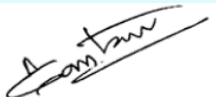


**Verification report for
GS4GG project activities
(Gold Standard for the Global Goals)**

BASIC INFORMATION

Title of the GS4GG Programme	PoA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America"
GS ID of Programme	PoA: GS1988
Title of the VPA(s) covered	"Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras"
GS ID (s) of Project (s)	VPA: GS2758
Version number of the verification and certification report	3.0
Completion date of the verification and certification report	23/01/2025
Monitoring period number and duration of this monitoring period	14 th monitoring period: 01/01/2023 – 30/04/2023 (inclusive of both days) Duration of 2 nd Crediting Period: 01/05/2016 – 30/04/2023 (inclusive of both days) Remaining covered under 3 rd CP
Version number of the monitoring report to which this report applies	Version 2.4, dated 23/01/2025
Crediting period of the project activity corresponding to this monitoring period	01/05/ 2016 — 30/04/2023
Project representative	Esther Adams, Program Manager eadams@proyectomirador.org +1 (415) 925-1887
Host Party	Honduras
Applied methodologies and standardized baselines	Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0
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
Name and UNFCCC reference number of the VVB	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066
Name, position and signature of the approver of the verification report	 Executive Director Ashok Kumar Gautam

Sustainable Development Goals Targeted	SDG Impact	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/Products
SDG 13 Climate Action	Emission Reduction	87,943	VERs
SDG 1 No Poverty	USD saved per week per household	1.55	USD
SDG 1 No Poverty	Reduction in time spent collecting firewood	45%	%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	59%	%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%	%
SDG 4 Quality Education	Annual training hours provided	388	Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	96%	%

SDG 5 Gender Equality	Stove users report improved cooking times	96%	%
SDG 5 Gender Equality	Mirador's direct employees are women	13% (88 Direct employees; 11 women, 77 men) 9% (257 employees overall, including all field personnel 22 women, 235 men)	%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
SDG 8 Decent Work and Economic Growth	Jobs Created	257	Number of jobs
SDG 8 Decent Work and Economic Growth	Jobs satisfaction rate	100%	%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	69%	%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y (0.013130 t/hh/day) Pp,y (0.009244 t/hh/day) Pp,b,y (0.003886 t/hh/day) Net benefit	t/household/day

SECTION A. Executive summary

Description of PoA and specific case VPA

The programme of activities titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” 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 registered GS VPA entitled: “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America - First VPA for Distribution of Dos por Tres Cookstoves in Honduras” includes dissemination of efficient Cookstoves in Honduras.

The project reduces carbon emissions by providing efficient cookstoves, which help in burning the fuel efficiently and completely. Also, it reduces soot and black carbon found in products of incomplete combustion thereby improving the environmental and health condition of the user as well. The project will lead to reduction in respiratory illness caused by inhalation of toxic smoke and will help in reducing indoor air pollution.

Proyecto Mirador Foundation has contracted Earthood Services Private 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 01/01/2023 - 30/04/2023 (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 period 01/01/2023 - 30/04/2023 (inclusive of both days).

As per PoA Requirement Version 3.0 dated 12/11/2024 Table 4 (page number 20), one of the criteria for large scale community services activity (CSA) is to be more than 60,000 tCO₂e/yr and both PoA and VPA (GS2758) project are in compliance with this requirement. Sustaincert 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 SustainCert registry <https://registry.goldstandard.org/projects/details/1575>.

During the current monitoring period from 01/01/2023 - 30/04/2023 (inclusive of both days), the PoA has resulted in emission reductions of 87,943 tCO₂e. The SDG benefits achieved from the Programme of Activity are listed in the table below in detail:

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved
SDG 13 Climate Action	Emission Reduction	87,943 VER
SDG 1 No Poverty	USD saved per week per household	1.55 USD
SDG 1 No Poverty	Reduction in time spent collecting firewood	45%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	59%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%
SDG 4 Quality Education	Annual training hours provided	388 Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	96%
SDG 5 Gender Equality	Stove users report improved cooking times	96%
SDG 5 Gender Equality	Mirador's direct employees are women	13% (88 Direct employees; 11 women, 77 men) 9% (257 employees overall, including all field personnel, 22 women, 235 men)
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SDG 8 Decent Work and Economic Growth	Jobs Created	257 Jobs
SDG 8 Decent Work and Economic Growth	Jobs satisfaction rate	100%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	69%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y (0. (0.013130 t/hh/day) Pp,y (0.009244 t/hh/day)

		Pp,b,y (0.003886 t/hh/day) Net benefit
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Scope of Verification

This verification is an independent and objective review for determination of the monitored SDG outcomes and reductions in GHG emissions by the VVB. The verification addresses the implementation and operation of the GS VPA and tests the data and assertions set out in the monitoring report based on the following:

- (i) The approved methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0”/5/ applicable for 2nd crediting period 01/05/2016 to 30/04/2023.
- (ii) The registered PoA-DD/1/ & registered VPA-DD/2/ and monitoring plan/3/
- (iii) Principles and Requirements for GS4GG, version 1.2/29/
- (iv) Validation and Verification Body requirements /42/, GHG Product requirements and references relevant to the VPA’s reported SDG outcomes
- (v) GS4GG Transition Annexure (approved) dated 12/04/2019/7/

The verification has considered both 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 GS for GG, 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.

Verification Process:

The verification process is conducted as per internal GS 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 and corresponding ER sheet by verification team and planning of onsite audit (including sampling approach (refer Section D.4 of this report) to be applied)
- c) On-site audit (refer Section D.2 of this report) by verification team consistent 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 supporting evidences)
- 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 G and H of this report).
- h) Issuance of final verification report to contracted CME (or authorized representatives) and submission of request for issuance, as appropriate.

Verification Conclusion:

Based on the outcome of the verification process of the PoA “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” and its VPA01 “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution Of Dos Por Tres Cookstoves In Honduras” for 2nd crediting period 01/05/2016 to 30/04/2023 of the current monitoring period 01/01/2023– 30/04/2023 (including both dates), we confirm that the implementation of referenced

registered PoA and its VPA01 is complying with applicable CDM and GS rules and regulations as stated in the Monitoring Report (final) Version 2.4, dated 23/01/2025/3/ The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/ and the monitoring plan contained in the registered PoA-DD/1/ and VPA-DD/2/ and “Gold Standard for Global Goals Transition Annexure”, dated 12/04/2019 /7/.

Earthood Services Limited (hereafter mentioned as Earthood) is able to certify that the emission reductions from the registered PoA (GS 1988) “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” and its VPA01 “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos Por Tres Cookstoves In Honduras” for 2nd crediting period 01/05/2016 to 30/04/2023 of the current monitoring period 01/01/2023– 30/04/2023 (including both dates) amount to 87,943 tCO₂e. Therefore, this is being submitted for request for issuance, as per Gold Standard procedures.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team members

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Singh	Ranjan	Central office	Y	Y	Y	Y
2.	GS approved auditor	IR	Phukan	Sukanya	Central office	Y	N	N	Y
3.	GS Approved Auditor & Verifier (Old)	IR	Kalita	Jahnabi	Central office	Y	N	N	Y
4.	Technical Expert (TA 3.1)	IR	Singh	Kaviraj	Central office	Y	Y*	Y*	Y
5.	Trainee Verifier	IR	Verma	Anvesha	Central office	Y	N	N	Y
6.	Local expert	EI	Cardona	Rommel	Central office	Y	Y	Y	Y

*Remotely joined the audit

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

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Guleria	Shifali	Central Office
2.	Technical expert (TA 3.1)	IR	Guleria	Shifali	Central Office

3.	Approver	IR	Gautam	Ashok Kumar	Central Office
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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 errors, omissions 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 (sales database, installation records, carbon transfer form etc.) to ER sheet/database.	Low	The documents are also subjected to an internal check to ensure the accuracy of data entry.	On a sampling basis, the records are checked with the information from database and substantiated by onsite observations.
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. 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 has been reviewed in detail by the assessment team. Each step for the calculation has been thoroughly checked to confirm the final numbers.

C.2. Consideration of materiality in conducting the verification

All errors identified were individual error and no extrapolation was required. The verification team confirms that the final ERs are free from material errors with reasonable level of assurance.

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 assessment team using dedicated protocols (checklists). The assessment team cross checks the information provided in the documents (MR) and information from sources other than those used, if available, and conducts independent background investigations. Earthood conducted a desk review as under:

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- 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 3 of this report.

D.2. On-site inspection

Duration of on-site inspection: 30/01/2024-01/02/2024				
No.	Activity performed on-site	Site location	Date	Team member
1.	Opening Meeting	Honduras	30/01/2024-01/02/2024	Ranjan Singh, Kaviraj Singh and Rommel Cardona
2.	Implementation and operation of project activity (project boundary, project technology) as per registered PoA DD/ VPA DD	Honduras	30/01/2024-01/02/2024	
3.	Management and monitoring procedures, data collection and archiving systems followed at project site	Honduras	30/01/2024-01/02/2024	
4.	Interview of CME representatives, monitoring personnel and end-users (as per as VVB sampling plan)	Honduras	30/01/2024-01/02/2024	
5.	Management and operational system: Database management, allocation of responsibilities, qualification and training, ICS distribution, monitoring survey, internal audit and management review	Honduras	30/01/2024-01/02/2024	
6.	Verification checklist: acceptability (or otherwise) of CME's monitoring survey records, compliance of monitoring procedures with registered PoA DD/ VPA DD and applied monitoring methodology	Honduras	30/01/2024-01/02/2024	
7.	Review of monitored data and relevant document in accordance with registered monitoring plan and applied monitoring methodology	Honduras	30/01/2024-01/02/2024	
8.	Review of ER calculations in accordance with applied methodology and relevant tools	Honduras	30/01/2024-01/02/2024	
9.	Closing Meeting	Honduras	30/01/2024-01/02/2024	

D.3. Interviews

No.	Interviewee		Affiliation	Date	Subject	Team member
	Last name	First name				
1.	Mendoza Giron	Rafael	Proyecto Mirador	30/01/2024 - 01/02/2024	PoA Management system, VPA implementation, ICS distribution mechanism,	Ranjan Singh, Kaviraj Singh and Rommel Cardona
2.	Muriel	Paola	Proyecto Mirador	30/01/2024 - 01/02/2024	ER calculations, Monitoring Report	

3.	Hernandez	Heydi	Proyecto Mirador	30/01/2024 - 01/02/2024	Database management, Sales records	
4.	Machado	CO Olimpia Machado	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
5.	Guzman	CO Emerly Dariana Velasquez	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
6.	Castellanos	SA Paula Andara	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
7.	Perez	LA Olimpia Lopez	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
8.	Turcios	LO Santos Teodora Osorto	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
9.	Ruiz	SA Hilda Rosa	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
10.	Romero	ZA Kenia Julissa Vasquez	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
11.	Escobar	SI Enma Paz	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
12.	Dubon	LO Zoila America Hernandez	End user (0-1)	30/01/2024 - 01/02/2024	VVB Field Survey	
13.	Ramirez Moran	SA Maria del Carmen	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
14.	Valle	QU Marixa	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
15.	Sanchez	SA Erlinda Marlen Pineda	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
16.	Urrea	SA Maria Esther Vasquez	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
17.	Funez	MA Iris Esperanza Rivera	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
18.	Hernandez	EL Maria Escolastica	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
19.	Argueta	QU Maria Idalia Zuniga	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
20.	Martinez	SA Joaquina Avelar	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	

21.	Gomez	EL Digna Esperanza Diaz	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
22.	Reyes	AZ Jose Reinel Sanchez	End user (1-2)	30/01/2024 - 01/02/2024	VVB Field Survey	
23.	Gonsales	HO Dunia Suyapa Quintanilla	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
24.	Murcia	Wilder Gerardo Calles	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
25.	Mendoza	CE Suyapa Perez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
26.	Vastillo	SA Dora Vilma Lopez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
27.	Sabillon	SA Junia Maribel Dominguez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
28.	Mejia	SA Lucia	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
29.	Garcia	LA Mercedes	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
30.	Vastillo	SA Dora Vilma Lopez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
31.	Lopez	OP Maritza Martinez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
32.	Rodriguez	VA Maria Aminta Lopez	End user (2-3)	30/01/2024 - 01/02/2024	VVB Field Survey	
33.	Lopez	MA Nelly Leonor Garcia	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	
34.	Rodriguez	QU Rosa Teresa Garcia	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	
35.	Lopez	LA Ana Maribel Gonzalez	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	
36.	Pineda	LA Angela Guardado	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	
37.	Lopez	EL Maria Teresa Perez	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	
38.	Hernandez	SA Maria Isabel Vasquez	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey	

39.	Martinez	VA Maria Ines Diaz	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey
40.	Funes	SA Santos Manuel Raudales	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey
41.	Turcios	GU Reina Marina Zuniga	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey
42.	Valle	SA Felipe Venicio Varela	End user (3-4)	30/01/2024 - 01/02/2024	VVB Field Survey
43.	Vazquez	AZ Elvia Marina Gonzalez	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
44.	Gonzalez	MO Reina Suyapa Sanchez	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
45.	Amaya	SA Graciela Mejia	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
46.	Pineda	MA Basilio Caballero	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
47.	Reconcilio	TI Ruth Mesac Mondragon	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
48.	Perez	EL Rita Ventura Perez	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
49.	Chica	NA Benigna Garcia Chica	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
50.	Vasquez	MO Maria Angela Sanchez	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
51.	Caceres	EL Zenia Yaneth Calix	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
52.	Reyes	EL Silvia Patricia Martinez	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
53.	Martinez	EL Rosalina Garcia	End user (4-5)	30/01/2024 - 01/02/2024	VVB Field Survey
54.	Ayala	SA Alba Deisy Ramos	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey
55.	Vasquez	PE Maria Julia Bejarano	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey
56.	Lorenzo	LA Maria Evangelin	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey

		a Rodriguez				
57.	Sanchez	AZ Luisa Rodriguez	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
58.	Munoz	LA Rosa Deila Lopez	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
59.	Trochez	CO Dunia Marisol	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
60.	Gomez	YA Guadalupe Gutierrez	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
61.	Diaz	YA Reina Santos	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
62.	Rodriguez	LA Adalila Argueta	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
63.	Amaya	LA Francisca Martinez	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	
64.	Darmes	YA Gloria Argueta	End user (5-6)	30/01/2024 - 01/02/2024	VVB Field Survey	

D.4. Sampling approach

CME's sampling Approach:

Please refer section E.5.6. for assessment of CME's plan in detail.

VVB's Sampling Approach

The assessment team has followed a acceptance sampling approach for verification purposes. Sampling was done across the VPA in a random manner but considering the principles of proportional representation and keeping in line with "Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 9.0"/32/.

Proyecto Mirador has applied a sampling approach which is sufficiently representative of the stove population w.r.t to the numbers, vintage and geographical spread. The procedure adopted by the project for doing onsite surveys was verified through interviews with the project staff and results are corroborated by visual inspection and the results were matched with the centralised database (Salesforce).

The verification team determined the sample size for acceptance sampling by evaluating the following, using its own professional judgement and guidance in the Standard 'Sampling and surveys for CDM project activities and programme of activities, Version 9.0' /32/:

- 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.

As per Section 3.1. of Site Visit and Remote Audit Requirements and Procedures document Version 2.0 /52/,

'3.1 I Frequency of physical site visits:

3.1.1 I At minimum, the VVB shall conduct physical site visit within two years of project start date; and

3.1.2 I Once within every three years after the first physical site visit date'.

The following is in accordance with above site visit requirement: The onsite audit for previous monitoring period was conducted between 16/01/2023 to 20/01/2023 confirmed from previous verification report Version 1.2 dated 30/05/2023 available on Sustaincert platform /39/ that fulfils the above criteria of site visit once every three years after the first physical site visit. However, the assessment team inclusive of Team Leader and local expert conducted onsite visit with TA Expert who joined remotely between 30/01/2024 to 01/02/2024 to assess the implemented project activity in a stringent manner even though it was not a mandatory requirement.

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.

Earthood Services Limited has applied acceptance sampling as part of this verification activity by choosing a sample of 11 households randomly for 6 age group 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 were randomly selected (11 samples from each age group) which had been surveyed by the CME.

The data presented is consistent and the records presented matched the Salesforce data in the centralized system. The status of the stove installed in each house was checked through both survey 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 same as CME's survey results.

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

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
General			
Compliance of the monitoring report with the monitoring report form	-	-	-
Remaining forward action requests from previous verification	-	-	-
Specific-case VPA(s) considered for verification and covered in this report	-	-	-
Programme of activities			
Compliance of the programme implementation with the registered PoA-DD	CL#03	-	-
Implementation and operation of the management system	-	-	-
Post-registration changes	-	-	-
Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline	-	-	-
Corrections	-	-	-
Inclusion of a monitoring plan in a registered PoA-DD (including its generic VPA-DD(s))	-	-	-

Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline	-	-	-
Changes to the programme design of the registered PoA-DD (including corresponding changes to project design of the generic VPA-DD(s)) and updates to the eligibility criteria for inclusion of specific-case VPAs in the PoA	-	-	-
Types of changes specific to afforestation and reforestation activities	-	-	-
Voluntary project activities			
Compliance of the VPA implementation with the included VPA design document	-		-
Post-registration changes	-	-	-
Temporary deviations from registered monitoring plan, applied methodology or applied standardized baseline	-	-	-
Corrections	-	-	-
Changes to the start date of the crediting period	-	-	-
Inclusion of a monitoring plan to an included VPA-DD	-	-	-
Permanent changes to the monitoring plan as described in the included VPA-DD, applied methodology, or applied standardized baseline	-	-	-
Changes to the programme design of the included VPA-DD	-	-	-
Types of changes specific to afforestation and reforestation component project activities	-	-	-
Compliance of the monitoring plan with the monitoring methodology including applicable tool and standardized baseline	-	-	-
Compliance of monitoring activities with the registered monitoring plan	-	-	-
Data and parameters fixed ex ante or at renewal of crediting period	-	-	-
Data and parameters monitored	CL#04	-	-
Implementation of sampling plan	-	-	-
Compliance with the calibration frequency requirements for measuring instruments	-	-	-
Assessment of data and calculation of emission reductions or net removals	-	CAR#02	-
Calculation of baseline GHG emissions or baseline net GHG removals by sinks	-	CAR#01	-
Calculation of project GHG emissions or actual net GHG removals by sinks	-	-	-
Calculation of leakage GHG emissions	-	-	-
Summary of calculation of GHG emission reductions or net GHG removals by sinks	-	-	-
Comparison of actual GHG emission reductions or net GHG removals by sinks with estimates in included specific-case CPA	-	-	-
Remarks on difference from estimated value in registered VPA-DD	-	-	-
Assessment of reported sustainable development co-benefits			
Global stakeholder consultation			

Others (Onsite audit observations)	CL#01 CL#02	-	-
Total	04	2	00

SECTION E. Verification findings

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

Means of verification	The Gold Standard for Global Goals prescribes a template for MR. Therefore, the CME has used the latest GS4GG MR template form Version 1.2/28/ which has been issued by Gold Standards on 14/10/2020. In addition, all the GS4GG requirements are included in accordance with the Principles and requirements/29/.
Findings	No findings were 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 verification

No forward action requests were issued from previous verification/39/.

E.3. VPA(s) considered for verification and covered in this report

Title and GS reference number of the VPA included in the PoA as of the end of this monitoring period	Is the VPA considered for this verification? (yes/no)	Version of the PoA-DD	Confirmation that a request for issuance including the VPA has been published for the previous monitoring period (Y/N)
Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras GS 2758	Yes	Version 6.0	Yes

E.4. Programme of activities

E.4.1. Compliance of the programme implementation with the registered programme design document

Means of verification	The programme of activity titled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove. The project operations are headquartered Colonia Suyapa, Barrio Gualjoco in the municipality of Santa Bárbara, in Santa Bárbara Department, Honduras (14°56'49.1"N and 88°14'23"W), with administrative offices in Greenbrae, California, USA. The current verification covers the first VPA entitled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras" under the PoA in the country of Honduras. Proyecto Mirador Foundation is the CME for the PoA /1/ and manages the distribution and management of this VPA.
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	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/. Further, based on the review of records of distribution by CME/9/, onsite observations and interview, the verification team confirms that: • The VPA is implemented within the boundary of the PoA as described in the revised accepted PoA-DD/1/. • The CME is the same as that mentioned in the revised accepted PoA-DD/1/. • The implementation and operation of the project activity has been conducted in accordance with the description contained in the revised accepted PoA-DD/1/ and revised accepted VPA-DD/2/. • All physical features of the VPA proposed in the revised accepted VPA-DD/2/ are in place. The information (including data and variables) as mentioned in the MR/3/ is found to be in line with the details provided in the revised accepted PoA-DD/1/. The verification team found the project description contained in MR to be complete and accurate and was found to be in-line with the revised accepted PoA-DD/01/. Grievance Mechanism: An Electronic Feedback Log using is maintained electronically at the project office and an export of the feedback log was obtained (VP14-15 Stakeholder Comment 2023.xlsx)/20/. The CME follows up after the complaints are registered and gets the issue resolved. The assessment team has checked the compilation of all the comments raised during the current monitoring period, VP14-15 Stakeholder Comment 2023.xlsx/20/ and confirms that all the end-user comments received during the current monitoring period were resolved by the CME effectively. It was also checked with the end-users that the households are visited by the supervisors and the household feedback is recorded /54/.								
Findings	No issues were found								
Conclusion	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 87,943 tCO₂e. The VPA has successfully achieved SDGs by the values listed below: <table><tr><td>Sustainable Development Goals Targeted</td><td>SDG Impact</td><td>Amount Achieved</td><td>Units/ Products</td></tr><tr><td></td><td></td><td></td><td></td></tr></table>	Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products				
Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products						

	SDG 13 Climate Action	Emission Reduction	87,943	VER S
	SDG 1 No Poverty	USD saved per week per household	1.55	USD
	SDG 1 No Poverty	Reduction in time spent collecting firewood	45	%
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	59	%
	SDG 3 Good Health and Well- Being	Reduction in personal exposure to PM2.5	47	%
	SDG 4 Quality Educatio n	Annual training hours provided	388	Hour S
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	96	%
	SDG 5 Gender Equality	Stove users report improved cooking times	96	%
	SDG 5 Gender Equality	Mirador's direct employees are women	13% (Direct employees) 9% (employees overall, including all field personnel)	%
	SDG 7 Affordabl e and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79	%
	SDG 8 Decent Work and Economi c Growth	Jobs Created	257	Num ber of jobs
	SDG 8 Decent Work and Economi c Growth	Job satisfaction rate	100	%

	SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	69	%
	SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y (0.013130 t/hh/day) Pp,y (0.009244 t/hh/day) Pp,b,y (0.003886 t/hh/day) Net benefit	t/household/day

E.4.2. Implementation and operation of the management system

Means of verification	Based on the review of records and interview of CME representatives and monitoring team, during the on-site visit by the verification team, it is confirmed that the CME has implemented 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 trainings were provided to the staff and users of cook stove which could be verified through training records and photographs/34/. There is a clear definition of 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 Salesforce database/30/ using key information: • 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:											
	<table border="1"> <thead> <tr> <th>Age-group (years)</th><th>Stove users</th></tr> </thead> <tbody> <tr> <td>0-1</td><td>33,904</td></tr> <tr> <td>1-2</td><td>22,952</td></tr> <tr> <td>2-3</td><td>8,518</td></tr> <tr> <td>3-4</td><td>12,596</td></tr> <tr> <td>4-5</td><td>18,479</td></tr> </tbody> </table>	Age-group (years)	Stove users	0-1	33,904	1-2	22,952	2-3	8,518	3-4	12,596	4-5
Age-group (years)	Stove users											
0-1	33,904											
1-2	22,952											
2-3	8,518											
3-4	12,596											
4-5	18,479											

		5-6	21,317
	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.		
Findings	None		
Conclusion	The verification team from the desk review and onsite audit check confirms that the monitoring management system of the PoA /01/ is in place with the responsibilities properly identified and established.		

E.4.3. Post-Design Certification changes

E.4.3.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Not applicable

E.4.3.2. Corrections

Not applicable

E.4.3.3. Changes to start date of crediting period

Not applicable

E.4.3.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.4.3.5. Changes to project design of approved project

Not applicable

E.5. Voluntary project activity(ies)

E.5.1. Compliance of the VPA implementation with the included VPA design document

Means of verification	The VPA titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras” aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove in Honduras. The implementation of the VPA as mentioned above is within the geographical boundary of PoA-DD/1/ and VPA-DD /2/, which has been verified during the on-site inspection and interviews of the CME representatives by the verification team. The CME, Proyecto Mirador Foundation, manages project implementation, stove construction, and supply sourcing locally through the creation of local microenterprises. Such microenterprises include stove construction organizations, suppliers to provide specific stove construction components, and other vendors. Technology: As part of the VPA, Proyecto Mirador solely installed its own proprietary “Dos por Tres” model improved cookstoves replacing the less efficient baseline stove, traditional fogón. Carbon Monoxide emission and particulate matter
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	are reduced by 79%, CO₂ by 43%, and CH₄ by 94% over traditional stoves with Dos por Tres/37/. The Dos por Tres design is directly installed at each home and consists of a ceramic firebox for the stove mouth, a steel plancha (cooktop), a chimney, and a sophisticated system of insulated interior walls constructed from adobe blocks or ceramic bricks that channels the heat under the plancha and smoke and particulates out the chimney. The Dos por Tres has been modified structurally in many ways: First, the grate in the stove mouth has been elevated slightly in order to raise the fuel off the stove floor, thus making the wood burn more thoroughly and efficiently. Second, the dimensions of the plancha have been changed, allowing the plancha to heat up faster and distribute the heat more evenly than before. Third, the plancha has been lowered closer to the level of the wood ash insulation to use the firepower of the stove more efficiently. Fourth, the chimney attachment has been modified to eliminate excess air circulation. The improved cookstoves have been installed and built with the dimensions of 0.50 m width, 1.30 m height and depth which was confirmed from the manufacturer specification /48/. The weight of the improved cookstove is 300kg built in-situ home verified from manufacturer specification /48/. The stove is in good working condition since the project registration in 2009 and the stove aging, drop-off rate for all age groups have been accounted for in terms of elimination of emission reduction for all these stoves as a conservative measure which is verified from the Excel sheet VP14-13 Dropoff Data Honduras.xlsx/18/. The specifications were checked during the on-site inspections and was found to be in line with the VPA DD/2/. The installation dates of the Dos por Tres Cookstoves in the project location, Honduras were checked from the screenshots of Salesforce database/30/. With each passing year, a new set of improved cook stoves enter the population count with the old ones being phased out. Review of installation database /30/ and monitoring results confirm that the methodology has not been compromised. The calculation provided in the ER sheet /4/ has been checked by the verification team and was found to be in line with the applied methodology/5/ and registered PoA DD/1/, VPA DD/2/.
Findings	No findings were raised
Conclusion	- The verification team confirms that physical features of the VPA have been implemented in accordance with the accepted VPA-DD/2/. - It is also confirmed, through the review of the supporting documentation and on-site check that physical features of the component VPA have been implemented in accordance with the registered VPA-DD/2/. - The VPA were also found to be completely operational in line with the registered VPA-DD/2/. - The information provided in the relevant sections of the monitoring report appropriately describe the implementation and operational status of the PoA.

E.5.2. Post- Design Certification changes

E.5.2.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Not applicable

E.5.2.2. Corrections

Not applicable

E.5.2.3. Changes to start date of crediting period

Not applicable

E.5.2.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.5.2.5. Changes to project design of approved project

Not applicable

E.5.3. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means verification	of	The monitoring plan in the revised accepted VPA DD/2/ were reviewed against the monitoring requirements of the applied methodology TPDDTEC, Version 2.0 /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 revised accepted PoA DD/1/ and applied methodology/5/.
Findings		No findings raised.
Conclusion		The monitoring plan is in line with the approved methodology, Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 2.0 /5/, that is included in the registered PoA DD/1/ and VPA-DD/2/.

E.5.4. Compliance of monitoring activities with the registered monitoring plan

E.5.4.1. Data and parameters fixed ex ante or at renewal of crediting period

ID 1/ EF_{fuel,CO₂} : CO₂ emission factor of the fuel that is reduced, tCO₂/TJ

Relevant Indicator	SDG	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 112 tCO₂/TJ , which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/26/. The value is used for the calculation of baseline and project emission. https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf . <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u>
Findings		None
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.

ID 2/ EFuel,nonCO₂,CH₄ : CH₄ emission factor for the fuel that is reduced, tCO₂e/TJ

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 0.30 tCO₂e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/26/. The value is used for the calculation of baseline and project emission. https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u>
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ is consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 3/ EFuel,nonCO₂,N₂O : N₂O emission factor for wood that is reduced, tCO₂e/TJ

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means verification	of	The value for this parameter is 0.004 tCO₂e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/26/. The value is used for the calculation of baseline and project emission. https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u>
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ is consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 4 / NCV_b, fuel_, The Net Calorific Value (NCV) of the fuel that is substituted or reduced, TJ/ton,

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means verification	of	The value of this parameter 0.0186 TJ/ton (for ERs achieved from 01/01/2023 to 30/04/2023) was sourced from NCV for Red Oak, per Global Alliance for Clean Cookstoves, “WBT 4.2.4 Spreadsheet”/35/ with reference to Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science: 31-43. 1980/36/. The value of the parameter is used for the calculation of baseline and project emission. <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u>
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ is consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

EFp,non co2 : Non-CO2 emission factor arising from use of fuels in project scenario , tCO2/TJ

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means verification	of	The value of this parameter 9.46 tCO₂e/TJ which was sourced from IPCC AR5 /47/ 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/26/. The value of the parameter is used for the determination of non-CO₂ emission factor in project. https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf The value was checked from GWP: IPCC AR4/46/ and GWP: IPCC AR5/47/ and found to be correct. <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u> The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP/43/. Thus, it was found to be acceptable.
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent. The applied value is correct and justified.

EFb,non co2 : Non-CO2 emission factor arising from use of fuels in baseline scenario , tCO2/TJ

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means verification	of	The value of this parameter 9.46 (for ERs achieved from 01/01/2021 onwards). The value was checked from GWP IPCC AR4/46 and GWP: IPCC AR5/47/ and found to be correct. The value of the parameter is used for the determination of non-CO₂ emission factor in the project. <u>The value of the parameter has been cross checked and verified from the registered VPA DD and found to be appropriate.</u> The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP/43/. Thus, it was found to be acceptable.
Findings		None
Conclusion		The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent. The applied value is correct and justified.

E.5.4.2 Data and parameters monitored (Carbon & SDG)
ID 5/ fNRB,b,y : The non-renewable fraction of the woody biomass harvested in the project collection area in year y in the baseline scenario, %

Relevant Indicator	SDG	15-Life on land 15.2.1 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation
Means of verification		The value of 69% was taken from a third-party NRB Analysis by Berkeley Air Monitoring Group (2011) as per CDM AMS II.G, Energy Efficiency measures in thermal applications of non-renewable biomass applicable for the Monitoring period 01/01/2023 to 30/04/2023 /5/ of current crediting period. The value of the parameter has been fixed at the revalidation stage and is used for the calculation of emission reduction. The values have been verified from the registered VPA-DD/2/.
Findings		None

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.
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ID 6 / Np,y : Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y, Number of project technology days

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
Means of Verification		Criteria/Requirements	Assessment/Observation
		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	This is measured in smartphones and recorded on Salesforce.com installation database/30/.
		Calibration frequency /interval:	Not Applicable
		How were the values in the monitoring report verified?	14,132,523 days The value of the parameter is a function of the total stoves in use times days in operation. 118,284 stoves were in operation at the end of the 14 th monitoring period. The values were verified from the VPA 14-06 sales database/12/ and VPA14-07 Stoves Installed by Month v2.0 /40/. 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 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 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.
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/. As per CME, the ER calculations have not been adjusted for seasonal variation due to data collection which reveals that there are days in the year when the stove is not in use reported by 19% of CME's clients. Out of those 19%, 5.33 days is the average number of days per year when the stove is not in use, which when averaged over the entire survey population reveals that there is 1.00 day per year per household when stove is not in use. This has been verified from VP14-09 Leakage Sustainability Results /15/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

Pp,b,y : Specific fuel savings from an individual project p against an individual technology of baseline b in year y (tonnes/household/day)

Relevant Indicator	SDG	15 – Life on Land 15.2.1 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation
Means of verification	Criteria/Requirement s	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is updated 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 is in line with the applied methodology/5/
	Monitoring equipment	Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout
	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 VP14-19 Scales Calibration Procedure.pdf /25/ and Scales Calibration KPT - HND 2023 (1 of 2).pdf, Scale Calibration KPT 2x3 KPT Paired – HND 2023 (2 of 2).pdf /50/ 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 is 0.003886 t/household/day for the 2nd crediting period 01/05/2016 to 30/04/2023. It was verified from the VP14-02 KPT data.xlsx Spreadsheet 'Location'/9/ that, 1,412 Kitchen Performance Tests (252 baseline and 1,160 project scenario) were performed between 2010 and 2022 in multiple villages of Honduras across all the stove groups. 230 of these were taken in 2022 across 7 departments verified from VP14-02 KPT data.xlsx Spreadsheet 'Location'/9/ and weighted average is verified from Spreadsheet 'Assumption' /9/. The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP14-03 KPT data sheet English.pdf/10/. 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 VP14-02 KPT data /9/. 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/.

	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. Equipment used during KPT is calibrated at the start of each study. Calibration details have been explained in section E.5.7 of this report. The personnel responsible for carrying out KPT studies are well trained to oversee data collection and to spot potential errors in the reported figures.
Findings	CL#04 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/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD.	

ID 8 / Up,y : Abandonment (drop-off) rate (the number of stoves that have fallen out of use in a given age group), %of households

Relevant Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population								
Means of verification	<table><tr><th>Criteria/Requirements</th><th>Assessment/Observation</th></tr><tr><td>Measuring /Reading /Recording frequency</td><td>Annual</td></tr><tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/</td></tr><tr><td>Monitoring equipment</td><td>The CME has conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database/30/. 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 VP14-19 Scales Calibration Procedure.pdf /25/, Scales Calibration KPT - HND 2023 (1 of 2).pdf. Scale</td></tr></table>		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	The CME has conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database/30/. 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 VP14-19 Scales Calibration Procedure.pdf /25/, Scales Calibration KPT - HND 2023 (1 of 2).pdf. Scale
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	The CME has conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database/30/. 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 VP14-19 Scales Calibration Procedure.pdf /25/, Scales Calibration KPT - HND 2023 (1 of 2).pdf. Scale									

		Calibration KPT 2x3 KPT Paired – HND 2023 (2 of 2).pdf and the calibration certificates /50/ which is found to be appropriate and acceptable.																							
	Calibration frequency /interval:	NA																							
	How were the values in the monitoring report verified?	The following monitored cumulative abandonment rates were applied for the 14th Verification Period: <table border="1"> <thead> <tr> <th>Age</th><th>Drop-off</th><th>Usage</th></tr> </thead> <tbody> <tr> <td>Age 0-1 (Year 1)</td><td>10.00% [4.00%]</td><td>90.00% [96.00%]</td></tr> <tr> <td>Age 1-2 (Year 2)</td><td>10.00% [8.57%]</td><td>90.00% [91.43%]</td></tr> <tr> <td>Age 2-3 (Year 3)</td><td>13.46%</td><td>86.54%</td></tr> <tr> <td>Age 3-4 (Year 4)</td><td>26.03%</td><td>73.97%</td></tr> <tr> <td>Age 4-5 (Year 5)</td><td>21.05%</td><td>78.95%</td></tr> <tr> <td>Age 5-6 (Year 6)</td><td>39.53%</td><td>60.47%</td></tr> <tr> <td colspan="2">Weighted usage rate</td><td>81%</td></tr> </tbody> </table> The average age of stove at the time of the survey for each age group is as follows: Year 0_1 0.76 Year 1_2 1.56 Year 2_3 2.50 Year 3_4 3.70 Year 4_5 4.55 Year 5_6 5.50 The average age reduced for the current monitoring period follows the methodology requirement /5/, “<i>Participants in a usage survey with technologies in the second year of use (age1-2) must be conducted with technologies that have been in use on average at least 1.5 years, and so on</i>” and is found to be appropriate. For the current monitoring period, the CME has applied “Good Practice Monitoring Requirements”. In compliance with para	Age	Drop-off	Usage	Age 0-1 (Year 1)	10.00% [4.00%]	90.00% [96.00%]	Age 1-2 (Year 2)	10.00% [8.57%]	90.00% [91.43%]	Age 2-3 (Year 3)	13.46%	86.54%	Age 3-4 (Year 4)	26.03%	73.97%	Age 4-5 (Year 5)	21.05%	78.95%	Age 5-6 (Year 6)	39.53%	60.47%	Weighted usage rate	
Age	Drop-off	Usage																							
Age 0-1 (Year 1)	10.00% [4.00%]	90.00% [96.00%]																							
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Age 4-5 (Year 5)	21.05%	78.95%																							
Age 5-6 (Year 6)	39.53%	60.47%																							
Weighted usage rate		81%																							

2.3.1 of REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING, VERSION 2.0/45/, CME has claimed a maximum 90% usage rate/45/.

The CME has carried out 370 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 "VP14-13 Dropoff Data.xlsx."/18/.

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.

During the previous monitoring period, CME had carried out 21,655 usage surveys collected in 2,228 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 "VP13-13 Dropoff Data.xlsx /53/."

The drop-off rate for VP13 and VP14 has been mentioned:

Age	Drop-off (VP14)	Drop-off (VP13)
Age 0-1 (Year 1)	10.00% [4.00%]	10.00% [8.93%]
Age 1-2 (Year 2)	10.00% [8.57%]	14.68%
Age 2-3 (Year 3)	13.46%	19.24%

		Age 3-4 (Year 4)	26.03%	22.17%
		Age 4-5 (Year 5)	21.05%	27.53%
		Age 5-6 (Year 6)	39.53%	28.44%
		Weighted usage rate	81%	80%
		As observed from the above table, the drop-off rates for the stove in age groups 0-1 (Year 1), 2-3 (Year 3), 4-5 (Year 5) and 5-6 (Year 6) have seen an increase as compared to the previous monitoring period. Decreased drop-off rate was observed in the group 1-2 (Year 2) and 3-4 (Year 4). Overall, the drop-off rate increased by 1% as compared to the previous monitoring period evident from above table cross-checked from VP14-13 Dropoff Data Honduras.xlsx /18/ and VP13-13 Dropoff Data.xlsx /53/. Therefore, the values of drop-off rate applied by the CME were found acceptable and in-line with the previous monitoring report /03/ and previous verification report /39/.		
	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 /54/ and cross-checked from VP14-13 Dropoff Data Honduras.xlsx /18/ 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.		
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 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/.
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ID 9 / 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 Indicator	SDG	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
Means of verification	Criteria/Requirements	Assessment/Observation	
	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	NA	
	Calibration frequency /interval:	NA	
	How were the values in the monitoring report verified?	The monitored value of the parameter is 669.1 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/12/, tabulated into “VP14-09 Leakage Sustainability Results.xlsx”/15/. During the 14th verification period, the CME carried out leakage and sustainability surveys for 246 households across 214 villages in 15 Departments (Provinces) of Honduras. Out of 246, zero 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 “VP14-09 Leakage Sustainability Results	

		Test.xlsx"/15/ and 'VP14-16 Double Counting Data.xlsx"/21/ which is valid for one year from Jan to Dec 2023 covering VP14 and VP15. The total leakage for this monitoring period is 669.1 VERs which is equivalent to 0.8% of gross ERs. Moreover, the values were confirmed for the households visited during the on-site audit 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 (85) by the net stoves in operation i.e., total stoves in the population for which ERs are being claimed (net of abandonment – 118,28449) which returns a value of 9,136 households affected. The number of cookstove equivalents for which ERs are not reduced results in a value of 292, verified from VP14-09 Leakage Sustainability Results/15/. 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?	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. 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.
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 monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/.	

ID 10 / LEp,y – Leakage due to Transportation: Assess leakage due to transportation (tCO₂e/year), %

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Mileage is tracked for every transport (continuous) and is tabulated annually.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	Vehicle odometers
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The Mirador vehicles collectively travelled 157,578 Kms or 97,914 miles during the 14th Verification Period. The values were verified from the transportation records, “VP14-14 Transportation Summary.xlsx”/19/. The project activity caused emissions of 19.73 tonnes of CO₂e due to transportation during the current verification period, which corresponds to 0.02% of gross ERs. The values have been crosschecked via a standard online carbon calculator/27/. The transportation records/19/ 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/2/
	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.
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 monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/.
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ID 11 / % reduction in release of PM2.5: Measurement of the reduction of PM2.5 emissions resulting from cookstove intervention (µg/m3), %

Relevant SDG Indicator	7 – Affordable and Clean Energy 7.3.1 Energy intensity measured in terms of primary energy and GDP	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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	The monitoring equipment used for this parameter is SRI gas chromatograph (GC), equipped with both a flame-ionization detector (FID) and an electron capture detector (ECD) to quantify the emissions of Carbon Dioxide (CO ₂), Carbon Monoxide (CO), Methane (CH ₄), and Nitrous Oxide (N ₂ O). A composite sample was collected in a Tedlar bag from the exhaust of the emissions collection hood during the entire test period and analyzed within 24 hours using the GC. To ensure the accuracy of the measurements, a calibration standard was performed prior to the analysis cross-checked from the calibration details /50/.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	79% is the value of the parameter. The value is sourced from 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" (2009) /49/. To assess the potential impact of cooking practice on stove performance, a modified series of tests was conducted based on the Aprovecho 2x3 Report /56/. The objective was to examine the performance differences associated with maintaining a small fire. In these follow-up tests, two standard test pots, each containing 5 litres of water, were gradually brought to a boil. Following this, the water in the primary pot was kept at a simmering temperature of 96°C for a duration of one hour meanwhile, fuel

		consumption and emissions were monitored throughout this period. The primary focus of this series of tests was to evaluate fuel use and emissions during the simmering phase, as this more accurately replicates the observed cooking pattern associated with the typical use of project stoves in the field. The tests conducted were found to be appropriate.
	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?	For this SDG, Aprovecho's commercially available Portable Emissions Management system (PEMS) has been used to determine relative PM 2.5 emission in the baseline against the project ICS and recorded real time emissions of CO ₂ (carbon dioxide), CO (carbon monoxide), and PM (particulate matter) and the information is found to be appropriate.
Findings	No findings were raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/7/. 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.	

ID 12 / % reduction in personal exposure to PM2.5, Measurement of the reduction of personal exposure to PM2.5 (as opposed to the overall reduction to PM2.5) resulting from cookstove intervention, %

Relevant SDG Indicator	3 – Good Health and Well Being 3.9.1 Mortality rate attributed to household and ambient air pollution	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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:	NA
	How were the values in the monitoring report verified?	47% is the value of the parameter. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" /37/. The figure was found to be appropriate. After assessment of the ADALY_Report_Mirador_2018_10_17_v8 /57/ 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 /50/. 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?	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 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 /50/.
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/7/. 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.	

ID 13 / Time saved collecting fuelwood: For clients who collect their own wood, PP will monitor how much time they have saved, and how they invest the time saved, Hours/week

Relevant SDG Indicator	1 – No Poverty 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	methodology? (Yes / No)	
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	2.96 hours/week average time saving on fuel collection (a reduction of 45%) was observed as the value of the parameter. During the 14th verification period, the CME carried out 246 leakage and sustainability surveys across 214 villages in 15 departments across Honduras. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys and the value of the parameter were verified from “VP14-09 Leakage Sustainability Results.xlsx”/15/. Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database/30/. 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/.
	If applicable, has the reported data been cross-checked with other available data?	The details about the surveys and the value of the parameter were verified from “VP14-09 Leakage Sustainability Results.xlsx”/15/.
	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.
Findings	No findings were raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/7/. 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.	

ID 14 / Money saved purchasing fuelwood: For clients who purchase fuelwood, PP will monitor how much money clients save due to the reduction in fuelwood consumption and track how the saved funds are spent, US Dollars

Relevant SDG Indicator	1 – No Poverty
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	1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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/30/.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as US\$ 1.55 (38.4 Honduran Lempiras) per week per household, a reduction of 37% from the baseline. During the 14th verification period, the CME carried out 216 leakage and sustainability surveys across 214 villages in 15 departments of Honduras. The details about the surveys and the value of the parameter were verified from "VP14-09 Leakage Sustainability Results.xlsx" Spreadsheet 'Summary' /15/. 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/ 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.
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/7/. 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.
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ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food: For clients who report saving money due to the reduction in fuelwood purchased, PP will monitor how the saved funds are spent, %

Relevant SDG Indicator	2 – Zero Hunger 2.1.1 Prevalence of undernourishment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 59%. During the 14 th verification period, the CME carried out 246 leakage and sustainability surveys across 214 villages and 15 departments across Honduras. The details about the surveys and the value of the parameter were verified from “VP14-09 Leakage Sustainability Results.xlsx”/15/. 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?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary	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.

	QA/QC processes in place?	
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/7/. 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.	

ID 16 / % of households that report the air inside the home is cleaner: Households are surveyed to determine if they report the air is cleaner after installation of the Mirador stove, %

Relevant SDG Indicator	7 – Affordable and Clean Energy 7.3.1 Energy intensity measured in terms of primary energy and GDP	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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/30/.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 100%. During the 14th verification period, the CME carried out 246 leakage and sustainability surveys across 214 villages in 15 departments of Honduras. The details about the surveys and the value of the parameter were verified from “VP14-09 Leakage Sustainability Results.xlsx”/15/. 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 /15/ are taken onsite via handheld device, and the information is recorded on Salesforce.com database/30/ which 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. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
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/7/. 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.	

ID 17 / Training hours provided per year: Demonstrate the transfer of useful and marketable job skills to local direct and indirect employees through training records, Hours/year

Relevant SDG Indicator	4 – Quality Education • 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 388 hours/year. During the 14th 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, VP14-17 Training Data 2023.xlsx /22/ provided by the CME. Therefore, the verification team confirms after checking the “VP14-17 Training Data 2023.xlsx”/22/ 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 /34/ 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.
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/7/. 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	

ID 18 / Proportion of employees who are women: Employment records showing the proportion of women employed, by job type, %

Relevant SDG Indicator	5 – Gender Equality 5.5.2 Proportion of women in managerial positions.	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	13% of direct employees are women, 9% overall, and 33.3% in managerial positions including all field personnel were observed to be women. The value was verified from employment records, “VP14-12 Quantitative Employment.xlsx”/17/ 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/2/.

	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/38/ 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.
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/7/. 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.	

ID 19 / Improvement in Cooking Times: Qualitative surveys to determine if the Dos por Tres cooks faster, slower or the same, %

Relevant SDG Indicator	5 – Gender Equality • 5. c.1 Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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/30/.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 96%. During the 14 th verification period, the CME carried out 246 leakage and sustainability surveys across 214 villages in 15 Departments of Honduras. The details about the surveys and the value of the parameter were verified from “VP14-09 Leakage Sustainability Results.xlsx”/15/.

		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/.
	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.
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/7/. In 2018, the usage monitoring with SUMS devices confirmed that the average cooking time taken on traditional stove is 20 minutes (11% longer than the Dos per Tres) verified from the report /37/. 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.	

ID 20 / % of users who say there is something they don't like about the stove: Qualitative surveys to demonstrate the % of users who say there is something they don't like about the stove, %

Relevant SDG Indicator	5 – Gender Equality • 5. c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The verified value of the parameter are as follows: 96% of users indicated there is nothing they don't like about the stove.

		0.41% of users indicated the stove requires too much maintenance. 0.81% of users indicated the stove is difficult to clean. 1.63% of users indicated the plancha is bent. 0.81% of users indicated the stove is cracking. 0.41% of users indicated they don't like to use small firewood. 0.41% of users indicated they can't cook certain food on the stove. During the 14th verification period, the CME carried out 246 leakage and sustainability surveys across 214 villages in 15 Departments across Honduras. The details about the surveys and the value of the parameter were verified from Salesforce Database/30/. 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 /15/ are taken onsite via handheld device, and the information is recorded on Salesforce.com database/30/ which 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. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
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/6/. 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.	

ID 21 / % of Mirador employees and microenterprises who report they are satisfied with their jobs: Results of qualitative annual survey to employees showing job satisfaction, %

Relevant SDG Indicator	8 – Decent Work and Economic Growth
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	8.8.2 Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status	
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	Qualitative survey administered electronically or on paper and tabulated electronically.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 100%. During the 14th verification period, the CME conducted online surveys to record the feedback of the Mirador employees. The questionnaire "VP14-11 Employee Questionnaire English.pdf"/16/ was used for conducting the annual survey "VP14-10 Employee Survey export.xlsx"/16/ which was checked for the value applied by CME. 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.
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/7/. 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.	

ID 22 / Quantitative employment by job type: Employment records showing the number of people employed by the project (direct and indirect), Number of Employees

Relevant SDG Indicator	8 – Decent Work and Economic Growth 8.5.2 Unemployment rate, by sex, age and persons with disabilities	
Means of Verification	Criteria/Requirements	Assessment/Observation
	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	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	257 employees (both male and female) have been provided jobs during the current monitoring period. The employment record, "VP14-12 Quantitative Employment.xlsx"/17/were checked to confirm the total jobs that have been created as a result of VPA implementation. 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/2/.
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/38/ shared by CME were cross-checked to confirm the number of 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.
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/7/. 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.	

ID 23 / Tonnes of CO₂ reduced: Number of tonnes of CO₂ reduced in a given monitoring period, mtCO₂e

Relevant SDG Indicator	13 – Climate Action 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
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	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was found that 87,943 tCO ₂ e has been reduced due to the project activity. This was checked by the verification team with the emission reduction calculation sheet, “VP14-01 ER Calculations.xlsx”/4/. The equations used for determining emission reductions due to the implementation of the project activity was found to be in accordance with the applied methodology/5/ and registered PoA-DD/1/.
	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?	NA
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/ 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.	

ID 24 / Proof of Personal Protective Equipment (PPE), Evidence that suppliers manufacturing the planchas provide the workers with Personal Protective Equipment (PPE) and follow safety procedures.

SGP	Safeguarding Principle 4.3.4 Release of pollutants	
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)	Frequency has been set as annual.
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was confirmed through invoice and photos that workers have been provided Personal Protective Equipment (PPE)/48/ and follow safety procedures at the time of stove installation at the households.
	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?	NA
Findings	No findings were raised	
Conclusion	Safeguarding Principle 4.3.4. has been monitored in line with transition annex/7/.	

E.5.5. Comparison of monitored parameters with last monitoring period

Means of Verification	Data/Parameter	Value obtained in the current monitoring period	Value obtained in the last monitoring period
		Value applied for 01/01/2023 to 30/04/2023 (2 nd CP)	
	ID 5 / fNRB,b,y Fraction of non-renewable biomass	69%	69%
	ID 6 / Np,y Number of project technology days	14,132,523	44,757,680
	ID 7 / Pp,b,y	0.003886	0.003892

	Average daily dry wood fuel reduction per person-meal (tonnes/household/day)		
	ID 8 / Up,y Abandonment (drop-off) rate	Year 0_1 10.00% [4.00%]	Year 0_1 10.00% [8.93%]
		Year 1_2 10.00%[8.57%]	Year 1_2 14.68%
		Year 2_3 13.46%	Year 2_3 19.24%
		Year 3_4 26.03%	Year 3_4 22.17%
		Year 4_5 -21.05%	Year 4_5 27.53%
		Year 5_6 39.53%	Year 5_6 28.44%
	ID 9 / 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.	669.1 tonnes (0.8%)	966 tonnes (0.3%)
	ID 10 / LEp,y Leakage due to Transportation	0.02%	0.04%
	ID 11 / % reduction in release of PM2.5	79%	79%
	ID 12 / % reduction in personal exposure to PM2.5	47%	47%
	ID 13 / Time saved collecting fuelwood (Hours/week)	2.96	3.17
	ID 14 / Money saved purchasing fuelwood	US\$ 1.55 (38.4 Honduran Lempiras) per week per HH, a reduction of 37%	US\$ 1.54 (38 Honduran Lempiras) per week per HH, a reduction of 36%
	ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food	59%	63%

	ID 16 / % of households that report the air inside the home is cleaner	100%	99%
	ID 17 / Training hours provided per year	388 hours	1,786 hours
	ID 18 / Proportion of employees who are women	13% (direct employees) 9% (overall, including all field personnel) 33.3% in managerial positions	22% (direct employees) 7% (overall, including all field personnel)
	ID 19 / Improvement in cooking times	96%	96%
	ID 20 / % of users who say there is something they don't like about the stove	4%	3%
	ID 21 / % of Mirador employees and microenterprises who report they are satisfied with their jobs	100%	99%
	ID 22 / Quantitative employment by job type	257	205
	ID 23 / Tonnes of CO2 reduced	87,943 (MP Duration: 01/01/2023 – 30/04/2023)	280,039 (MP Duration: 01/12/2021 – 31/12/2022)
The parameters reported are consistent with the previous verification report/39/. The assessment of the parameters for the current monitoring period has been provided in the section E.5.4. However, the value of the parameter ID 8 / Up,y ,abandonment (drop-off) rate for the age groups, (Year 2_3, Year 3_4, Year 4_5 , Year 5_6) have reported lower than the previous monitoring period. Many factors may be responsible for the change in drop off rate. The drop-off rates are not significantly lower and hence are found to be in line with the applied methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 2.0/5/. CME has further implemented, various good practices and measures to enhance the performance of the project stove, the Dos por Tres, in line with TPDDTEC usage requirements.			
Findings	No findings were raised		
Conclusion	The monitoring and reporting of the parameters are as per the registered PoA-DD/1/, VPA-DD/2/ and GS4GG Transition Annex/7/. 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.		

E.5.6. Implementation of sampling plan

Means of verification	The CME has applied the sampling plan in accordance with the Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0 for 2 nd
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crediting period from 01/05/2016 to 30/04/2023 for the current monitoring plan /2/ and the CDM EB 110, Annex 1, Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities/32/. 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.

Parameters to be covered through monitoring surveys:

The CME has conducted following kinds of surveys:

- a. Usage surveys (Parameters-
 1. ID 8 / Up,y
- b. Project KPT surveys/Project field tests (parameters –
 1. ID 7 / Pp,b,y
- c. Leakage and sustainability surveys (parameters -
 1. ID 9 / LEp,y
 2. ID 13 / Time saved collecting fuelwood
 3. ID 14 / Money saved purchasing fuelwood
 4. ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food
 5. ID 16 / % of households that report the air inside the home is cleaner
 6. ID 19 / Improvement in Cooking Times
 7. ID 20 / % of users who say there is something they don't like about the stove

Sample size calculation for different tests:

Village Survey:

Sample size of the usage survey follows the Gold Standard approved baseline and monitoring methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, v.2 /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 11 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 1,141 project scenario KPTs in 15 departments.

Stove Group	Age	Number of KPTs (14 th MP)	Number of KPTs overall
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	0 1 Years	72	208
	1 2 Years	33	171
	2 3 Years	31	179
	3 4 Years	32	225
	4 5 Years	30	171
	5 6 Years	32	187
<u>Leakage and sustainability surveys:</u> 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, 246 Leakage and Sustainability surveys were collected across 214 villages in 15 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/48/ 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. Reliability of test: Project Field Test - The CME provided the statistical analysis in the file "VP14-02 KPT Data.xlsx"/9/ (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 "VP14-03 KPT Data.xlsx/9/." 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"/31/and can confirm that the calculation of achieved reliability was done correctly. The KPTs were conducted during the months of January, February, March, July, and November 2022 which was cross checked and verified from VP14-02 KPT Data v1.2/9/, Spreadsheet 'Location' and precision of 90/30 was verified from the same Excel sheet Spreadsheet, 'Precision attained' /9/ and is found to be correct. Good Practice Monitoring Requirements			

	For the current monitoring period, the CME is in compliance with para 2.3 of Requirements and Guidelines: Usage Rate Monitoring, Version 2.0/45/. 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.
Findings	No findings were raised
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.5.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	The devices and equipment used in the project have been detailed below:					
	S.no.	Device	Manufacturer/ Model	Number Inventory	Usage	Means of Verification
	1	Humidity Meter	DELMHORST/BD -2100	49279	Kitchen Performance Test	The device is checked for calibration before every use using calibration certificate/40/
	1	Humidity Meter	DELMHORST/BD -2100	49280	Kitchen Performance Test	The device is checked for calibration before every use using calibration certificate/40/
	2	Portable Digital Hook Scale	Dr meter/ ES-PS01	#07b #08b #09b	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to /40/.
	3	Cast Iron Grip (Standard Mass weight)	METTLER TOLEDO/ M1-20 KG	M1-20 KG	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to /30/.
Findings	None					
Conclusion	The verification team confirmed that the date and the validity of the calibration requirements are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DD/2/ which is cross-checked and verified from the calibration certificates FADSA-CP-0058-20 Mirador.FIRMADO FADSA-CP-0059-20 Mirador.FIRMADO, FADSA-CP-0060-20 Mirador.FIRMADO /50/.					

E.5.8. Assessment of data and calculation of emission reductions or net removals

E.5.8.1. Calculation of baseline value or estimation of baseline situation of each SDG Impact

Means of verification	Baseline emission was calculated using the approach given in the applied methodology/5//6/. The formula used for baseline estimation is as follows: $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * P_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * E_{fuel,CO_2} + E_{fuel,nonCO_2})) - \sum L_{ep,y}$ Where, $\sum_{b,p}$: Sum over all relevant (baseline b/project p) couples $N_{p,y}$: <i>Parameter ID6</i>- Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y $U_{p,y}$: <i>Parameter ID8</i>- 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) $f_{NRB,b,y}$: <i>Parameter ID5</i>- Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass (drop this term from the equation when using a fossil fuel baseline scenario) $NCV_{b,fuel}$: <i>Parameter ID4</i>- Net calorific value of the fuel that is substituted or reduced (0.0186 TJ/ton, NCV for Red Oak) $E_{b,fuel,CO_2}$: <i>Parameter ID1</i>- CO₂ emission factor of the fuel that is substituted or reduced. 112 tCO₂/TJ for Wood/Wood Waste, or the IPCC default value of other relevant fuel $E_{b,fuel,nonCO_2}$ Non-CO₂ emission factor of the fuel that is reduced $LE_{p,y}$: <i>Parameters ID9 & ID10</i>- Leakage for project scenario p, in year y (tCO₂e/yr) $E_{fuel,nonCO_2}$: <i>Parameters ID2 & ID3</i>- Non-CO₂ 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
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	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 ID 18 (Proportion of employees who are women), 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 ID 19 (Improvement in cooking times), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME. For Parameter ID 20 (% of users who say there is something they don't like about the stove), only Dos por Tres stove users are surveyed. Thus, a baseline value calculation could not be applied by the CME and direct calculation was used for this SDG outcome (described in E.3 in the MR). 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. SDG #8 – Decent Work and Economic Growth For Parameter ID 21 (% of Mirador employees and microenterprises who report they are satisfied with their jobs), only Mirador project employees are surveyed. Thus, baseline value calculation was not applicable. For Parameter ID 22 (Quantitative employment), 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
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	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 10.6 kg of dry-wood per household (1.1 kg per person-meal) in 2010 and 10.9 kg of dry-wood per household (1.0 kg per person-meal) in 2013. 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 ID 5 – 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/ (24/04/2015), Annex 1, 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 ID 7 / 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//6/. 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	CAR#02 was raised and resolved
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. g) 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.
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E.5.8.2. Calculation of project value or estimation of project situation of each SDG Impact

Means verification of	Not applicable as per the methodology and also no source of project emission could be identified. The calculation of the project emission was done in accordance with the methodology /5/ and performance field tests were conducted to verify the calculation of project emission for each SDG Impact. The information has been cross checked and verified from ADALY_Report_Mirador_2018_10_17_v8.pdf/51/. The ADALY_Report_Mirador_2018_10_17_v7 was assessed and it was found that the report has been used since 2018 to detail SDG 3 contributions (since 9th monitoring period of this VPA). The report encapsulates the reductions in exposure to PM 2.5 and is based on both quantitative and qualitative approaches, including different tools to measure the reductions in terms of health impact denoted in Averted Disease Adjusted Life Years (ADALYs) and CME will never claim additional product 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 project stove as per Aprovecho report is still viable and functioning efficiently, taking the drop-off rate into consideration. Also, the implemented project activity is reaping benefits for the end-users by reducing exposure to particulate matter 2.5, smoke, and health problems. Thus, the study is valid because the project stove is efficient.
Findings	Not applicable
Conclusion	Not applicable

E.5.8.3. Calculation of leakage

Means verification of	The leakage was calculated as a parameter and the overall leakage was found to be 669.1 tCO ₂ e. Please see section E.5.4.2 for detailed assessment.
Findings	None
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.
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E.5.8.4. Summary of calculation of net benefits or direct calculation for each SDG Impact for the current monitoring period

Means of verification	Sustainable Development Goals Targeted	SDG Impact	Baseline estimate	Project estimate	Net Benefits
	SDG 13 Climate Action (mandatory)	Emission Reductions (tCO ₂ e)	299,378	211,433	87,943
	SDG 1 No Poverty	USD saved per week per household	0 (Zero, no saving expected at baseline scenario) Average wood cost with a traditional fogón: US\$ 4.20 per week	Average wood cost with a Dos por Tres stove: US\$ 2.65	US\$ 1.55
	SDG 1 No Poverty	Reduction in time spent collecting firewood	0 (zero, no time saved expected at baseline scenario) Average hours per week collecting wood with a traditional fogón: 5.38 hours	Average hours per week collecting wood with a Dos por Tres stove: 2.42 hours.	45%
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	0 (zero, money saved to buy food expected at baseline scenario)	59%	59%
	SDG 3 Good Health and Well-being	Reduction in personal exposure to PM _{2.5}	0 (Zero) No expected reduction in baseline scenario. Exposure to PM _{2.5} in baseline	Exposure in Project scenario is 117 µg/m ³	47%

			scenario is 221 $\mu\text{g}/\text{m}^3$		
	SDG 4 Quality Education	Annual training hours provided	0 (Zero) No expected training in baseline scenario	Hours Total 388	Hours Total 388
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	0 (Zero) No women in managerial positions expected in the baseline scenario due to the absence of the dos port res stove.	96%	96%
	SDG 5 Gender Equality	Stove users report improved cooking times	0 (Zero) No improvement in cooking times in baseline scenario	96%	96%
	SDG 5 Gender Equality	Mirador's direct employees are women	0 (Zero) No employees in baseline scenario	13% (direct employees); 9% (employees overall, including all field personnel)	13%
	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	17,631 PM (mg) emissions of the traditional fogon	3,658 PM (mg) emissions of the Dos por Tres	79%
	SDG 8 Decent Work and Economic Growth	Jobs created	0 (Zero) No Jobs expected in baseline scenario	257	257
	SDG 8 Decent Work and Economic Growth	Job satisfaction rate	0 (Zero) No Jobs expected in baseline scenario, therefore the satisfaction rate is zero.	100%	100%

	SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	Not estimated at baseline scenario	69%	69%
	SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y 0.013130	Pp,y 0.009244	Pp,b,y 0.003886
The value of overall GHG emissions obtained by applying the equations provided in the registered VPA-DD is 87,943 tCO₂e. The difference of 2 tCO₂e occurs while calculating baseline emission and project emission separately versus all together, therefore Proyecto PD has considered the conservative result. The calculations presented in this regard in the final monitoring report/3/ and corresponding ER calculations sheet/4/ were found appropriate and complying with the provisions prescribed in the registered monitoring plan of VPA DD/2/, registered PoA-DD/1/ and applied methodology/5//6/. 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 finding was raised.				
Conclusion	The verification team confirms that • The complete data was available and is duly reported; • As indicated above, the description with regard to cross-check of reported data is included under respective parameter (refer to to Section E.5.4.2 of this report); • Appropriate methods and formulae for calculating net GHG removals and leakage emissions were followed; • Appropriate emission factors, IPCC default factors and other reference values were correctly applied. • There is no pro-rata approach was applied in the current monitoring period, as the entire monitoring period falls into the period that is after the end of first commitment period of Kyoto Protocol.				

E.6. Comparison of actual SDG Impacts with estimates in approved PDD

Means of verification	Sustainable Development Goals Targeted	SDG Impact	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period
	SDG 13 Climate Action	Emission Reduction	162,178	87,943

	SDG 1 No Poverty	USD saved per week per household	0	1.55
	SDG 1 No Poverty	Reduction in time spent collecting firewood	0	45%
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	0	59%
	SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	0	47%
	SDG 4 Quality Education	Annual training hours provided	0	388
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	0	96%
	SDG 5 Gender Equality	Stove users report improved cooking times	0	96%
	SDG 5 Gender Equality	Mirador's direct employees are women	0	13% (Direct employees) 9% (employees overall, including all field personnel)
	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	0	79%
	SDG 8 Decent Work and Economic Growth	Jobs Created	0	257
	SDG 8 Decent Work and Economic Growth	Jobs satisfaction rate	0	100%

	SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	0	69%
	SDG 15 Life on Land	Baseline and project household fuel consumption	0.013130	0.003886
Review of VPA-DD and ER calculation spreadsheets demonstrated that in the VPA-DD, 162,178 tonnes were estimated to be reduced between 01/01/2023 to 30/04/2023. But 87,943 tonnes are reduced during the current monitoring period, which led to the conclusion that actual emission reductions achieved are less than the amount estimated. The SDG Impacts of SDG 1, 2, 3, 5, 7, 8, and 15 have values higher than estimated in ex ante calculation of approved PDD or in the GS4GG Transition Annex. However, SDG 13 Climate Action has a value lower than estimated in ex ante calculation of approved PDD or in the GS4GG Transition Annex.				
Findings	None			
Conclusion	The actual emission reductions are lower than the value estimated in VPA-DD/2/ and the SDG 1, 2, 3, 4, 5, 7, 8 and 15 have values higher than estimated in ex ante calculation. Therefore, it has been accepted by the verification team.			

E.7. Remarks on difference from estimated value in registered VPA -DD

Means of verification	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 the next table.
Findings	None
Conclusion	No justification was sought from the PD as achieved Emission reductions are lower than the estimated emission reductions.

E.8. Assessment of safeguard reportings

Means of verification	Not Applicable
Findings	No findings were raised
Conclusion	Not Applicable

E.9. Stakeholder inputs and legal disputes

E.9.1. Assessment of all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

Means of verification	A Feedback Log is maintained electronically at the project office and an export of the feedback log for the current monitoring period was obtained (VP14-15 Stakeholder Comment 2023.xlsx)/20/. 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 VP14-15 Stakeholder Comment 2023.xlsx/20/ and filled feedback forms/41/ 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/41/. Additionally, end users reported that their comments were satisfactorily resolved.
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/7/ is in place.

SECTION F. Internal quality control

The draft verification report that is prepared by 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 Gold Standard rules/requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of 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 finalised. 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 needs 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 PoA 1988 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" in Honduras for the monitoring period 01/01/2023 to 30/04/2023 (Inclusive of both days) as reported in the Monitoring Report (final) Version 2.4, dated 23/01/2025. 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.

The VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) /5/, Version 2.0,"Gold Standard for Global Goals Transition Annexure", version 1, dated 12/04/2019 applicable for 2nd crediting period 01/05/2016 to 30/04/2023 of the monitoring plan contained in the PoA-DD and VPA-DD, both Version 6.0, dated 25/03/2016, Monitoring Report (final) Version 2.4, dated 23/01/2025. 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 verification team confirms that:

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

SECTION H. Certification statement

Earthood Services Limited (Earthood), contracted by Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for “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 01/01/2023 to 30/04/2023 (Inclusive of both days) as reported in the Monitoring Report (final) Version 2.4, dated 23/01/2025. 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. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0 applicable for 2nd crediting period from 01/05/2016 to 30/04/2023, the monitoring plan contained in the VPA: “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras”, Monitoring Report (final) Version 2.4, dated 23/01/2025.

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.

In our opinion the GHG emissions reductions reported for the project activity for the 01/01/2023 to 30/04/2023 (Inclusive of both days) are fairly stated in the Monitoring Report (final) Version 2.4, dated 23/01/2025. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0 applicable for the part of 2nd crediting period from 01/05/2016 to 30/04/2023, the monitoring plan contained in the VPA: “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras”. Earthood Services Limited is able to certify that the emission reductions from the GS VPA: “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras” during the monitoring period 01/01/2023 to 30/04/2023 (inclusive of both days) amount to 87,943 tCO₂e.

Verified and certified emission reductions as per vintage:

Start date and end date	Amount
From 01/01/2023 till 30/04/2023	87,943 tCO ₂ e

Appendix 1. Abbreviations

Abbreviations	Full Texts
AQL	Acceptable Quality Leve
CAR	Corrective Action Request
CL	Clarification Request
CME	Coordinating and Managing Entity
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CP	Crediting Period
VVB	Validation/Verification Bodies
DR	Document Review
EB	Executive Board
EI	External Individual
ER	Emission Reduction
ESL	Earthood Services Limited (Earthood)
FAR	Forward Action Request
GHG	Green House Gas
GS4GG	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
IR	Internal Resource
PoA DD	PoA Design Document
PoA	Programme of Activities
UNFCCC	United Nations Framework Convention on Climate Change
VER	Verified Emission Reductions
VPA/VPA-DD	VPA is for 'Verified Project Activity' (whereas DD stands for Design Document)
QA/QC	Quality Assurance and Quality control
VVB	Validation and Verification body

Appendix 2. Competence of team members and technical reviewers

Competence Statement	
Name	Kaviraj Singh
Education	Ph.D. (Environmental Engineering), IIT Delhi Masters (Energy & Environmental), DAVV Indore
Experience	15 Years +
Field	Climate Change & Environment
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Methodology Expert	AMS-I.D., AMS-II.D., ACM0006, AMS-I.A., AMS-I.C., AMS-II.B., AMS-III.H, ACM0002, ACM0001, AM0080, ACM0018, AM0056, AM0073 VM0042, AMS-III.G, AMS-III.AF., VM0032, VM0018, ACM0010, ACM0022, AMS-III.D, AMS-III.F and AMS-III.A.Q
Local expert	YES (India)

Financial Expert	YES		
Technical Reviewer	YES		
TA Expert (X.X)	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	02/02/2023
Approved by	Deepika Mahala (Technical Manager)	Date	02/02/2023

Competence Statement (ISO14065)			
Name	Ranjan Singh		
Education	BSc (Physics), MBA (Marketing)		
Experience	13 Years		
Field	Power, Utilities and Renewables		
Approved Roles			
Team Leader	YES (VM)		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 1.2)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	29/06/2023
Approved by	Deepika Mahala (Technical Manager)	Date	29/06/2023

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	Sukanya Phukan		
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)		
Experience	1+ year		
Field	Environment Science		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (VM TA 1.2, 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	23/06/2023
Approved by	Deepika Mahala (Technical Manager)	Date	23/06/2023

Competence Statement			
Name	Jahnabi Kalita		
Education	M.Sc. Environment Management		
Experience	1+ year		
Field	Environment, Climate change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	NO		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria, Quality Manager	Date	06/05/2023
Approved by	Deepika Mahala, Technical Manager	Date	06/05/2023

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	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

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	Proyecto Mirador Foundation	PoA-DD, Version 6.0	Dated 25/03/2016	CME
2.	Proyecto Mirador Foundation	VPA-DD, Version 6.0	Dated 25/03/2016	CME
3.	Proyecto Mirador Foundation	Monitoring Report	Version 2.4, dated 23/01/2025	CME
4.	Proyecto Mirador Foundation	ER calculations Sheet, VP14-01 ER Calculations v2.1 23 Jan 2025.xlsx	Corresponding to the MR	CME
5.	The Gold Standard Foundation	The Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC),	Version 2.0 Dated 24/04/2015	Others
6.	Proyecto Mirador Foundation	Random Sample Generator MiradorForce Process - Random Selection Drop-off Surveys.pdf MiradorForce Random Selection List – Honduras.xlsx	-	CME
7.	The Gold Standard Foundation	Transition Annex	Version 1, Dated 12/04/2019	Others
8.	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/1575	Last accessed on 08/10/2024	Others
9.	Proyecto Mirador Foundation	VP14-02 KPT Data v1.2.xlsx	Dated 08/10/2024	CME
10.	Proyecto Mirador Foundation	VP14-03 KPT Data Sheet SPANISH.pdf VP14-04 KPT Data Sheet ENGLISH.pdf	Dated 08/04/2024	CME
11.	Proyecto Mirador Foundation	VP14-05 KPT Guidelines.pdf	Dated 08/10/2024	CME
12.	Proyecto Mirador Foundation	VP14-06 Sales Database Monthly	Dated 08/10/2024	CME
13.	Proyecto Mirador Foundation	VP14-07 Stoves installed by month	Dated 08/10/2024	CME

14.	Proyecto Mirador Foundation	VP14-08 Training Brochure.pdf	Dated 08/10/2024	CME
15.	Proyecto Mirador Foundation	VP14-09 Leakage Sustainability Results Test.xlsx VP-14- Leakage Calculations v2.1	Dated 24/01/2025	CME
16.	Proyecto Mirador Foundation	VP14-10 Employee Survey export.xlsx VP14-11 Employee Questionnaire English.pdf	Dated 22/03/2024	CME
17.	Proyecto Mirador Foundation	VP14-12 Quantitative Employment v1.1.xlsx	Dated 08/10/2024	CME
18.	Proyecto Mirador Foundation	VP14-13 Dropoff Data Honduras.xlsx	Dated 08/10/2024	CME
19.	Proyecto Mirador Foundation	VP14-14 Transportation Summary.v2.1 xls	Dated 24/01/2025	CME
20.	Proyecto Mirador Foundation	VP14-15 Stakeholder Comments 2023 xls	Dated 22/03/2024	CME
21.	Proyecto Mirador Foundation	VP14-16 Double Counting Data xls	Dated 22/03/2024	CME
22.	Proyecto Mirador Foundation	VP14-17 Training Data 2023.xlsx	Dated 22/03/2024	CME
23.	Proyecto Mirador Foundation	VP14-17 Training Data Spanish English.xlsx	Dated 08/10/2024	CME
24.	Proyecto Mirador Foundation	VP14-18 Usage Weighted Average.xlsx	Dated 08/10/2024	CME
25.	Proyecto Mirador Foundation	VP14-19 Scales Calibration Procedure	Dated 08/10/2024	CME
26.	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	Others
27.	Proyecto Mirador Foundation	Carbon offset calculator: http://www.nativeenergy.com/travel.html	-	CME
28.	GS4GG	GS-MR-FORM,	Version 1.2	Others
29.	GS4GG	Principles and Requirements	Version 1.2	Others
30.	Proyecto Mirador Foundation	Salesforce database	Multiple	CME
31.	UNFCCC	CDM guidelines for Sampling and surveys for CDM project activities and programmes of activities	Version 4.0	Others
32.	UNFCCC	Standard for Sampling and surveys for CDM project activities and programmes of activities	Version 9.0	Others
33.	Gold Standard Foundation	GS2758_GS4GG Performance Review_14 th M.P. Final Round.pdf	-	CME
34.	Proyecto Mirador Foundation	Training photographs 2023	-	CME
35.	Clean Cooking Alliance	NCV for Red Oak, per Global Alliance for Clean Cookstoves, "WBT 4.2.4 Spreadsheet"	Last accessed on 03/05/2024	CME

		(http://cleancookstoves.org/technology-and-fuels/testing/protocols.html)		
36.	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 13/08/2024	CME
37.	Proyecto Mirador Foundation	Lefebvre Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove"	-	CME
38.	Proyecto Mirador Foundation	Employment contracts		CME
39.	Proyecto Mirador Foundation	13th Verification Report	Version 1.2 Dated: 30/05/2023	CME
40.	Proyecto Mirador Foundation	VPA14-07 Stoves Installed by Month v2.0	-	CME
41.	Proyecto Mirador Foundation	Filled Stakeholder feedback forms	-	CME
42.	The Gold Standard Foundation	VVB Requirements	Version 1.0 Dated: 06/03/2023	Others
43.	The Gold Standard Foundation	APPLICABILITY OF GLOBAL WARMING POTENTIAL FOR GOLD STANDARD FOR THE GLOBAL GOALS PROJECTS PUBLICATION	Version 2.0	Others
44.	The Gold Standard Foundation	CDM Tool 30: Calculations of the Fraction of Non-renewable Biomass, Version 4.0	Version 1.2 Dated 03/06/2021	Others
45.	Proyecto Mirador Foundation	REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING,	-	CME
46.	The Gold Standard Foundation	GWP: IPCC AR4, https://www.ipcc.ch/site/assets/uploads/2018/02/ar4-wg1-chapter2-1.pdf	Version 2.0	Others
47.	Intergovernmental Panel on Climate Change (IPCC)	GWP: IPCC AR5, https://www.ipcc.ch/assessment-report/ar5/	Last accessed on 08/10/2024	CME

48.	Proyecto Mirador Foundation	Manufacturer Specification: Detalles de Estufa 2x3 pdf Invoices and photos provided by suppliers manufacturing the planchas.	Last accessed on 08/10/2024	CME
49.	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	CME
50.	Proyecto Mirador Foundation	Scale Calibration KPT - HND 2023 (1 of 2).pdf Scale Calibration KPT 2x3 KPT Paired – HND 2023 (2 of 2).pdf Calibration Certificates: FADSA-CP-0058-20Mirador.FIRMADO FADSA-CP-0059-20Mirador.FIRMADO FADSA-CP-0060-20Mirador.FIRMADO	-	CME
51.	Proyecto Mirador Foundation	ADALY_Report_Mirador_2018_10_17_v8.pdf	-	CME
52.	The Gold Standard Foundation	Site Visit and Remote Audit Requirements and Procedures	Version 2.0 Dated: 30/05/2023	Others
53.	Proyecto Mirador Foundation	VP13-13 Dropoff Data.xlsx	Dated 27/12/2021	CME
54.	VVB	Onsite Audit - Photos - Interview: End-users - Checklist - Attendance list	Dated: 30/01/2024 – 01/02/2024	Others
55.	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%9324%C2%B0C.	-	Others
56.	Proyecto Mirador Foundation	Aprovecho 2x3 Report 042809	28/04/2009	CME
57.	Proyecto Mirador Foundation	Olivier Lefebvre, Climate Solutions ADALY_Report_Mirador_2018_10_17_v8	-	CME

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

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

FAR ID	NA	Section no.	NA	Date : DD/MM/YYYY
Description of FAR				
NA				

Project participant response	Date : DD/MM/YYYY
NA	
Documentation provided by project participant	
NA	
VVB assessment	Date: DD/MM/YYYY
NA	

There is no finding from previous verification.

Table 2. CL from this verification

CL ID	01	Section no.	On-site Inspection	Date : 23/02/2024
Description of CL				
1. During the VVB onsite visit to the households picked from CME's usage survey samples, presence of alternative stoves other than the project stove were observed in the following household for cooking purposes:				
Account Name		Project Stove Installation Date	Alternative stove	
SA María del Carmen Ramírez moran		25-07-2021	1 LPG stove and 2 Electric stoves	
HO Dunia Suyapa Quintanilla Gonsales		09-11-2020	1 electric stove	
The renewed VPA DD, dated 13/11/2023, under the ex-post parameter “Presence of stove stacking” it is reported “When stove staking is detected, the corresponding emissions will be calculated and accounted as leakage (Parameter $LE_{p,y}$) so that emission reductions are not overestimated”. Therefore, CME is requested to justify if the emissions from the alternative stoves in the above-mentioned households are accounted as leakage. Also, what are the various stove types which are considered for leakage emission calculations.				
2. The verification team members also observed during the VVB onsite audit that the project beneficiaries have no means of contact to the CME or were aware about means of reporting their grievances. Please justify the reliability of the “grievance mechanism” as reported under section E.2 of the renewed VPA DD.				
Project participant response				Date : 19/07/2024

1. As stated in the VPA-DD and the VP14 MR, Parameter “Presence of stove stacking”, Proyecto Mirador’s baseline and project fuel consumption are based on tonnes of woodfuel per household per day. Hence, there is no need to adjust/account as leakage, based on the percentage of meals or cooking performed with other technologies such as electric and gas stoves since these use other fuel types.

The baseline assessment includes insights on the use of other cooking technologies (LPG and Electric stoves). The baseline survey revealed that most of the interviewees reported using the stove only for simple and quick activities, mostly, heating water for preparing coffee or reheating meals. As per the baseline survey, LPG and electric stoves are not used more than 30 minutes per day. For the project, it is not expected that the pattern of use of LPG and Electric stoves will change, especially as regards an increase in the intensity of use. This statement aligns to the results from the VPA14 annual monitoring survey, where electric and gas stoves in the project scenario were used in average 22 and 26 min/day respectively (results available in the document “VP14-09 Leakage Sustainability Results”, cells AC22 and AD22).

Leakage considers:

- The presence of another ICS in project households (stove stacking); and,
- The continuous use of 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 (“VP14-09 Leakage Sustainability Results”, document previously shared).

2. At the time of the installation, Proyecto Mirador provides and explains the “Use and Maintenance brochure” (VP14-08 Training Brochure – previously shared) placing it in the wall along the steel cleaning device (“El Cinco”), and the ID plaque. This brochure contains Proyecto Mirador’s contact details, such as, telephone numbers (for SMS, call, WhatsApp), email, Facebook page, web page, and the technician’s name and phone number assigned to that zone (handwritten). Besides the brochure, Proyecto Mirador has continuous presence in the project areas through the supervisor(s) in the zone, community leaders that can contact Proyecto Mirador, and the frequent visits made to the beneficiaries. All these are means for contacting Proyecto Mirador to report any grievances. Stakeholder feedback received proves the reliability of the grievance mechanisms; 410 comments/reports were received for VP14, details can be observed in the MR Section G, “VP14-15 Stakeholder Comments 2023” (previously shared), and “Example of comments received (Grievance Mechanism)”.

Proyecto Mirador brochure and continuous presence in the project areas are a nonstop task to increase awareness of the project and its different means of contact, gradually decreasing the cases of beneficiaries not having this information fresh in mind.

During the on-site visit (pictures below), means for contacting the project were reinforced by Proyecto Mirador’s team. The “Use and Maintenance brochure” was observed at beneficiaries’ homes; and, when it was missing, old, or damaged, a new brochure was shared and explained.



					
					
Documentation provided by project participant					
1. Mirador VP14 MR v1.1 26Mar2023					
2. Mirador VP14 MR v1.1 26Mar2023					
Example of comments received (Grievance Mechanism)					
VVB assessment			Date: 08/04/2024		

1. After assessment of GS2758 VPA-DD Proyecto Mirador v2.5 13Nov2023_Clean and ER sheet "VP14-09 Leakage Sustainability Results", cells AC22 and AD22, it has been observed that although alternative cooking stoves like LPG and electric stoves are existing in the Project households yet only the tonnes of woodfuel 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. The explanation provided by Proyecto Mirador indicates 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 30 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 VPA14 annual monitoring survey, which shows that electric and gas stoves were used on average for 22 and 26 minutes per day respectively verified from the ER sheet "VP14-09 Leakage Sustainability Results", cells AC22 and AD22 and following been mentioned by CME, "Leakage considers:
 - The presence of another ICS in project households (stove stacking); and,
 - The continuous use of 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 ("VP14-09 Leakage Sustainability Results", document previously shared).
 The overall information provided by Proyecto Mirador has been found to be appropriate and acceptable.
2. After assessment of the documents namely, "Mirador VP14 MR v1.1 26Mar2023" and "Example of comments received (Grievance Mechanism)" it has been observed upon installation, Proyecto Mirador ensures beneficiaries receive and understand the "Use and Maintenance brochure" verified from the document "VP14-08 Training Brochure". This brochure is placed on the wall alongside the steel cleaning device "El Cinco" and ID plaque containing essential contact details of Proyecto Mirador, including telephone numbers for SMS, calls, and WhatsApp, email address, Facebook page, website, and the name and phone number of the technician assigned to that specific area (handwritten) with a continuous presence in the project areas through zone supervisors, community leaders who can liaise with Proyecto Mirador, and regular visits to beneficiaries. As mentioned by Proyecto Mirador that if any brochure is missing, old, or damaged, new brochure was provided verified from the photos provided in the audit findings.

 The reliability of these grievance mechanisms has been verified from 410 comments received mentioned in "VP14-15 Stakeholder Comments 2023" and "Examples of comments received through the grievance mechanism" which has been found to be appropriate and acceptable.

 Therefore, CL#01 is **Closed**.

CL ID	02	Section no.	On-site Inspection	Date : 23/02/2024
Description of CL				
1. The wood use per person-meal as reported under cell E25:30 of "ER Inputs" worksheet of "VP14-02 KPT Data.xlsx," shows that older age groups such as 5-6, 4-5 and 3-4 consume lesser wood- 0.8827, 0.9725 and 0.9133 (kg/person-meal) as compared to stoves sold during the current 14th MP i.e, 0.9935 (kg/person-meal). PP is requested to clarify the variation in the wood consumption per person-meal in the project stove users although average household and meals per person per day is mostly uniform.				
Project participant response				Date : 19/07/2024

1. Daily dry wood fuel reduction per person-meal by the project stove is determined by carrying out project KPTs in multiple villages of Honduras across all the stove groups. "VP14-02 KPT Data" values consider 961 project scenario KPTs performed between 2017 and 2023 in multiple villages, municipalities, and departments (provinces) in Honduras strengthening the sample in size and geographic diversity, reflecting actual circumstances of the project. Nonetheless, the variation in the wood consumption per person-meal in the project stove could be explained due to:
 - A learning curve on the beneficiaries using the Dos por Tres (use and maintenance explained at every visit made to the beneficiaries, and in the "VP14-08 Training Brochure" – provided at the time of the installation). The longer the beneficiary interacts with the Dos por Tres, the better the understanding of the technology.
One example of how that learning curve is overcome by older stove groups is explained as follows: New beneficiaries use thick wood logs and branches in a similar manner as done with the traditional fogón, whereas older users have learned that stove cooks well with small branches because the heat is well transferred from the combustion chamber to the plancha;
 - Around the 3-4 year mark, typically, beneficiaries procure replacement parts including the plancha and the chimney, making the stove more efficient as less air escapes; and,
 - Maintenance, as older groups have developed better stove cleaning habits, whereas new users need more intense follow-up to ensure they learn how the stove should be cleaned periodically.

Documentation provided by project participant

1. N/A

VVB assessment

Date: 08/04/2024

1. The assessment of above explanation provided by Proyecto Mirador details down the reduction in daily dry wood fuel consumption per person-meal attributed to the project stove which is determined through the implementation of project KPT conducted across various villages in Honduras encompassing all stove groups verified from the document, "VP14-02 KPT Data" comprises 961 project scenario KPTs conducted between 2017 and 2023 across Honduras, thereby enhancing the sample size and geographical representation, which reflects the actual conditions of the project.

Proyecto Mirador mentions learning curve among beneficiaries in utilizing the "Dos pr Tres" stove as the usage and maintenance "VP14-08 Training Brochure" distributed and explained during visit to every beneficiary for stove installation. New beneficiaries use thick wood logs like traditional fogón usage, whereas experienced users have learned to optimize stove performance with small branches, ensuring effective heat transfer and proper maintenance of the stove as compared to the new beneficiaries. Experienced users have a better understanding of stove cleaning habits as they have spent more time with the stoves than the new users. Usually close to 3-to-4-year duration, users get replacement parts for stoves in use to improve the efficiency of stove. The explanation provided is found to be appropriate and acceptable.

Therefore, CL#02 is **Closed**.

CL ID	03	Section no.	E.4.1	Date : 15/04/2024
Description of CL				

As per the VPA-DD titled, "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America- First VPA for Distribution of Dos por Tres Cookstoves in Honduras" dated 13/11/2023, version number mentioned is 'v2.5'. Whereas as per MR, the version number of VPA-DD is '6.0'.

PD is kindly requested to clarify the inconsistency in version number of VPA-DD between MR and VPA-DD.

Project participant response	Date : DD/MM/YYYY
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Documentation provided by project participant
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VVB assessment	Date : DD/MM/YYYY
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The information has been updated by the PD and is found to be correct and acceptable.
Therefore, CL#03 is Closed.

CL ID	04	Section no.	monitored.5.4.2	Date : 15/04/2024
Description of CL				
As per ER sheet "VP14-01 ER Calculations 14 March 2024" Spreadsheet "Assumption", Cell "K32", the 'Weighting Project Fuel Consumption VP14' value mentioned is '0.010408'. However as per MR under Section D.2 "Data and parameters monitored" the value for parameter 'Pp,y' is mentioned as 0.0010408.				
PD is requested to clarify the inconsistency in the value of parameter 'Pp,y' mentioned between ER sheet and MR.				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date : DD/MM/YYYY
The information has been updated by the PD and is found to be correct and acceptable. Therefore, CL#04 is Closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	ER sheet	Date : 23/02/2024
Description of CAR				
- The value of the parameter, Specific Fuel Saving from an individual stove Specific Fuel Saving from an individual stove, (SFS,b,y) for the first 4 months of the MP (encompassing 2nd CP) reported as 0.003892 under cells FK58: FN58, "ER Sheet" worksheet of the ER calculation sheet. This value applied (0.003892) is corresponding to weighted average of MP13 Project KPT results. CME is requested to justify why the project KPT conducted for the current MP 14 is not utilized as the value of parameter, SFS,b,y. - Please demonstrate the ex-ante ER estimates for the current MP duration in the ER calculation sheet.				
Project participant response				Date : 19/07/2024

1. This MP duration covers months of two crediting periods; hence, the values of the parameters $P_{b,y}$, $P_{p,y}$, $SFS_{b,p,y}$, f_{NRB} , and NCV are used for ER calculations according to the corresponding crediting period. For $SFS_{b,p,y}$ (t/household/day) the value applied for the months:

- 01/01/2023 to 30/04/2023, corresponds to the 2nd CP: 0.003892.
- 01/05/2023 to 30/04/2023, corresponds to the 3rd CP: 0.002897.

TPDDTEC v4.0 methodology, parameter ICS 19 $P_{p,y}$, (used to calculate $SFS_{b,p,y}$), under Monitoring frequency section states "The KPT values are valid for two years and may be applied for before or after period [...]". Since KPTs from previous VP13 (01/12/2021 to 31/12/2022), performed from January to November 2022 are still within the two years validity for the months corresponding to the 2nd CP of VP14; are hence, applied. KPTs from VP14 are applied as the 3rd Crediting Period begins.

2. ER ex-ante calculations are being shared:

- For ERs from 01/01/2023 to 30/04/2023, "ER Calcs Rev 25-Mar-2015 Ex-ante"
- For ERs from 01/05/2023 to 30/04/2023, "ER Sheet Crediting Period Removal GS2758 3rd CP Reenewal 13Nov2023"

Documentation provided by project participant

1. N/A
2. "ER Calcs Rev 25-Mar-2015 Ex-ante CONFIDENTIAL"
"CONFIDENTIAL - ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal 13Nov23"

VVB assessment

Date: 08/04/2024

1. After assessment of ER Sheet "1-VP14-01 ER Calculations 14 Mar 2024", Spreadsheet "ER Sheet", Cells, "FK58", "FN58", it has been observed that the Monitoring period extends across two separate crediting period, necessitating the utilization of specific parameter values such as $P_{b,y}$, $P_{p,y}$, $SFS_{b,p,y}$, f_{NRB} , and NCV for calculating emissions reductions (ER) in accordance with each respective crediting period. Notably, the $SFS_{b,p,y}$ parameter, which measures emissions per household per day, is assigned distinct values for different time frames:
 - From 01/01/2023 to 30/04/2023 corresponds to 2nd Crediting Period for which the value is 0.003892.
 - From 01/05/2023 to 30/04/2023 corresponds to 3rd Crediting Period for which the value is 0.002897.

As per TPDDTEC v4.0 methodology, parameter ICS 19 $P_{p,y}$, (used to calculate $SFS_{b,p,y}$), under Monitoring frequency section states, "The KPT values are valid for two years and may be applied for before or after period, however the gap between start date of first KPTs and second KPTs shall not be more than two years". As the KPTs obtained from preceding VP13 conducted from 01/12/2021 to 31/12/2022 and encompassing January to November 2022 falls within the acceptable limit of time duration of two-year validity and are consequently utilized for the months corresponding to the 2nd Crediting Period of VP14. The overall information provided by CME is found to be appropriate and acceptable.
2. After assessment of the ER Sheet, "ER Calcs Rev 25-Mar-2015 Ex-ante" and revised MR, it has been observed that the ex-ante estimates have been updated in the ER sheet for the crediting period 01/01/2023 to 30/04/2023. The information provided has been found to be acceptable.

Therefore, CAR#01 is Closed

Table 4. FAR from this verification

FAR ID	NA	Section No.	NA	Date : DD/MM/YYYY
Description of FAR				

NA	
Project participant response	Date : DD/MM/YYYY
NA	
Documentation provided by project participant	
NA	
VVB assessment	Date: DD/MM/YYYY
NA	

there is no FAR from this verification.