

Verification Report for Voluntary Project Activity
Gold Standard for Global Goals

KEY PROJECT INFORMATION

Title of the GS4GG Project	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstove in Honduras
GS ID of Project	GS2758
Version number of the verification and certification report	3.0
Completion date of the verification and certification report	24/12/2025
Monitoring period number and duration of this monitoring period	16th Monitoring Period Duration: 01/01/2024 to 31/12/2024 (inclusive of both days)
Version number of the monitoring report to which this report applies	Version 2.4 Dated: 18/12/2025
Coordinating/managing entity (CME)	Proyecto Mirador Foundation
Project Representative(s)	Esther Adams, Carbon Program Director eadams@proyectomirador.org +1 (415) 925-1887
Host Party	Honduras
Applied methodologies and standardized baselines	Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0
Activity requirements applied	☒ Community Services Activities ☐ Renewable Energy Activities ☐ Land Use and Forestry Activities/Risks & Capacities ☐ N/A
Mandatory sectoral scopes	Sectoral Scope 3: Energy Demand
Product requirements applied	☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A

Sustainable Development Goals Targeted	SDG Impact	Amounts Achieved	Units/Products
SDG:13 Climate Change (Mandatory)	Amount of GHGs emissions avoided or sequestered	124,527	VERs
SDG:1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.98	USD
SDG:3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104 µg/m3	PM 2.5 µg/m3
SDG:4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,530	Hours/year
SDG 5: Gender Equality	5.5.2 Proportion of women in managerial positions	42	%
SDG:5 Gender Equality	Average time saving associated with cooking time and fuel collection	94% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection	Hours/week
SDG:7 Affordable and Clean Energy	Number of beneficiaries: Households	123,372 (7,001 stoves installed in the Monitoring period)	Number of Households
SDG:8 Decent Work and Economic Growth	Total number of jobs	159	Number of employees
SDG:15 Life on land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y =4.8563 Tonnes/hh/year person-meal per adult-equivalent (0.013305	Tonnes/hh/year person-meal per adult-equivalent (Tonnes/hh/day person-meal per adult-equivalent)

		Tonnes/hh/day person-meal per adult-equivalent) Pp,y = 3.5102 Tonnes/hh/year person-meal per adult-equivalent (0.009617 Tonnes/hh/day person-meal per adult-equivalent) SFSb,p,y = 1.3461 Tonnes/hh/year person-meal per adult-equivalent (0.003688 Tonnes/hh/day person-meal per adult-equivalent) Net benefit	
Name of the Gold Standard approved auditor (VVB)	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066		
Name, position and signature of the approver of the verification and certification report	 Dr. Kaviraj Singh Chief Executive Officer		

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Section A: Executive Summary

A.1: Purpose of the VPA

The GS PoA titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” (GS ID: GS1988) by Coordinating/Managing Entity (Proyecto Mirador Foundation) utilizes carbon finance to support the dissemination of improved cookstoves that address the problems of deforestation, indoor air quality, global warming, and slow economic development.

The VPA “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstoves in Honduras” involves the deployment of highly efficient improved cookstoves (ICS), reducing woody biomass consumption for households. The project reduces carbon emissions by providing efficient cookstoves, which help in burning the fuel efficiently and completely. The project will lead to a reduction in respiratory illness caused by inhalation of toxic smoke and will help in reducing indoor air pollution.

The project activity aims to:

- a. Scale up and expand the programme, thus reaching a wider range of end-users and generating more jobs
- b. Further invest in R&D, hence, to produce high-quality stoves at a lower cost
- c. Provide a reliable after-sales service
- d. Sensitize and raise awareness amongst end-users about the benefits and how to use the improved cookstoves.

VPA 01 under the PoA deploys highly efficient improved cookstoves (ICS), known as ‘Dos por Tres’, to replace the use of inefficient traditional fogón baseline stove. This helps in reducing fuelwood consumption by half, which helps to address the problem of forest degradation while also improving health and providing significant time/money savings.

Proyecto Mirador Foundation has contracted Earthood Services Limited (Earthood) to conduct the verification and certification of emission reductions reported for the GS VPA, GS2758- “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras” under the GS registered PoA 1988 “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” in Honduras for the monitoring period 01/01/2024 - 31/12/2024 (inclusive of both days).

This report contains the findings of the verification process and a certification statement for the certified emission reductions. The verification is the periodic independent review and ex post determination by Earthood of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period. Certification is the written assurance by Earthood that, during the specified period of time, the project activity achieved the verifiable emission reductions.

Thus, the objective of this verification was to verify and certify emission reductions reported for the VPA “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras” for the monitoring period 01/01/2024 - 31/12/2024 (inclusive of both days).

As per PoA Requirement and Procedures Version 3.0 dated 12/11/2024 Table 4 (page number 20), both PoA and VPA (GS2758) project are in compliance with this requirement. GS Impact Registry Project webpage for GS1988 (PoA) clearly mentions the project activity as large scale which can be further confirmed and verified from <https://registry.goldstandard.org/projects/details/1691>.

VPA GS2758 is also large-scale as confirmed from GS Impact registry [GSF Registry](#)

The monitoring period covered under this verification is 01/01/2024 to 31/12/2024 (inclusive of both the dates). The total GHG emission reductions for the current monitoring period are 124,527 tCO₂e. Further, the SDG benefits achieved from the Voluntary Project Activity are listed in the table below in detail:

SDGs Targeted	SDG Impact	Amounts Achieved	Units/Products
SDG:13 Climate Change	Amount of GHGs emissions avoided or sequestered	124,527	VERs
SDG:1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.98	USD
SDG:3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104 µg/m ³	PM 2.5 µg/m ³
SDG:4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,530	Hours/year
SDG 5: Gender Equality	5.5.2 Proportion of women in managerial positions	42	%
SDG:5 Gender Equality	Average time saving associated with cooking time and fuel collection	94% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection	Hours/week
SDG:7 Affordable and Clean Energy	Number of beneficiaries: Households	123,372 (7,001 stoves installed in the Monitoring period)	Number of Households
SDG:8 Decent Work and Economic Growth	Total number of jobs	159	Number of employees

SDG:15 Life on land		Pb,y = 4.8563 Tonnes/hh/year person-meal per adult-equivalent (0.013305 Tonnes/hh/day person-meal per adult-equivalent) Pp,y = 3.5102 Tonnes/hh/year person-meal per adult-equivalent (0.009617 Tonnes/hh/day person-meal per adult-equivalent) SFSb,p,y = 1.3461 Tonnes/hh/year person-meal per adult-equivalent (0.003688 Tonnes/hh/day person-meal per adult-equivalent) Net benefit	Tonnes/hh/year person-meal per adult-equivalent (Tonnes/hh/day person-meal per adult-equivalent)
	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)		

A.2: Scope of Verification

The verification is an independent and objective review for determination of the monitored reductions in GHG emissions by the VVB. The verification includes the implementation and operation of the PoA as set out in the registered PoA-DD/1/ & VPA-DD/2/ for VPA 1 in the current monitoring period.

The verification tests the data and assertions set out in the monitoring report prepared for this monitoring period, and it is based on the review of the following:

- The approved methodology TPDDTEC – “Technologies and Practices to Displace Decentralized Thermal Energy Consumptions, Version 4.0” /5/
- The registered PoA-DD/1/ & registered VPA-DD/2/ and monitoring plan/3/
- UNFCCC criteria referred to in the Kyoto Protocol criteria and the CDM modalities and procedures as agreed in the Bonn Agreement and the Marrakech Accords
- GS4GG Principles and requirements/28/
- The GS4GG Validation and Verification Standard (VVS) version 2.0/39/ and the CDM Project Standard (PS) version 3.0/68/
- Relevant decisions, guidance, and clarifications of the CMP and CDM Executive Board and any other information and references relevant to the project activity’s reported emission reductions

- (vii) GHG Product requirements and references relevant to the project activity's reported SDG outcomes.

The verification has considered both the quantitative and qualitative aspects on stated/reported emission reductions. The monitoring report (all versions) and corresponding supporting documentation was assessed in accordance with the rules defined by UNFCCC and GS4GG, as appropriate to the PoA. The verification is not meant to provide any consulting or recommendations to the CME/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

A.3: Verification Process

The verification process is conducted as per internal GS4GG Requirements, which includes the following steps:

- a) Contract with CME and appointment of verification team and technical review team (refer Section B.1 and B.2 of this report)
- b) Desk review (refer Section D.1 of this report) of Monitoring Report /3/ and corresponding ER sheet /4/ by verification team and onsite audit/51/ (including sampling approach (refer Section D.4 of this report) to be applied)
- c) Onsite audit/51/ (refer Section D.2 of this report) by verification team consisting of Team Leader and all Technical Experts, as a minimum.
- d) Follow-up activities e.g., interviews (refer Section D.3 of this report)
- e) Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer Section D.5 of this report)
- f) Independent technical review (refer Section B.2 of this report) of the draft verification report and final/revised documentation (e.g., Monitoring Report, corresponding ER sheet and evidence)
- g) Reporting and closure of TR comments/findings (refer Section D.5 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer Section F and G of this report).
- h) Issuance of final verification report to contracted CME (or authorized representatives) and submission of request for issuance, as appropriate.

A.4: Conclusion

Based on the outcome of the verification process of VPA 01 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstoves in Honduras" of GS PoA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America", for the monitoring period 01/01/2024 to 31/12/2024 (inclusive of both the dates), we confirm that the implementation of referenced registered PoA and its VPA 01 is complying with applicable CDM and GS4GG rules and regulations as stated in the Monitoring Report Version 2.4, dated 18/12/2025/03/. The GHG emission reductions were calculated in line with the approved baseline and monitoring methodologies TPDDTEC – "Technologies and Practices to Displace Decentralized Thermal Energy Consumptions, Version 4.0"/5/ and the monitoring plan contained in the registered PoA-DD/1/ and VPA-DD/2/.

Earthood Services Limited (hereafter referred as "Earthood") is able to certify that the emission reductions from the "GS2758 Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstoves in Honduras of registered PoA (GS1988) "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" during the period 01/01/2024 to 31/12/2024 (inclusive of both the dates) amounts to 124,527 tCO₂e GS VERs. Therefore, this is being submitted for request for issuance request, as per GS4GG and UNFCCC procedures.

Table 1: Sustainable Development Contributions

SDGs Targeted	SDG Impact	Amounts Achieved	Units/Products
SDG:13 Climate Change	Amount of GHGs emissions avoided or sequestered	124,527	VERs
SDG:1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.98	USD
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		Tonnes/hh/day person-meal per adult-equivalent) $P_{p,y} = 3.5102$ Tonnes/hh/year person-meal per adult-equivalent (0.009617 Tonnes/hh/day person-meal per adult-equivalent) $SFS_{b,p,y} = 1.3461$ Tonnes/hh/year person-meal per adult-equivalent (0.003688 Tonnes/hh/day person-meal per adult-equivalent) Net benefit	
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Section B: Verification team, technical review team and approver

B.1: Verification team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT			
				Desk/document review	Onsite Audit*	Interviews	Verification findings
1.	Shifali Guleria	Team Leader, TA Expert (TA 3.1) and GS Approved Auditor	Internal	Y	Y	Y	Y
2.	Anvesha Verma	Verifier	Internal	Y	N	N	Y
3.	Dilna Jose	Verifier (Trainee)	Internal	Y	N	N	Y

4.	Rommel Cardona	Local Expert	External	N	Y	Y	N
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B.2: Technical reviewer and approver of the verification report

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

Section C: Application of materiality in conducting the verification

C.1: Consideration of materiality in planning the verification

No.	Risk that could lead to material omissions, errors, or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Erroneous transfer of information from documented records (POs, sales records, etc.) to ER sheet/database.	Low	The procedure for transferring the recorded break-up sheet readings to the spreadsheet is automated in nature, for the current Monitoring period the monitoring data is recorded electronically using Salesforce.com platform (When any type of survey is conducted, the survey is created electronically from within the household record in the stove database and is thus automatically and permanently associated with that households), as confirmed during the interviews with Monitoring personnel and PD representatives thus the chances of error are	The surveying and monitoring personnel assigned for collecting data have been trained and certified. The interviews conducted during on-site audit/51/ confirm that they have received training in correctly using this application and regular Survey trainings on procedures to reduce the risk of oversight or incorrect data collection/recording. Moreover, the data integrity is checked and maintained by the Director of Technology in Honduras on an ongoing basis. All the values in ER/4/ calculation sheet have been subjected to

			significantly minimized. Furthermore, PD has implemented internal QC procedures to ensure prevention of any such potential error in the prepared ER calculation sheet /4/.	review for their correctness. No discrepancies were reported due to data collection and recording.
2.	Error in applying the formulae in the emission reduction calculation sheet	Low	The calculation method has been prescribed in the applied methodologies and further detailed in the registered PoA-DD/1/. There isn't any complex equation involved in the ER calculations. Also, the internal check ensures that such errors are identified in advance.	The emission reduction calculation sheet/4/ has been reviewed in detail by the assessment team. Each step for the calculation has been thoroughly checked to confirm the final numbers as well as the steps involved both computationally as well as, in accordance with the methodological requirement.

C.2: Consideration of materiality in conducting the verification

Based on the review of ER sheet/4/, it can be confirmed that the actual individual and aggregated material error is determined for the VPA as per GS requirements. The verification team has conducted a complete verification of all the information presented in the monitoring report/3/ and data monitored as presented in the emission reduction calculation spreadsheet/4/. There are no material errors, overestimation of ER, omission, or misstatement.

In accordance with GS VVS, Version 02.0 paragraph 9.6.3-point c. which states, "2 per cent of the emission reductions/removals for large-scale project activities achieving a total emission reduction of 300,000 tonnes of carbon dioxide equivalent per year or less"/39/.

Particulars / Monitoring Report	MR Version (Initial)	MR Version 2.4(Revised/Final)
Emission Reductions Achieved (tCO ₂ e) in this monitoring period	215,034	124,527
Applicable Threshold (%) as per GS VVS for v2.0	2%	2%

During the assessment, all findings were closed and from the sample selected for verification, no systemic or systematic material errors were identified which would have an impact on total emission reductions from the entire population. The difference in ERs from the initially reported value was observed due to certain errors in individual cases and updating the fNRB value as per the "fNRB APPLICATION FOR GS4GG CERTIFICATION", version 1.0; therefore, clarifications were raised which were satisfactorily addressed and the resultant emission reductions are found to be aligned with the ER sheet/04/. The revised value was reviewed and verified by the VVB and was subsequently deemed acceptable.

Section D: Means of Verification

D.1: Desk/Document Review

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by the assessment team using dedicated protocols (checklists). The assessment team cross-checks the information provided in the documents (MR)/3/ and information from sources other than those used, if available, and also conducts independent background investigations. Earthood conducted a desk review as under:

1. A review of the data and information presented to verify their completeness.
2. A review of the monitoring plan (as described in VPA-DD) /2/, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, and the quality assurance and quality control procedures
3. A review of calculations and assumptions made in determining the GHG data and emission reductions/4/.
4. An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions

The list of documents reviewed during the verification is provided under Appendix II of this report.

D.2: On-site Inspection and List of Interviewees

The assessment team has conducted an onsite audit/51/ to achieve reasonable levels of assurance, the activities undertaken during the physical verification are as follows:

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

DURATION OF ON-SITE INSPECTION: 27/01/2025-02/02/2025			
NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Shifali Guleria	Team Leader, TA Expert (TA 3.1), GS Approved Auditor	Honduras	• Opening Meeting: Introduction, scope and objective of work, roles and responsibilities of audit team.

Rommel Cardona	Local Expert	Honduras	• Parameter fixed Ex-ante and Baseline emissions, Project emissions and Leakage calculation • Project boundary and emission sources included in the project boundary • Choice and applicability of baseline methodology(ies) • Project Activity (Technology, Location and Implementation) • Monitoring plan (feasibility of monitoring
			arrangements described in PDD, QA/QC procedures, responsibility of implementation of monitoring plan, data recording & storage procedures) • Operational lifetime of the project activity, Start date of the project activity, Crediting period Interviews with the end users, and reviewing the project implementation status

No local stakeholders were interviewed during the on-site audit by the verification team.

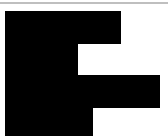
Table 3: Details of the people interviewed by the team during on-site inspection

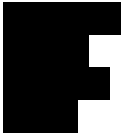
S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1.	Paola Muriel	Sajoma (Consultant)	27/01/2025-02/02/2025	Project Implementation, Operational and Management Framework, sampling surveys, end-users' feedback, etc.	Shifali Guleria, Rommel Cardona
2.	Rafael Mendoza Giron	Proyecto Mirador	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
3.	Juan Ortiz	Proyecto Mirador	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
4.	Jeremias Lopez	Proyecto Mirador	27/01/2025-02/02/2025	Methodology application, monitoring plan, sampling method, ER calculations	Shifali Guleria, Rommel Cardona
5.	Omar Perez	Sajoma	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
6.	Heydi Hernandez	Proyecto Mirador	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
7.	Wendoline Mar	Sajoma	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
8.	Juan Carlos Guzman	Proyecto Mirador	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona

9.	Elder Mendoza	Proyecto Mirador	27/01/2025-02/02/2025	Monitoring procedures and WBTs Monitoring system, training sessions, customer engagement campaign, etc.	Shifali Guleria, Rommel Cardona
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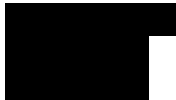
End Users interviewed by the team during on-site inspection

1.		End User (0_1)	27/01/2025-02/02/2025	VVB Field Survey	Shifali Guleria, Rommel Cardona
2.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
3.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
4.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
5.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
6.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
7.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
8.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
9.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona
10.		End User (0_1)	27/01/2025-02/02/2025		Shifali Guleria, Rommel Cardona

11.		End User (0_1)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
12.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
13.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
14.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
15.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
16.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
17.		End User (1_2)	27/01/2025- 02/02/2025	VVB Field Survey	Shifali Guleria, Rommel Cardona
18.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
19.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
20.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
21.		End User (1_2)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
22.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
23.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona

24.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
25.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
26.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
27.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
28.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
29.		End User (2_3)	27/01/2025- 02/02/2025	VVB Field Survey	Shifali Guleria, Rommel Cardona
30.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
31.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
32.		End User (2_3)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
33.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
34.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
35.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
36.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona

37.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
38.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
39.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
40.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
41.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
42.		End User (3_4)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
43.		End User (3_4)	27/01/2025- 02/02/2025	VVB Field Survey	Shifali Guleria, Rommel Cardona
44.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
45.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
46.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
47.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
48.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
49.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona

50.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
51.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
52.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
53.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
54.		End User (4_5)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
VVB Field Survey					
55.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
56.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
57.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
58.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
59.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
60.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
61.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona
62.		End User (5_6)	27/01/2025- 02/02/2025		Shifali Guleria, Rommel Cardona

63.	[REDACTED]	End User (5_6)	27/01/2025- 02/02/2025	Shifali Guleria, Rommel Cardona
64.	[REDACTED]	End User (5_6)	27/01/2025- 02/02/2025	Shifali Guleria, Rommel Cardona
VVB Field Survey				
65.	[REDACTED]	End User (5_6)	27/01/2025- 02/02/2025	Shifali Guleria, Rommel Cardona
66.	[REDACTED]	End User (5_6)	27/01/2025- 02/02/2025	Shifali Guleria, Rommel Cardona

Type of questions asked by VVB to Project Implementers:

- Role and responsibilities of CME/Project Implementers in the implementation of Project
- Direct and indirect sales mechanism.
- Monitoring mechanism
- Frequency of training conducted for monitoring personnel.
- Any grievance received during the current monitoring period.

CME representatives and Project Implementers explained the monitoring and operational process of the Project. Monitoring personnel interviewed during the onsite audit described the monitoring systems. The data collection procedure followed during monitoring consists of collecting details of the end-users other related to monitoring parameters. All the details collected were found correct and inline to the monitoring plan described in the monitoring report /3/.

Type of questions asked by the Verification Team to the end users:

No.	Questions asked by Team member as part of Project Monitoring Survey	Nature of Response
1.	What is the Serial No of the Cookstove you received?	VVB confirms that the onsite observations were found to be consistent with the data included in the monitoring survey conducted by the PD. Parameters such as usage and consumption of fuelwood by the end users, double counting, grievance mechanism, installation date were duly noted by the assessment team and were compared with the PD survey results. Each of these parameters has been assessed under section E.3.4.2 of this report.
2.	Do you recall being visited by Proyecto Mirador enumerators about the use of the Dos por Tres stove? (If yes, date/ year of survey)	
3.	How many improved stoves do you own that are in use for cooking food in your household?	
4.	Are there any other stoves present in the household apart from the project stove?	
5.	Is the project stove working/operational?	
6.	Is the baseline/ old stove still in usage? How many meals are prepared on the baseline stove?	
7.	Do you feel you are exposed to less smoke/cleaner air after using the project device?	
8.	Are you spending less money on fuelwood after using the project device?	
9.	If saving money, then do you use it for purchasing food?	
10.	Are you saving time collecting fuelwood after using the project device?	
11.	Is there anything you don't like about the improved cookstove?	
12.	Any idea about how to get in touch with Proyecto Mirador in case you need to be assisted on the use of the stove?	
13.	Are you aware about the carbon rights associated with the usage of project ICS and their transfer to Proyecto Mirador?	

All the end-users reported that the product is working satisfactorily, and they feel that there has been an improvement in the indoor air quality. All the end users also reported that they are aware of the grievance mechanism. No adverse or negative responses were received regards the usage or convenience of use of stoves.

Further, the VVB didn't observe any discrepancy in the cross-check with the CME's records.

D.3: Sampling Approach

D.3.1: CME's Sampling Approach

CME has followed sampling procedures given in Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0/5/ and CDM EB 69, Annex 4 "Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities"/31/ for determining the sample size of each parameter. A confidence precision of 90/30 is ensured by CME for meeting the annual/biennial monitoring criteria. The sampling approach undertaken by

CME is duly explained under section B.7.2 of the VPA-DD/2/, which has been assessed by the verification team and found to be correct and in-line to TPDDTEC v4/5/.
The total sample sizes for the Usage surveys were 447 surveys and 1,558 for Project KPTs.

D.3.2: VVB's Sampling Approach

For verification purposes, the assessment team used an acceptance sampling approach. Random sampling was carried out across the VPA while adhering to the principles of proportionate representation and the "Standard for Sampling and Surveys for CDM project activities and programmes of activities, Version 9.0"/31/.

In terms of numbers, vintage, and geographic spread, Proyecto Mirador has used a sampling method that is appropriately representative of the population using fuel-efficient improved cookstove. The project's protocol for conducting onsite surveys was confirmed through on-site visit/51/ with end users who were using the improved cookstove.

As per as para 28 of the Sampling and surveys for CDM project activities and programmes of activities (Version 9.0)/31/ "When the project participants or the coordinating/managing entity have applied a sampling approach, the VVB may apply acceptance sampling as described in the steps indicated in paragraphs 29–38 below as part of validation/verification activities".

The verification team has conducted acceptance sampling for the project scenario consumption of the fuel with the help of project monitoring survey in line with paragraph 30 and 31 of the sampling standard version 9.0. Para 30 and 31 of standard suggests the AQL and UQL and maximum errors which have been followed by the VVB.

The verification team selected random sample of CME's sampled records to check the acceptability (or otherwise) of the data for each such record with CME's sample records and determine if the CME's sample records meet the requirements.

The proportion of discrepancies between the CME's data and verification team's (field or onsite inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 0.5% was considered in this verification.

- The proportion of discrepancies between the CME's data and verification team's (field or onsite inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 20% was considered in this verification.
- The producer risk and consumer risk of 10% was considered.

Sample Size:

Considering the above input values, a sample size of 11 was required as per Table 2 in the referred Standard for this monitoring period. Accordingly, acceptance number (c) thus determined for the sample size is 0. A sample size of 11 meets the criteria. The samples to be surveyed by VVB were randomly selected from the list of monitored samples using the random sample generation function on Microsoft Excel.

The VVB has applied acceptance sampling as part of this verification activity by choosing a sample of 11 households randomly for 6 age groups, which are representative of the stove age and the geographical distribution from the overall stove data sampled by the project representatives for determining the usage rates. In total, 66 samples (11 from each age groups) were randomly selected which had been surveyed by the CME.

The data presented is consistent and the records presented match the Salesforce data in the centralized system. The status of the stove installed in each house was checked through both surveys and through the data available from Salesforce.com. The location of the households, and the government IDs were also checked against the data reported. Information outlined in section E.5.4.2 was checked for these households. The IDs of the households visited their locations, and

the surveys are available on request. The results of VVB survey were the same as CME's survey results.

VVB has applied acceptance sampling as part of this verification activity by choosing a sample of 11 households randomly for 6 age groups which are representative of the stove age and the geographical distribution from the overall stove data sampled by the project representatives for determining usage rates. In total, 66 samples were randomly selected which had been surveyed by the CME.

GS ID	AQL	UQL	Producer Risk	Consumer Risk	Sample Size; Min	Acceptance No.
GS2758	0.5%	20%	10%	10%	11	0

The assessment team overed a total of 66 samples and observed a few typographical errors related to erroneous reporting of data from the project monitoring survey forms into the project survey calculation sheet. It has been ensured that all the data is now consistent between the project survey forms and SDG calculation sheet. There was no material errors identified that might have resulted in the overestimation of the SDG Impacts

D.4: Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification of compliance	No. of CL	No. of CAR	No. of FAR
General	-	-	-
Compliance of the monitoring report with the GS4GG monitoring report form	-	-	-
FAR raised during validation	-	-	-
Project activities	-	-	-
Compliance of the programme implementation with the registered VPA-DD	-	-	-
Implementation and operation of the management system	-	-	-
Post-design certification changes	-	-	-
Compliance of the monitoring activities with the registered monitoring plan	-	-	-
Data and parameters fixed ex ante or at renewal of crediting period	-	-	-
Data and parameters monitored	CL01, CL03, CL04, CL05	CAR02	-
Comparison of monitored parameters with last monitoring period	-	-	-
Implementation of the sampling plan	-	-	-
Assessment of data and calculations of net emission reductions or removals	-	-	-
Calculations of baseline value of each SDG Impact	-	-	-

Calculations of project value of each SDG Impact	CL04	CAR01	-
Calculations of leakage GHG emissions	CL02	-	-
Calculations of net benefits for each SDG Impact	-	-	
Comparison of actual GHG ER value achieved during this monitoring period with estimated value	-	CAR03	-
Safeguarding principles	-	-	-
Stakeholder Inputs and Legal Disputes	-	-	-
Internal quality control	-	-	-
Verification opinion	-	-	-
Total	05	03	-

Section E: Verification Assessment

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

Means of verification	VVB checked from the Gold Standard website that the prescribed form has been used for preparing the Monitoring Report/3/. The CME used the Gold Standards for Global Goals latest MR template version 1.1/69/available on the GS webpage and all the details were filled as per the MR template guidelines/70/.
Findings	No findings raised.
Conclusion	The verification team confirms the compliance of the monitoring report with the latest version of the GS monitoring report template and the instructions therein for filling out the form.

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

Not applicable.

E.3: Compliance of the programme implementation with the registered programme design document

Means of verification	The purpose of the VPA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstoves in Honduras" is distribution of ICS "Dos por Tres" in Honduras. The aim of the VPA is to replace the traditional inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove. Proyecto Mirador Foundation is the CME for the PoA /1/ and manages the distribution and management of this VPA/2/. The project operations are headquartered in Colonia Suyapa, Barrio Gualjoco in the municipality of Santa Bárbara, in Santa Bárbara Department, Honduras (14°56'49.1"N 88°14'23"W), with administrative offices in Greenbrae, California, USA.
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Till date 292,087 stoves have been installed in Honduras under VPA 01 and 7,001 stoves installed in the current monitoring period, which have been recorded in the sales/distribution database/10/.

Since the ICS has better thermal efficiency than the traditional fogón stoves it requires less non-renewable biomass fuel to achieve equivalent thermal energy demands. In the absence of the project activity the inefficient fogón would have been utilized for cooking, which would have been inefficient. By replacing these with the project ICS, non-renewable biomass fuel usage and GHG emissions are reduced.

All the deployed systems meet the eligibility requirements of the PoA DD/1/. The assessment team confirms that the distribution of cookstoves has been done only in Honduras (physical boundary) and therefore the geographical boundaries of the implemented PoA are in line to the accepted PoA-DD /1/. Further during the on-site check, the stoves claimed by the CME were checked and found to be in-line with the technical description provided in the registered PoA-DD/1/.

Furthermore, the assessment team verifies that:

- The VPA is implemented within the border of the VPA as defined in the registered PoA-DD/1/, based on a review of distribution records by CME/10/, onsite observations/51/, and interviews performed during the onsite inspection /51/.
- All physical aspects of the VPA recommended in the updated acceptable VPA-DD/2/ have been implemented.
- The information (including data and variables) in the MR/3/ is determined to be consistent with the specifics in the approved VPA-DD/2/. The verification team determined that the project description included in MR was comprehensive and correct, and that it corresponded to the updated acceptable VPA-DD/2/.

Grievance Mechanism:

An Electronic Feedback Log (Salesforce.com/29/) is maintained electronically at the project office, and an export of the feedback log was obtained from (VP16-15 Stakeholder Comments 2024)/19/ and Continuous grievance database Salesforce.com/29/. The CME follows up after the complaints are registered and resolves the issue. The assessment team has checked the compilation of all the comments raised during the current monitoring period, VP16-15 Stakeholder Comments 2024 v1.0.xlsx/19/ and confirms that no negative comments were received by the end users during the current monitoring period. It was also checked with the end-users that the households are visited by the supervisors, and the household feedback is recorded /51/.

The age group wise distribution of improved cookstoves has been mentioned below which has been verified by the VVB from the distribution database/30/:

Age-group (years)	Operational Stove
0-1	14,907
1-2	28,499
2-3	25,732
3-4	12,775

	<table><tr><td>4-5</td><td>9,812</td></tr><tr><td>5-6</td><td>13,548</td></tr></table> VVB has reviewed cells D72:D143 of the 'Assumption' tab in the ER sheet/04/, which present monthly sales data from May 2019 through the end of the current monitoring period (December 2024). These figures were cross-verified against historical data reported in previous verification reports, which are performance-certified by GS. Furthermore, installation dates were confirmed with end users during the on-site audit/51/ and found to be consistent with the dates recorded in the Salesforce database. The VVB also assessed the 'ER sheet' tab of the file VP16-01 ER Calculations/04/ and confirmed that the values for the number of stoves installed reported therein are consistent with the project database. VVB further clarifies that the average number of operational stoves was calculated by averaging monthly data over a one-year period, while also accounting for drop-off rates. Specifically, the averages of cells FW11:GH11, FW19:GH19, FW27:GH27, FW35:GH35, FW43:GH43, and FW51:GH51 were used to represent stove age groups 1 through 6, respectively. The organizational structure and roles and responsibilities for monitoring are in line with the situation on the ground, as confirmed through interviews with the CME representatives during the VVB onsite audit. The verification team thus confirms that the structure is considered appropriate.	4-5	9,812	5-6	13,548
4-5	9,812				
5-6	13,548				
Findings	No findings were raised.				
Conclusion	VVB has conducted the verification of the VPA in line with para 9.5 of the GS VVS v2.0/39/. The conditions mentioned in para 9.5 are fulfilled by the VVB in the following ways: <table><tr><th>Criteria</th><th>Justification by VVB</th></tr><tr><td> Para 9.5.1: When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data. </td><td> When verifying the reported emission reductions and SDG Impacts, the assessment team undertook the following steps to ensure a complete audit trail: - Emission Reduction Calculations: The VVB reviewed the ER sheet /4/ provided by the CME to assess the accuracy of the VPA emission reduction figures. - SDG Impact Verification: Using the SDG Impact Tool/71/, the team evaluated the VPA DD contributions to the SDGs, confirming that all data for the first monitoring period were correctly reported by the CME and could be efficiently tracked and verified. </td></tr></table>	Criteria	Justification by VVB	Para 9.5.1: When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data.	When verifying the reported emission reductions and SDG Impacts, the assessment team undertook the following steps to ensure a complete audit trail: - Emission Reduction Calculations: The VVB reviewed the ER sheet /4/ provided by the CME to assess the accuracy of the VPA emission reduction figures. - SDG Impact Verification: Using the SDG Impact Tool/71/, the team evaluated the VPA DD contributions to the SDGs, confirming that all data for the first monitoring period were correctly reported by the CME and could be efficiently tracked and verified.
Criteria	Justification by VVB				
Para 9.5.1: When verifying the reported emission reductions/removals and SDG Impacts, the VVB shall confirm that there is an audit trail that contains the evidence and records that validate or invalidate the stated figures. It shall include the source documents that form the basis for assumptions and other information underlying the emission reductions and SDG Impacts data.	When verifying the reported emission reductions and SDG Impacts, the assessment team undertook the following steps to ensure a complete audit trail: - Emission Reduction Calculations: The VVB reviewed the ER sheet /4/ provided by the CME to assess the accuracy of the VPA emission reduction figures. - SDG Impact Verification: Using the SDG Impact Tool/71/, the team evaluated the VPA DD contributions to the SDGs, confirming that all data for the first monitoring period were correctly reported by the CME and could be efficiently tracked and verified.				

	• Audit Trail Confirmation: To verify the reported data, the VVB examined the completed verification checklists /51/ for the eleven households interviewed, ensuring consistency between the Monitoring Report (MR)/3/ and ER sheet/4/. • Documentation of Sources: In line with the criterion's requirements, every source document and reference supporting the emission reduction and SDG Impact data has been catalogued in Appendix II of this report.
Para 9.5.2: When assessing the audit trail, the VVB shall: a. Address whether there is sufficient evidence available, both in terms of frequency (time period between evidence) and coverage (in covering the full monitoring period) b. Address the source and nature of the evidence (external or internal, oral or documented) c. Cross-check the monitoring report against other sources such as comparable information, where available, from sources other than those used in the monitoring report to determine whether the stated figures are correct.	a. The assessment team confirms that the documents reviewed to substantiate the data mentioned in the MR are applicable for the entire MP and are within the monitoring frequency in line with the registered VPA-DD/2/. b. The source and nature of the documents are included under Appendix II of this report. c. The assessment team has applied cross-checks against the monitored parameters, wherever applicable. The assessment team has reviewed published literature, and the validation report cross-checks the value of monitored parameters mentioned under section D.2 of the MR. Additionally, VVB has cross-verified the data in the MR against the onsite observation/51/.
Para 9.5.3: The VVB shall only certify emission reductions/removals and SDG Impacts that are based on verifiable evidence.	The assessment team has reviewed the ER sheet/4/ and SDG Impact sheet/71/ provided by the CME to verify the calculations the achieved VERs for the VPA during the current MP. All the underlying parameters are further verified by the team through review of relevant documents, all included under Appendix II of this report.
In view of the information verified through the onsite audit and interviews, the verification team can confirm that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered program of activities were in place and that the CME has operated the project activity as	

per the registered PoA-DD/1/ and VPA-DD/2/ during the relevant monitoring period.

The emission reductions achieved during the current monitoring period are 124,527 tCO₂e (VERs). The VPA has successfully achieved the SDGs by the values listed below:

SDGs Targeted	SDG Impact	Amounts Achieved	Units/Products
SDG:13 Climate Change	Amount of GHGs emissions avoided or sequestered	124,527	VERs
SDG:1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.98	USD
SDG:3 Good Health and Well-Being	Number of households that observed reduction in PM _{2.5} & carbon monoxide (CO) concentration reductions	104 µg/m ³	PM 2.5 µg/m ³
SDG:4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,530	Hours/year
SDG 5: Gender Equality	5.5.2 Proportion of women in managerial positions	42	%
SDG:5 Gender Equality	Average time saving associated with cooking time and fuel collection	93% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection	Hours/week
SDG:7 Affordable and Clean Energy	Number of beneficiaries: Households	292,087 (7,001 stoves installed in the Monitoring period)	Number of Households

	SDG:8 Decent Work and Economic Growth	Total number of jobs	159	Number of employees
	SDG:15 Life on land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y 4.8563 tonnes/hh/year person-meal per adult equivalent (0.013305 tonnes/hh/day person-meal per adult equivalent) Pp,y 3.5102 tonnes/hh/year person-meal per adult equivalent (0.009617 tonnes/hh/day person-meal per adult equivalent) SFSb,p,y 1.3461 tonnes/hh/year person-meal per adult equivalent (0.003688 tonnes/hh/day person-meal per adult-equivalent) Net benefit	Tonnes/hh/year person-meal per adult equivalent (Tonnes/hh/day person-meal per adult equivalent)

E.3.1: Implementation and operation of the management system

Means of verification	Based on the review of records and interviews of CME representatives and the monitoring team, during the on-site visit by the verification team, it is confirmed that the CME has implemented an appropriate management and operational system for monitoring and reporting of emission reductions. The CME Proyecto Mirador Foundation managed the relevant activities prior to and post-registration of the PoA. Appropriate training was provided to the staff and users of the cook stove, which could be verified through training records and photographs/32/. There is a clear definition of the roles and responsibilities of personnel involved in the process of inclusion, including a review of their competence. The end users to whom the ICS has been distributed are identified and recorded on the Salesforce database/29/ using key information:
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- Date of installation
- Location of installation
- Model/type of stove installed
- Model of use prior to installation of improved cookstove
- Name of client
- Government ID number of each client
- Unique serial number applied to each stove

The age group-wise distribution of improved cookstoves has been mentioned below, which has been verified by the VVB from the distribution database/10/:

Age-group (years)	Operational Stove
0-1	14,907
1-2	28,499
2-3	25,732
3-4	12,775
4-5	9,812
5-6	13,548

The organizational structure and roles and responsibilities for monitoring are in line with the situation on the ground as confirmed through interviews with the CME representatives during the VVB onsite audit/51/. The verification team thus confirms that the structure is considered appropriate.

The VVB has verified the prevention of double counting in the project as follows:

- **Review of End-User Sales Brochures:** The VVB reviewed a sample of maintenance brochures/60/ provided to the end-users to confirm that each sale is documented, and the distribution of stoves is tracked accurately. Moreover, the maintenance brochure includes the carbon waiver statement which indicates the acceptance of carbon rights transfer to Proyecto Mirador/60/.
- **Unique Identification of Cookstoves:** Each cookstove distributed under the project is equipped with a unique identification number (UID) that corresponds to its batch. This UID system ensures that each stove is distinct and traceable.
- **Identification Marks:** All cookstoves distributed by Proyecto Mirador bears a distinctive identification mark, differentiating them from other

	stoves in the market. This identification mark was verified by the VVB during the on-site visit/51/. • Check for duplicate entries and double counting: During the desk review, the VVB applied a conditional formatting function in Excel to identify any duplicate entries or instances of double counting in the database. The VVB confirms that there were no duplicate entries or double-counting in the database. Moreover, the VVB has assessed the double-counting database/20/ provided by the CME and confirms that there is no evidence of double-counting to be seen. • Cross-check with other registries: The VVB team conducted a thorough verification to ensure that the devices in the VPA are not part of any other PA or VPA under different registries. The project details against VERRA, ICR, and CDM using project boundaries, titles, ER data, and stove records. VVB ensured the geographical and operational scope did not overlap with other registered projects. Cross-referenced project names, unique identifiers, and registration details to detect duplication. The VVB reviewed ER stove models and deployment records to confirm they had not been previously registered.
Findings	No findings were raised.
Conclusion	The verification team assessed the management systems in place to implement the monitoring of the PoA. This included the roles and responsibilities, data collection, transfer, and aggregation procedures, data storage, and archiving for the monitoring system. The roles and responsibilities of data collection, transfer, and aggregation procedures, data storage, and archiving for the monitoring system have been provided in MR/3/. The verification team confirms that the monitoring management system of the VPA and, by extension, PoA is in place with the responsibilities properly identified and established as per the approved PoA-DD/1/.

E.3.2: Post Registration Changes

E.3.2.1: Temporary deviations from the approved Monitoring & Reporting Plan, methodology or standardized baseline

The approved deviation request GS DEV_734/74/, by Gold Standard on 22/07/2024, which states that GS has conditionally accepted VPA 01 and VPA 04, shall be allowed cross VPA Sampling for one monitoring period starting from 01/05/2025. This is in difference to the usual condition that cross VPA Sampling is not allowed for large scale PoA, as per p4.3.3 of TPDDTEC v4.0/05/, which will be followed for the remaining of Monitoring periods, except the current. Deviation will lead to better optimization of resources and reduce redundant monitoring. GS has conditionally approved GS_DEV_734 and allows cross sampling between VPA 04 GS 12798 and VPA01 GS 2758 for Baseline Surveys, Project Surveys, Kitchen Performance Tests (KPTs), and Verification Surveys, for this monitoring period. Given that VPA 4 was undergoing its first verification and all the stoves in VPA 4 were of the same age group (0-1) and considering that the project boundaries for both VPA 1 and VPA 4 are the same, cross-VPA sampling was opted for. The samples chosen for the age group 0-1 were representative of both VPAs. VVB confirms that this approach does not impact the project design or the data integrity.

Furthermore, GS has approved the deviation request GS_DEV_556 on August 23, 2024, which states that the GS has accepted the proposed alternative cap for baseline scenario of the assessment recognizes that for projects in Honduras, a higher cap of 1.04 tonnes/person/year may be applied instead of the standard 0.95 t/person/year, per TPDDTEC 4.0. Fuel moisture content must be factored into KPTs to ensure conservative and accurate measurements, with strict adherence to KPT protocols. While this deviation is Honduras-specific, the TAC has not approved the proposed cap for the entire LAC region. Instead, the Secretariat has been tasked with further evaluation and will recommend regional caps in a future methodology revision, accounting for fuel use variations and local conditions, households solely consuming firewood, considering the geographical location of Honduras. The Technical Advisory Committee (TAC) accepted a revised baseline cap of 1.04 tonnes per person per year for Honduras, noting that the originally proposed 0.95 tonnes/person/year was not realistic given regional fuel consumption practices. The decision underscores the importance of local context when setting baseline assumptions for fuel consumption in projects involving improved cookstoves. Proyecto Mirador, for instance, has demonstrated through Kitchen Performance Tests that the average per capita fuelwood consumption in Honduras consistently exceeds the TPDDTEC v4.0 cap, which could lead to negative emission reductions if applied uniformly. The deviation request reflects the need for more precise, region-specific adjustments to avoid discrepancies between baseline assumptions and actual energy use, especially in regions with energy-intensive diets.

E.3.2.2: Corrections

The rated thermal efficiency value correction corresponds to a typo correction to the project information, not affecting the design of the project activity. The revised value is now 23%. As the project activity technology has not changed since project inception in 2009, the CME has confirmed it be a typo correction.

Before the update, the VPA-DD and the MR showed the Dos por Tres fuelwood reduction value of 47% under thermal efficiency.

The correct values of the Dos por Tres are 23% for thermal efficiency, and 47% for fuelwood reduction.

Both values can be cross-checked with the following qualified third-party reports:

- MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO₂eq Savings', Aprovecho Research Center, April 2009.
- Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015.

E.3.2.3: Inclusion of a monitoring plan

Not Applicable

E.3.2.4: Permanent changes to the registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines, or other methodological regulatory documents

The change in the fNRB value follows the release of Rule Update "fNRB Application for GS4GG Certification" by Gold Standard, dated 24/04/2025 /55/. The proposed design change allows the PoA and corresponding VPAs to align with the updated requirements for fNRB determination in the project region. The updated requirements mandate projects to use the following eligible methods for determination of fNRB parameter value:

1. Modelling Fuelwood Saving Scenario (MoFuSS) /63/ derived values, or

2. Updated version of Tool 33 Default values for common parameters (version 2.0 or earlier versions are not valid anymore) after CDM Executive Board approval or revised version of Tool 30 under PACM- A6.4, or
3. New method developed for fNRB calculation under PACM-A6.4, approved by Gold Standard

The registered PoA-DD applied CDM Tool 30 for determination of fNRB value which, although in line with the applied methodology, will not be valid for future monitoring periods beyond 31/12/2025. Therefore, the update in fNRB sources and determination method is found appropriate and complying with the updated requirements by Gold Standard.

Eligible methods of fNRB estimations: VVB has reviewed the updated methods of fNRB estimations in the revised VPA-DD and the proposed methods are consistent with the methods listed in section 2.3.1 of the rule update. It is noted that all three options have been provisioned in the revised design and may be chosen during the future verifications. This approach is found acceptable taking into consideration para 2.3.2 of the rule update, which allows project developers to update their chosen fNRB method or value when those methods become available after design certification

fNRB parameter change from fixed to monitored parameter: In the revised proposed VPA-DD version 3.1, for VPA GS 2758 (VPA 1), the parameter $fNRB_{i,y}$ is proposed as a monitored parameter, in contrast to the design certified VPA-DD which reflected this as a fixed ex-ante parameter. Since the applied methodology TPDDTEC Version 4.0 provisions this parameter to either be fixed ex-ante or to be monitored biennially or at each monitoring and verification, the revision is found to be complying with the applied methodology and therefore, is found acceptable as a design change to the monitoring plan. VVB confirms that the updated parameter table in revised VPA-DD provides source of data measurement methods, monitoring frequency, QA/QC procedures as per the applied methodology and rule update “fNRB Application for GS4GG Certification” (the rule update takes precedence over the applied methodology where contradicting requirements are listed).

During the current monitoring period (01/01/2024 to 31/12/2024), the fraction of non-renewable biomass (fNRB) value has been revised from the originally stated 63.7% (OLD) to 32% (NEW). This change is in accordance with section 2.3.1.a and 2.3.1.b of the “fNRB application for GS4GG Certification version 1.0/55/ dated 24/04/2025” and is substantiated with the MoFuss projections for regions in Honduras.

Given that the project activity is geographically confined to the Host Country Honduras, the VVB confirms the relevance and appropriateness of the localized fNRB data. Furthermore, the revised figure has been duly cross verified against the MoFuss model, as referenced in the of fNRB Application for GS4GG Certification V1.0 Dated 24/04/2025.

This update to the fNRB has resulted in a marginal decrease in the estimated emission reductions, from 421,201 tCO_{2e}/year to 121,914 tCO_{2e}/year, as confirmed by the VVB based on the revised VPA-DD /02/. The PD has also recalculated the ex-post ERs using the revised fNRB value/04/.

E.3.2.5: Changes to the programme design

Not Applicable

E.3.2.6: Change of coordination/managing entity

Not Applicable

E.3.2.7: Changes specific to afforestation and reforestation activities

Not Applicable

E.3.3: Compliance of the registered monitoring plan with applied methodologies and standardized baselines

Means of verification	The monitoring plan in the design certified VPA DD/2/ was reviewed against the monitoring requirements of the applied methodology TPDDTEC, Version 4.0 /5/, as well as registered PoA-DD/1/ with reference to the technology involved. Based on this assessment, it was found that the monitoring plan in the VPA DD/2/ includes all the required parameters to be monitored in the context of the VPA design and description and allows proper determination of emission reductions in accordance with the accepted PoA DD/1/ and applied methodology/5/.
Findings	No findings were raised.
Conclusion	The monitoring plan is in line with the approved methodology, Gold Standard Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 /5/, that is included in the registered PoA DD/1/ and VPA-DD/2/.

E.3.4: Compliance of monitoring activities with the registered monitoring plan

E.3.4.1: Data and parameters fixed ex ante or at renewal of crediting period

ICS 1/ Baseline Scenario Survey Results

SDG Indicator	13- Climate Action
Means of verification	The value of the parameter represents the results of the baseline scenario survey. It is found to be in line with section 3.4 of the TPDDTEC v4.0 /5/ methodology. The parameter has been used to determine the baseline scenario and has been undertaken at the start of the crediting period, and is found to be fixed for the crediting period.
Findings	No findings were raised.
Conclusion	The values mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/. The applied value is correct and justified.

ICS 2/ Project Technology description

SDG Indicator	13- Climate Action
Means of verification	This parameter reports the results of the technical report verified from the third-party MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions and Analysis of Carbon Carbon/CO2eq Savings' /46/, Aprovecho Research Center, April 2009 /53/. As per the manufacturer specification /45/, the manufacturer of the project ICS is Proyecto Mirador, product name 'Dos por Tres', technology type 'In situ Improved biomass cookstoves', Continuous useful energy output: 4-7kw (low and high firepower respectively), Rated thermal efficiency: 23% cross checked from Fuel Use and Carbon Emissions And Analysis of Carbon/CO2eq Savings' , Aprovecho Research Center, April 2009 /53/. The parameter has been used to define the project technology and has been undertaken at the start of the crediting period, and is found to be fixed for the crediting period. The parameter is in line with the design-certified VPA DD.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 3/ Expected technical life of project technology

SDG Indicator	13- Climate Action
Means of verification	The expected life of the project technology is mentioned as 7 years; however, 6 years has been considered by PD for the ER calculation for conservative approach. Once the stove reaches 6-years of use, the project technology is not accounted anymore in calculations. This is in line with the registered VPA-DD/2/ and has been verified by the VVB by referring to the Manufacturer's specifications /45/ that have been provided as evidence by the PD.
Findings	No findings were raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 4 / Indoor air pollution (IAP) levels of the project technology

SDG Indicator	13- Climate Action
Means of verification	The value of the parameter is: 47%. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" (2018) /35/. After assessment of the ADALY_Report_Mirador_2018_10_17_v8 /48/ conducted by a third-party, namely Climate Solutions Consulting, which manufactures sensors and conducts digital monitoring of clean cooking programs, it was observed that the report reflects the health impacts of the Proyecto Mirador 2x3 stove. The HAPEx Nano light scattering nephelometer underwent a field calibration process in conjunction with gravimetric samplers /47/. The gravimetric sampler comprised a constant flow pump (AP Buck Libra Elite) and an SKC PME Impactor for size-selective inlet, which specifically collected particulates smaller than 2.5 µm in diameter (PM2.5). The filters used in the sampling were weighed both before and after exposure by RTI International, utilizing the "Precision Weighing System" from MTL (Mettler Toledo), an automated solution for gravimetric analysis. The report states, "The study shows that a reduction of 47% of PM2.5 exposure may be attributed to the adoption of the 2x3 stoves. The HAPIT model shows that this translates into 0.0212 ADALYs per stove per year. At the project scale, around 2,000 ADALY are averted per year. The usage measurements showed that the 2x3 stoves are used extensively and that on average the cooking events performed on the 2x3 were 11% shorter (20 minutes) than the cooking event performed on the traditional fogón." The information is found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 5 / Avoidance of double counting or double claiming among project participants

SDG Indicator	13- Climate Action
Means of verification	The VVB has verified the Written assertions by the project developer of the ownership rights and intention of selling the emission reductions resulting from the project activity directed at or signed with all the applicable parties of the following: - all other project participants which states that the project activity is not a part of any other relevant voluntary schemes provided by the PD. Furthermore, the declaration /65/ provided by the PD states that the project is not rejected by any GHG program and is not creating any other forms of environmental credits under any other program. The VVB has also conducted an independent assessment whereby the relevant registries like CDM, GS, VERRA were checked for this project activity and the VVB has found no instance of the project activity either being registered or deregistered within the relevant registries. Thus, the VVB finds that there were no instances of double-counting or double claiming for this project activity.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 6 / Avoidance of double counting or double claiming with other mitigation actions

SDG Indicator	13- Climate Action
Means of verification	VVB has verified a written assertion by the project developer on the ownership rights and intention of selling the emission reductions resulting from the project activity directed at or signed with all the applicable parties of the following: - all other project participants which states that the project activity is not a part of any other relevant voluntary schemes provided by the PD. Furthermore, the declaration /65/ provided by the PD states that the project is not rejected by any GHG program and is not creating any other forms of environmental credits under any other program. The VVB has also conducted an independent assessment whereby the relevant registries, like CDM, GS, VERRA, were checked for this project activity, and the VVB has found no instance of the project activity either being registered or deregistered within the relevant registries. In whichever household, the presence of another ICS is observed, following calculation is undertaken by the CME: Leakage due to double counting = (total number of HHs surveyed for the presence of another ICS ÷ total number of HHs surveyed in which another ICS was present) * net stoves in operation * annualized average of ERs/stove. This is cross-checked from the Excel sheet VP16-16 Double Counting Data v2.0 xls /20/. Thus, the VVB finds that there were no instances of double-counting or double claiming for this project activity.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 7 / Regulatory framework for provision of thermal energy services

SDG Indicator	13- Climate Action
Means of verification	The VVB has verified that the project does not undermine or cause a conflict with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply and its use. The VVB has referred to standards organization of Honduras and found that the cookstove complies with the standards of Honduras. Furthermore, this is also confirmed by the VVB by referring to the Lab test report /45/, which confirms the cookstove complies with the standards of Honduras.
Findings	No findings raised.
Conclusion	The values mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 8 / CO2 emission factor of the fuel that is reduced (Wood), EF_{b,f}, CO2

SDG Indicator	13- Climate Action
Means of verification	The value for this parameter is 112 tCO₂/TJ, which was sourced from the applied methodology /5/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross-checked and verified from the registered VPA DD/2/ and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 9 / CH4 emission factor for the fuel that is reduced, EF_{b,f}, nonCO2 (CH4 and N2O)

SDG Indicator	13- Climate Action
Means of verification	The value for this parameter is 9.46 tCO₂e/TJ is the wood default value sourced from the applied methodology /5/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/) and from AR5 GWP https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf /44/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the registered VPA DD/02/ and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered VPA-DD/2/. The applied value is correct and justified.

ICS 10 /CO2 emission factor of the fuel that is reduced (wood), EF_{p,f,CO2}

SDG Indicator	13- Climate Action
Means of verification	The value for this parameter is 112 tCO₂e/TJ which was sourced from the applied methodology /5/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross-checked and verified from the registered VPA DD/2/ and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered VPA-DD/2/. The applied value is correct and justified.

ICS 11/Non-CO2 emission factor arising from use of fuels in project scenario, EF_{p,f,nonCO2} (CH₄ and N₂O)

SDG Indicator	13- Climate Action
Means of verification	The value for this parameter is 9.46 tCO₂e/TJ which was sourced from the applied methodology /5/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/ and from AR5 GWP https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf /44/. The value is used for the calculation of the baseline and project emission. The value of the parameter has been cross-checked and verified from the registered VPA DD and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered VPA-DD/2/. The applied value is correct and justified.

ICS 12 /Net Calorific Value (NCV) of the fuels that is used in the baseline, NCV_b, fuel

SDG Indicator	13- Climate Action
Means of verification	The value of this parameter: 0.01947 TJ/ton was sourced from Calorific Values Mirador_Ghilardi 2022 and Fuelwood types & Average NVCs 20 Jul 2022" Ghilardi, Adrian (2022)" /59/ with reference to NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences, Harker, A. P., A. Sandels, et al. (1982)/56/. Calorific values for wood and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20, FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program (RWEDP)/57/, and Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science /34/. CME used project-relevant results. The analysis for this parameter was performed by an independent third-party, Adrian Ghilardi, an Associate Professor from Centre for Research in Environmental Geography at the National Autonomous University of Mexico (UNAM). The value of the parameter is used for the calculation of baseline emission. The value of the parameter has been cross-checked and verified from the registered VPA DD and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered VPA-DD/2/. The applied value is correct and justified.

ICS 13 / NCVp, fuel

SDG Indicator	13- Climate Action
Means of verification	The value of this parameter: 0.01947 TJ/ton, was sourced from Calorific Values Mirador_Ghilardi 2022 and Fuelwood types & Average NVCs 20 Jul 2022" Ghilardi, Adrian (2022)" /59/ with reference to NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences, Harker, A. P., A. Sandels, et al. (1982). Calorific values for wood and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20, FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program (RWEDP), and Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science /56, 57, 34/. CME used project-relevant results. The analysis for this parameter was performed by an independent third-party Adrian Ghilardi, an Associate Professor from Centre for Research in Environmental Geography at the National Autonomous University of Mexico (UNAM). The value of the parameter is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered VPA-DD/2/. The applied value is correct and justified.

E.3.4.2: Data and parameters monitored
SDG13-Amount of GHGs emissions avoided or sequestered

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Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annually (once every year)
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/01/ and VPA-DD /02/
	Monitoring equipment	Not Applicable
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of 124,527 tCO₂e was cross checked from the ER sheet titled VP16-01 ER Calculations /04/ applicable for the Monitoring period 01/01/2024 to 31/12/2024 of current crediting period. The value of the parameter will be monitored at each verification and is used for the report emission reduction by using the following equation. $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * SF_{Sp,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO_2} + EF_{fuel,nonCO_2})) - \sum LE_{p,y} (1)$ The values are found to be appropriate. The monitoring frequency of the parameter is annual.
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The QA/QC procedure was ensured by the CME through the questionnaire and trained supervisors. General compliance with sampling requirements of the applied methodology /05/. During the site visit, the sale process and record keeping were reviewed and were found reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/02/ (as per measurement methods and procedures to	

be applied) and applied methodology/05/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/02/

ICS 15/ Avoidance of double-counting or double-claiming among project technology end users

Relevant SDG Indicator	SDG13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annually
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/01/ and VPA-DD /02/
	Monitoring equipment	Not applicable
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The parameter represents evidence of avoidance of double counting or double claiming with project technology end users. This is applicable for the Monitoring period 01/01/2024 to 31/12/2024 of the current crediting period. The CME has provided the document titled 'Use & Maintenance Manual'/60/ which is distributed to each project beneficiary during stove construction. This document encapsulates information regarding the ownership rights of the carbon credits generated via emission reductions resulting from the project activity. This is in alignment with the GS Community Services Activities Requirements including the following requirements (3. GENERAL ELIGIBILITY CRITERIA, 3.1.4, page 7) /41/. Double counting was further cross-checked from the excel sheet titled "VP16-16 Double Counting Data.xlsx"/20/, which is valid for one year from Jan to Dec 2024, covering MP16. The VVB has verified that there is no double counting within the project activity by referring to the following evidence provided by the PD, the Use & maintenance manual/60/ which includes the carbon rights waiver statement, and the LSC records which encapsulates information regarding the discussion on carbon rights with the community prior to ICS construction in the households, and about the ICS usage demonstration that was undertaken by PD

		/61/.
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The ejecutores and supervisors are trained to disseminate the information to the end-users during stove construction as the stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process under the supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history. During the site visit the sale process and record keeping were reviewed and were found reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL05 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the monitoring plan/02/ (as per measurement methods and procedures to be applied) and applied methodology/05/. The monitoring results were recorded consistently as per the frequency in the monitoring plan/02/.	

ICS 16/ Presence of stove stacking

Relevant SDG Indicator	SDG13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/1/ and VPA-DD /2/
	Monitoring equipment	This is measured through the monitoring survey undertaken by the local implementer confirmed from the VP16-09 Leakage and Sustainability Results Test.xlsx/13/
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The parameter describes the descriptive statistics of the presence and usage practices of baseline and other non-project-technology by project technology end users. During the 1st verification period, the CME carried out leakage and sustainability surveys for 309 households across 265 villages in 13 departments (provinces) of Honduras. All the household users confirmed using firewood as the baseline fuel in the baseline survey as it was the eligibility criteria. Out of 309, 17% users reported using electric stove also with duration of 25 minutes per day and 22% reported using LPG stove confirmed from the VP16-09 Leakage Sustainability Results v2.0.xlsx/13/. Although the purpose is basically for heater to heat the home outside of regular cooking activity or preparing coffee, reheating meals with usage intensity being less than 30 minutes confirmed during onsite interviews and observations /51/. A leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP16-09 Leakage Sustainability Resultsv2.0.xlsx"/13/ and "VP16-16 Double Counting Data.xlsx"/20/. In comparison with the recorded LPG stove and electric stove, the project ICS (Dos por Tres) was in use for 7.65 hours/day and the remaining cooking stoves were responsible for very small duration of the total cooking duration of the households confirmed from the VP16-09 Leakage Sustainability Resultsv2.0.xlsx/13/.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit, interviewing the end users. The verification team randomly selected 11 samples for the onsite audit/51/. During the onsite audit, Households were

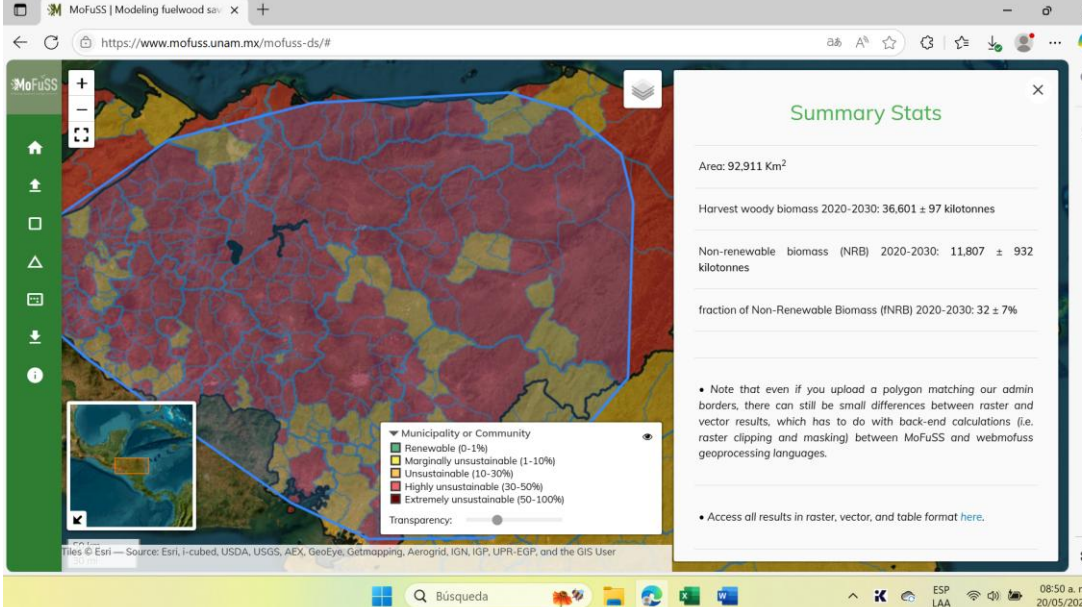
		randomly picked from CME's usage survey samples, presence of alternative stoves other than the project stove was observed. Although alternative cooking stoves like LPG and electric stoves are existing in the Project households yet only the tonnes of wood fuel per household per day has to be taken into consideration and not any other fuel type usage which eliminates the inclusion of LPG and electric stoves in the leakage emission as these consume different fuel types. It has been observed that these stoves predominantly used for simple and quick activities such as heating water or reheating meals, with a reported usage of not more than 36 minutes per day with pattern of use for LPG and electric stoves will remain relatively consistent, with no significant increase in intensity and won't significantly affect the woodfuel consumption metrics targeted by the project. This expectation is supported by data from the VPA1 annual monitoring survey verified from the ER sheet "VP16-09 Leakage Sustainability Results v2.0", cells Z21, AC22, and AD22 of 'Summary' tab, and following been mentioned by CME, Leakage considers: The presence of another ICS in project households (stove stacking); and, The continuous use of the baseline stove (fogón) after installation. While not considered for leakage emission calculations as per the explanation above, the project still monitors other cooking technologies, such as electric and gas stoves ("VP16-09 Leakage Sustainability Results")." The overall information provided by Proyecto Mirador has been found to be appropriate and acceptable. Based on the onsite observations, the data recorded by the CME in their surveys and MR are deemed acceptable.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The QA/QC procedure was ensured by the CME through the questionnaire and trained supervisors. General compliance with sampling requirements of the applied methodology /05/. During the site visit, the

		sale process and record keeping were reviewed and were found reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology /5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan.	

ICS 17/ fNRB, b,y: Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal

Relevant SDG Indicator	SDG13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Updated biennially or at each monitoring and verification
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA-DD/1/ and VPA-DD /2/
	Monitoring equipment	The value is sourced from Modelling Fuelwood Savings Scenario, https://www.mofuss.unam.mx/mofuss-ds//62/ .
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	In accordance with paragraph 2.3.2 of Gold Standard rule update fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0 /55/ released on 24/04/2025, the project developers may adopt updated fNRB values as they become available. As of the date of this Design Change request for the PoA-DD, and VPA-DD the option (a), MoFuSS-derived /62/ values https://www.mofuss.unam.mx/mofuss-ds/ , has been adopted and followed. The fnrb value was updated to 32%, sourced from

		MoFuSS model, applied at project (regional level) is found to be appropriate. The project activity is in alignment with the above Gold Standard requirement. The application of MoFuSS /62/ as the selected fNRB estimation method is appropriate and valid at this time. Future monitoring periods post-December 2025 will follow the mentioned fNRB methods.
	If applicable, has the reported data been cross-checked with other available data?	The value was further cross checked by the VVB by using the "Import Polygon" feature of the MoFuSS software/63/ where the polygon of the country provided by the CME was imported on the software the results were obtained to confirm the value applied by the PP. The VVB confirms that the value is correctly reported by the PP in the revised VPA-DD/02/ and MR/3/ and therefore the value is deemed acceptable. The image is provided in the conclusion section below. The CME sourced the value by firstly importing the polygon/map of the project area corresponding to this monitoring period for the define project boundary. CME shared the following evidence with VVB: 1. MoFuSS Polygon Import Video /63/ 2. Polygon Honduras VP16 (kml and excel) /63/ 3. VP16 MoFuSS fNRB /63/ 4. Manual Polygon Generator /63/ The above evidence were thoroughly assessed to review the fNRB value used and found the evidence to be credible and appropriate.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME sourced the value by firstly importing the polygon/map of the project area corresponding to this monitoring period for the define project boundary. CME shared the following evidence with VVB: 1. MoFuSS Polygon Import Video /63/ 2. Polygon Honduras VP16 (kml and excel) /63/ 3. VP16 MoFuSS fNRB/63/ 4. Manual Polygon Generator /63/ The above evidence was thoroughly assessed to review the fNRB value used and found the evidence to be credible and appropriate.

	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings raised.	
Conclusion	The value mentioned in the Monitoring Report /03/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/01/ and VPA DD/02/. The applied value is correct and justified. In line with the applied methodology https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICs_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf /05/, the fNRB value can be updated biennially or at each monitoring and verification, and has been updated as per Gold Standard's Rule Update released on April 24th, 2025, "fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0/55/, paragraph 2.3.2, states: "The project developer may update their chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal" which is found to be appropriate. The result replicated by the VVB on the MoFuSS application is as below: 	

ICS 18/ Pb,y : Quantity of fuel that is consumed in baseline scenario b during year

--	SDG13: Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Fixed at the start of crediting period

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/29/ using the equipment: Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout All the above equipments were found to be calibrated confirmed from the documents titled scale calibration /47/.
	Calibration frequency /interval:	Digital hanging scale is calibrated before every study. The calibration process encapsulates placing standard weight on the scale and documenting it which is compared to the official weight of the standard and the details have been verified from VP16-19 Scales Calibration Procedure.pdf /24/ and Scales Calibration KPT - HND 2023 (1 of 2).pdf/47/, Scale Calibration KPT 2x3 KPT Paired – HND 2023 (2 of 2).pdf /47/ which is found to be appropriate and acceptable.
	How were the values in the monitoring report verified?	The value of the parameter for the current monitoring period reported in the MR/03/ is 0.013305 tonnes/household/day person-meal per adult equivalent. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /29/. There were 101 baseline Kitchen Performance tests performed in 2023 across 5 municipalities in 5 departments in Honduras cross checked from the excel sheet titled VP16-02 KPT Data.xlsx/07/, Spreadsheet ER Inputs and VP16-01 ER Calculations /04/. The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP16-02 KPT data sheet.xlsx/07/. The value of the parameter reported in the ER sheet/04/, where it has been calculated using the fuel savings per personal meal grouped based on age group, was verified from VP16-02 KPT data /07/. The ER sheet/04/ was checked for the calculations

		and was found to be in-line with the monitoring plan of registered VPA-DD/02/. As per excel sheet VP16-02 KPT Data.xlsx/07/, and VP16-01 ER Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The baseline average daily dry wood consumption per household and household size data were correctly derived from the KPT data. The resulting annual per capita fuelwood use of 0.9627 tonnes/person/year is below the approved cap. This supports the conclusion that Proyecto Mirador's baseline scenario aligns with the requirements set forth by the Gold Standard, confirming compliance of methodology and approach is conservative in nature. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS VPA-DD/02/.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit interviewing the end users. The verification team randomly selected 11 samples from each vintage (66 samples across all the age groups) for VVB's field survey and via on-site interview found out that all the stoves which were selected for sampling were had the data recorded to be in accordance with the KPT "VP16-02 KPT Data v2.0.xlsx" /09/ and VP16-04 KPT Data

		Sheet ENGLISH.pdf /10/. installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of registered VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL04 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. There were 101 baseline Kitchen Performance Tests performed in 2023 across 5 municipalities in 5 Departments in Honduras cross checked from the excel sheet titled VP16-02 KPT Data.xlsx/07/, Spreadsheet ER Inputs and VP16-01 ER Calculations /04/ spreadsheet, Assumption worksheet, Cell D14 and the value is found to be appropriate. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /64/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 19/ Pp,y : Quantity of fuel that is consumed in project scenario b during year

Relevant SDG Indicator	SDG 13- Climate Action	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Every two years or even more frequently

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/29/ using the equipment: Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout All the above equipments were found to be calibrated confirmed from the documents titled scale calibration /47/.
	Calibration frequency /interval:	Digital hanging scale is calibrated before every study. The calibration process encapsulates placing standard weight on the scale and documenting it which is compared to the official weight of the standard and the details have been verified from VP16-19 Scales Calibration Procedure.pdf /24/ and Scales Calibration KPT - HND 2024 (1 of 2).pdf, Scale Calibration KPT 2x3 KPT Paired - HND 2024 (2 of 2).pdf /47/ which is found to be appropriate and acceptable. The Standard Mass Weights are calibrated by the manufacturer and re-calibrated by a certified laboratory within a maximum interval of three years from the previous calibration, verified from "Calibration Certificates Standard Weight" folder encapsulating the certificates 'FADSA-CP-0138-23', 'FADSA-CP-0139-23', 'FADSA-CP-0140-23' and 'FADSA-CP-0141-23'. Additionally, Proyecto Mirador ensures regular inspections of the Standard Mass Weights to identify any physical damage or irregularities that could affect measurement accuracy.
	How were the values in the monitoring report verified?	The value of the parameter for the current monitoring period reported in the MR/3/ is 0.009617 tonnes/household/day person-meal per adult equivalent. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /29/. There were 1,558 Project scenario Kitchen Performance tests conducted between 2010 and 2024 in multiple villages across 57 municipalities in 15 Departments (provinces) in Honduras cross checked from the excel sheet titled VP16-02 KPT Data.xlsx/07/, Spreadsheet ER Inputs and VP16-01 ER

		Calculations /04/, weighted average is verified from the Spreadsheet Assumption, The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP16-03 KPT data sheet English.pdf/08/. The value of the parameter reported in the ER sheet/04/, where it has been calculated using the fuel savings per personal meal grouped based on age group, was verified from VP16-02 KPT data /07/. The ER sheet/04/ was checked for the calculations and was found to be in-line with the monitoring plan of registered VPA-DD/02/. As per excel sheet VP16-02 KPT Data.xlsx/07/, and VP16-01 ER Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The verification team randomly selected 66 (11 from each age group) samples for onsite audit/51/, and it was confirmed through the interviews with the end users that KPT surveys were conducted in their households, and the fuelwood consumptions were recorded by the CME. The VVB confirms through the interviews that the duration of the KPT surveys and the results reported by the CME surveys are consistent. Additionally, VVB had requested the end users to confirm their fuelwood consumptions per day and the number of meals per day. The data was duly recorded by the VVB and compared with the data reported by the CME.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process under the

		supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The trained supervisor oversees all KPT studies, monitors data collection, and addresses errors on-site before data submission. Data is then compiled and reviewed by a third-party expert, with outliers individually verified. The process adheres to the section 4.4 of general requirements for sampling, section 4.5 of General requirements for QA/QC standards, and the KPT methodology outlined in Annex 2. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL04 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. There were 1,558 Project scenario Kitchen Performance tests conducted 2010 and 2024 in multiple villages across 57 municipalities in 15 Departments (provinces) in Honduras cross checked from the excel sheet titled VP16-02 KPT Data.xlsx/07/, Spreadsheet ER Inputs and VP16-01 ER Calculations /04/ spreadsheet, Assumption worksheet, Cell K32 and the value is found to be appropriate. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 20/ SFS b,p,y: Specific fuel savings for an individual project technology of baseline b/project p pair in year y

Relevant SDG Indicator	SDG 15: Life on land	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	At least every two years or more frequently

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency in line to the VPA-DD /2/.
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/29/ using the equipment: The project performance field tests were conducted aligned with the applied methodology.
	Calibration frequency /interval:	The calibration process encapsulates placing standard weight on the scale and documenting it which is compared to the official weight of the standard and the details have been verified from VP16-19 Scales Calibration Procedure.pdf /24/ and Scales Calibration KPT - HND 2024.pdf/47/
	How were the values in the monitoring report verified?	The value of the parameter for the current monitoring period reported in the MR/3/ is 0.003688 tonnes/household/day. The value is calculated from the difference from Pb,y, and Pp,y. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /10, 11/. There were 909 Kitchen Performance tests conducted (101 baseline and 1,558 project scenario) performed between 2019 and 2024 in multiple villages across 30 municipalities in 13 Departments (provinces) in Honduras cross checked from the excel sheet titled VP16-02 KPT Data.xlsx/07/, Spreadsheet ER Inputs and VP16-01 ER Calculations /04/, weighted average is verified from the Spreadsheet Assumption, The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP16-03 KPT data sheet English.pdf/08/. The value of the parameter reported in the ER sheet/4/, where it has been calculated using the fuel savings per personal meal grouped based on age group, was verified from VP16-02 KPT data /07/. The ER sheet/4/ was checked for the calculations and was found to be in line with the monitoring plan of registered VPA-DD/2/. As per excel sheet VP16-02 KPT Data.xlsx/07/, and VP16-01 ER

		Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /64/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS VPA DD/1/.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit interviewing the end users. The verification team randomly selected 11 samples from each vintage (66 samples across all the age groups) for VVB's field survey and via on-site interview found out that all the stoves which were selected for sampling were installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of registered VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process under the supervision of the Director of Technology in Honduras to maintain the integrity of the

		project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The trained supervisor oversees all KPT studies, monitors data collection, and addresses errors on-site before data submission. Data is then compiled and reviewed by a third-party expert, with outliers individually verified. The process adheres to the section 4.4 of general requirements for sampling, section 4.5 of General requirements for QA/QC standards, and the KPT methodology outlined in Annex 2. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history.
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ICS 26/ Up,y: Weighted average usage rate in project scenario p during year y (the number of stoves that have fallen out of use in a given age group)

Relevant SDG Indicator	SDG 13: Climate Action		
Means of verification	Criteria/Requirements	VVB Assessment	
	Measuring /Reading /Recording frequency	Annual	
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/	
	Monitoring equipment	The CME has conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database/29/.	
	Calibration frequency /interval:	Not Applicable	
	How were the values in the monitoring report verified?	The following monitored cumulative abandonment rates are applied for this Verification Period:	
		Age	Drop-off Usage

		Age 0-1 (Year 1)	10.00 % [7.50%] ¹	90.00 % [92.50 %]										
		Age 1-2 (Year 2)	14.56 %	85.44 %										
		Age 2-3 (Year 3)	13.11 %	86.89 %										
		Age 3-4 (Year 4)	24.56 %	75.44 %										
		Age 4-5 (Year 5)	17.46 %	82.54 %										
		Age 5-6 (Year 6)	39.76 %	60.24 %										
		Weighted usage rate		81%										
		The average age of stove at the time of the monitoring campaign for each age group is as follows: <table><tr><td>Year 0_1</td><td>0.83</td></tr><tr><td>Year 1_2</td><td>1.58</td></tr><tr><td>Year 2_3</td><td>2.50</td></tr><tr><td>Year 3_4</td><td>3.50</td></tr><tr><td>Year 4_5</td><td>4.63</td></tr><tr><td>Year 5_6</td><td>5.53</td></tr></table> For the current monitoring period, the CME has applied "Good Practice Monitoring Requirements". In compliance with para 2.3.1 of REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING, VERSION 2.0/42/, CME has claimed a maximum 90% usage rate/42/. The CME has carried out 447 usage surveys collected in 349 villages across Honduras ensuring that the stoves in the first year of use (Year 0_1) encompass stoves that have been in use on average longer than 0.5 years. For stoves in the second year of use (Year 1_2), the usage surveys were conducted with stoves that have been in use on average at least 1.5 years. The same approach has been followed for all the other age groups (Year 2_3, Year 3_4, Year 4_5 and Year 5_6). The above applied values were further checked from "VP16-13			Year 0_1	0.83	Year 1_2	1.58	Year 2_3	2.50	Year 3_4	3.50	Year 4_5	4.63
Year 0_1	0.83													
Year 1_2	1.58													
Year 2_3	2.50													
Year 3_4	3.50													
Year 4_5	4.63													
Year 5_6	5.53													

¹ The actual value monitored is 7.50% (see file 'VP16-13 Dropoff Data.xlsx', tab 'SUMMARY Avg.', cell 'C8'); however, a value of 10% is adopted in order to align with 'GS Requirements and Guidelines for carrying out usage surveys for projects implementing improved cooking devices' that allows the project with Level B. Good Practice Monitoring Requirements to claim up to maximum 90%. The measured value of 4.00% is reported in brackets.

		Dropoff Data.xlsx."/18/.The reduction in the drop-off rate observed among older stoves can be partially attributed to user-led repair efforts. A number of stoves that had previously become non-functional were restored to working condition and returned to active use. This reactivation of previously retired units has contributed to a lower overall drop-off rate within this age group. This difference in drop-ff rate may be explained by user-led maintenance, though such behaviour is inconsistent and potentially influenced by other contextual factors. Additionally, arithmetic effects can produce misleading negative drop-off rates when older age groups exhibit better retention than younger ones. Despite these variations, the drop off sheet ensures that the total number of stoves used for emission reduction claims remains consistent across age groups. Following the acceptance sampling approach, VVB picked up a random sample of 11 households for each age group from the project's sampled records. No discrepancies were found during the on-site visit after interviewing with the end-users. As per assessment of Section D.4 of the MR, it demonstrates a documented approach to ensuring proper Dos por Tres cookstove usage. Stove use and non-use are clearly defined based on visual observation, beneficiary feedback, stove condition, ash presence, and use of alternative stoves. Household surveys involve direct observation, interviews, photos confirmed from the onsite audit conducted by the assessment team, and GPS tracking done by Proyecto, with data recorded in Salesforce.com and further mentioned in the excel sheet 'Salesdatabase Honduras VPA1' wherein the longitude and latitude of the stove have been recorded extracted from the Salesforce database. This is further supported by random telephone follow-ups, and GPS-based supervisor monitoring checked from 'Salesdatabase Honduras VPA1', ensuring data accuracy. Good practice measures include supervisor training confirmed from the training records (8- VP16-08 Training Brochure). Beneficiaries received training brochures, follow-up visits done by Proyecto, maintenance brochure was confirmed from the training brochure, and verified during
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		the onsite audit to ensure correct use and upkeep.
	If applicable, has the reported data been cross-checked with other available data?	During onsite audit, the usage/ drop-off rate was confirmed from interview of the end-users which included questions like: 1. Date of purchase/ how long have you been using this project device? 2. Is the project stove operational? End-users were interviewed about the efficiency of project stove as compared to previous year and current operational status of stove was confirmed and documented in the checklist /51/ and cross-checked from VP16-13 Dropoff Data Honduras.xlsx /17/ and the information is found to be acceptable.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the monitoring & usage surveys are well trained which is evident from the onsite visit interviews.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CAR02 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitored values were found to be conservative and therefore acceptable. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/.	

ICS 27/ Np,y : Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (Continuous)
	Is measuring and reporting frequency in accordance with the monitoring plan	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	and monitoring methodology? (Yes / No)	
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/29/.
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	38,411,151 days The value of the parameter is a function of the total stoves in use times days in operation. 95,656 stoves were in operation at the end of the 1 st monitoring period. The values were verified from the VPA 16-06 sales database/10/ and VP16-07 Stoves Installed by Month/11/. The ER sheet/4/ was checked for the calculations and was found to have the correct values.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit interviewing the end users. The verification team randomly selected 11 samples from each age for VVB's field survey and via on-site interview found out that all the stoves which were selected for sampling were installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of registered VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process under the supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The

		electronic database is regularly backed up, and any modifications or changes are tracked with a record history. During the site visit the sale process and record keeping were reviewed and were found reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The sales record for all stoves constructed during the Verification Period mentioned in VP16-06 Sales Record.xlsx /10/. This data, exported from Salesforce, with a monthly installation summary documented in VP16-07 Stoves Installed by Month /11/. Regarding stove usage, survey data captured in VP16-09 Leakage Sustainability Results /13/ indicates that 17% of respondents report non-use of the stove for an average of 6.74 days annually. When normalized across the full survey population, this equates to 1.15 days per household per year. As the value is very low and does not materially impact the calculation of emissions reductions, it is found to be appropriate. Therefore, the decision not to apply a seasonal adjustment factor to the ER calculations is deemed conservative. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/02/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 28/ LEp,y : Assess leakage sources including (1) replacement of efficient household heating sources with less efficient fuel; (2) continued use of baseline stove after installation; (3) double counting

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (continuously)
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Not applicable

	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The monitored value of the parameter is 771 tonnes. The leakage sources including (1) leakage due to replacement of efficient household heating sources; (2) continued use of baseline stove after installation; (3) double counting – all of these were checked from the Salesforce database/29/, tabulated into "VP16-09 Leakage Sustainability Results.xlsx"/13/. During this verification period, the CME carried out leakage and sustainability surveys for 309 households across 265 villages in 13 Departments (Provinces) of Honduras. Out of 309, three answered they use another type of heater to heat the home outside of regular cooking activity. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP16-09 Leakage Sustainability Results Test.xlsx"/13/ and 'VP16-16 Double Counting Data.xlsx"/20/. The total leakage for this monitoring period is 771 VERs which is equivalent to 0.6% of gross ERs, as confirmed from the ER sheet/04/. Moreover, the values were confirmed for the households visited during the on-site /51/ by the verification team. Further, VVB team has checked leakage and sustainability survey records during the onsite audit. No discrepancies were found. The explanation of the calculation procedure for calculating leakage due to presence of baseline stove and double counting has been determined by multiplying the % households with fogón by the net stoves in operation i.e., total stoves in the population for which ERs are being claimed (net of abandonment – 95,656: see ER Sheet, cell GH53) which returns a value of 15,169 households affected. The number of cookstove equivalents for which ERs are not reduced results in a value of 497, verified from VP16-09 Leakage Sustainability Results/13/. This results in a reduction of 590.5 ERs due to the leakage from the use of baseline stove.

		Further, out of the 44,758 households (HHs) surveyed for the presence of other Improved Cookstoves (ICS), 71 HHs (0.16%) were identified as having an additional ICS. This results in a discount of 180 ERs. The figure is deemed correct and monitoring methods were also in accordance with the applied methodology/5/. The ER sheet/4/ was further checked for the calculations and was found and in-line with the monitoring plan of VPA-DD/2/
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the carrying out leakage and sustainability surveys are well trained which is evident from the site visit interviews with the CME representatives. Further, the survey questionnaires are handed out by Mirador Supervisors.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL02 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/.	

ICS/ LEp,y- Leakage due to Transportation

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Mileage records track miles driven on an ongoing basis for each vehicle, and the results are tabulated annually.
	Is measuring and reporting frequency in accordance with the monitoring plan	The frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	and monitoring methodology? (Yes / No)	
	Monitoring equipment	Vehicle odometers
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of this parameter is 0.03%. The Mirador vehicles collectively travelled 310,421 Kms or 192,887 miles during this Verification Period. The values were verified from the transportation records, "VP16-14 Transportation Summary.xlsx"/18/. The project activity caused emissions of 32.33 tonnes of CO₂e due to transportation during the current verification period, which corresponds to 0.03% of gross ERs. The values have been crosschecked via a standard online carbon calculator/26/. The transportation records/18/ were checked randomly by the verification team from the screenshots of the transportation records. The values therefore recorded for the parameter were found acceptable and in-line with the monitoring plan of VPA-DD/02/
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/02/ (as per measurement methods and	

	procedures to be applied) and applied methodology/05/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/02/.
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SDG 1: Average household savings, i.e., decrease in expenditure on basic services such cooking, lighting, drinking

Relevant SDG Indicator	SDG 1: No Poverty	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (Continuously).
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database/29/.
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of the parameter was observed as US\$ 1.98 (49 Honduran Lempiras) per week per household, a reduction of 42% from the baseline. During this verification period, the CME carried out 309 leakage and sustainability surveys across 265 villages in 13 departments of Honduras. The details about the surveys and the value of the parameter were verified from "VP16-09 Leakage Sustainability Results.xlsx" Spreadsheet 'Summary' /13/. Moreover, VVB team has checked leakage and sustainability survey records during the onsite audit and no discrepancies were found. Therefore, the value of time saved collecting fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/02/ which was verified by the assessment team during onsite audit.

	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com/29/.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/67/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 7: Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions

Relevant SDG Indicator	SDG 7: Affordable and Clean Energy	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	The value of this parameter is calculated
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	NA
	Monitoring equipment	Nephelometer: The exposure to PM 2.5 has been calculated using HAPEx Nano light scattering nephelometer in real life control. The device measures concentration of suspended particles in a liquid or gas by scattering light, Gravimetric samplers: Measures the mass of particulate matter (PM) in the air or dust. It uses a filter to trap PM, which is then weighed to determine the concentration of PM.

		Filters are also used during this project activity.
	Calibration frequency /interval:	HAPEX Nano nephelometer is calibrated before and after each 48-hour deployment. .
	How were the values in the monitoring report verified?	Value Applied: 104 µg/m3 47% reduction is the value of the parameter. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" /35/. The figure was found to be appropriate. After assessment of the ADALY_Report_Mirador_2018_10_17_v8 /72/ conducted by a third-party, namely Climate Solutions Consulting, which manufactures sensors and conducts digital monitoring of clean cooking programs, it was observed that the report reflects the health impacts of the Proyecto Mirador 2x3 stove. The HAPEX Nano light scattering nephelometer underwent a field calibration process in conjunction with gravimetric samplers /72/. The gravimetric sampler comprised a constant flow pump (AP Buck Libra Elite) and an SKC PME Impactor for size-selective inlet, which specifically collected particulates smaller than 2.5 µm in diameter (PM2.5). The filters used in the sampling were weighed both before and after exposure by RTI International, utilizing the "Precision Weighing System" from MTL (Mettler Toledo), an automated solution for gravimetric analysis. Throughout the sampling process, the filters were handled with care, being transported in coolers with ice packs to and from the villages and stored in freezers during non-sampling periods to ensure the integrity of the measurements. The report states, "The study shows that a reduction of 47% of PM2.5 exposure may be attributed to the adoption of the 2x3 stoves. The HAPIT model shows that this translates into 0.0212 ADALYs per stove per year. At the project scale, around 2,000 ADALY are averted per year. The usage measurements showed that the 2x3 stoves are used extensively and that on average the cooking

		events performed on the 2x3 were 11% shorter (20 minutes) than the cooking event performed on the traditional fogón." The information is found to be appropriate.
	If applicable, has the reported data been cross-checked with other available data?	QA/QC processes include data cleaning procedure included the following steps: • Application of a drift correction algorithm to account for any sensor drift that may have occurred during the sampling period, ensuring normalization of the data. • Removal of certain samples due to unusually high readings, which were likely caused by the deposition of large dust particles in the sensing chamber. • Additionally, the data was converted to $\mu\text{g}/\text{m}^3$ based on field calibration from the co-located gravimetric samplers/24/
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /1/, GS4GG rules /28/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 4: Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender

Relevant SDG Indicator	SDG 4: Quality Education	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Not applicable
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of the parameter was observed as 1,530 hours/year. During this verification period, the CME conducted various types of trainings and/or certification programs. The agenda for each training, number of attendees, number of trainings and duration were listed in the training data sheet, VP16-17 Training Data Spanish English.xlsx /21/ provided by the CME. Therefore, the verification team confirms after checking the "VP16-17 Training Data 2024.xlsx"/21/ that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The training related evidence – i.e. training records and photos /32/ conducted during the monitoring period, were shared by the CME. The training records were checked and discussed with the CME representatives during the onsite interviews. The information was found as verifiable and appropriate.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The training hours provided to the staff are tracked and reported by Human Resources specialist.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable

Findings	No findings were raised.
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /1/, GS4GG rules /28/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.

SDG 5: Proportion of women in managerial positions ; Employment records showing the proportion of women employed, by job type

Relevant SDG Indicator	SDG 5: Gender Equality	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Not applicable
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	11% of direct employees are women, 14% overall, and 42% in managerial positions including all field personnel were observed to be women. The value was verified from employment records, "VP16-12 Quantitative Employment.xlsx"/16/ provided by the CME. Therefore, the verification team confirms that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/02/.
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/36/ to confirm the proportion of women employees.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The log is maintained and updated continuously by Human Resources specialist.

	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /1/, GS4GG rules /28/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 5: Average time saving associated with cooking time and fuel collection

Relevant SDG Indicator	SDG 5: Gender Equality	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (Continuously)
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Surveys are taken onsite via handheld device and tracked using Salesforce.com database/29/.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	93% beneficiaries report the project stove (2x3) cooks faster. The total time saved for collection of fuelwood is reported as 3.33 hours/week (46% reduction). The value was verified from employment records, "VP16-09 Leakage and Sustainability resultsxlsx"/13/ provided by the CME. Therefore, the verification team confirms that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/02/.
	If applicable, has the reported data been cross-checked with other available data?	During the onsite audit/51/ conducted by the verification team, the usage survey samples surveyed by the VVB, all reported the fuel savings since the installation of the ICS. This was verified by the filled checklists and the value achieved during this

		monitoring period has been deemed appropriate.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /01/, GS4GG rules /28/ and VPA-DD/02/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 7: Number of beneficiaries: Households

Relevant SDG Indicator	SDG 7: Affordable and clean energy	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (continuously)
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/01/ and VPA DD/02/
	Monitoring equipment	Surveys are taken onsite via handheld device and tracked using Salesforce.com database
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	A total distribution or installation of 292,087 (7,001 stoves installed during the monitoring period) stoves were made till the end of the current monitoring period. 292,087 stoves have been installed across 16 departments (Provinces) in Honduras. Considering the average household size as 3.39 based on a report, the population served is 990,174.93, this

		equates to roughly 10% of the population in Honduras which can be confirmed from the World Bank Website/52/. The VVB has confirmed the sales made from the sales database Honduras VP 16/10/ and confirms that the value applied by the CME for the parameter is appropriate. The VVB has further cross checked with the VP16-07 Stoves Installed monthly/11/ and VP16-06 Sales database monthly/10/.
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The QA/QC processes were deemed to be appropriate and trustworthy.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the GS PoA-DD /1/, GS4GG rules /28/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 8: Total number of jobs: Employment records showing the number of people employed by the project (direct and indirect)

Relevant SDG Indicator	SDG8: Decent Work and Economic growth	
Means of verification	Criteria/Requirements	VVB Assessment
	Measuring /Reading /Recording frequency	Ongoing (continuous)
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	Monitoring equipment	Human resource documentation (employment records /36/ provided by CME)
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of the parameter was observed as 159 The employment records were shared by the CME which encapsulates the employment records of direct and indirect employees employed for this project activity during this verification confirmed from VP16-12 Quantitative Employment .xlsx /16/.The value was found to be acceptable and in-line with the monitoring plan of VPA-DD/2/. The information was confirmed during the onsite visit.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable.
	In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	Not Applicable
Findings	CL03 was raised and resolved.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/67/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

SDG 13: Total non-renewable wood fuel saved

Relevant SDG Indicator	SDG 13: Climate Action	
Means of verification	Criteria/Requirements	VVB Assessment

	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database/29/.
	Calibration frequency /interval:	Not applicable
	How were the values in the monitoring report verified?	The value of the parameter was observed as 0.003688 tonnes/year. The value has been verified from the survey of the project activity and VP16-01 ER calculations file, cell G20, Assumptions sheet/04/. During this verification period, the CME carried out 309 leakage and sustainability surveys across 265 villages and 13 departments across Honduras. The details about the surveys and the value of the parameter were verified from "VP16-09 Leakage Sustainability Results.xlsx"/13/. Moreover, VVB team has checked leakage and sustainability survey records during the onsite audit and no discrepancies were found. Therefore, the value of time saved collecting fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/. Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database which was confirmed during the onsite visit.
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
	In case project participants have temporarily not monitored the parameter,	Not Applicable

	has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	
Findings	No findings were raised.	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/67/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

Implementation of sampling plan

Means of verification	The CME has applied the sampling plan in accordance with the Gold Standard methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 for 1st crediting period from 01/05/2024 - 30/04/2029 for the current monitoring plan /2/ and the CDM EB 69, Annex 4, Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities/31/. Target population is the total population served under the PoA, defined as household or institutional users of inefficient biomass stoves which are sourced from the sales database. Thus, the sales/project database, including all the different age groups, is the sampling frame for the sampling of the project population. The CME has conducted cross VPA Sampling between VPA 04 and VPA 01, for which a deviation request/64/ was submitted which was conditionally approved for the current monitoring period. The Cross VPA sampling was done for Baseline Survey, Project Surveys, Kitchen Performance Tests (KPTs) and Verification Surveys. <u>Parameters to be covered through monitoring surveys:</u> The CME has conducted following kinds of surveys: a. Usage surveys (Parameters- 1. ICS 26 / Up,y b. Project KPT surveys/Project field tests (parameters - 1. ICS 20 / SFSb,p,y c. Leakage and sustainability surveys (parameters - 1. ICS 28 / LEp,y/ LEp,y 2. Time saved collecting fuelwood 3. Money saved purchasing fuelwood 4. % of people reporting they used money saved purchasing fuelwood to buy food 5. % of households that report the air inside the home is cleaner 6. Improvement in Cooking Times 7. % of users who say there is something they don't like about the stove <u>Sample size calculation for different tests:</u> <u>Village Survey:</u>
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Sample size of the usage survey follows the Gold Standard approved baseline and monitoring methodology, /5/, which requires that at least 30 surveys be taken of stoves in each age group to determine drop-off, with a minimum total sample size of 100. The CME conducted 50 surveys in total across 10 villages with 5 surveys per village for the stove age group (0-1, 1-2, 2-3, 3-4, 4-5, and 5-6) to determine the drop-off rates.

Project field test (KPT):

As per the VPA-DD/2/, a yearly plan similar to the following is observed once the requisite sample size of 10 is reached for each age group and new KPTs are aggregated to the existing data for each age group. Thereafter, the data from each subsequent KPT is added to existing data to strengthen the sample in both size and geographic diversity. All age groups meet the 90/30 test, and mean figures are applied to the ER Calculations to determine fuelwood savings. The KPTs were conducted in 8 villages across 3 departments with stove age groups for which emission reductions are being claimed. The total KPT data includes 1,558 project scenario KPTs in 13 departments.

Stove Group	Age	Number of KPTs (15th MP)	Number of KPTs overall
0_1 Years		35	317
1_2 Years		31	253
2_3 Years		27	230
3_4 Years		47	300
4_5 Years		24	220
5_6 Years		30	238

Leakage and sustainability surveys:

PoA-DD/1/ requires a minimum sample size of 100. Survey is done, on an ongoing basis, for 1 of every 100 new Dos por Tres stove owners receiving a maintenance survey. For current monitoring period, 309 Leakage and Sustainability surveys were collected across 265 villages in 13 Departments (provinces) of Honduras.

Sampling approach applied:

Usage survey- multi-stage sampling.

Project field test- simple random sampling

Leakage and sustainability surveys-

For newer stoves (<1.5 years), a survey was administered to every 100th household that received a post-construction visit in order to guarantee a random sample. Older stoves (>1.5 years) also received surveys chosen at random by office staff, in advance of the visits, using villages that were close to routes used in the current follow-up visit schedule for newer stoves.

The VVB team has cross checked the random generator/66/ used by the CME to determine the random samples for each group.

Data collection and analysis:

The results of the survey were checked through acceptance sampling and found to be correct. Moreover, filled survey forms on Salesforce were checked to corroborate the monitoring survey information in the Excel sheet.

	<u>Reliability of test:</u> Project Field Test - The CME provided the statistical analysis in the file "VP16-02 KPT Data.xlsx"/7/ (see worksheet "90-30 tests"), this was checked, the aggregated data satisfies the 90/30 rule for all age groups, i.e., the endpoints of the 90% confidence interval in each case lie within $\pm 30\%$ of the estimated mean. The data has been reviewed and verified from the file "VP16-02 KPT Data.xlsx/7/." The verification team has verified the ER calculation spreadsheets /04/ with the monitored data, where the actual achieved precision is calculated against the Guidelines outlined under "Guidelines for sampling and surveys for CDM project activities and programme of activities"/30/and can confirm that the calculation of achieved reliability was done correctly. <u>Good Practice Monitoring Requirements</u> For the current monitoring period, the CME is in compliance with para 2.3 of Requirements and Guidelines: Usage Rate Monitoring, Version 2.0/42/. The CME has conducted intensive training workshops for the Supervisors responsible for carrying out the surveys. The CME has also ensured end-user Training and follow up visits and the awareness campaign for quality monitoring of the parameters cross checked from the VP16-17 Training Data 2024.xlsx/21/ and VP16-08 Training Brochure.pdf/12/.
Findings	CL05 was raised and resolved.
Conclusion	The verification team confirmed that the sampling plan and the parameter values are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DD/2/.

E.4: Assessment of data and calculation of emission reductions or net removals

E.4.1: Calculation of baseline value or estimation of baseline situation of each SDG Impact

Means of verification	SDG #13- Climate Action Baseline emission was calculated using the approach given in the applied methodology/05/. The formula used for baseline estimation is as follows: $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * P_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO_2} + EF_{fuel,nonCO_2})) - \sum LE_{p,y}$ Where, $\sum_{b,p}$: Sum over all relevant (baseline b/project p) couples $N_{p,y}$: Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y $U_{p,y}$: Cumulative usage rate for technologies in project scenario p in year y, based on cumulative adoption rate and drop off rate revealed by usage surveys (fraction) $f_{NRB,b,y}$: Fractional non-renewability status of woody biomass fuel during
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year y , in case the baseline fuel is biomass or charcoal (drop this term from the equation when using a fossil fuel baseline scenario)

$NCV_{b,fuel}$: Net calorific value of the fuel that is substituted or reduced (0.0194 TJ/ton, NCV for Red Oak)

EF_{b,f,CO_2} : CO_2 emission factor of the fuel that is substituted or reduced. 112 t CO_2 /TJ for Wood/Wood Waste, or the Methodology default value of other relevant fuel $EF_{b,f,nonCO_2}$ Non- CO_2 emission factor of the fuel that is reduced

$LE_{p,y}$: Leakage for project scenario p , in year y (t CO_2e /yr)

$EF_{b,f,fuel,nonCO_2}$, $EF_{p,f,fuel,nonCO_2}$: Non- CO_2 emission factor of the fuel that is reduced

Calculations to assess SDG Impacts:

SDG #1 – No Poverty

CME calculated absolute values for time and money spent collecting fuelwood in the baseline scenario, as reported by stove beneficiaries.

SDG #3 – Good Health and Well-Being

In both the baseline and the project scenario, exposure to $PM_{2.5}$ was measured using a light scattering nephelometer (HAPEX Nano light). This device provides real time readings on $PM_{2.5}$ and takes a new measurement every minute. It was worn by the study participant for a 48-hour period. This class of device required a field calibration performed with gravimetric samplers. CME took a sub sample of the study participants who wore the gravimetric sampler collocated with the HAPEX. The gravimetric sampler was comprised of a constant flow pump (AP Buck Libra Elite) and a size selective inlet SKC PME Impactor which selected only particulates smaller than 2.5 μm in diameter ($PM_{2.5}$). The filters were weighed before and after the sampling by the CME.

SDG #4 – Quality Education

It was observed and noted that in the absence of project activity Mirador's stove training would not have been provided to the concerned people. Thus, baseline value was understood to be zero.

SDG #5 – Gender Equality

For Parameter (Proportion of women in managerial position), in the absence of project activity these jobs would not have existed. Thus, baseline value was taken to be zero by the CME.

For Parameter (Average time saving associated with cooking time and fuel collection), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME.

SDG #7 – Affordable and Clean Energy

The Kitchen Performance Test (KPT) was used to determine relative $PM_{2.5}$

emissions in both the baseline and project stove, as measured by Aprovecho's Research Center's commercially available Portable Emissions Measurement System (PEMS), in which real-time emissions of (PM) were recorded. Specific consumption is reported as a measure of the fuel used to boil (or simmer) one litre of water. Fuel use and emissions made to complete the WBT are reported as the average specific consumption (emissions) of cold and hot start plus simmer, multiplied by 5 Litres. The amount of particulate matter (PM) was measured as emitted to complete the KPT. All the measured percentage reductions are significant at 95% confidence.

SDG #8 – Decent Work and Economic Growth

For Parameter (Total number of jobs), in the absence of project activity these jobs would not exist. Thus, baseline value was taken to be zero.

SDG #13 – Climate Action

The CME has defined the baseline values as per the 2010 Fuelwood Consumption Study. Field results were adjusted to account for moisture variation and adult equivalent persons.

The KPT focused exclusively on typical baseline fogón stoves and involved taking physical measurements of daily wood consumption with the required return visits over a four-day period.

During the KPT it was found by the CME that households have a degree of typical fuel and stove-type mixing; however, during the KPT only the primary fuel—woody biomass—was measured by measuring the amount of wood not used, from a previously measured pile. The effect of fuel mixing reduces the savings made in primary fuel between the baseline and project scenarios. The quantity of secondary fuel is treated as zero. Wood consumption in the baseline study was calculated on a "dry wood basis" to account for variations in fuelwood moisture between households. Based on the above, the option to measure fuel consumption of the primary fuel only was selected for the calculation of the emission reductions.

The CME conducted a new baseline study in 2023 among 101 households to enhance the geographic spread of the baseline and test the validity of the 2010 results. Rob Bailis, PhD, of the Yale School of Forestry and Environmental Studies, performed the analysis and concluded the following:

The results show that baseline daily consumption was 11.0403 kg of dry-wood per household per day 2023 which equals to 1.04 tonnes per person per year for 4.1856 persons, i.e, average household size with no adult equivalent. These differences are insignificant, and we can conclude that there has been no variation in baseline fuel consumption in this time period. The results of the baseline study thus corroborated those of the 2010 study.

SDG #15 – Life on Land

For ICS 17 – fNRB,b,y, baseline assessment focused on the fuel supply of Honduras, to determine the fraction of non-renewable biomass in the supply area, as described in the Gold Standard Methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption"/5/,

	Section A1.3, "NRB Assessment similar to approach of CDM methodology AMS-II.G. fNRB was calculated using the equation $fNRB = NRB / (NRB + DRB)$. For SFSb,b,y, baseline and project household fuel consumption is measured in the same way, per Kitchen Performance Test (KPT) protocols. Fuel consumption is measured by weighing fuelwood over a 4-day period and moisture content is noted at each weighing. Also noted are the number of people by age group and gender who are eating meals in the household. Final data is expressed as per-capita daily fuel consumption. Detailed assessment of all the parameters used to calculate emission reductions is provided under section E.5.4.2. The calculations presented in the monitoring report /3/ and the corresponding ER sheet/4/ were found appropriate and complying with provisions prescribed in the registered monitoring plan/2/ of the respective revised accepted VPA-DD/2/, PoA-DD/1/ and applied methodology/5/. The verification team affirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found legitimate.
Findings	No findings were raised.
Conclusion	The verification team verified that: a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated in this report. The complete monitoring data is also presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/. b) The information provided in the monitoring report was crosschecked with other sources, wherever appropriate and available. c) The calculations of overall GHG emissions as presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/ were checked and found to be consistent with the formulae and methods described in the registered monitoring plan of VPA-DD/2/, registered PoA-DD/1/ and the applied methodology/5/. d) All assumptions used in the emission calculations were found appropriate and therefore justified. e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. f) No standardized baseline was prescribed in the registered PoA DD/1/ and therefore it has not been applied. There is no pro-rata approach applied in the current monitoring period, as the entire monitoring period falls into the period that is after the end of the first commitment period of Kyoto Protocol.

E.4.2: Calculation of project value or estimation of project situation of each SDG Impact

Means of verification	SDG #13- Climate Action Project emission was calculated using the approach given in the applied methodology/05/. The formula used for baseline estimation is as follows:
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$$ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * SFS_{p,b,y} * NCV_{b, fuel} * (f_{NRB,b,y} * EF_{b,f,CO2} + EF_{b,f, nonCO2})) - \sum LE_{p,y}$$

For project emissions (SFS_{p,y}) specific fuel consumption of fuel (tonnes/day) corresponds to the project scenario.

Results from this monitoring period shows that, the project has achieved 124,527 tCO₂e emission reductions.

SDG #1 – No Poverty

CME calculated absolute values for time and money spent collecting fuelwood in the Project scenario, as reported by stove beneficiaries. The SDG 1 indicator, which reports the average household savings i.e., decrease in expenditure on basic services such as cooking, drinking, and lighting, is obtained based on results from the Leakage Sustainability survey (please refer to the VP16-09 Leakage Sustainability Results v2.0 .xlsx) conducted for 309 samples. Out of these, 54 end-users reported purchasing wood, while 20 end-users indicated that they both collected and purchased wood. These 74 users were then asked about the money spent on purchasing wood for traditional stoves (see column V) and for the Project ICS (see column U). The difference between these two amounts was calculated as the savings, which amounted to 49 Lempiras per week. Using a currency conversion factor of 24.66 Lempiras per USD, this translates to approximately 1.98 USD per week. This approach employed by the CME, was deemed appropriate and acceptable by the VVB. Additionally, the value was cross verified by the VVB during an on-site audit, in which the end users confirmed the amount saved, consistent with the data from the Leakage Sustainability survey.

SDG #3- Good Health and Well Being:

In both the baseline and the project scenario, exposure to PM_{2.5} was measured using a light scattering nephelometer (HAPEx Nano light). This device provides real time readings on PM_{2.5} and takes a new measurement every minute. It was worn by the study participant for a 48-hour period. This class of device required a field calibration performed with gravimetric samplers. CME took a sub sample of the study participants who wore the gravimetric sampler collocated with the HAPEx. The gravimetric sampler was comprised of a constant flow pump (AP Buck Libra Elite) and a size selective inlet SKC PME Impactor which selected only particulates smaller than 2.5 µm in diameter (PM_{2.5}). The filters were weighed before and after the sampling by the CME.

SDG #4 – Quality Education

The CME has calculated the parameter by:

Total training hours _y = ΣTrainings (Number of Trainings_y * Duration in Hours/training_y)

VVB has assessed the calculations and the value obtained by assessing the Human resource documents (employment records)/36/ provided by the CME.

SDG #5 – Gender Equality

For parameter (Proportion of employees who are women), it is calculated by the CME as:

$\% \text{ of employees that are women} = \text{Number of women} / \text{Total employees}$

This has been confirmed by the Human Resource documents (employment contracts)/36/ provided by the CME.

For Parameter (Average time saving associated with cooking time and fuel collection), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME.

For Parameter (proportion of users who say there is something they don't like about the stove), they were asked a yes/no question, if they had anything they didn't like about the stove and the values were tabulated.

SDG #7 – Affordable and Clean Energy

The Kitchen Performance Test (KPT) was used to determine relative PM2.5 emissions in both the baseline and project stove, as measured by Aprovecho's Research Center's commercially available Portable Emissions Measurement System (PEMS), in which real-time emissions of (PM) were recorded. Specific consumption is reported as a measure of the fuel used to boil (or simmer) one litre of water. Fuel use and emissions made to complete the WBT are reported as the average specific consumption (emissions) of cold and hot start plus simmer, multiplied by 5 Litres. The amount of particulate matter (PM) was measured as emitted to complete the KPT. All the measured percentage reductions are significant at 95% confidence.

The measured values have also been confirmed from the Aprovecho 2x3 Report 042809.pdf/53/.

SDG #8 – Decent Work and Economic Growth

The parameter is calculated by:

$\% \text{ of Mirador employees and Microenterprises Satisfied} = \text{Number of employees and microenterprises Satisfied} / \text{Total number of employees and microenterprises}$

It is a proportionate parameter, for which the yes/no responses are tabulated to determine if the employees are satisfied with their jobs. The values have been confirmed from the human resource documents (employment records)/36/ for both direct and indirect employment.

SDG #15- Life on Land

The tons of non-renewable biomass saved in the project scenario from use of project ICS was achieved by calculation of baseline Tons of NRB and Project NRB. For fNRB,b,y, project calculation is not applicable as fNRB is by definition a baseline value.

$\text{Daily Dry wood use per person-meal (kg/person-meal)} = \text{Average (Dry}$

	wood use per person-meal days 1 – 4 (kg/person-meal)) at project scenario with a Dos por Tres stove. VVB confirms that the CME has carried out Usage surveys in line with the Applied Methodology and the associated guidelines/42,05/. The resulting usage rate from this sampling exercise provides information on what the likely non-operational rate of cookstoves is. By applying the Usage rate to the total stove Population, the VPA accounts for any non-operational cookstoves across the database/29/
Findings	No findings were raised.
Conclusion	The verification team verified that: a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated under Section E.3.4.2 of this report. The complete monitoring data is also presented in the corresponding ER calculations sheet /04/ of final Monitoring Report /03/. b) The information provided in the monitoring report was cross-checked with other sources, wherever appropriate and available, and such information is also included under Section E.5.4.2 of this report.

E.4.3: Calculation of Leakage

Means of verification	The leakage was calculated as a parameter and the overall leakage was determined to be zero. Since the source of leakage is not relevant for the current verification period, no formula was applied. A detailed discussion on the same is provided in section E.3.4.2 above under the parameter LEy.
Findings	No findings were raised.
Conclusion	The verification team confirms that: a. The complete data was available and is duly reported. b. Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals were followed. c. Appropriate emission factors, IPCC default factors and other reference values were correctly applied.

E.4.4: Calculation of net benefits or direct calculation for each SDG Impact

Means of verification	SDGs Targeted	SDG Impact	Baseline estimate	Project estimate	Net benefit
	13	Amount of GHGs emissions avoided or sequestered	452,053	327,517	124,527
	1	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	0 (zero, no saving expected at baseline scenario) Average wood cost with a traditional fogon	Average wood cost with a Dos por Tres stove US\$ 2.76	1.98 USD

			US\$ 4.74 per week		
	3	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	0 (Zero) No expected reduction in baseline scenario. Exposure to PM2.5 in baseline scenario is 221 µg/m ³	Exposure in Project scenario is 117 µg/m ³	104 µg/m ³ (100% of the beneficiaries reported air inside is cleaner)
	4	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	0 (Zero) No expected training in baseline scenario	Hours Total 1,530	Hours Total 1,530
	5	5.5.2 Proportion of women in managerial positions	0 (Zero) No women in managerial positions expected in the baseline scenario	42%	42%
		Average time saving associated with cooking time and fuel collection	0 (Zero) No improvement in cooking times in baseline scenario	93% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection	93% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection
	7	Number of beneficiaries: Households	0 (Zero) No beneficiaries expected in baseline scenario	292,087	292,087 (7,001 stoves installed in Monitoring Period)
	8	Total number of jobs	0 (Zero) No Jobs expected in baseline scenario	159	159
	15	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y = 4.856325 Tonnes/hh/year person-meal per adult-equivalent (0.013305 Tonnes/hh/day person-meal per adult-equivalent)	Pp,y 3.5102 tonnes/hh/year person-meal per adult equivalent (0.009617 t/hh/day	SFSb,p,y 1.3461 tonnes/hh/year person-meal per adult equivalent (0.003688 t/household /day

			person-meal per adult-equivalent)	person-meal per adult-equivalent) Net Benefit
	The verification team confirms that an audit trail that contains the evidence and records that validated the stated figures was checked and found acceptable.			
Findings	No findings were raised.			
Conclusion	The verification team confirms that a) The complete data was available and is duly reported b) As indicated above, the description with regard to cross-check of reported data is included under respective parameter (refer Section E.3 of this report); c) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals, project emissions and leakage emissions were followed d) Appropriate emission factors, IPCC default factors and other reference values were correctly applied. e) The total number of VERs achieved during the current monitoring period is 124,527 tCO₂e GS VERs.			

E.4.5: Comparison of actual SDG Impacts with estimates in approved VPA-DD

Means of verification	From Section E.5 of the Monitoring Report, it is apparent that estimated values were off while the project monitored its progress.			
	SDGs Targeted	SDG Impact	Values estimated in ex ante calculation of approved VPA-DD for this monitoring period	Actual values achieved during this monitoring period
	13	Amount of GHGs emissions avoided or sequestered	182,650 ERs	124,527
	1	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.94	1.98
	3	Number of households that observed reduction in PM _{2.5} & carbon monoxide (CO) concentration reductions	104	104 µg/m ³ (100% of the beneficiaries reported air inside is cleaner)

	4	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,251	1,530
	5	5.5.2 Proportion of women in managerial positions	36%	42%
	5	Average time saving associated with cooking time and fuel collection	98% beneficiaries report the 2x3 cooks faster; 2.22 fuel collection	93% beneficiaries report the 2x3 cooks faster; 3.33 hours/week average time savings on fuel collection
	7	Number of beneficiaries: Households	217,957	292,087 (7,001 stoves installed in the Monitoring Period)
	8	Total number of jobs	174	159
	15	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y 4.7925 tonnes/hh/year person-meal per adult equivalent (0.013130 t/hh/day person-meal per adult-equivalent) Pp,y 3.3719 tonnes/hh/year person-meal per adult equivalent (0.009238 t/hh/day person-meal per adult-equivalent) SFSb,p,y 1.4206 tonnes/hh/year person-meal per adult equivalent (0.003892 t/hh/day person-meal per adult-equivalent) Net benefit	Pb,y 4.8563 tonnes/hh/year person-meal per adult equivalent (0.013305 t/hh/day person-meal per adult-equivalent) Pp,y 3.5102 tonnes/hh/year person-meal per adult equivalent (0.009617 t/hh/day person-meal per adult-equivalent) SFSb,p,y 1.3461 tonnes/hh/year person-meal per adult equivalent (0.003688 t/household/day person-meal per adult-equivalent) Net benefit
The actual SDG targets against the anticipated values in VPA-DD is lower for SDG 5(1), SDG 8 and SDG 15 and more for SDG 1, SDG 4, SDG 5(2), and SDG 7. Based on the monitoring survey and the employment requirements, the value of SDG 1, SDG 4, SDG 5, and SDG 7 are observed				

	to be higher than the estimated value, respectively, which is found to be acceptable by the VVB as the justification provided by the CME in section E.5 was found to be appropriate.
Findings	No findings were raised.
Conclusion	The actual emission reductions achieved in the current monitoring period for the VPA are lower than the estimated emission reductions in the VPA-DD/2/. Therefore, it has been accepted by the verification team.

E.4.6: Remarks on increase in achieved SDG Impacts from estimated value in approved VPA-DD

Means verification	of	As verified and evident from the Monitoring Report /3/ and corresponding ER calculations sheet /4/, the actual emission reductions achieved for project stove for the VPA under this verification in the current monitoring period were found less than the estimated quantity in the VPA-DD/2/ for the comparable period. Considering there is no increase in ERs no further justification was sought. The quantitative details of actual values of achieved ERs for the VPA and value estimated in the VPA-DD/2/ is presented in E.4.5.
Findings		CAR03 was raised and resolved.
Conclusion		No justification was sought from the PD because the achievement of emission reductions was lower than what has been estimated at validation stage.

E.5: Stakeholder Inputs and Legal Disputes

Means verification	of	A Feedback Log is maintained electronically at the project office and an export of the feedback log for the current monitoring period was obtained (VP16-15 Stakeholder Comment 2024.xlsx)/19/. It records all the stakeholder feedback received directly by beneficiaries or gathered by Mirador's Supervisors and Ejecutors (Contractors). It also has feedback received in the physical process book (kept in CME's office). It also tracks responses and follow up interactions from the CME. The VP16-15 Stakeholder Comment 2024.xlsx/19/ and filled feedback forms/38/ were checked to confirm that all comments have been taken under confirmation. It was also checked with the end-users and CME representatives during the onsite audit that the households are visited by the supervisors and the household feedback is recorded/38/. Additionally, end users reported that their comments were satisfactorily resolved. During this Verification period, stakeholder feedback was collected and logged in Mirador's Electronic Feedback Log via Salesforce.com, with all physical entries also digitalized. Feedback was reviewed by Proyecto during weekly staff meetings, and in many cases, it led to follow up home visits by specialized supervisors to resolve issues and ensure quality. All responses and interactions were documented. As per assessment of Section G.2 and G.3 of the MR, it has been observed that all comments raised by the stakeholders were addressed by CME as confirmed from the VP16-15 Stakeholder Comments 2023.xlsx/19/.
Findings		No findings were raised.
Conclusion		The verification team confirms that CME has considered and addressed all the stakeholder comments received during the current monitoring

period. Grievance mechanism as reported in registered PoA DD/1/, VPA DD/2/ and GS4GG Transition Annex/67/ is in place.

Section F: Internal Quality Control

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

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

Section G: Verification Opinion

Earthood Services Limited (Earthood), contracted by, Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for the GS Project GS2758 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – First VPA for Distribution of Dos por Tres Cookstoves in Honduras" in the host country "Honduras" for the monitoring period 01/01/2024 to 31/12/2024 (both dates inclusive), as reported in the Monitoring Report, Version 2.4 dated 24/12/2025. Proyecto Mirador Foundation is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. Earthood commenced the verification against the baseline and monitoring methodology "TPDDTEC – "Technologies and Practices to Displace Decentralized Thermal Energy Consumptions, Version 4.0", the monitoring plan contained in the VPA-DD and Monitoring Report Version 2.4 dated 24/12/2025.

VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

The VVB confirms that all information assessed for the monitoring period 01/01/2024 to 31/12/2024 (inclusive of both dates) has been found to be acceptable. The design change information mentioned under Appendix 5 aligns with the:

- The VPA was found completely implemented as per the description given in the VPA -DD.
- The actual operation conforms to the description in the registered PoA - DD and VPA- DD.

The verified VERs for the vintage are as follows:

Monitoring period	Amount
01/01/2024 to 31/12/2024	124,527
Total	124,527 tCO₂e VERs

Appendix I: Abbreviations

Abbreviations	Full texts
AQL	Acceptable Quality Level
CAR	Corrective Action Request
CDM PCP	Clean Development Mechanism Project Cycle Procedure
CDM PS	Clean Development Mechanism Project Standard
CDM VVS	Clean Development Mechanism Validation and Verification Standard
CH ₄	Methane
CL	Clarification Request
CME	Coordinating and Managing Entity
CO ₂	Carbon dioxide
COVID	Corona Virus Disease
COV	Coefficient of Variance
CPA	Component Project Activity
CP	Crediting period
DNA	Designated National Authority
EB	Executive Board
ER	Emission Reductions
ESL	Earthood Services Limited
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GS4GG	Gold Standard for Global Goals
GPS	Geographical Positioning System
HH	Household
ICS	Improved Cook Stoves
ID	Identity
IR	Internal Resource
IPCC	Intergovernmental Panel on Climate Change
Kg	kilogram
KPT	Kitchen Performance Test
MR	Monitoring Report
NCV	Net Calorific Value
PDD	Project Design Document
PoA	Programme of Activities
QA/QC	Quality Assurance/ Quality Control
OO	Objective Observer
OSV	Onsite Visit
TA	Technical Area (within Sectoral Scope)
TR	Technical Review/er
TJ	Terra Joule
VCR	Verification and Certification report
VER	Verified Emission Reduction
VVS	Validation and Verification Standard
UNFCCC	United Nations Framework Convention on Climate Change
UQL	Unacceptable Quality Level
VPA/VPA-DD	VPA is for 'Voluntary Project Activity' (whereas DD stands for Design Document)
VVB	Validation and Verification Body
UNFCCC	United Nation Framework Convention on Climate change

Appendix II: Documents Reviewed

No.	Author	Title	References to the document	Nature of the Document	Provider
1.	Proyecto Mirador Foundation	PoA-DD	Version: 3.1 Dated 13/06/2025	Internal	CME
2.	Proyecto Mirador Foundation	VPA-DD	Version 3.1 Dated 13/07/2025	Internal	CME
3.	Proyecto Mirador Foundation	Monitoring Report (final)	Version 2.4, dated 24/12/2025	Internal	CME
4.	Proyecto Mirador Foundation	ER calculations Sheet, VP16-01 ER Calculations	Version 2.1 Dated: 24/06/2025	Internal	CME
5.	The Gold Standard Foundation	Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)	Version 4.0	External	Others
6.	The Gold Standard Foundation	GS webpage of the PoA: https://registry.goldstandard.org/projects/details/1691 GS webpage of the VPA: https://registry.goldstandard.org/projects/details/4930	Last accessed on 25/06/2025	External	Others
7.	Proyecto Mirador Foundation	VP16-02 KPT Data v1.0.xlsx	Dated 05/06/2025	Internal	CME
8.	Proyecto Mirador Foundation	VP16-03 KPT Data Sheet Rev 6.pdf VP16-04 KPT Data Sheet ENGLISH.pdf	-	Internal	CME
9.	Proyecto Mirador Foundation	VP16-05 KPT Guidelines.pdf		Internal	CME
10.	Proyecto Mirador Foundation	VP16-06 Sales Database Monthly		Internal	CME
11.	Proyecto Mirador Foundation	VP16-07 Stoves installed by month	Dated 01/04/2025	Internal	CME
12.	Proyecto Mirador Foundation	VP16-08 Training Brochure.pdf	Dated 01/04/2025	Internal	CME

13	Proyecto Mirador Foundation	VP16-09 Leakage Sustainability Results Test.xlsx	Version: 2.1	Internal	CME
14	Proyecto Mirador Foundation	VP16- Leakage Calculations v1.2	Version 1.2	Internal	
15	Proyecto Mirador Foundation	VP16-10 Employee Survey export.xlsx VP16-11 Employee Questionnaire English.pdf		Internal	CME
16	Proyecto Mirador Foundation	VP16-12 Quantitative Employment v2.0.xlsx	Dated 24/06/2025	Internal	CME
17	Proyecto Mirador Foundation	VP16-13 Dropoff Data Honduras.xlsx	Dated 24/06/2025	Internal	CME
18	Proyecto Mirador Foundation	VP16-14 Transportation Summary	Dated 24/06/2025	Internal	CME
19	Proyecto Mirador Foundation	VP16-15 Stakeholder Comments 2023.xlsx	Dated 01/04/2025	Internal	CME
20	Proyecto Mirador Foundation	VP16-16 Double Counting Data v2.0.xls	Dated 05/06/2025	Internal	CME
21	Proyecto Mirador Foundation	VP16-17 Training Data 2024.xlsx	Dated 01/04/2025	Internal	CME
22	Proyecto Mirador Foundation	VP16-17 Training Data Spanish English.xlsx	Dated 01/04/2025	Internal	CME
23	Proyecto Mirador Foundation	VP16-18 Usage Weighted Average.xlsx	Dated 01/04/2025	Internal	CME
24	Proyecto Mirador Foundation	VP16-19 Scales Calibration Procedure	Dated 01/04/2025	Internal	CME
25	IPCC	IPCC Guidelines for National Greenhouse Gas Inventories 2.1 (http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf)	Vol. 2	External	Others
26	Proyecto Mirador Foundation	Carbon offset calculator: http://www.nativeenergy.com/travel.html	-	Internal	CME
27	GS4GG	GS-MR-FORM,		External	Others
28	GS4GG	Principles and Requirements	Version 1.2	External	Others
29	Proyecto Mirador Foundation	Salesforce database	Multiple	Internal	CME

30	UNFCCC	CDM guidelines for Sampling and surveys for CDM project activities and programmes of activities	Version 4.0	External	Others
31	UNFCCC	Standard for Sampling and surveys for CDM project activities and programmes of activities	Version 9.0	External	Others
32	Proyecto Mirador Foundation	Training photographs 2024	-	Internal	CME
33	Clean Cooking Alliance	NCV for Red Oak, per Global Alliance for Clean Cookstoves, "WBT 4.2.4 Spreadsheet" (http://cleancookstoves.org/technology-and-fuels/testing/protocols.html)	Last accessed on 25/06/2025	External	CME
34	SERI	Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science: https://books.google.co.in/books?id=Qw-Vk3BR3GoC&pg=PA19&lpg=PA19&dq=Cheremisinoff,+N.+Properties+of+Wood.+Wood+for+Energy+Production.+Ann+Arbor,+MI,+Ann+Arbor+Science&source=bl&ots=S5JPKtgpxq&sig=ACfU3U0IZx5EKpy6ctLhO9LNdOmCIMxonA&hl=en&sa=X&ved=2ahUKEwjekPom1N71AhVDzTgGHWNjCiwQ6AF6BAgJEAM#v=onepage&q=Cheremisinoff%2C%20N.%20Properties%20of%20Wood.%20Wood%20for%20Energy%20Production.%20Ann%20Arbor%2C%20MI%2C%20Ann%20Arbor%20Science&f=false	Last accessed on 25/06/2025	External	CME
35	Proyecto Mirador Foundation	Lefebvre Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove"	-	Internal	CME
36	Proyecto Mirador Foundation	Employment contracts		Internal	CME
37	Proyecto Mirador Foundation	Aprovecho WBT 051115	April 2015	Internal	CME

38	Proyecto Mirador Foundation	Filled Stakeholder feedback forms	-	Internal	CME
39	GS4GG	Validation and Verification Standard	Version 2.0	External	Others
40	The Gold Standard Foundation	APPLICABILITY OF GLOBAL WARMING POTENTIAL FOR GOLD STANDARD FOR THE GLOBAL GOALS PROJECTS PUBLICATION	Version 2.0	External	Others
41	The Gold Standard Foundation	GS Community Services Activities Requirements	Version 1.2 Dated: October 2019	External	Others
42	Proyecto Mirador Foundation	REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING,	-	Internal	CME
43	Intergovernmental Panel on Climate Change (IPCC)	GWP: IPCC AR4, https://www.ipcc.ch/site/assets/uploads/2018/02/ar4-wg1-chapter2-1.pdf	Version 2.0	External	Others
44	Intergovernmental Panel on Climate Change (IPCC)	GWP: IPCC AR5, https://www.ipcc.ch/assessment-report/ar5/	Last accessed on 25/06/2025	External	CME
45	Proyecto Mirador Foundation	Technical Specifications Stove 2x3 erv1 (English)		Internal	CME
46	Proyecto Mirador Foundation	McCarty, Nordica & Still, Dean, "Results of Testing the Overlook Foundation Justa Stoves Including the '2 By 3' Stove: Fuel Use and Carbon/ CO _{2eq} Savings"	Dated 2009	Internal	CME
47	Proyecto Mirador Foundation	Scale Calibration KPT - HND 2024 (1 of 2).pdf	-	Internal	CME
48	Proyecto Mirador Foundation	ADALY_Report_Mirador_2018_10_17_v8.pdf	-	Internal	CME
49	The Gold Standard Foundation	Site Visit and Remote Audit Requirements and Procedures	Version 2.0 Dated: 30/05/2023	External	Others
50	Proyecto Mirador Foundation	VP16-13 Dropoff Data.xlsx	Dated 05/06/2025	Internal	CME

51	VVB	Onsite Audit - Photos - Interview: End-users - Checklist - Attendance list	Dated: 27/01/2024 – 02/02/2024	Internal	Others
52	VVB	World Bank: Climate Change Knowledge Portal Honduras https://climateknowledgeportal.worldbank.org/country/honduras/climate-data-historical#:~:text=The%20climate%20in%20Honduras%20is,16%C2%B0%E2%80%932024%C2%B0C	-	Internal	Others
53	Proyecto Mirador Foundation	Aprovecho 2x3 Report 042809	28/04/2009	Internal	CME
54	Proyecto Mirador Foundation	Olivier Lefebvre, Climate Solutions ADALY_Report_Mirador_2018_10_17_v8	-	Internal	CME
55	The Gold Standard Foundation	fNRB APPLICATION FOR GS4GG CERTIFICATION	Version 1.0 Dated: 24/04/2025	External	Others
56	NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences	https://nap.nationalacademies.org/catalog/21317/firewood-crops-shrub-and-tree-species-for-energy-production	-	External	CME
57	Harker, A. P., A. Sandels, et al. (1982). Calorific values for wood and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20	https://lesnoizhurnal.ru/upload/iblock/6a0/1_maksimchuk.pdf	-	External	CME
58	FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program	https://openknowledge.fao.org/server/api/core/bitstreams/99fa1866-cabb-4e3d-8cc1-6f4050a2d611/content	Dated: Nov 1997	External	CME

	(RWEDP): 85.				
59	Proyecto Mirador Foundation	Calorific Values Mirador_Ghilardi 2022 Fuelwood types & Average NVCs 20 Jul 2022.xlsx" Ghilardi, Adrian (2022)	Dated: 14/10/2022	Internal	CME
60	Proyecto Mirador Foundation	Maintenance Brochures	-	Internal	CME
61	Proyecto Mirador Foundation	LSC Records	-	Internal	CME
62	Proyecto Mirador Foundation	Modelling Fuelwood Savings Scenario https://www.mofuss.unam. mx/mofuss-ds/	-	Internal	CME
63	Proyecto Mirador Foundation	Manual Polygon Generator MoFuSS Polygon Import Video Polygon Honduras VP16.xlsx ~♦Polygon Honduras VP16 VP16 MoFuSS fNRB	-	Internal	CME
64	Proyecto Mirador Foundation	DEV_556 Gmail - GS opinion DEV_556	Version 5.0 Dated: 23/08/2024	Internal	CME
65	Proyecto Mirador Foundation	No double counting written assertion	-	Internal	CME
66	Proyecto Mirador Foundation	Random Sample Generator MiradorForce Process - Random Selection Drop-off Surveys.pdf MiradorForce Random Selection List - Honduras.xlsx	-	Internal	CME
67	The Gold Standard Foundation	Transition Annex	-	External	Others
68	CDM	Project Standard (PS)	Version 3.0	External	Others
69	GS4GG	MR Template	Version 1.1	External	Others
70	GS4GG	MR template Guidelines	Version 1.2	External	Others
71	GS4GG	SDG Impact Tool	-	External	Others
72	Proyecto Mirador Foundation	ADALY_Report_Mirador_20 18_10_17_v8	-	Internal	CME

73	Proyecto Mirador Foundation	Calibration certificates	Dated 01/11/2023	Internal	CME
74	Proyecto Mirador Foundation	Deviation request GS DEV_734	Dated 22/07/2024	Internal	CME

Appendix III: Competence Statements of the team

Competence Statement			
Name	Shifali Guleria		
Education	M.Sc. (Environmental Studies and Resource Management), TERI University		
Experience	3+ year		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	YES (AMS-I.A., AMS-II.G., AMS-II.E., AMS-III.A.V., AMS-I.D, ACM0002)		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (1.2, 3.1)		
Reviewed by	Deepika Mahala	Date	18/02/2022
Approved by	Ashok Gautam	Date	18/02/2022

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

Competence Statement	
Name	Dilna Jose

Education	MTech in Environmental Engineering BE in Civil Engineering		
Experience	2.5 year +		
Field	Green Tech		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	31/07/2025
Approved by	Deepika Mahala (Technical Manager)	Date	31/07/2025

Competence Statement				
Name	Rommel Badouin Cardona Lezama			
Education	B.Sc. Environmental Engineer			
Experience	4 years			
Field	Environmental Engineering			
Approved Roles				
Team Leader	NO			
Validator	NO			
Verifier	NO			
Methodology Expert	NO			
Local expert	YES (Honduras, Guatemala)			
Financial Expert	NO			
Technical Reviewer	NO			
TA Expert (X.X)	NO			
Reviewed by	Deepika, Mahala (Quality Manager)	Date	22/12/2021	
Approved by	Ashok Gautam (Technical Manager)	Date	22/12/2021	

Competence Statement	
Name	Sukanya Phukan
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)
Experience	2+ year
Field	Environment Science

Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (VM TA 1.2, 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	26/08/2024
Approved by	Deepika Mahala (Technical Manager)	Date	26/08/2024

Appendix IV: Findings

TABLE 4. REMAINING FAR FROM VALIDATION AND/OR PREVIOUS VERIFICATION

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

TABLE 5. CL FROM THIS VERIFICATION

CL ID	01	Section no.		Date : 24/01/2025
Description of CL				
1. As per Table 1 of MR, SDG 3 is indicated as the 'Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions'. However, the unit for this parameter is reported as µg/m3. CME is requested to clarify this inconsistency in the unit. 2. In section D.2, the relevant Sustainable Development Goal (SDG) impact indicator for the parameters Up,y, Np,y, LEp,y, and Total non-renewable wood fuel saved is stated as 13.1.1. This indicator refers to the 'Number of deaths, missing persons, and directly affected individuals attributed to disasters per 100,000 population.' CME is requested to clarify why indicator 13.1.1 was chosen for these parameters.				
Project participant response				Date : 21/02/2025

1. According to VPA-DD, the SDG 3 indicator is defined as the "Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions," with the unit reported as $\mu\text{g}/\text{m}^3$. The project relies on the Health Impact of Proyecto Mirador 2x3 study (file: ADALY_Report_Mirador_2018_10_17_v7), which was first reported in VPA01 Honduras Proyecto's 9th monitoring period (01/12/2017 – 30/11/2018) and successfully verified by the VVB and the applicable standard at the time. Given the cost and complexity of such studies, Proyecto Mirador continues to use the original monitored values as long as baseline or project conditions remain materially unchanged and testing methodologies and assessment equipment have not significantly improved. The reported $104 \mu\text{g}/\text{m}^3$ reduction in PM2.5 is derived from this study, which states: "The exposure to PM2.5 is reduced from $221 \mu\text{g}/\text{m}^3$ to $117 \mu\text{g}/\text{m}^3$ (a 47% reduction)"—resulting in a net reduction of $104 \mu\text{g}/\text{m}^3$ ($221 \mu\text{g}/\text{m}^3 - 117 \mu\text{g}/\text{m}^3 = 104 \mu\text{g}/\text{m}^3$).
2. In Section D.2, the relevant SDG impact indicator for the parameters $U_{p,y}$, $N_{p,y}$, $LE_{p,y}$, and Total non-renewable wood fuel saved was previously stated as SDG indicator 13.1.1 ("Number of deaths, missing persons, and directly affected individuals attributed to disasters per 100,000 population"). Upon review, we recognize that the appropriate SDG indicator should be 13.2 ("Integrate climate change measures into national policies, strategies, and planning"), as these parameters align with efforts to mitigate climate change through reductions in non-renewable biomass consumption and emissions. This will be corrected accordingly.

Documentation provided by project participant

ADALY_Report_Mirador_2018_10_17_v7

GS2758_IQ_SDG-Impact-Tool VP1_25-09-2023

GS2758 VPA-DD Proyecto Mirador v3.0 19 May 2025_Design Change

VVB assessment

Date: 16/06/2025

1. The unit for SDG 3 impact in the MR is consistent with the registered VPA DD and has been validated during the validation stage and found to be acceptable. Closed
2. VVB has reviewed the updated MR and found that the SDG 13 indicator has been updated to 13.2 which states that ("Integrate climate change measures into national policies, strategies, and planning"). VVB found this to be acceptable. Closed

CL ID	02	Section no.	Leakage Sustainability results sheet	Date : 24/01/2025
Description of CL				

- For the calculation of the parameter 'daily average use of the ICS' in the Leakage Sustainability Results sheet (VP 16-09), CME is requested to clarify the significance of the parameter (Cell 'Y42', 'Summary' sheet of VP 16-09) given in the figure below and why was it not used in the calculation of the Daily average use of the ICS.

37%
Nunca la apago
33
11%

- The value for the parameter 'Time saved collecting fuelwood (Hours/week)' is reported as 2.75 hours/week throughout the MR. However, as per the Leakage Sustainability Results sheet, it is calculated as 2.81 hours/week (Cell 'P17', 'Summary' sheet of VP 16-09). CME is requested to correct this inconsistency.
- During the current monitoring period for the leakage sustainability surveys, the sample was composed of 60% of stoves that are under 1.5 years old and 40% of stoves that are over 1.5 years old ('Summary' sheet of the Leakage sustainability results sheet). CME is requested to clarify on why this sampling proportion was chosen, especially considering that there are more users with stoves over 1.5 years old than with those under 1.5 years old.

Stoves under 1.5 years old
185
60%
Stoves over 1.5 years old
125
40%

Project participant response

Date : 21/02/2025

- Under the question "Hours the 2x3 burns in the morning?", the response "Nunca la apago" indicates that the stove is left on throughout the morning, usually leading to a burn time of up to 8 hours. This factor has been integrated into the formula in the "Overall Total Hours" cell (Z6) on the Summary tab of the file VP16-09 Leakage Sustainability Results v2.0.xlsx.
- The value for the parameter "Time saved collecting fuelwood (Hours/week)" has been corrected in the MR, ensuring that the correct figure of 3.33 hours/week is consistently applied. This is based on the time spent collecting fuelwood before and after, where the weekly hours before were 6.14 and the weekly hours after were 2.81, resulting in a savings of 3.33 hours/week ($6.14 - 2.81 = 3.33$ Hours/week).
- The sampling approach follows a continuous process in which 1 out of every 100 new Dos por Tres stove owners is surveyed, along with maintenance assessments. Mirador Supervisors administer the questionnaires, collect responses, and store data in Salesforce.com. Sampling remains random by selecting every nth client during supervisory visits. The observed distribution of 60% of stoves under 1.5 years old and 40% over 1.5 years old results from the nature of the random sampling process. Since new stove installations occur continuously, a higher proportion of recently installed stoves is naturally included in the sample, as they are more frequently encountered during supervisory visits. This does not indicate an intentional bias but reflects the ongoing implementation of the program. Additionally, the database used for tracking installations and supervisory visits ensures that randomness is maintained, and the proportion of sampled stoves aligns with the population of users encountered during monitoring activities. The source of this data is the Salesforce.com system, where all survey records and stove installation details are stored.

Documentation provided by project participant

9 - VP16-09 Leakage Sustainability Results v2.0.xlsx				
0 - Mirador VP16 MR v2.0 10 June 2025				
VVB assessment				Date: 16/06/2025
1. VVB has reviewed the updated 'Leakage Sustainability Results' sheet and found that the value "Nunca la apago" has been used to calculate the parameter overall hours used (cell Z6). This parameter indicated that the stove was in use throughout the morning. Closed 2. VVB confirms that the inconsistency in the parameter "Time saved collecting fuelwood (Hours/week)" has been updated in the MR. Closed 3. VVB has reviewed the sampling approach followed by the PD for the leakage sustainability survey conducted and found that systematic sampling approach was followed in which every nth sample was selected. VVB found this approach to be as per the CDM sampling guidelines. Closed				
CL ID	03	Section no.		Date : 16/06/2025
Description of CL				
1. As per the file VP16-12 Quantitative Employment dic 2024, 290 employments has been provided in the current monitoring period. However, this includes both the employment provided in Honduras and Guatemala. As the VPA included in the current assessment is VPA 1 which is located in Honduras, PD is requested to clarify why both Honduras and Guatemala were considered. Furthermore, the employment count of 290 provided is also the same reported in VPA 4 (GS12798), this leads to double claiming of employment in both the VPAs. PD is requested to justify this.				
Project participant response				Date : 18/06/2025
The file VP16-12 Quantitative Employment Dec 2024 has been reviewed and updated accordingly. Since the current assessment relates to VPA 1, located in Honduras, the dataset has been corrected to reflect only the employment that contributes directly to the project's implementation and impact in Honduras. The updated employment count for the current monitoring period is 159, exclusively representing jobs that support the implementation of the project in Honduras. These employees are the same individuals working simultaneously across both VPA 1 and VPA 4. While the projects target different beneficiaries, implementation is carried out by a shared operational team. Therefore, the reported employment impact in both VPAs should be understood as a shared employment outcome.				
Documentation provided by project participant				
12 - VP16-12 Quantitative Employment dic 2024 v2.0				
0 - Mirador VP16 MR v2.1 26 June 2025				
VVB assessment				Date: 15/07/2025
VVB has reviewed the updated Quantitative employment record and found that the updated value represents only the employment provided in Honduras. Hence it is found to be acceptable by the VVB. Closed				

CL ID	04	Section no.	Project KPT	Date : 16/06/2025
Description of CL				

1. In the VP16-02 KPT data sheet, data collected from the years 2010 to 2024 were used to determine the fuel consumption for the project KPT. PD is requested to provide the rationale for using data from the past 15 years to assess fuel consumption in this project scenario.
2. PD is requested to update the sheet with the date on which KPT was conducted, and also kindly update the Cookstove ID for the assessment team to verify the data in the KPT sheet.
3. In the tab 'ER inputs' of the VP16-02 KPT data sheet, 'all the year' (cell E22) was considered to calculate the project fuel consumption, whereas in the tab 'Detailed Summary' of the same sheet, 'last 7 years' (cell E25) was considered to calculate the project fuel consumption. Since the project fuel consumption derived from the latter is more conservative, PD is requested to justify why 'all the year' data was considered to determine the project fuel consumption.
4. In the 'ER inputs' tab of the VP16-02 KPT data sheet, for the estimation of the mean HH size and AE person meals (please refer cell F20 and G20) in the baseline scenario, the average of both baseline and project ICS(2x3) was considered. PD is requested to provide the rationale behind considering the HH size of the project ICS household.

Project participant response
Date : 18/06/2025

1. The use of 15 years of historical data on stove usage and fuelwood consumption under the project scenario is intended to ensure a more comprehensive, representative, and statistically robust estimate of actual performance and sustained impact over time.

The project has been implemented gradually across years and involve different types of users and consequently different patterns of consume. Thus, this aggregated historical dataset reflects a realistic, field-based operational performance of the intervention across varying conditions and contexts. The inclusion of this full period enhances the credibility and reliability of the consumptions reported.

2. The VP16-02 KPT Data file has been updated. The date on which the KPT was conducted is indicated in column Q of the "Location" sheet. The Cookstove IDs can be found in columns N and O of the same sheet.
3. The discrepancy between the values in the 'ER inputs' and 'Detailed Summary' tabs was the result of a referencing error. The project fuel consumption value used in the actual emission reduction calculations is the one found in the 'ER inputs' tab (cell E22). The 'Detailed Summary' tab has now been updated to reflect the correct and consistent value.

Regarding the choice to use "all years" of project data for the calculation of project fuel consumption, as it was mentioned before, this approach was selected because it provides a more representative and statistically robust estimate of long-term stove performance. Including the full historical dataset allows us to capture variations in stove usage, maintenance, and user behavior over time, thereby improving the reliability of the project scenario and aligning with conservative principles by reflecting real field conditions.

4. This approach was taken because these parameters are not expected to be influenced by the implementation of the project. Household size and meals per day patterns tend to remain stable regardless of stove type, as they are determined primarily by demographic and cultural factors, rather than by the cooking technology in use. Therefore, averaging both groups provides a more representative estimate of the population served, especially considering that there is no reason to assume systematic differences in household structure between baseline and project households. This

method ensures consistency and avoids bias in the emission reduction calculations related to fuel consumption per person.

Documentation provided by project participant

2 - VP16-02 KPT Data v2.0

VVB assessment

Date: 15/07/2025

1. PD has justified the rationale behind considering the entire data from the year 2010 as it results in statistically robust estimate of fuel consumption. Hence, VVB confirms that the data is reliable. Closed
2. VVB has reviewed the revised KPT sheet and confirms that the PD has updated the cookstove ID and dates in the KPT sheet. Closed
3. PD has now updated the discrepancy in the 'ER inputs' and 'Detailed Summary' tabs. Closed
4. Parameters such as household size and meal frequency are determined by demographic and cultural factors, rather than the stove type. Hence VVB found the justification by the PD acceptable. closed

CL ID	05	Section no.	Double counting data sheet	Date :	16/06/2025
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Description of CL

1. In the VP16-16 Double counting data sheet, the following data has been shown,

Age group	Stove Age (Days)	Households w/other ICS	Total # of Surveys	Total HH w/other ICS
Age 0-1 (Year 1)	1 - 365	4.48%	23900	1070
Age 1-2 (Year 2)	366 - 730	2.79%	21321	595
Age 2-3 (Year 3)	731 - 1095	0.35%	1128	4
Age 3-4 (Year 4)	1096 - 1460	0.91%	110	1
Age 4-5 (Year 5)	1461 - 1825	3.88%	103	4
Age 5-6 (Year 6)	1826 - 2190	0.00%	38	0

- a) PD is requested to clarify how the sample sizes for the households to be surveyed for each age group were selected.
- b) PD is requested to clarify how 23,900 households were surveyed, considering that only 14,907 ICS were found to be operational in the current monitoring period for the age group 0-1 (Year 1).
- c) Furthermore, the samples surveyed for age groups (Year 4, Year 5 and Year 6)are significantly lower in comparison with the age groups (Year 1 and Year 2). PD is requested to justify this.
- d) No details on the cookstove ID and end-user information are included in this sheet. PD is requested to update these details in the double counting data sheet.

Project participant response

Date : 24/06/2025

- a) Mirador conducts ongoing field surveys to assess the prevalence of cases where a carbon-certified stove project may have installed an ICS in households that already had a Dos por Tres stove. Supervisors conduct repeat visits, and each household is typically surveyed three times after construction (at 1, 7 and 14 months), contributing to the overall number of surveys per group. Therefore, the sample size is directly linked to the number of stoves constructed. In all cases, the number of samples per age group exceeds the minimum required threshold of 30 samples.

- b) The data sheet has been updated. The correct number of surveys conducted for the age group 0–1 (Year 1) is 17,174. Although this figure is higher than the number of operational stoves currently listed in the ER sheet (14,907), this discrepancy may result from surveys being conducted at a time when the stove was still within the 0–1 year age group, but by the end of the current monitoring period, it had already moved to the next age group. Its also important to mention that the figure of 14,907 operational stoves for 0-1 year group is an average, but there are several months (January - June) with a higher number of operational stoves.
- c) Stoves are visited more frequently during the early stages of their operational life. As mentioned, each household is typically surveyed three times post-construction, which results in a higher number of surveys in the younger age groups (e.g., Year 1 and Year 2). In contrast, stoves in older age groups (Year 4, Year 5, Year 6) are visited less often. However, we ensure that in all cases, the number of surveys per age group remains above the minimum sample size of 30, as required.
- d) The requested details on Cookstove ID and end-user information have now been included in the latest version of the double counting data sheet.

Documentation provided by project participant

16 - VP16-16 Double Counting Data v2.0

VVB assessment

Date: 15/07/2025

VVB has reviewed the updated Double counting data and confirms,

- a) The approach followed to conduct the surveys are justified by the PD as the surveys are conducted in 1 , 7 and 14 months. Hence there can be instances where the same household is surveyed multiple times and the moved from one age group to other. Closed
- b) Due to surveying in 1,7 and 14 months, there is possibility of one stove surveyed multiple times and moving to next age group. Hence the number of operational stove is less than the number of samples surveyed. Closed
- c) Recently constructed stoves have undergone multiple post-construction visits, whereas older stoves have been visited less frequently. Nevertheless, the PD has ensured compliance with the minimum sample size requirement of 30. Closed.
- d) Cookstove IDs and the end user information has been updated. Closed

TABLE 6. CAR FROM THIS VERIFICATION

CAR ID	01	Section no.	D.1	Date	: 24/01/2025
Description of CAR					

1. For the parameter ICS 2 in Section D.1 of the MR, the rated thermal efficiency is reported as 23%, which is inconsistent with the value in the VPA DD. CME is requested to update this discrepancy.
2. As per section D.1 of MR, Leakage due to double counting is estimated as *(total number of HHs surveyed for the presence of another ICS ÷ total number of HHs surveyed in which another ICS was present) * net stoves in operation * annualized average of ERs/stove*. However, the equation stated in MR is inconsistent with the equation used in the Leakage Calculations Sheet. CME is requested to correct this inconsistency.
3. The unit for the parameters $P_{b,y}$, $P_{p,y}$ and $SFS_{p,b,y}$ is reported as 'Tonnes/hh/day person-meal per adult' equivalent throughout the MR which is inconsistent with the unit in the ER Sheet (Cell 'F8', 'Fuel Consumption year 1' of ER sheet). CME is requested to update this inconsistency.

Project participant response
Date : 21/02/2025

1. The discrepancy is acknowledged: the thermal efficiency is 23%, and the fuelwood reduction is 47%. As the VPA-DD is being updated to incorporate the MoFuss fNRB value, in line with the guidance provided in "fNRB Application for GS4GG Certification" v1.0, the thermal efficiency has also been revised to 23%, and the corresponding error has been corrected in the PDD to ensure consistency.
2. As per Section D.1 of the MR, leakage due to double counting is estimated as *(total number of HHs surveyed for the presence of another ICS ÷ total number of HHs surveyed in which another ICS was present) * net stoves in operation * annualized average of ERs/stove*. The equation stated in the MR is consistent with the equation used in the Leakage Calculations Sheet. Double counting was determined by calculating the ratio of households with another ICS (*VP16-16 Double Counting Data.xlsx*, cell E15) to the total surveyed (*VP16-16 Double Counting Data.xlsx*, cell D15). This ratio was then multiplied by the net stoves in operation (ER Sheet, cell GH53) to estimate affected households. The resulting figure was multiplied by the annualized average ERs per stove (ER Sheet, Row 71) to determine the ERs lost, which is directly accounted for in ER claims (ER Sheet, cell GH75). Given this approach, we confirm that the calculations remain consistent between the MR and the Leakage Calculations Sheet. However, if there are specific concerns regarding perceived inconsistencies, we would appreciate further clarification to ensure full alignment.
3. The units in cell F8 of the 'Fuelwood Consumption Year 1' tab in the ER sheet have been updated from 't/household/day' to 'Tonnes/hh/day person-meal per adult' to align with the MR and ensure consistency.

Documentation provided by project participant

0 - Mirador VP16 MR v2.0 10 June 2025

9 - Leakage Calculations 22 May 2025

1 - VP16-01 ER Calculations v2.0 06 June 2025

GS2758 VPA-DD Proyecto Mirador v3.0 19 May 2025_Design Change

VVB assessment
Date: 15/07/2025

1. VVB has reviewed the MR and the thermal efficiency has been updated as per the latest VPA DD. CLOSED
2. The calculations provided for leakage emission is consistent with the registered VPA DD. Hence VVB found it to be consistent and acceptable. CLOSED
3. The unit for the Fuelwood Consumption has been updated to be consistent with the ER sheet and KPT sheet. CLOSED

CAR ID	02	Section no.	'Dropoff' spreadsheet of the ER calculations sheet	Date : 27/01/2025																										
Description of CAR																														
1. For the calculation of the abandonment assumption (as shown in the below figure), the monitored cumulative value of the current age group is subtracted from the value obtained from the previous age group. However, for the Age 1-2, the value of 14.56 has been subtracted with 7.5% instead of the 10% (as per usage guidelines for good practice). CME is requested to update this. <table><tr><th colspan="3">VP16 (Current)</th></tr><tr><th rowspan="2">Abandonment Assumption</th><th>VP16</th><th>Monitored</th></tr><tr><th>Applied</th><th>(Cumulative)</th></tr><tr><td>Age 0-1</td><td>10.0%</td><td>7.50%</td></tr><tr><td>Age 1-2</td><td>7.1%</td><td>14.56%</td></tr><tr><td>Age 2-3</td><td>-1.5%</td><td>13.11%</td></tr><tr><td>Age 3-4</td><td>11.5%</td><td>24.56%</td></tr><tr><td>Age 4-5</td><td>-7.1%</td><td>17.46%</td></tr><tr><td>Age 5-6</td><td>22.3%</td><td>39.76%</td></tr></table> See f					VP16 (Current)			Abandonment Assumption	VP16	Monitored	Applied	(Cumulative)	Age 0-1	10.0%	7.50%	Age 1-2	7.1%	14.56%	Age 2-3	-1.5%	13.11%	Age 3-4	11.5%	24.56%	Age 4-5	-7.1%	17.46%	Age 5-6	22.3%	39.76%
VP16 (Current)																														
Abandonment Assumption	VP16	Monitored																												
	Applied	(Cumulative)																												
Age 0-1	10.0%	7.50%																												
Age 1-2	7.1%	14.56%																												
Age 2-3	-1.5%	13.11%																												
Age 3-4	11.5%	24.56%																												
Age 4-5	-7.1%	17.46%																												
Age 5-6	22.3%	39.76%																												
Project participant response				Date : 21/02/2025																										
1. In the 'Drop-off' tab of the file '1 - VP16-01 ER Calculations v1.1', the drop-off calculation subtracts the monitored cumulative value of the current age group from the value obtained from the previous age group. For the Age 1-2 group, the drop-off rate of 14.56% was reduced by 7.50%. This adjustment ensures a more conservative approach, as applying a 10% subtraction results in a more realistic and cautious estimate of the actual output.																														
Documentation provided by project participant																														
1 - VP16-01 ER Calculations v2.0 06 June 2025																														
VVB assessment				Date: 16/06/2025																										
1. VVB found the approach to be more conservative than using the value of 10% for calculating the dropoff rate. CLOSED																														

CAR ID	03	Section no.	E.3	Date :	16/06/2025
Description of CAR					
PD is requested to update Section E.3 of the monitoring report, explaining the reasons for the increase in SDG impacts for SDG 4, 5, 7, and 8.					
Project participant response					Date :
Since E.3 section of the Monitoring Report, refers to Leakage Calculation, the update have been included in section E.5 Comparison of actual SDG Impacts with estimates in approved PDD. The primary driver of these increases is the higher-than-expected adoption rate of the technology among households. This strong uptake—reflected in the significant increase in the number of beneficiary households under SDG 7 has had a positive cascading effect on the other SDG indicators. To meet the growing demand and ensure proper implementation and follow-up, the project has had to expand its workforce, resulting in an increase in the total number of jobs reported under					25/06/2025

SDG	8.
As part of this workforce expansion, more women have taken on managerial roles, which explains the increase in the proportion of women in leadership positions under SDG 5. Additionally, as new staff members are onboarded and existing teams scale their operations, more training hours have been required and delivered, contributing to the increase in SDG 4. Overall, the increase in these SDG indicators is a reflection of the project's operational growth, driven by strong community adoption and the reliability of the technology provided.	
Documentation provided by project participant	
<i>0 - Mirador VP16 MR v2.1 26 June 2025</i> <i>9 - VP16-09 Leakage Sustainability Results v2.0</i> <i>9 - Leakage Calculations v2.0</i>	
VVB assessment	Date: 15/07/2025
The observed increase in SDG impacts for Goals 4, 5, 7, and 8 is primarily attributed to the construction of a larger number of stoves, which has led to enhanced employment opportunities and expanded training activities. These details has been updated in MR. Closed	

TABLE 7. FAR FROM THIS VERIFICATION

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

Appendix V: Design Changes

1. Process Track- Issuance track

Section 8 of the GS requirements document "Design Change Request Requirements and Procedure" Ver 2.0 provides an indicative list of design changes that can be submitted with issuance track. The assessment team confirms that the changes proposed are in line with the stated requirements (discussed in further detail below) and therefore, are being submitted in the issuance track.

2. Validation Findings:

2.1 Corrections:

The following changes have been proposed as correction in VPA-DD:

S.no.	Proposed Change in VPA-DD	Means of Validation
1.	Section B.6.2 Section "B.6.2. Data and parameters fixed ex ante", data/parameter "Project technology description" showed the Dos por Tres fuelwood reduction value of 47% under thermal efficiency. The correct values of the Dos por Tres are, 23% for thermal efficiency, and 47% for fuelwood reduction	The rated thermal efficiency value correction corresponds to a typo correction to the project information not affecting the design of the project activity. The revised value is now 23% mentioned under Section B.1 of the VPA-DD Version 2.0 dated 02/06/2025. As the project activity technology has not changed since project inception in 2009. Before the update, the VPA-DD and the MR showed the Dos por Tres fuelwood reduction value of 47% under thermal efficiency. The correct values of the Dos por Tres are, 23% for thermal efficiency, and 47% for fuelwood reduction. Both values can be cross-checked with the following qualified third-party reports: - MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO₂eq Savings', Aprovecho Research Center, April 2009. - Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015.

		The thermal efficiency value and the references have been updated in the VPA-DD
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Conclusion:

The VVB confirms that:

- i. The corrected information is an accurate reflection of actual information;
- ii. The corrected parameters are in accordance with the applied methodologies, the registered monitoring plan, the applied standardized baselines and the other applied methodological regulatory documents (including relevant rule updates).
- iii. As this was a typographical error, this change does not affect the design or emission reductions.

2.2 Update and/or permanent changes to design certified monitoring plan:

Proposed Change: CME has proposed permanent changes to the registered monitoring plan by updating the value and source of the parameter 'fNRB'- Fraction of non-renewable biomass. The change also includes updating the category of the parameter from fixed ex-ante to monitored ex-post parameter. These changes have resulted in change in estimated annual emission reductions expected to be achieved from the VPA.

Reason for Change:

The change follows the release of Rule Update "*fNRB Application for GS4GG Certification*" by Gold Standard, dated 24/04/2025. The proposed design change allows the PoA and corresponding VPAs to align with the updated requirements for fNRB determination in the project region. The updated requirements mandate projects to use the following eligible methods for determination of fNRB parameter value:

- iv. Modelling Fuelwood Saving Scenario (MoFuSS) derived values, or
- v. Updated version of Tool 33 Default values for common parameters (version 2.0 or earlier versions are not valid any more) after CDM Executive Board approval or revised version of Tool 30 under PACM- A6.4, or
- vi. New method developed for fNRB calculation under PACM-A6.4, approved by Gold Standard

The registered PoA-DD applied CDM Tool 30 for determination of fNRB value which, although in line with the applied methodology, will not be valid for future monitoring periods beyond 31/12/2025. Therefore, the update in fNRB sources and determination method is found appropriate and complying with the updated requirements by Gold Standard.

Assessment of the changes in monitoring plan:

The CME has updated the Section B.2 of PoA-DD to include the GS Rule Update "*fNRB Application for GS4GG Certification*", and provisions three options as eligible methods for fNRB estimation in the project design. It is noted and confirmed by the assessment team that at time of this validation, only first option, i.e., "Modelling Fuelwood Saving Scenario (MoFuSS) derived values" is available to the CME for fNRB estimation, since other methods (updated version of CDM Tool 33, revised version of CDM Tool 30 under PACM or newer methods under PACM approved by GS) are currently under development.

The references are found to be appropriately updated throughout the VPA-DD. Following points are noted by the assessment team while reviewing the update in monitoring plan:

- a. Compliance with Rule update "*fNRB Application for GS4GG Certification*" and eligible methods for fNRB estimation:
 - Applicability: Since the certified project applies parameter fNRB, GS approved methodologies, CDM Tool 30 for fNRB determination and GS4GG certification of issuance of GSVERs, therefore, the rule update is applicable to this project as per section 1.2.1. of the rule update.
 - Validity of fNRB values included in design certified VPA-DD: The existing fNRB values under the design certified VPA expire on 31/12/2025 as per section 2.1.1 of the rule update. Following point (c) of section 2.1.1 of rule update, the CME has chosen to apply updated fNRB value before this deadline, and therefore, is found in compliance with the requirements.
 - Eligible methods of fNRB estimations: VVB has reviewed the updated methods of fNRB estimations in the revised VPA-DD and the proposed methods are consistent with the methods listed in section 2.3.1 of the rule update. It is noted that all three options have been provisioned in the revised design and may be chosen during the future verifications. This approach is found acceptable taking into consideration para 2.3.2 of the rule update, which allows project developers to update their chosen fNRB method or value when those methods become available after design certification.
- b. fNRB parameter change from fixed to monitored parameter: In the revised proposed VPA-DD for VPA GS 2758 (VPA 1), the parameter $fNRB_{i,y}$ is proposed as a monitored parameter, in contrast to the design certified VPA-DD which reflected this as a fixed ex-ante parameter. Since the applied methodology TPDDTEC Version 4.0 provisions this parameter to either be fixed ex-ante or to be monitored biennially or at each monitoring and verification, the revision is found to be complying with the applied methodology and therefore, is found acceptable as a design change to the monitoring plan. VVB confirms that the updated parameter table in revised VPA-DD provides source of data measurement methods, monitoring frequency, QA/QC procedures as per the applied methodology and rule update "*fNRB Application for GS4GG Certification*" (the rule update takes precedence over the applied methodology where contradicting requirements are listed).
- c. Applied fNRB value for Honduras- The revised VPA-DD for VPA 1 applies the fNRB value as 32%, for ex-ante estimates, which is confirmed from the MoFuSS model (<https://www.mofuss.unam.mx/mofuss-ds/>) at country level. For ex-post monitoring, CME has proposed to apply MoFuSS values at project level, i.e., according to the installations' location for the specific MP. The CME has also

provisioned in the VPA-DD option to update its chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal.

Since the value applied and procedure proposed complies with the eligible methods provisioned by the rule update, it is accepted by the assessment team.

Consequential Changes:

Following changes have been introduced in the VPA-DD because of the change in monitoring plan discussed above:

- Removal of CDM Tool 30 reference from the VPA-DD: All references and mention of CDM Tool30 have been removed from the PoA-DD and instead, new methods of fNRB determination have been included. The change allows an accurate reflection of revised methods applied for estimation of fNRB value, and therefore, accepted by the assessment team.
- Update in estimated annual average emission reduction in both VPA-DD and corresponding estimated emission reduction calculation sheet: All baseline estimates, project estimates and net benefits are updated as a result of updated fNRB value. The revised calculations are reviewed and are found to be accurate, consistent and appropriately reported in the revised VPA-DD and estimated emission reduction calculation sheet.

Conclusion:

The VVB confirms that:

- i. The design change complies with the relevant requirements in the "Design Change Request Requirements and Procedure Ver 2.0".
- ii. The design change complies with the applied methodology, relevant rule updates and other regulatory documents (the latest rule update takes precedence over the applied methodology where contradicting requirements are listed).
- iii. The changes do not result in reduction in the accuracy of monitoring compared with the requirements contained in the registered monitoring plan.
- iv. The permanent changes do not lead to overestimation of GHG emission reductions or net anthropogenic GHG removals.
- v. The proposed changes do not impact the additionality, scale, stakeholder consultation sustainable development criteria, safeguarding assessment or compliance with applicable legislation of the PoA or VPA.

The proposed changes are deemed appropriate by the Verification Team.