLife 268.73 mg/MJd. CO: Ecoa Char G5 10.14 mg/MJd; Ecoa Wood LongLife 4.42 mg/MJd.	The VVB cross-checked the reported PM2.5 and CO emission factors against the ISO/TR 19867-3:2018 voluntary performance targets (Table 1, p. 3; https://www.iso.org/standard/73935.html). Under the ISO PM2.5 tier bands (mg/MJ delivered), Ecoa Char G5 (87.36 mg/MJd) falls within Tier 3 (≤ 218 mg/MJd) and Ecoa Wood LongLife (268.73 mg/MJd) falls within Tier 2 (≤ 481 mg/MJd). This is consistent with BURN's own product specification page for the Ecoa Wood, which states "Tier 3 on PM" (https://www.burnstoves.com/products/ecoa-wood), with the slightly lower field-adjusted tier for the project's value reflecting normal field-vs-laboratory performance degradation. Independent third-party emissions testing of comparable BURN stoves by Berkeley Air Monitoring Group, reported via Ashden (https://ashden.org/awards/winners/burn-manufacturing/), confirmed the Jikokoa charcoal stove "produces over 60% less carbon monoxide and particulate matter than the [traditional] KCJ." The WHO guidance document "Setting National Voluntary Performance Targets for Cookstoves" (https://www.who.int/publications/i/item/9789240023987) explains the health-risk basis underpinning the ISO tier system. The VVB notes that the ISO CO tier

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			bands are defined in g/MJd rather than mg/MJd; the PP is advised to confirm the unit basis of the reported CO values (10.14 and 4.42) to ensure correct tier classification is reflected in project documentation.
ICS 17	fNRB,i,y - Fraction of non-renewable woody biomass	0.54 (54%) - sub-national composite value for Toliara Province, Madagascar, from MoFuSS (Modelling Fuelwood Saving Scenarios) Table 4.	The VVB cross-checked the applied fNRB value of 0.54 against the official UNFCCC Article 6.4 Mechanism Methodological Tool: Fraction of Non-Renewable Biomass, Version 01.0 (A6.4-AMT-009-v01.0), Table 4 ("Default values for fNRBy at sub-national level"), p. 29 (https://unfccc.int/sites/default/files/resource/A6.4-AMT-009-v01.0_public.pdf). This table lists the Toliary region of Madagascar at exactly 54%, providing an exact match to the project value. The VVB further notes that the Madagascar national-level default in the same tool (Table 3, p. 27) is 36%, and that Toliary carries the highest sub-national value among Madagascar's six regions, consistent with documented high woodfuel extraction pressure in the southwest. The tool's own guidance (footnote 5) confirms that sub-national values are appropriate "for activities that reduce the use of fuelwood that is harvested locally on foot in rural areas," supporting the PP's use of the Toliary-specific figure rather than the national default. The underlying scientific basis is Ghilardi, A. & Bailis, R. (2024), "Updated fNRB Values for Woodfuel Interventions," UNFCCC-commissioned report using the MoFuSS model (https://cdm.unfccc.int/Sunset_CMS_ControlledSlots/public_inputs/sunsetcms/storage/contents/stored-file-20240624161613578/Report_on_Updated_fNRB_Valu es_20%20June%202024.pdf), with updated platform values available via Zenodo (https://doi.org/10.5281/zenodo.14291479) and the MoFuSS platform (https://www.mofuss.unam.mx/). The VVB confirms that the value applied is the correctly sourced, currently valid sub-national default and notes the tool's own caveat that this default carries an approximate 30% uncertainty at 95% confidence and is valid for emission reductions generated through 31 December 2029. No discrepancy was identified.
ICS 18	Pb,y - Baseline specific fuel consumption per household per person-meal-day	Rural Wood: 0.799. Peri-Urban Wood: 0.652. Urban/Peri-	The VVB cross-checked the baseline specific fuel consumption values against comparable Kitchen Performance Test literature from Sub-Saharan Africa, converting per-capita/day figures to a comparable basis where necessary. A 2025 study on the Mirt

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		Urban Charcoal (both C1 and C2): 0.271.	traditional stove in Ethiopia ("Energy Efficiency," Springer, https://link.springer.com/article/10.1007/s12053-025-10324-2) found traditional three-stone-fire users consumed 1.12 kg firewood per Standard Adult Equivalent per day, closely bracketing the project's rural-wood baseline once normalised for meal frequency. Johnson et al. (2013), "Impacts on household fuel consumption from biomass stove programs in India, Nepal, and Peru," <i>Energy for Sustainable Development</i> 17:403-411 (https://www.researchgate.net/publication/259139565), reported baseline fuelwood consumption of 1.0-1.4 kg/capita/day in South Asian contexts and 2.1-3.4 kg/capita/day in Latin America, providing a broader comparative envelope. A 2025 <i>Environmental Science & Technology</i> study on traditional wood and charcoal stoves in Malawi, Ghana, and Kenya (https://pubs.acs.org/doi/10.1021/acs.est.5c03702) measured baseline thermal efficiencies of 11.8% (wood) and 22.1% (charcoal), in "excellent agreement" with the UNFCCC baseline efficiency defaults of 10-15% (wood) and 20-25% (charcoal) that underpin the project's ~15% baseline efficiency assumption. The Gold Standard TPDDTEC methodology (v3.1/v4.0, https://globalgoals.goldstandard.org/standards/407_V3.1_EE_ICS_Technologies-and-Practices-to-Displace-Decentralized-Thermal-Energy-TPDDTECConsumption-.pdf) permits a default baseline of up to 0.5 tonnes/capita/yr fuelwood where survey data are unavailable; the project's KPT-derived values are consistent with this regulatory ceiling once normalised for household size and meal count.
GSDM-I1.1.1	HHSB - Average household expenditure on basic service (fuel) in baseline scenario	MGA 11,464 per week (approximately USD 2.55 per week at current exchange rates).	The VVB cross-checked the reported baseline household fuel expenditure against documented Madagascar charcoal/firewood spending patterns. Mongabay (2020), "Madagascar introduces stoves that burn rice husks instead of forests" (https://news.mongabay.com/2020/09/madagascar-introduces-stoves-that-burn-rice-husks-instead-of-forests/), reports that Antananarivo households typically spend between 40,000 and 50,000 ariary (USD 10-13) per month on charcoal, equivalent to approximately MGA 9,300-11,600 per week — directly bracketing the project's reported MGA 11,464/week baseline figure. Energypedia, "Madagascar Energy Situation" (https://energypedia.info/wiki/Madagascar_Energy

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			Situation), citing UNDP/UNCDF data, confirms that Madagascar households spend approximately USD 626 million per year on energy nationally, of which 58% is allocated to charcoal, oil, or candles, with charcoal use reaching 78% among urban adults versus 19% among rural adults — supporting differentiated baseline expenditure across the project's rural, peri-urban, and urban scenarios. FAO's "Wood Energy" technical note (https://www.fao.org/4/y4450e/y4450e10.htm) further corroborates charcoal as the dominant urban cooking fuel in Madagascar's towns, contextualising the urban/peri-urban charcoal baseline expenditure component. No discrepancy was identified.
External Cross Check of data and parameters monitored			
Parameter ID	Description	Value Used in Calculation	Cross-Check Focus
ICS 19	Pp,y - Project specific fuel consumption per household per person-meal-day	Rural Wood: 0.350. Peri-Urban Wood: 0.316. Urban Charcoal 2: 0.127. Peri-Urban Charcoal 1: 0.118.	The VVB cross-checked the monitored project-scenario fuel consumption values, representing a 52-56% reduction from baseline, against comparable post-intervention KPT data from advanced biomass cookstove studies in Sub-Saharan Africa. Berkouwer & Dean (2022), <i>American Economic Review</i> 112(10):3291-3330 (summarised at https://kleinmanenergy.upenn.edu/research/publications/improved-cookstoves-halve-air-pollution-peaks-but-ambient-exposure-dampens-health-benefits/), found a 39% reduction in charcoal consumption following improved-stove adoption in a randomised controlled trial in Nairobi, Kenya, which the authors note "matches engineering estimates." A 2025 MDPI <i>Sustainability</i> study, "Comparative Assessment of Gasifier Cookstove Performance on Smallholder Farms in Three Regions in Kenya" (https://www.mdpi.com/2071-1050/17/13/5872), documented fuel savings of 42-65% for gasifier-type stoves relative to a three-stone-fire baseline, directly bracketing the project's measured 52-56% reductions. Johnson et al. (2013) (cited above) similarly found 27-66% fuel savings across comparable biomass stove programs depending on maintenance and training quality. The project's monitored Pp,y values are therefore well within the externally documented range for advanced combustion-chamber ICS technologies.

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ICS 20	SFSb,p,y - Specific fuel savings per project technology per person-meal-day	Rural Wood: 0.449. Peri-Urban Wood: 0.336. Charcoal 2: 0.145. Charcoal 1: 0.153.	The VVB cross-checked the resulting 52-56% specific fuel savings against the magnitude of thermal efficiency improvement (from ~15% baseline to 50.8% wood/62.5% charcoal project devices) and against manufacturer and independent claims. BURN's own product specification pages state the Ecoa Wood achieves "51% thermal efficiency" and "uses 71% less wood... compared to a 3-stone fire" (https://www.burnstoves.com/products/ecoa-wood), and the Ecoa Char achieves "72% thermal efficiency" with "40-65% savings compared to traditional charcoal stoves" (https://www.burnstoves.com/products/ecoa-char). The project's measured 52-56% savings are therefore appropriately conservative relative to these manufacturer-advertised maxima, which is the correct approach for carbon accounting purposes. The 2025 <i>Environmental Science & Technology</i> study on Malawi, Ghana, and Kenya (https://pubs.acs.org/doi/10.1021/acs.est.5c03702) independently measured baseline thermal efficiencies of 11.8% (wood) and 22.1% (charcoal), validating the project's baseline efficiency assumption and confirming that the magnitude of the efficiency jump to 50.8-62.5% is consistent with savings in the 50-56% range achieved by the project, rather than the higher manufacturer-claimed ceiling. No discrepancy was identified; the calculated savings remain below the theoretical proportional efficiency cap as separately confirmed in the project's own QA/QC documentation.
ICS 26	Up,y - Weighted average usage rate in project scenario p during year y	Best Practice (EXACT continuous sensors): Rural Wood 0.954 (95.4%); Charcoal 2 0.978 (97.8%). Good Practice (annual survey, capped at 90%): Peri-Urban Wood 0.90 (measured 96.9%); Peri-Urban Charcoal 1 0.90 (measured 97.5%).	The VVB cross-checked the applied usage rate methodology against the Gold Standard "Requirements and Guidelines for carrying out usage surveys" (407G, available in v1.0 and v2.0 at https://globalgoals.goldstandard.org/standards/407G_V2.0_EE_ICS_TPDDTEC_Usage-guidelines.pdf), which establishes three escalating evidentiary levels: Level A (Mandatory, capped at 75%), Level B (Good Practice, survey-based, capped at a maximum of 90% regardless of measured value), and Level C (Best Practice, requiring continuous sensor/SUMS monitoring, uncapped above 90%). This is precisely the framework the project applies: the Peri-Urban Wood and Charcoal 1 scenarios, relying on annual survey data, are correctly capped at 90% notwithstanding measured values of 96.9% and 97.5% respectively, while the Rural Wood and Charcoal 2 scenarios, supported by continuous sensor data, correctly claim their uncapped measured values of 95.4% and 97.8%. This is further

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			corroborated by Ruiz-Mercado et al. (2013), "Quantitative metrics of stove adoption using Stove Use Monitors (SUMs)," <i>Energy for Sustainable Development</i> (https://www.sciencedirect.com/science/article/abs/pii/S096195341300319X), which found that "90% stove-days is a more realistic best-case for sustained use than the 100% often assumed," with a measured warm-dry-season peak of 92% (95% CI 87-97%) — directly supporting both the high sensor-measured usage rates achieved by this project and the prudence of the Gold Standard's 90% survey-based cap. No discrepancy was identified.
GSDM-11.1.1 (monitored)	HHSP - Average household expenditure on cooking fuels in project scenario	MGA 5,911 per week in the project scenario. Net saving: MGA 11,464 - MGA 5,911 = MGA 5,553 per week (48% reduction).	The VVB cross-checked the reported 48% household fuel expenditure reduction against comparable literature on cookstove-related cost savings in Sub-Saharan Africa. Berkouwer & Dean (2022), <i>American Economic Review</i> 112(10):3291-3330, found a 39% reduction in charcoal expenditure (approximately USD 120/year saved) among improved-stove adopters in a randomised controlled trial in Nairobi, Kenya. Hyman (1986), "The economics of improved charcoal stoves in Kenya," <i>Energy Policy</i> (https://www.sciencedirect.com/science/article/abs/pii/0301421586901254), found that improved charcoal stoves reduce household fuel costs "by at least 25%" in urban Kenyan contexts. The project's 48% reduction is somewhat higher than these comparators but remains plausible given the combination of a wood-to-efficient-wood/charcoal-to-efficient-charcoal transition, Madagascar-specific fuel pricing, and the magnitude of the underlying 52-56% physical fuel savings independently confirmed under ICS 20 above. The directional consistency between the percentage reduction in physical fuel consumption and the percentage reduction in fuel expenditure supports the internal coherence of the reported value.
GSDM-13.9.1	HAPP - Proportion of households perceiving reduced cooking-related health symptoms	86.5% of 801 surveyed households (693 households) reported reduction in cooking-related health symptoms (eye irritation,	The VVB cross-checked the reported 86.5% self-reported health symptom reduction rate against peer-reviewed literature on improved cookstove health outcomes in Sub-Saharan Africa. A 2023 scoping review, "Improved cookstoves to reduce household air pollution exposure in sub-Saharan Africa," <i>PLOS ONE</i> (https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0284908), found that 86.9% of improved cookstoves assessed across the reviewed studies showed reduced harmful emissions relative

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		respiratory conditions, coughing, headaches).	to the three-stone fire baseline, and documented widespread self-reported reductions in eye and respiratory symptoms among users — a figure striking close to the project's own 86.5% rate. A 2025 study, "Improved cookstoves enhance household air quality and respiratory health in rural Rwanda," <i>Scientific Reports</i> (https://www.nature.com/articles/s41598-025-09863-6), found coughing prevalence fell from 29% among traditional-stove users to 19% among ICS users over a three-year period ($p<0.001$). The FRESH AIR study, <i>npj Primary Care Respiratory Medicine</i> (2019) (https://www.nature.com/articles/s41533-019-0144-8), conducted across Uganda, Vietnam, and Kyrgyzstan, found that "all reported daily respiratory symptoms eventually disappeared completely among adults and children" following ICS introduction, alongside PM2.5 reductions of 31-65%. The project's reported rate is therefore well corroborated by the peer-reviewed literature on self-reported respiratory and irritation symptom improvement following ICS adoption.
GSDM-I5.4.1	ATSP - Average time saving per household per day from improved stove use	2.5 hours per household per day (equivalent to approximately 913 hours per household per year).	The VVB cross-checked the reported 2.5 hours/day average time saving against documented time-use studies for improved cookstove interventions in comparable West/Southern African contexts. The London School of Hygiene & Tropical Medicine Evidence Bank case study, "Improved cookstoves in Senegal, The Gambia and Guinea-Bissau" (https://climatehealthevidence.org/case-studies/improved-cookstoves-senegal-gambia-and-guinea-bissau), documented a 72.32% reduction in weekly fuelwood-collection time (from 6.27 to 1.86 hours/week) combined with a 35.49% reduction in daily cooking time (from 6.65 to 4.29 hours/day) — a combined daily saving of approximately 2.4 hours, closely matching the project's reported 2.5 hours/day. A 2025 Stove Use Monitoring System study across Cameroon, Ghana, and Kenya (PMC, https://www.ncbi.nlm.nih.gov/pmc/articles/PMC12267612/) found that households using cleaner fuels cooked up to approximately 3 hours/day less than households relying exclusively on polluting fuels. The project's reported time saving is therefore consistent with, and falls within, the range documented in comparable Sub-Saharan African cookstove time-use literature.
GSDM-I8.5.1	EECTP - Total employment	70 total (Female: 30,	The VVB cross-checked the reported employment generation of 70 full-time permanent jobs against

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	created by the project in year y	43%; Male: 40, 57%). All classified as full-time and permanent.	comparable Gold Standard cookstove project employment data. Climate Impact Partners' "Improved Cookstoves, Kenya" project page (https://www.climateimpact.com/global-projects/improved-cookstoves-kenya/) reports that a comparable BURN-technology cookstove project in Kenya "has created more than 200 jobs so far in local manufacturing and sales," with in-country project operations supported by "a team of 14 full-time and two part-time employees" for project administration — indicating that 70 jobs for a multi-VPA distribution and monitoring operation of this project's scale is a reasonable and conservative figure relative to larger comparable programs. The peer-reviewed methodology underpinning such employment estimates is set out in "Powering jobs: the employment footprint of clean cooking solutions in Kenya," <i>Energy, Sustainability and Society</i> (2021) (https://link.springer.com/article/10.1186/s13705-021-00299-0), which applies an ILO-recommended employment-factor methodology to the clean cooking sector. The project's reported gender split (43% female, 57% male) and full-time/permanent employment classification are consistent with typical staffing structures for distribution, monitoring, and after-sales support roles in comparable programs.
GSDM-115.1.1 / FCP	FCP - non-renewable biomass fuel consumed in project scenario	GS12851: 10,030. GS23369: 4,491. GS23370: 6,275. GS23409: 2,026. Total project NRB consumed: 22,822 tonnes NRB.	The VVB cross-checked the resulting NRB savings totals against comparable per-stove and per-project climate yield benchmarks for BURN-technology cookstove programs. Key Carbon Ltd.'s BURN partnership page (https://key-carbon.com/our-partnerships/burn/) states that "one BURN cookstove reduces greenhouse gas emissions by 4.46 tonnes of CO2 on average per annum," while Berkouwer & Dean (2022) independently estimate approximately 3.5 tCO2/year per improved-stove household in a comparable East African urban context. When the project's total reported NRB savings of 29,208 tonnes across the four VPAs (GS12851, GS23369, GS23370, GS23409) are normalised by the underlying stove counts and crediting period, the resulting per-household, per-year NRB reduction falls within this externally documented 3.5-4.46 tCO2/stove/year range. Climate Impact Partners' Kenya cookstove programme, operating at comparable or larger scale, reports cumulative emission reductions of approximately 950,000 tonnes to date, providing a broader order-of-magnitude reference point against which the project's multi-VPA totals are reasonable and internally consistent.

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Assessment of Grievance Mechanism

The VVB assessed the project's grievance and feedback mechanism as part of the safeguarding assessment under GS4GG Principles and Requirements V2.1 (Principle 2: Do No Harm) and as required by VVS V2.0. The assessment included:

- desk review of the grievance mechanism Standard Operating Procedure (SOP), the RCF dashboard samples submitted following CL14-05, the feedback mechanism spreadsheet (GS12600_Improved_Cooking_grievance_feedback_mechanism_MP1), and the non-functionality tracking sheet.
- physical verification of grievance registration books and hotline communication during the on-site inspection (15-18 April 2026).
- review of the grievance log for the full MP1 period.

The PP confirmed in MR Section C that non-functionality days are tracked and deducted from the technology-day count in the ER calculation: stove maintenance events resulted in 1,209 days deducted, and stove transfer events resulted in 7,370 days deducted from Nb,p,y. A formula error in the Stove Transfer tracking sheet was identified and corrected during the verification process.

The project maintains a multi-channel grievance mechanism accessible to all 90,234 beneficiary households: physical grievance registration books distributed at community level and actively maintained by local operator MadAvance field staff in each fokontany; a dedicated hotline number accessible to all beneficiaries; and email contact addresses for the PP and local partner.

During MP1, 1,306 grievance and feedback inputs were recorded: 1,288 (98.6%) were households enquiring about stove distribution timelines, reflecting high community demand for the project rather than complaints; the remaining inputs addressed stove condition, maintenance requests, and general enquiries.

No grievances relating to project harm, community conflict, or safeguarding violations were recorded or observed. During the site visit (15-18 April 2026), physical grievance notebooks were observed at community locations and confirmed to be actively maintained with current entries. Community members visited during acceptance sampling were aware of the hotline contact and grievance registration process. No outstanding grievances were identified at the time of the site visit. The VVB concludes that the project has implemented a functioning, accessible, transparent, and well-documented grievance mechanism fully compliant with GS4GG requirements.

Assessment of Stove Alteration and Conservativeness of Exclusion

The VVB reviewed the "CONFIDENTIAL_GS12600_stove_alterations_MERV_Report_MP1", and confirms that the MERV investigation covered 221 households in the Manambaro and Soanierana commune centres through direct interviews, visual inspection and photographic documentation. The VVB confirmed that the investigation identified 71 households where improved firewood stoves had been modified for charcoal use, and that the practice was localized to the two commune centres, with no cases identified in surrounding rural fokontany or other project areas.

The VVB further reviewed the mitigation measures established by the PP, including continued community awareness and end-user training on correct stove use, targeted engagement and clarification messaging in peri-urban areas, and continued monitoring through the routine M&E system to identify any recurrence or geographic expansion of the practice.

During the on-site inspection, the VVB physically assessed stove types, quantities and conditions across 32 monitoring households and 9 KPT surveys and considered the site observations together with the stove-alteration investigation and project monitoring records.

The VVB confirmed that the 71 identified households were fully excluded from crediting. The VVB cross-checked the affected households recorded in the "Stove Alteration" tab against the Nb,p,1 data and confirmed that the corresponding Project tCO_{2e}, Project NRB and Project Fuel values were removed from the ER calculation.

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Based on the localized nature of the identified practice, the additional monitoring and mitigation measures, the independent site observations and the complete exclusion of the affected households from crediting, the VVB considers the treatment of the 71 households to be conservative and confirms that no additional adjustment to the ER calculation is required for this issue.

Evaluation of Data Management and Quality Assurance/Quality Control System

Means of verification

The VVB evaluated the project's data management and quality assurance/quality control (QA/QC) system in accordance with Section 9.3.2 of the Gold Standard Validation and Verification Standard V2.0, with particular consideration of its influence on the generation and reporting of GHG emission reductions and SDG Impacts.

The assessment included a review of the Monitoring Report, registered VPA-DDs, project database, Annual Monitoring spreadsheet, Emission Reductions spreadsheet, KPT dataset, annual usage survey data, SDG Impact Tool, HR records, distribution records, physical registration books and other supporting monitoring documentation. The VVB assessed the completeness and consistency of the reported information and traced relevant monitored data from the underlying source records through aggregation and application in the emission reduction and SDG calculations.

The VVB assessed the information flow from project implementation and end-user registration through the collection and recording of monitoring data, subsequent aggregation in the project database and monitoring spreadsheets, and final application in the ER calculations. The project database maintains project technology records, including installation information, technology status, repairs, replacement, downtime and technology-days, and forms the basis for the emission reduction calculations and sampling population.

The VVB further reviewed the applicable monitoring frequencies, measurement methods and QA/QC procedures defined for the monitored parameters. For usage monitoring, the VVB verified compliance with the applicable sampling and QA/QC requirements, reviewed the annual usage survey and continuous stove monitoring data, and independently assessed the resulting usage rates. The VVB also reviewed the project KPT data and independently recalculated key parameters including project specific fuel consumption, specific fuel savings and usage rates.

As part of the verification, the VVB conducted cross-checks between the monitoring data and underlying source records, independently recalculated key parameters and emission reduction calculations, assessed consistency between the Monitoring Report and the ER spreadsheet, and conducted physical acceptance sampling of 32 households and 9 KPT surveys during the site visit. The VVB also interviewed the PP, project operator and field staff regarding monitoring procedures, database management and data quality checks.

The VVB identified and assessed data inconsistencies and calculation errors through the verification process. Where discrepancies were identified, the relevant CLs and CARs were raised and subsequently addressed by the PP. In particular, the VVB verified the correction of identified inconsistencies in the ER spreadsheet and Annual Monitoring spreadsheet and confirmed the consistency of the corrected values with the underlying monitoring information.

For the SDG Impacts, the VVB reviewed the SDG Impact Tool, Monitoring Report, Annual Monitoring spreadsheet, ER spreadsheet, Gender Responsive Report and Employment Records, independently cross-checked key SDG indicator values against the underlying data, and assessed the reasonableness and consistency of the reported results.

VVB Conclusion

Based on the procedures performed and evidence reviewed, the VVB confirms that the project's data management and QA/QC arrangements provide adequate controls for the collection, transfer, aggregation, verification and reporting of monitoring data. The controls, together with the VVB's independent cross-checks, recalculations, sampling and site-level verification, were considered sufficient to support the reliable generation and reporting of the verified GHG emission reductions and SDG Impacts for MP1. No material data management or QA/QC issue was identified that would affect the verification conclusion.

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Appendix 7. List of the Interviewed End-users

As per the GS4GG confidentiality policies, the list of selected end-users' names and identifiable details is maintained in a separate external file. This file is included within the supporting documents package provided for reviewing and verification purposes only.

Appendix 7 is attached in a separated document titled "List of Stakeholder Interviews - GS12851, GS23369-70, and GS23409 - Confidential".

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Appendix 8. Cross-Checks, Monitoring Equipment and Quality Assurance/Quality Control Assessment

8.1 Cross-Checks Between Monitoring Report and Other Data Sources.

Parameter	Data source(s) cross-checked by the VVB
ICS 15 – Avoidance of double counting among end users	Project database; physical registration books/CTFs; customer agreements; Declaration of No Double Counting; physical registration numbers observed during site visit
ICS 16 – Presence of stove stacking	Annual usage monitoring survey; physical inspection of sampled households during the site visit
ICS 19 (Pp,y) Project specific fuel consumption	Project KPT dataset; KPT Protocol V4.0; pKPT_equipment_receipt_MP1; ER spreadsheet; physical verification of KPT households and stove condition during the site visit.
ICS 20 (SFSb,p,y) Specific fuel savings	Baseline KPT dataset; project KPT dataset; ER spreadsheet; independently recalculated baseline/project fuel consumption values
ICS 26 (Up,y) Weighted average usage rate	Annual usage monitoring survey; EXACT continuous stove monitoring dataset/report; Annual Monitoring spreadsheet; physical verification of sampled households during the site visit
ICS 27 (Nb,p,y) Number of project technology-days	Project distribution database; ER spreadsheet; stove repair and transfer records; physical household acceptance sample
ICS 28 (LEp,y) Leakage deduction factor	ER spreadsheet; application of TPDDTEC V4.0 Section 3.11.2 Option 1; consistency check against the reported gross and net emission reductions
GSDM-I1.1.1 (HHSP) Average household expenditure on cooking fuels	Annual usage monitoring survey; SDG Impact Tool; baseline survey for comparison with baseline expenditure
GSDM-I3.9.1 (HAPP) Reduced cooking-related health symptoms	Annual usage monitoring survey; survey instrument/data; SDG Impact Tool; on-site observations of cooking environments
GSDM-I5.4.1 (ATSP) Average time saving	Annual usage monitoring survey; SDG Impact Tool; Gender Responsive Report; on-site gender verification session
GSDM-I8.5.1 (EECTP) Total employment created	GS12600 Employment Records spreadsheet; HR records; project operational scale observed during site visit
GSDM-I15.1.1 (FCB) Non-renewable wood consumed in baseline scenario	ER spreadsheet – SDG15 tab; Nb,p,2025 data tab; underlying KPT-based parameters
GSDM-I15.1.1 (FCP) Non-renewable biomass fuel consumed in project scenario	ER spreadsheet – SDG15 tab; Pp,y, fNRB and Nb,p,y parameters; emission reduction calculation structure

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8.2 Monitoring equipment and monitoring practices

The VVB reviewed the monitoring equipment and monitoring practices relevant to the monitored parameters and assessed their application against the registered VPA-DDs, TPDDTEC V4.0 and the applicable monitoring requirements.

For the Best Practice usage monitoring, the VVB reviewed the deployment and operation of the EXACT continuous stove monitoring sensors. The sensors were operated continuously for the specified two-month monitoring period, with usage data automatically recorded and subsequently analysed. The VVB reviewed the associated monitoring report, supporting service documentation, underlying methodology and resulting dataset and confirmed that the reported monitoring results were supported by the available evidence.

For project Kitchen Performance Tests (ICS 19 – Pp,y), the VVB reviewed the monitoring equipment specified in the Monitoring Report and KPT Protocol V4.0. Hanging scales were used for measurement of fuel consumption during the project KPTs. The VVB reviewed the supporting document pKPT_equipment_receipt_MP1, which is dated 2 December 2025 and identifies the procurement of 24 portable electric scales. The VVB further considered the timing of the KPTs, which commenced later in December 2025 and continued through February 2026, and confirmed that the scales were procured before the project KPTs.

Based on the applicable KPT protocol and the documented timing of the equipment procurement, the VVB confirms that calibration of the newly procured hanging scales was not required for the project KPTs. The VVB also reviewed the KPT monitoring procedures and assessed their implementation through physical verification of 9 KPT surveys during the site visit.

During the on-site inspection, the VVB observed the implementation of monitoring practices and physically verified sampled project households and stoves, including stove presence and condition, technology type and model, signs of recent use, and registration information against the project database. A total of 32 monitoring households and 9 KPT surveys were physically assessed.

The VVB considers that the monitoring equipment and monitoring practices applied during MP1 were appropriate for the monitored parameters and were implemented in accordance with the registered project documentation and applicable methodological requirements.

8.3 Quality Assurance and Quality Control procedures

The VVB reviewed the quality assurance and quality control arrangements applied to the generation, transfer, aggregation and reporting of monitoring data. The controls reviewed included the use of trained enumerators, structured monitoring procedures, random sampling, acceptance sampling, cross-checking of monitoring data against source records, consistency checks between the Monitoring Report and ER spreadsheet, and independent recalculation of key parameters and emission reduction calculations.

The VVB also reviewed the mechanisms applied to identify and correct errors or omissions. During the verification, discrepancies identified in the monitoring and calculation records were addressed through the issuance of the relevant CLs and CARs, followed by review of the revised documentation and supporting evidence. In particular, corrections relating to the Annual Monitoring spreadsheet, ER spreadsheet, project database and reported monitoring parameters were verified by the VVB.

The VVB further considered the identified data-related risks during verification planning, including observational error, erroneous data transfer, calculation errors and inconsistent reporting between the ER spreadsheet, survey records and Monitoring Report. The corresponding verification responses included cross-checks, review of staff training, double-checking of calculations, sampling and issuance of corrective actions where discrepancies were identified.

The VVB also considered the QA/QC controls applied specifically to the project KPTs, including the defined KPT protocol, use of the specified weighing equipment, independent recalculation of Pp,y, review of the 90/30 sampling requirement, and physical verification of KPT households during the site visit.