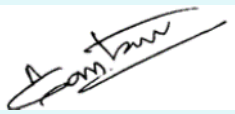


Verification report for GS4GG project activities

(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	2.0
Completion date of the verification and certification report	22/07/2025
Monitoring period number and duration of this monitoring period	15 th monitoring period: 01/05/2023 - 31/12/2023 (inclusive of both days) Duration of 3 rd Crediting Period: 01/05/2023 – 30/04/2030 (inclusive of both days)
Version number of the monitoring report to which this report applies	Version 3.3, dated 03/07/2025
Crediting period of the project activity corresponding to this monitoring period	01/05/2023 - 30/04/2030
Project representative	Esther Adams, Program Manager eadams@proyectomirador.org +1 (415) 925-1887
Host Party	Honduras
Applied methodologies and standardized baselines	Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0
Activity requirements applied	☒ Community Services Activities ☐ Renewable Energy Activities ☐ Land Use and Forestry Activities/Risks & Capacities ☐ N/A

Mandatory sectoral scopes		Sectoral Scope 3: Energy Demand	
Product requirements applied		☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A	
Name of the Gold Standard approved auditor (VVB)		Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066	
Name, position and signature of the approver of the verification and certification report		 Ashok Kumar Gautam Executive Director	
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	Amount of GHGs emissions avoided or sequestered	93,107	VERs
SDG 1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.62	USD
SDG 3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104 µg/m3 (100% of the beneficiaries reported air inside is cleaner)	PM 2.5 µg/m3
SDG 4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	776.6	Hours/year
SDG 5 Gender Equality	5.5.2 Proportion of women in managerial positions	33.3	%

SDG 5 Gender Equality	Average time saving associated with cooking time and fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection	Hours/week
SDG 7 Affordable and Clean Energy	Number of beneficiaries: Households	285,086 (17,866 stoves installed in the Monitoring period)	Number of households
SDG 8 Decent Work and Economic Growth	Total number of jobs	163	Number of employees
SDG 15 Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y = 0.013305 Pp,y = 0.009561 Pp,b,y = 0.003744 (Net benefit)	Tonnes/hh/day person-meal per adult-equivalent

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 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 01/05/2023 - 31/12/2023 (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 monitoring period 01/05/2023 - 31/12/2023 (inclusive of both days).

As per PoA Requirement Version 3.0 dated 12/11/2024 Table 4 (page number 20), both PoA and VPA (GS2758) project are in compliance with this requirement. Gold Standard 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 Gold Standard Impact registry <https://registry.goldstandard.org/projects/details/1575>.

During the current monitoring period from 01/05/2023 - 31/12/2023 (inclusive of both days), the VPA has resulted in emission reductions of 93,107 tCO_{2e}. The SDG benefits achieved from Voluntary Project Activity are listed in the table below in detail:

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved
SDG 13 Climate Action	Amount of GHGs emissions avoided or sequestered	93,107 VER (tCO _{2e})
SDG 1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.62 USD
SDG 3 Good Health and Well-Being	Number of households that observed reduction in PM _{2.5} & carbon monoxide (CO) concentration reductions	104 µg/m ³ (100% of the beneficiaries reported air inside is cleaner)
SDG 4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	776.6 Hours/year
SDG 5 Gender Equality	5.5.2 Proportion of women in managerial positions	33.3%
SDG 5 Gender Equality	Average time saving associated with cooking time and fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection Hours/week
SDG 7 Affordable and Clean Energy	Number of beneficiaries: Households	285,086 (17,866 stoves installed in the Monitoring period) Number of households
SDG 8 Decent Work and Economic Growth	Total number of jobs	163 (Number of employees)
SDG 15 Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y = 0.013305 Pp,y = 0.009561 Pp,b,y = 0.003744 (Net benefit) Tonnes/hh/day person-meal per adult-equivalent

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 “Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0”/5/ applicable for 3rd crediting period 01/05/2023 to 30/04/2030.
- (ii) The revised PoA-DD/1/ & revised VPA-DD/2/ and monitoring plan/3/
- (iii) Principles and Requirements for GS4GG, version 1.2 /29/
- (iv) Validation and Verification Standard /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 GS4GG, as appropriate to the PoA. The verification is not meant to provide any consulting or recommendations to the CME/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

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 3rd crediting period 01/05/2023 to 30/04/2030 of the current monitoring period 01/05/2023– 31/12/2023 (including both dates), we confirm that the implementation of referenced registered PoA and its VPA01 is complying with applicable GS rules and regulations as stated in the Monitoring Report (final) Version 3.3, dated 03/07/2025/3/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology “Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal

Energy Consumption (TPDDTEC) Version 4.0/5/ and the monitoring plan contained in the revised PoA-DD/1/ and revised 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 3rd crediting period 01/05/2023 to 30/04/2030 of the current monitoring period 01/05/2023–31/12/2023 (including both dates) amount to 93,107 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	Singh	Ranjan	Central office	Y	Y	N	Y
3.	Technical Expert (TA 3.1)	IR	Singh	Kaviraj	Central office	Y	Y*	Y*	Y
4.	Verifier	IR	Verma	Anvesha	Central office	Y	N	N	Y
5.	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

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

Based on the review of ER sheet, it can be confirmed that the actual individual and aggregated material error is determined for the VPA as per GS requirements/42/. The verification team has conducted a complete verification of all the information presented in the monitoring report and data monitored as presented in the emission reduction calculation spread sheet. There are no material errors, overestimation of ER, omission, or misstatement.

In accordance with GS VVS, Version 02.0 paragraph 9.6.3-point c. which states, "2 per cent of the emission reductions/removals for project activities achieving a total emission reduction of less than 300,000 tonnes of carbon dioxide equivalent per year or less"/42/.

Particulars / Monitoring Report	MR Version (Initial)	MR Version 2.0 (Revised/Final)
Emission Reductions Achieved (tCO ₂ e) in this monitoring period	92,892 tCO ₂ e GS VERs	93,107 tCO ₂ e GS VERs
Applicable Threshold (%) as per GS VVS for v2.0	2%	2%

During the assessment all findings were closed and from the sample selected for verification, no systemic or systematic material errors were identified which would have an impact on total emission reductions from the entire population. The difference in ERs from the initially reported value was observed due to certain errors in individual cases therefore, clarifications were raised which was

satisfactorily addressed and the resultant emission reductions are found to be in alignment with the ER sheet /04/. The revised value was reviewed and verified by the VVB based on the leakage calculation sheet/15/, and was subsequently deemed acceptable.

SECTION D. Means of verification

D.1. Desk/document review

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by 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	
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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 an 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 2.4 dated 23/01/2025 available on Gold Standard Impact Registry 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	CL#07	-	-
Corrections	CL#07	-	-
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	CL#07	-	-
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	CL#07	-	-
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	CL#10	-	-
Data and parameters monitored	CL#02 CL#03 CL#04 CL#05 CL#06 CL#07 CL#09 CL#11	-	-
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 VPA-DD	-	-	-
Assessment of reported sustainable development co-benefits	CL#08		
Global stakeholder consultation			
Others (Onsite audit observations)	-	-	-
Total	11	02	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 3.1	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 titled “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. 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 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/12/, onsite observations and interview, the verification team confirms that: • The VPA is implemented within the boundary of the PoA as described in the revised PoA-DD/1/. • The CME is the same as that mentioned in the revised PoA-DD/1/. • The implementation and operation of the project activity has been conducted in accordance with the description contained in the revised PoA-DD/1/ and revised VPA-DD/2/. • All physical features of the VPA proposed in the revised VPA-DD/2/ are in place.
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	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 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 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 (VP15-15 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, VP15-15 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 findings were raised																						
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 revised PoA-DD/1/ and revised VPA-DD/2/ during the relevant monitoring period. The emission reductions achieved during the current monitoring period are 93,107 tCO₂e. The VPA has successfully achieved SDGs by the values listed below: <table> <tr> <th>Sustainable Development Goals Targeted</th><th>SDG Impact</th><th>Amount Achieved</th><th>Units/ Products</th></tr> <tr> <td>SDG 13 Climate Action</td><td>Amount of GHGs emissions avoided or sequestered</td><td>93,107</td><td>VERs (tCO₂e)</td></tr> <tr> <td>SDG 1 No Poverty</td><td>Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking</td><td>1.62</td><td>USD</td></tr> <tr> <td>SDG 3 Good Health and Well-Being</td><td>Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions</td><td>104 µg/m³ (100% of the beneficiaries reported air inside is cleaner)</td><td>PM 2.5 µg/m³</td></tr> <tr> <td>SDG 4 Quality Education</td><td>Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender</td><td>776.6</td><td>Hours/year</td></tr> </table>			Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products	SDG 13 Climate Action	Amount of GHGs emissions avoided or sequestered	93,107	VERs (tCO ₂ e)	SDG 1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.62	USD	SDG 3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104 µg/m ³ (100% of the beneficiaries reported air inside is cleaner)	PM 2.5 µg/m ³	SDG 4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	776.6	Hours/year
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	SDG 5 Gender Equality	5.5.2 Proportion of women in managerial positions	33.3	%
	SDG 5 Gender Equality	Average time saving associated with cooking time and fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection	Hours/week
	SDG 7 Affordable and Clean Energy	Number of beneficiaries: Households	285,086 (17,866 stoves installed in the Monitoring period)	Number of households
	SDG 8 Decent Work and Economic Growth	Total number of jobs	163	Number of employees
	SDG 15 Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y = 0.013305 Pp,y = 0.009561 Pp,b,y = 0.003744 (Net benefit)	Tonnes/hh/day person-meal per adult-equivalent

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
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	• Location of installation • Model/type of stove installed • Model of use prior to installation of improved cookstove • Name of client • Government ID number of each client • Unique serial number applied to each stove The age group wise distribution of improved cookstoves has been mentioned below which has been verified by the VVB from the distribution database/30/: <table> <tr> <th>Age-group (years)</th><th>Operational Stove</th></tr> <tr> <td>0-1</td><td>29,778</td></tr> <tr> <td>1-2</td><td>28,123</td></tr> <tr> <td>2-3</td><td>15,908</td></tr> <tr> <td>3-4</td><td>7,761</td></tr> <tr> <td>4-5</td><td>14,829</td></tr> <tr> <td>5-6</td><td>19,469</td></tr> </table> 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.	Age-group (years)	Operational Stove	0-1	29,778	1-2	28,123	2-3	15,908	3-4	7,761	4-5	14,829	5-6	19,469
Age-group (years)	Operational Stove														
0-1	29,778														
1-2	28,123														
2-3	15,908														
3-4	7,761														
4-5	14,829														
5-6	19,469														
Findings	CL#05 was raised and resolved														
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

The approved deviation request GS DEV 556 by Gold Standard on August 23, 2024, which state that the GS has accepted the proposed alternative cap for baseline scenario of assessment recognizes that for projects in Honduras, a higher cap of 1.04 tonnes/person/year may be applied instead of the standard 0.95 t/person/year, per TPDDTEC 4.0. Fuel moisture content must be factored into KPTs to ensure conservative and accurate measurements, with strict adherence to KPT protocols. While this deviation is Honduras-specific, the TAC has not approved the proposed cap for the entire LAC region. Instead, the Secretariat has been tasked with further evaluation and will recommend regional caps in a future methodology revision, accounting for fuel use variations and local conditions households solely consuming firewood, considering the geographical location of Honduras.

The Technical Advisory Committee (TAC) accepted a revised baseline cap of 1.04 tonnes per person per year for Honduras, noting that the originally proposed 0.95 tonnes/person/year was not realistic given regional fuel consumption practices. The decision underscores the importance of local context when setting baseline assumptions for fuel consumption in projects involving improved cookstoves. Proyecto Mirador, for instance, has demonstrated through Kitchen Performance Tests that the average per capita fuelwood consumption in Honduras consistently exceeds the TPDDTEC v4.0 cap, which

could lead to negative emission reductions if applied uniformly. The deviation request reflects the need for more precise, region-specific adjustments to avoid discrepancies between baseline assumptions and actual energy use, especially in regions with energy-intensive diets.

E.4.3.2. Corrections

There are a few corrections observed in the VPA introduced as a part of the design change. These corrections are assessed in detail under Appendix 1 of this report.

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

The change in the fNRB value follows the release of Rule Update “fNRB Application for GS4GG Certification” by Gold Standard, dated 24/04/2025 /58/. The proposed design change allows the PoA and corresponding VPAs to align with the updated requirements for fNRB determination in the project region. The updated requirements mandate projects to use the following eligible methods for determination of fNRB parameter value:

1. Modelling Fuelwood Saving Scenario (MoFuSS) /65/ derived values, or
2. Updated version of Tool 33 Default values for common parameters (version 2.0 or earlier versions are not valid anymore) after CDM Executive Board approval or revised version of Tool 30 under PACM- A6.4, or
3. New method developed for fNRB calculation under PACM-A6.4, approved by Gold Standard

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

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

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

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 revised PoA-DD/1/ and revised 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 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 VP15-13 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.
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	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 revised 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 revised VPA-DD/2/. - The VPA was also found to be completely operational in line with the revised 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

The approved deviation request GS DEV 556 by Gold Standard on August 23, 2024, which state that the GS has accepted the proposed alternative cap for baseline scenario of assessment recognizes that for projects in Honduras, a higher cap of 1.04 tonnes/person/year may be applied instead of the standard 0.95 t/person/year, per TPDDTEC 4.0. Fuel moisture content must be factored into KPTs to ensure conservative and accurate measurements, with strict adherence to KPT protocols. While this deviation is Honduras-specific, the TAC has not approved the proposed cap for the entire LAC region. Instead, the Secretariat has been tasked with further evaluation and will recommend regional caps in a future methodology revision, accounting for fuel use variations and local conditions households solely consuming firewood, considering the geographical location of Honduras.

The Technical Advisory Committee (TAC) accepted a revised baseline cap of 1.04 tonnes per person per year for Honduras, noting that the originally proposed 0.95 tonnes/person/year was not realistic given regional fuel consumption practices. The decision underscores the importance of local context when setting baseline assumptions for fuel consumption in projects involving improved cookstoves. Proyecto Mirador, for instance, has demonstrated through Kitchen Performance Tests that the average per capita fuelwood consumption in Honduras consistently exceeds the TPDDTEC v4.0 cap, which could lead to negative emission reductions if applied uniformly. The deviation request reflects the need for more precise, region-specific adjustments to avoid discrepancies between baseline assumptions and actual energy use, especially in regions with energy-intensive diets.

E.5.2.2. Corrections

The rated thermal efficiency value correction corresponds to a typo correction to the project information not affecting the design of the project activity. The revised value is now 23% mentioned under Section B.1 of the VPA-DD Version 3.1 dated 13/06/2025. As the project activity technology has not changed since project inception in 2009.

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

The correct values of the Dos por Tres are, 23% for thermal efficiency, and 47% for fuelwood reduction. Both values can be cross-checked with the following qualified third-party reports:

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

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

The existing fNRB values under the design certified PoA and VPAs expire on 31/12/2025 as per section 2.1.1 of the rule update. Following point (c) of section 2.1.1 of rule update, the CME has chosen to apply updated fNRB value before this deadline, and therefore, is found in compliance with the requirements. VVB has reviewed the updated methods of fNRB estimations in the revised PoA-DD and VPA-DD and the proposed methods are consistent with the methods listed in section 2.3.1 of the rule update. It is noted that all three options have been provisioned in the revised design and may be chosen during the future verifications. This approach is found acceptable taking into consideration para 2.3.2 of the rule update, which allows project developers to update their chosen fNRB method or value when those methods become available after design certification.

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

Applied fNRB value for Honduras- The revised VPA-DD for VPA 2758 applies the fNRB value as 33%, for ex-ante estimates, which is confirmed from the MoFuSS model (<https://www.mofuss.unam.mx/mofuss-ds/>) at country level. For ex-post monitoring, CME has proposed to apply MoFuSS values at project level, i.e., according to the installations’ location for the specific MP. The CME has also provisioned in the VPA-DD option to update its chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal. Since the value applied and procedure proposed complies with the eligible methods provisioned by the rule update, it is accepted by the assessment team

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

	Version 4.0 /5/, that is included in the revised PoA DD/1/ and revised VPA-DD/2/.
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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

ICS 1/ Baseline scenario survey results

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

ICS 2/ Project Technology description

Relevant SDG	13 – Climate Action
Means verification of	This parameter reports the results of the technical report verified from the third party namely MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO2eq Savings' /49/, Aprovecho Research Center, April 2009 /56/. 'Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015 /40/. As per the manufacturer specification /48/, the manufacturer of the project ICS is Proyecto Mirador, product name 'Dos por Tres', technology type 'In situ Improved biomass cookstoves', Continuous useful energy output: 4-7kw (low and high firepower respectively), Rated thermal efficiency: 23% cross checked from Fuel Use and Carbon Emissions And Analysis of Carbon/CO2eq Savings' /49/, Aprovecho Research Center, April 2009 /56/. The parameter has been used to define the project technology and has been undertaken at the start of the crediting period and is found to be fixed for the crediting period.
Findings	CL#08 was raised and resolved
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 3 / Expected technical life of project technology

Relevant SDG	13 – Climate Action
Means verification of	The expected life of the project technology is mentioned as 7 years; however 6 years has been considered by PD for the ER calculation for conservative approach. This is in line with the revised VPA-DD/1/ and has been verified by the VVB by referring to the Manufacturer's specifications /48/ that have been provided as evidence by the PD
Findings	No findings were raised

Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/. The applied value is correct and justified.
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ICS 4 / Indoor air pollution (IAP) levels of the project technology

Relevant SDG	13 – Climate Action
Means of verification	The value of the parameter is 47%. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" /37/. 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. The report states, "The study shows that a reduction of 47% of PM2.5 exposure may be attributed to the adoption of the 2x3 stoves. The HAPIT model shows that this translates into 0.0212 ADALYs per stove per year. At the project scale, around 2,000 ADALY are averted per year. The usage measurements showed that the 2x3 stoves are used extensively and that on average the cooking events performed on the 2x3 were 11% shorter (20 minutes) than the cooking event performed on the traditional fogón." The information is found to be appropriate.
Findings	No findings were raised
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/. The applied value is correct and justified.

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

Relevant SDG	13 – Climate Action
Means of verification	The VVB has verified a Written assertions of the project developer of the ownership rights and intention of selling the emission reductions resulting from the project activity directed at or signed with all the applicable parties of the following: - all other project participants which states that the project activity is not a part of any other relevant voluntary schemes provided by the PD. Furthermore, the declaration /68/ provided by the PD states that the project is not rejected by any GHG program and is not creating any other forms of environmental credits under any other program. The VVB has also conducted an independent assessment whereby the relevant registries like CDM, GS, VERRA were checked for this project activity and the VVB has found no instance of the project activity either being registered or deregistered within the relevant registries.

	Thus, the VVB finds that there were no instances of double counting or double claiming for this project activity.
Findings	CL#06 was raised and resolved
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

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

Relevant SDG	13 – Climate Action
Means of verification	The VVB has verified a Written assertions of the project developer of the ownership rights and intention of selling the emission reductions resulting from the project activity directed at or signed with all the applicable parties of the following: - all other project participants which states that the project activity is not a part of any other relevant voluntary schemes provided by the PD. Furthermore, the declaration /68/ provided by the PD states that the project is not rejected by any GHG program and is not creating any other forms of environmental credits under any other program. The VVB has also conducted an independent assessment whereby the relevant registries like CDM, GS, VERRA were checked for this project activity and the VVB has found no instance of the project activity either being registered or deregistered within the relevant registries. In whichever household, the presence of another ICS is observed, following calculation is undertaken by the CME: Leakage due to double counting = (total number of HHs surveyed for the presence of another ICS ÷ total number of HHs surveyed in which another ICS was present) * net stoves in operation * annualized average of ERs/stove. This is cross checked from the excel sheet VP15-16 Double Counting Data xls /21/. Thus, the VVB finds that there were no instances of double counting or double claiming for this project activity.
Findings	CL#06 was raised and resolved
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 7 / Regulatory framework for provision of thermal energy services

Relevant SDG	13 – Climate Action
Means of verification	The VVB has verified that the project does not undermine or cause a conflict with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply and its use. The VVB has referred to standards organization of Honduras and found that the cookstove complies with the standards of Honduras. Furthermore, this is also confirmed by the VVB by referring to the Lab test report /56/ which confirms the cookstove complies with the standards of Honduras.
Findings	No findings were raised
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ICS 8/ EF_{b,f},CO₂ : CO₂ emission factor of the fuel that is reduced (wood), tCO₂/TJ

Relevant SDG	13 – Climate Action
Means verification of	The value for this parameter is 112 tCO₂/TJ, which was sourced from the applied methodology /05/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
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.

ICS 9/ EF_{b,f},nonCO₂, (CH₄ and NO₂) : Non-CO₄ emission factor arising from use of fuels in baseline scenario, tCO₂e/TJ

Relevant SDG	13 – Climate Action
Means verification of	The value for this parameter is 9.46 tCO₂e/TJ is the wood default value sourced from the applied methodology /05/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/ and from AR5 GWP https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf /47/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
Findings	No findings were raised
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.

ICS 10/ EF_{p,f},CO₂ : CO₂O emission factor for wood that is reduced (wood), tCO₂e/TJ

Relevant SDG	13 – Climate Action
Means verification of	The value for this parameter is 112 tCO₂e/TJ which was sourced from the applied methodology /05/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
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.

ICS 11/ EF_{p,f,nonCO₂} (CH₄ and NO₂): Non-CO₂ emission factor arising from use of fuels in project scenario, tCO₂e/TJ

Relevant SDG	13 – Climate Action
Means of verification	The value for this parameter is 9.46 tCO₂e/TJ which was sourced from the applied methodology /05/ https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentralized-thermal-energy-tpddtec-consumption/ and from AR5 GWPhttps://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf /47/. The value is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
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.

ICS 12 / NCV_{b, fuel}, The Net Calorific Value (NCV) of the fuel that is used in the baseline, TJ/ton,

Relevant SDG	13 – Climate Action
Means of verification	The value of this parameter 0.01947 TJ/ton (for ERs achieved from 01/05/2023 to 31/12/2023) was sourced from Calorific Values Mirador_Ghilardi 2022 and Fuelwood types & Average NVCs 20 Jul 2022” Ghilardi, Adrian (2022)”/62/ with reference to NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences, Harker, A. P., A. Sandels, et al. (1982). Calorific values for wood and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20, FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program (RWEDP), and Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science /59, 60, 61, 36/. CME used project relevant results. The analysis for this parameter was performed by an independent third-party Adrian Ghilardi, an Associate Professor from Centre for Research in Environmental Geography at the National Autonomous University of Mexico (UNAM). The value of the parameter is used for the calculation of baseline emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
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.

ICS 13 / NCV_{p, fuel}, The Net Calorific Value (NCV) of the fuel that is used in the baseline TJ/ton,

Relevant SDG	13 – Climate Action
Means of verification	The value of this parameter 0.01947 TJ/ton (for ERs achieved from 01/05/2023 to 31/12/2023) was sourced from Calorific Values Mirador_Ghilardi 2022 and Fuelwood types & Average NVCs 20 Jul 2022” Ghilardi, Adrian (2022)”/62/ with reference to NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences, Harker, A. P., A. Sandels, et al. (1982). Calorific values for wood

	and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20, FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program (RWEDP), and Cheremisinoff, N. Properties of Wood. Wood for Energy Production. Ann Arbor, MI, Ann Arbor Science /59, 60, 61, 36/. CME used project relevant results. The analysis for this parameter was performed by an independent third-party Adrian Ghilardi, an Associate Professor from Centre for Research in Environmental Geography at the National Autonomous University of Mexico (UNAM). The value of the parameter is used for the calculation of baseline and project emission. The value of the parameter has been cross checked and verified from the VPA DD and found to be appropriate.
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.

E.5.4.2 Data and parameters monitored (Carbon & SDG)

Amount of GHGs emissions avoided or sequestered, tCO₂e

Relevant SDG	13-Climate Action
Means of verification	The value of 93,107 tCO₂e was cross checked from the ER sheet titled VP15-01 ER Calculation /04/ applicable for the Monitoring period 01/05/2023 to 31/12/2023 /3/ of current crediting period. The value of the parameter will be monitored at each verification and is used for the report emission reduction by using the following equation. $ERY = \sum b_{p,y} (N_{p,y} * U_{p,y} * SF_{Sp,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) - \sum LE_{p,y} (1)$ The values are found to be appropriate. The monitoring frequency of the parameter is annual.
Findings	None
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are found to be appropriate. The applied value is correct and justified.

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

Relevant SDG	13-Climate Action	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	Monitoring equipment	Not Applicable
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The parameter represents evidence of avoidance of double counting or double claiming with project technology end users. This is applicable for the Monitoring period 01/05/2023 to 31/12/2023 /3/ of current crediting period. The CME has provided with the document titled Use & Maintenance Manual /63/ which is distributed to each project beneficiary during stove construction. This document encapsulates information regarding the ownership rights of the carbon credits generated via emission reductions resulting from the project activity. This is in alignment with the GS Community Services Activities Requirements including the following requirements (3. GENERAL ELIGIBILITY CRITERIA, 3.1.4, page 7) /44/. Double counting was further cross checked from the excel sheet titled "VP15-16 Double Counting Data.xlsx"/21/ which is valid for one year from Jan to Dec 2023 covering MP15. The VVB has verified that there is no double counting within the project activity by referring to the following evidence provided by the PD, the Use & maintenance manual/63/ which includes the carbon rights waiver statement, and the LSC records which encapsulates information regarding the discussion on carbon rights with the community prior to ICS construction in the households, and about the ICS usage demonstration that was undertaken by PD /64/.
	If applicable, has the reported data been cross-checked with other available data?	Not Applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The ejecutores and supervisors are trained to disseminate the information to the end-users during stove construction as the stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process

		under the supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history. During the site visit the sale process and record keeping were reviewed and were found reliable.
Findings	CL#10 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/.	

ICS 16/ Presence of stove stacking

Relevant SDG	13 – Climate Action	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	This is measured through the monitoring survey undertaken by the local implementer confirmed from VP15-09 Leakage Sustainability Results Test.xlsx /15/.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	The parameter describes the descriptive statistics of the presence and usage practices of baseline and other non-project-technology by project technology end users. During the 15 th verification period, the CME carried out leakage and sustainability surveys for 479 households across Honduras. All the household users confirmed using firewood as the baseline fuel in the baseline survey as it was the eligibility criteria. Out of 479, 14% (65 households) users reported using electric stove also with duration of 27

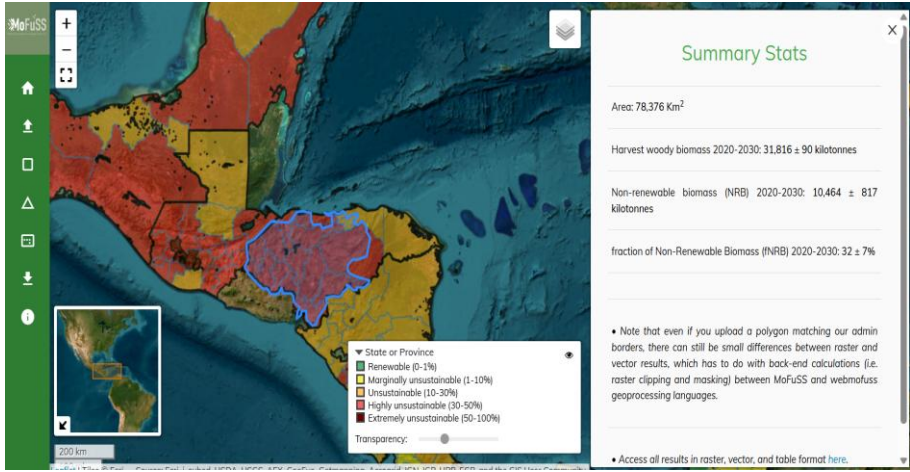
		minutes per day (0.45 hours/day) and 23% reported using LPG stove confirmed from the VP15-09 Leakage Sustainability Results Test.xlsx/15/. Although, the purpose is basically for heater to heat the home outside of regular cooking activity or preparing coffee, reheating meals with usage intensity being less than 30 minutes confirmed during onsite interviews and observations /54/. 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 "VP15-09 Leakage Sustainability Results Test.xlsx"/15/ and 'VP15-16 Double Counting Data.xlsx"/21/ which is valid for one year from Jan to Dec 2023 covering MP15. In comparison with the recorded LPG stove and electric stove, the project ICS (Dos por Tres) was in use for 7.87 hours/day (55.09 hours/week) and the remaining cooking stoves were responsible for very small duration of 5.7% of the total cooking duration of 37% of the households confirmed from the VP15-09 Leakage Sustainability Results Test.xlsx/15/.
	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 the onsite audit/54/. For the onsite audit, households were randomly picked from CME's usage survey samples, presence of alternative stoves other than the project stove were observed. Although alternative cooking stoves like LPG and electric stoves are existing in the Project households yet only the tonnes of wood fuel per household per day has to be taken into consideration and not any other fuel type usage which eliminates the inclusion of LPG and electric stoves in the leakage emission as these consume different fuel types. It has been observed that these stoves predominantly used for simple and quick activities such as heating water or reheating meals, with a reported usage of not more than 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 VPA15 annual monitoring survey verified from the ER sheet "VP15-09 Leakage Sustainability Results", cells Z21, 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 ("VP15-09 Leakage Sustainability Results", document previously shared)." The overall information provided by Proyecto Mirador has been found to be appropriate and acceptable. . Based on the onsite observations, the data recorded by the CME in their surveys and MR are deemed acceptable.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database confirmed from the VP15-17 Training Data 2023.xlsx /22/. The QA/QC procedure was ensured by the CME through the questionnaire and trained supervisors. General compliance with sampling requirements of the applied methodology /05/. During the site visit the sale process and record keeping were reviewed and were found reliable.
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/. 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 "VP15-09 Leakage Sustainability Results Test.xlsx"/15/ and 'VP15-16 Double Counting Data.xlsx"/21/ which is valid for one year from Jan to Dec 2023 covering MP15. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

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

Relevant SDG	13 – Climate Action	
Means of Verification	Criteria/Requirements	Assessment/Observation

	Measuring /Reading /Recording frequency	Updated biennially or at each monitoring and verification
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	The value is sourced from Modelling Fuelwood Savings Scenario, https://www.mofuss.unam.mx/mofuss-ds/ /65/.
	Calibration frequency /interval:	Not Applicable
	How were the values in the monitoring report verified?	In accordance with paragraph 2.3.2 of Gold Standard rule update fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0 /58/ released on 24/04/2025, the project developers may adopt updated fNRB values as they become available. As of the date of this Design Change request for the PoA-DD, the option (a), MoFuSS-derived /65/ values https://www.mofuss.unam.mx/mofuss-ds/, has been adopted and followed. The fnrb value was updated to 32%, sourced from MoFuSS model, applied at project (regional level) is found to be appropriate. The project activity is in alignment with the above Gold Standard requirement. The application of MoFuSS /65/ as the selected fNRB estimation method is appropriate and valid at this time. Future monitoring periods post-December 2025 will follow the mentioned fNRB methods.
	If applicable, has the reported data been cross-checked with other available data?	The value was further cross checked by the VVB by using the "Import Polygon" feature of the MoFuSS software/65/ where the polygon of the country provided by the PP/66/ was imported on the software the results were obtained to confirm the value applied by the PP. The VVB confirms that the value is correctly reported by the PP in the revised VPA-DD/02/ and MR/3/ and therefore the value is deemed acceptable. The image is provided in the conclusion section below.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME sourced the value by firstly importing the polygon/map of the project area corresponding to this monitoring period for the define project boundary. CME shared the following evidence with VVB:

		1. MoFuSS Polygon Import Video /66/ 2. Polygon Honduras VP15 (kml and excel) /66/ 3. VP15 MoFuSS fNRB /66/ 4. Manual Polygon Generator /66/ The above evidence were thoroughly assessed to review the fNRB value used and found the evidence to be credible and appropriate.
Findings	CL#07 was raised and resolved.	
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. In line with the applied methodology https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICs_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf /05/, the fNRB value can be updated biennially or at each monitoring and verification, and has been updated as per Gold Standard's Rule Update released on April 24th, 2025, "fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0, paragraph 2.3.2. The result replicated by the VVB on the MoFuSS application is as below: 	

ICS 18 / Pb,y Quantity of fuel that is consumed in baseline scenario b during year, Tonnes/hh/day person-meal per adult-equivalent

Relevant SDG	13 – Climate Action	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Fixed at the start of crediting period
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com

		installation database/30/ using the equipment: Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout All the above equipments were found to be calibrated confirmed from the documents titled scale calibration /50/.
	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 VP15-19 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 reported in the MR/3/ is 0.013305 tonnes/household/day person-meal per adult equivalent. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /12, 13/. There were 1,465 Kitchen Performance tests conducted (101 baseline Kitchen Performance Tests) performed in 2023 in multiple villages across 5 municipalities in 5 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/, weighted average is verified from the Spreadsheet 'Assumption'. The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP15-03 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 VP15-02 KPT data /9/. The ER sheet/4/ was checked for the calculations and was found to be

		in-line with the monitoring plan of revised VPA-DD/2/. As per excel sheet VP15-02 KPT Data.xlsx/09/, and VP15-01 ER Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The baseline average daily dry wood consumption per household and household size data were correctly derived from the KPT data. The resulting annual per capita fuelwood use of 0.9627 tonnes/person/year is below the approved cap. This supports the conclusion that Proyecto Mirador's baseline scenario aligns with the requirements set forth by the Gold Standard, confirming compliance of methodology and approach is conservative in nature. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS PAPDD/1/.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit interviewing the end users. The verification team randomly selected 11 samples from each vintage (66 samples across all the age groups) for VVB's field survey and via on-site interview found out that all the stoves which were selected for sampling were had the data recorded to be in

		accordance with the KPT "VP15-02 KPT Data v2.0.xlsx" /09/ and VP15-04 KPT Data Sheet ENGLISH.pdf /10/. installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of the revised VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database.
Findings	CL#09 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. There were 1,465 Kitchen Performance tests conducted (101 baseline Kitcheh Performance test) performed in 2023 in multiple villages across 5 municipalities in 5 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/ spreadsheet, Assumption worksheet, Cell D20 and the value is found to be appropriate. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 19 / Pp,y Quantity of fuel that is consumed in project scenario b during year, Tonnes/hh/day person-meal per adult-equivalent

Relevant SDG	13 – Climate Action	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Every two years or even more frequently
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/30/ using the equipment: Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout All the above equipments were found to be calibrated confirmed from the documents titled scale calibration /50/.
	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 VP15-19 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 reported in the MR/3/ is 0.009561 tonnes/household/day person-meal per adult equivalent. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /12, 13/ There were 223 Kitchen Performance tests conducted in 2023 in multiple villages across 8 municipalities in 7 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/, weighted average is verified from the Spreadsheet Assumption, The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP15-03 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 VP15-02 KPT data /9/. The ER sheet/4/ was checked for the calculations and was found to be

		in-line with the monitoring plan of revised VPA-DD/2/. As per excel sheet VP15-02 KPT Data.xlsx/09/, and VP15-01 ER Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. aligns with the requirements set forth by the Gold Standard, confirming compliance of methodology and approach is conservative in nature. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS PAPDD/1/.
	If applicable, has the reported data been cross-checked with other available data?	The verification team randomly selected 11 samples from each vintage (66 samples across all the age groups) for onsite audit, and it was confirmed through the interviews with the end users that KPT surveys were conducted in their households and the fuelwood consumptions were recorded by the CME. The VVB confirms through the interviews that the duration of the KPT surveys and the results reported by the CME surveys are consistent. Additionally, VVB had requested the end users to confirm their fuelwood consumptions per day and the number of meals per day. The data was duly recorded by the VVB and compared with the data reported by the CME. VVB has further reviewed the data recorded for the previous MP /39/ and the value was found to be comparable. However, a slight increase in the parameter was observed from the previous MP /39/ which is attributed the increased distribution of ICS during the current MP /03/. Therefore, the reported value is deemed acceptable by the VVB.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The stoves are installed on-site, and a distinct household profile is created in the electronic database during

		the ICS construction/ installation process under the supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The trained supervisor oversees all KPT studies, monitors data collection, and addresses errors on-site before data submission. Data is then compiled and reviewed by a third-party expert, with outliers individually verified. The process adheres to the general requirements for sampling, QA/QC standards, and the KPT methodology outlined in Annex 2. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history.
Findings	No findings were raised	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. There were 1,465 Kitchen Performance tests conducted (101 baseline and 1,364 project scenario) performed between 2010 and 2023 in multiple villages across 18 municipalities in 13 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/ spreadsheet, Assumption worksheet, Cell D20 and the value is found to be appropriate. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 20 / SFSb,p,y: Specific fuel savings for an individual project technology of baseline b/project p pair in year y, Tonnes per household per day (t/hh/day)

Relevant SDG	15 – Life on Land	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	At least every two years or more frequently
	Is measuring and reporting frequency in accordance with the	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/

	monitoring plan and monitoring methodology? (Yes / No)	
	Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database/30/ using the equipment: The project performance field tests were conducted aligned with the applied methodology.
	Calibration frequency /interval:	The calibration process encapsulates placing standard weight on the scale and documenting it which is compared to the official weight of the standard and the details have been verified from VP15-19 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 reported in the MR/3/ is 0.003744 tonnes/household/day. The value is calculated from the difference from Pb,y, and Pp,y. The verification team has also confirmed that the stoves are indeed selected from stoves of all ages from the sales database and stoves installed /12, 13/. There were 1,465 Kitchen Performance tests conducted (101 baseline and 1,364 project scenario) performed between 2010 and 2023 in multiple villages across 18 municipalities in 13 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/, weighted average is verified from the Spreadsheet Assumption, The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP15-03 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 VP15-02 KPT data /9/. The ER sheet/4/ was checked

		for the calculations and was found to be in-line with the monitoring plan of revised VPA-DD/2/. As per excel sheet VP15-02 KPT Data.xlsx/09/, and VP15-01 ER Calculations.xlsx/04/, the project has applied best practices in accordance with the KPT protocol, including adjustments for persons-meal, fuel moisture discounting, and adult equivalency. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB. The baseline average daily dry wood consumption per household and household size data were correctly derived from the KPT data. The resulting annual per capita fuelwood use of 0.9627 tonnes/person/year is below the approved cap. This supports the conclusion that Proyecto Mirador's baseline scenario aligns with the requirements set forth by the Gold Standard, confirming compliance of methodology and approach is conservative in nature. The value achieved has been correctly applied in the calculation of ERs as verified from the ER sheet/4/ and was found to be in-line with the monitoring plan of GS PAPDD/1/.
	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database was verified randomly during the onsite visit interviewing the end users. The verification team randomly selected 11 samples from each vintage (66 samples across all the age groups) for VVB's field survey and via on-site interview found out that all the stoves which were selected for sampling were

		installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of revised VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME ensures that at the start of each study, equipment is calibrated for accuracy and directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. The stoves are installed on-site, and a distinct household profile is created in the electronic database during the ICS construction/ installation process under the supervision of the Director of Technology in Honduras to maintain the integrity of the project. The office team, under the Director's guidance, uses various data de-duplication tools to cross-check and review the data, ensuring its quality by removing any duplicates and confirming that all necessary information is recorded. The trained supervisor oversees all KPT studies, monitors data collection, and addresses errors on-site before data submission. Data is then compiled and reviewed by a third-party expert, with outliers individually verified. The process adheres to the general requirements for sampling, QA/QC standards, and the KPT methodology outlined in Annex 2. The electronic database is regularly backed up, and any modifications or changes are tracked with a record history.
Findings	No findings were raised	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. There were 1,465 Kitchen Performance tests conducted (101 baseline and 1,364 project scenario) performed between 2010 and 2023 in multiple villages across 18 municipalities in 13 Departments (provinces) in Honduras cross checked from the excel sheet titled VP15-02 KPT Data.xlsx/09/, Spreadsheet ER Inputs and VP15-01 ER Calculations /04/ spreadsheet, Assumption worksheet, Cell D20 and the value is found to be appropriate. The baseline fuelwood consumption calculation was benchmarked against the cap defined in the TPDDTEC v4.0 methodology. Given regional differences in fuel use patterns, a justified deviation DEV_556 /67/ was approved by the Gold Standard Technical Advisory Committee, setting an alternative cap of 1.04 tonnes/person/year. Supporting documents, including the deviation request and related email correspondence, were submitted to the VVB.	

	The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.
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ICS 27 / Np,y : Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y, Number of project technology days

Relevant SDG	13 – Climate Action	
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?	28,387,757 days The value of the parameter is a function of the total stoves in use times days in operation. 111,649 stoves were in operation at the end of the 15 th monitoring period. The values were verified from the VPA 15-06 sales database v2.0/12/ and VP15-07 Stoves Installed by Month v2.0/13/. 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 revised 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/. The sales record for all stoves constructed during the 15th Verification Period mentioned in VP15-06 Sales Record.xlsx /12/. This data, exported from Salesforce, with a monthly installation summary documented in VP15-07 Stoves Installed by Month /13/. Regarding stove usage, survey data captured in VP15-09 Leakage Sustainability Results /15/ indicates that 10% of respondents report non-use of the stove for an average of 7.46 days annually. When normalized across the full survey population, this equates to 0.83 days per household per year. As the value is very low and does not materially impact the calculation of emissions reductions, it is found to be appropriate. Therefore, the decision not to apply a seasonal adjustment factor to the ER calculations is deemed conservative. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered PoA-DD/1/.	

ICS 26 8 / Up,y : Weighted average usage rate in project scenario p during year y (the number of stoves that have fallen out of use in a given age group), %of households

Relevant SDG	13 – Climate Action		
Means of verification			
	Criteria/Requirements	Assessment/Observation	
	Measuring /Reading /Recording frequency	Annual	
	Is measuring and reporting frequency in accordance with the monitoring plan and	Yes. The frequency is in line with the registered PoA DD/1/ and VPA DD/2/	

	monitoring methodology? (Yes / No)																								
	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 VP15-19 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>82%</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/, “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” and is found to be appropriate. For the current monitoring period, the CME has applied “Good Practice Monitoring	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																							
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Age 5-6 (Year 6)	39.53%	60.47%																							
Weighted usage rate		82%																							

	Requirements". In compliance with para 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 "VP15-13 Dropoff Data.xlsx."/18/.he reduction in the drop-off rate observed among older stoves can be partially attributed to user-led repair efforts. A number of stoves that had previously become non-functional were restored to working condition and returned to active use. This reactivation of previously retired units has contributed to a lower overall drop-off rate within this age group. This difference in drop-ff rate may be explained by user-led maintenance, though such behaviour is inconsistent and potentially influenced by other contextual factors. Additionally, arithmetic effects can produce misleading negative drop-off rates when older age groups exhibit better retention than younger ones. Despite these variations, the drop off sheet ensures that the total number of stoves used for emission reduction claims remains consistent across age groups. Following the acceptance sampling approach, VVB picked up a random sample of 11 households for each age group from the project's sampled records. No discrepancies were found during the on-site visit after interviewing with the end-users. 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 "VP15-13 Dropoff Data.xlsx /53/."
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	Regarding monitoring timelines, the initial period for MP14 (01/01/2023–30/04/2023) was split due to the start of the third crediting period on 01/05/2023, resulting in MP14 and MP15. Drop-off and leakage surveys were conducted to maintain validity across both periods. However, because the proportion of operational stoves by age group differs between MP14 and MP15, the weighted average drop-off rates vary accordingly and crucial to interpreting the data accurately and ensuring reporting of stove performance over time. Therefore, the comparison has been done in values between MP-14 and MP-13 The drop-off rate for MP14 and MP15 has been mentioned: <table><tr><th>Age</th><th>Drop-off (MP15 & MP14)</th><th>Drop-off (MP13)</th></tr><tr><td>Age 0-1 (Year 1)</td><td>10.00% [4.00%]</td><td>10.00% [8.93%]</td></tr><tr><td>Age 1-2 (Year 2)</td><td>10.00% [8.57%]</td><td>14.68%</td></tr><tr><td>Age 2-3 (Year 3)</td><td>13.46%</td><td>19.24%</td></tr><tr><td>Age 3-4 (Year 4)</td><td>26.03%</td><td>22.17%</td></tr><tr><td>Age 4-5 (Year 5)</td><td>21.05%</td><td>27.53%</td></tr><tr><td>Age 5-6 (Year 6)</td><td>39.53%</td><td>28.44%</td></tr><tr><td>Weighted usage rate</td><td>82%</td><td>81%</td></tr></table> The correct MP in consideration is MP14 +MP15 and MP13. The values are same for MP14 and MP15 given that single drop-off rate survey was done encompassing the whole year from Jan to Dec 2023. As the annual survey includes two different monitoring periods 14th MP - 01/01/2023 to 30/04/2023 (2nd crediting period) and 15th MP - 01/05/2023 to 31/12/2023 (3rd crediting period), therefore the comparison has been done with MP13 wherein 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. For the comparison between current MP with previous MP, 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 no change as compared to the previous monitoring period. Overall, the drop-off rate increased by 1% as compared to the previous monitoring period evident from above table cross-checked from	Age	Drop-off (MP15 & MP14)	Drop-off (MP13)	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	82%	81%
Age	Drop-off (MP15 & MP14)	Drop-off (MP13)																							
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Age 5-6 (Year 6)	39.53%	28.44%																							
Weighted usage rate	82%	81%																							

		VP15-13 Dropoff Data Honduras.xlsx /18/ and VP14-13 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: Date of purchase/ how long have you been using this project device? 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 VP15-13 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	CL#11 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitored values were found to be conservative and therefore acceptable. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/.	

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

Relevant SDG	13 – Climate Action	
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?	The monitored value of the parameter is 625 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/30/, tabulated into “VP15-09 Leakage Sustainability Results.xlsx”/15/. During the 15th verification period, the CME carried out leakage and sustainability surveys for 479 households across 401 villages in 16 Departments (Provinces) of Honduras. Out of 479, three answered they use another type of heater to heat the home outside of regular cooking activity. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from “VP15-09 Leakage Sustainability Results Test.xlsx”/15/ and ‘VP15-16 Double Counting Data.xlsx’/21/ which is valid from May to Dec 2023 covering the current monitoring period. The total leakage for this monitoring period is 625 VERs which is equivalent to 0.9% 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 by the net stoves in operation i.e., total stoves in the population for which ERs are being claimed (net of abandonment – 111,649) 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 246.9, verified from VP15-09 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 revised 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/.	

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

Relevant SDG	13 – Climate Action	
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 value of this parameter is 0.04%. The Mirador vehicles collectively travelled 333,468 Kms or 207,208 miles during the 15 th Verification Period. The values were verified from the transportation records, “VP15-14 Transportation Summary.xlsx”/19/. The project activity caused emissions of 36.04

		tonnes of CO ₂ e due to transportation during the current verification period, which corresponds to 0.04% of gross ERs. The values have been crosschecked via a standard online carbon calculator/27/.
	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/.	

Average household savings, i.e., decrease in expenditure on basic services such cooking, lighting, drinking: 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	1 – No Poverty	
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\$ 1.62 (40 Honduran Lempiras) per week per household, a reduction of 33% from the baseline.

		During the 15th verification period, the CME carried out 479 leakage and sustainability surveys across 401 villages in 16 departments of Honduras. The details about the surveys and the value of the parameter were verified from “VP15-09 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 revised PoA-DD/1/, revised 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.	

Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions: Measurement of the reduction of PM2.5 emissions resulting from cookstove intervention (µg/m3), %

Relevant SDG	7 – Affordable and Clean Energy	
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:	NAHAPEx Nano nephelometer is calibrated before and after each 48-hour deployment.
	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 revised PoA-DD/1/, revised 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.	

Average time saving associated with cooking time and fuel collection, Time saved due to adoption of project technology, Hours/week

Relevant SDG	5 – Gender Equality	
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?	2.81 hours/week average time saving on fuel collection (a reduction of 45%) was observed as the value of the parameter. During the 15th verification period, the CME carried out 479 leakage and sustainability surveys across 401 villages in 16 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 "VP15-09 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 revised 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 "VP15-09 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/, revised 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.	

Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender: Demonstrate the transfer of useful and marketable job skills to local direct and indirect employees through training records, Hours/year

Relevant SDG	4 – Quality Education	
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 776.6 hours/year. During the 15th 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, VP15-17 Training Data 2023.xlsx /22/ provided by the CME. Therefore, the verification team confirms after checking the “VP15-17 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
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Proportion of employees in managerial position: Employment records showing the proportion of women employed, by job type, %

Relevant SDG	5 – Gender Equality	
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?	10% of direct employees are women, 13% overall, and 33.3% in managerial positions including all field personnel were observed to be women. The value was verified from employment records, "VP15-12 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.
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Number of beneficiaries: Households, Number of unique households that were provided access to clean fuels and technologies for domestic cooking, heating and lighting they were unable to access prior to project activity

Relevant SDG	7 – Affordable and Clean Energy	
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 is 285,086 (17,866 stoves installed during the monitoring period) confirmed from the salesforce database /30/ and the VP15-06 Sales Database Monthly v2.0 /12/. The surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database/30/. Since the project inception, a total of 285,086 improved stoves has been installed across 16 departments in Honduras, covering the first, second, and third crediting periods. Using the reported average of 3.39 individuals per household, amounting to approximately 966,442 people served, representing around 10% of Honduras' 2022 population (10,463,872) cross checked from the World Bank database /69/.
	If applicable, has the reported data been cross-checked with other available data?	The value was confirmed from the salesforce database /30/ and the VP15-06 Sales Database Monthly v2.0 /12/.
	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.
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Total Number of jobs, Employment records showing the number of people employed by the project (direct and indirect), Number of employees

Relevant SDG	8 – Decent Work and Economic Growth	
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	Human resource documentation (employment records /38/ provided by CME)
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 163. The employment records were shared by the CME which encapsulates the employment records of direct and indirect employees employed for this project activity during 15 th verification confirmed from VP15-12 Quantitative Employment v1.1.xlsx /17/. The questionnaire “VP15-11 Employee Questionnaire English.pdf”/16/ was used for conducting the annual survey “VP15-10 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.
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Total non-renewable wood fuel saved, Tonnes/year, The total amount of non-renewable fuel savings due to displacement or energy efficiency improvements of baseline technology

Relevant SDG	13 – Climate Action	
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 0.003744 tonnes/year. The value has been verified from the survey of the project activity During the 15th verification period, the CME carried out 479 leakage and sustainability surveys across 410 villages and 16 departments across Honduras. The details about the surveys and the value of the parameter were verified from “VP15-09 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 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.	

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 01/01/2023 to 31/04/2023 MP14 (2 nd CP)
		Value applied for 01/05/2023 to 31/12/2023 MP15 (3 rd CP)	
	Amount of GHGs emissions avoided or sequestered	93,107 (after leakage discounting)	87,943 (after leakage discounting)
	ICS 15 / Avoidance of double counting or double claiming among project technology end users	NA	NA
	ICS 16 / Presence of stove stacking	NA	NA
	ICS 17 / fNRB,b,y Fraction of non-renewable biomass	32%	69%
	ICS 18 / Pb,y Tonnes/hh/day person-meal per adult-equivalent	0.013305	0.013130
	ICS 19 / Pp,y Tonnes/hh/day person-meal per adult-equivalent	0.009561	0.009244

	ICS 20 / SFSb,p,y	0.003744 Tonnes/hh/day person-meal per adult-equivalent	0.003886 Tonnes/hh/day person-meal per adult-equivalent
	ICS 26 / Up,y	Year 0_1 10.00% [4.00%] Year 1_2 10.00% [8.57%] Year 2_3 13.46% Year 3_4 26.03% Year 4_5 21.05% Year 5_6 39.53%	Year 0_1 10.00% [4.00%] Year 1_2 10.00% [8.57%] Year 2_3 13.46% Year 3_4 26.03% Year 4_5 21.05% Year 5_6 39.53%
	ICS 27 / Np,y Number of project technology days	28,387,757	14,132,523 days
	ICS 28 / LEp,y Assess leakage sources including (1) replacement of efficient household heating sources with less efficient fuel; (2) continued use of baseline stove after installation; (3) double counting.	625 tonnes	669.1 tonnes
	LEp,y – Leakage due to Transportation	0.04%	0.02%
	% reduction in release of PM2.5	79%	79%
	% reduction in personal exposure to PM2.5	47%	47%
	Time saved collecting fuelwood (Hours/week)	2.81	2.96
	Average household savings, i.e., decrease in expenditure on	US\$ 1.62	US\$ 1.55 (38.4 Honduran Lempiras) per week per HH, a reduction of 37%

	basic services such cooking, lighting, drinking		
	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	100% of the beneficiaries reported the air inside the house is cleaner	100% of the beneficiaries reported the air inside the house is cleaner
	Number of training hours provided for employees (full-time, part time, or temporary), disaggregated per gender	776.6 hours	388 hours
	Proportion of women in managerial positions	33.3%	13% (88 direct employees; 11 women, 77 men) 9% (257 employees overall including all field personnel; 22 women, 235 men)
	Average time saving associated with cooking time and fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection	96% beneficiaries report the 2x3 cooks faster; 2.96 hours/week average time savings on fuel collection
	% of users who say there is something they don't like about the stove	2%	4%
	Number of beneficiaries: Households	285,086 (17,866 stoves installed in the Monitoring Period)	267,220 (9,926 stoves installed during January 2023 to April 2023)
	% of households that report the air inside the home is cleaner	100%	100%
	Total number of jobs	163	257
	Total non-renewable wood fuel saved	0.003744 Tonnes/hh/day person-meal per adult-equivalent	0.002897 Tonnes/hh/day person-meal per adult-equivalent
	% of Mirador employees and microenterprises who report they	100%	100%

	are satisfied with their jobs		
	Quantitative employment by job type	53 Direct Employees in Honduras, 4 direct employees in USA, 60 Ejecutores and technicians (stove builders), 42 suppliers and, 4 indirect employees (USA)	53 Direct Employees in Honduras, 4 direct employees in USA, 60 Ejecutores and technicians (stove builders), 98 suppliers and 4 indirect employees (USA)
	Amount of GHGs emissions avoided or sequestered	93,107 (after leakage discounting)	87,943 (after leakage discounting)
	ICS 15 / Avoidance of double counting or double claiming among project technology end users	NA	NA
	ICS 16 / Presence of stove stacking	NA	NA
The assessment of the parameters for the current monitoring period has been provided in the section E.5.4. The following parameters showed difference in values between the current MP15 and the previous MP14, therefore the reason for difference has been mentioned below: Amount of GHGs emissions avoided or sequestered: The difference in GHG emissions reduced between MP14 and MP15 is due to duration of monitoring periods. The value for MP14 (01/01/2023 to 30/04/2023) is 93,107 and for MP15 (01/05/2023 to 31/12/2023) is 87,943. Pb,y: The difference in values of the parameter Pb,y across two monitoring periods MP14 and MP15 has been observed due to number of KPTs conducted for each monitoring periods. The number of KPTs conducted for MP14 (01/01/2023 to 30/04/2023) is 55 whereas for MP15 (01/05/2023 to 31/12/2023) it is 101. fNRB: For the current MP15, the fNRB value is sourced from MoFuSS whereas, for previous MP14, the value was fixed at the validation stage. Inclusive of the parameters mentioned above, all remaining parameters for the current MP15 and the previous MP14 have been assessed and found to be consistent with the respective monitoring reports /03, 39/ and verification report /39/.			
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.
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E.5.6. Implementation of sampling plan

Means of verification	The CME has applied the sampling plan in accordance with the Gold Standard methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 for 3rd crediting period from 01/05/2023 to 30/04/2030 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. <u>Parameters to be covered through monitoring surveys:</u> 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 <u>Sample size calculation for different tests:</u> <u>Village Survey:</u> Sample size of the usage survey follows the Gold Standard approved baseline and monitoring methodology, /5/, which requires that at least 30 surveys be taken of stoves in each age group to determine drop-off, with a minimum total sample size of 100. The CME conducted 50 surveys in total across 10 villages with 5 surveys per village for the stove age group (0-1, 1-2, 2-3, 3-4, 4-5, and 5-6) to determine the drop-off rates. <u>Project field test (KPT):</u> 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
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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 16 departments.

Stove Age Group	Number of KPTs (15 th MP)	Number of KPTs overall
0_1 Years	74	282
1_2 Years	51	222
2_3 Years	24	203
3_4 Years	28	253
4_5 Years	25	196
5_6 Years	21	208

Leakage and sustainability surveys:

PoA-DD/1/ requires a minimum sample size of 100. Survey is done, on an ongoing basis, for 1 of every 100 new Dos por Tres stove owners receiving a maintenance survey. For current monitoring period, 479 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 "VP15-02 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 VP15-02 KPT Data v2.0.xlsx /9/ and "VP15-03 KPT Data.xlsx/10/."

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 VP15-02 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 cross checked from the VP15-17 Training Data 2023.xlsx /22/ and VP15-08 Training Brochure.pdf /14/.
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/
	2	Humidity Meter	DELMHORST/BD-2100	49280	Kitchen Performance Test	The device is checked for calibration before every use using calibration certificate/40/
	3	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/.
	4	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/. The formula used for baseline estimation is as follows: $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * P_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * Eff_{fuel,CO_2} + Eff_{fuel,nonCO_2})) - \sum L_{ep,y}$ 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 ICS 17</i>- Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal (drop this term from the equation when using a fossil fuel baseline scenario) $NCV_{b,fuel}$: <i>Parameter ID4</i>- Net calorific value of the fuel that is substituted or reduced (0.0186 TJ/ton, NCV for Red Oak) EF_{b,f,CO_2}: <i>Parameter ICS 8</i>- CO₂ emission factor of the fuel that is substituted or reduced. 112 tCO₂/TJ for Wood/Wood Waste, or the Methodology default value of other relevant fuel $EF_{b,f,nonCO_2}$ 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) $EF_{b,f,fuel,nonCO_2}$, $EF_{p,f,fuel,nonCO_2}$: <i>Parameters ICS 9 & ICS 11</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
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	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 PM2.5 was measured using a light scattering nephelometer (HAPEX Nano light). This device provides real time readings on PM2.5 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 (PM2.5). The filters were weighed before and after the sampling by the CME. SDG #4 – Quality Education It was observed and noted that in the absence of project activity Mirador's stove training would not have been provided to the concerned people. Thus, baseline value was understood to be zero. SDG #5 – Gender Equality For Parameter (Proportion of women in managerial position), in the absence of project activity these jobs would not have existed. Thus, baseline value was taken to be zero by the CME. For Parameter (Average time saving associated with cooking time and fuel collection), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME. SDG #7 – Affordable and Clean Energy The Kitchen Performance Test (KPT) was used to determine relative 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 (Total number of jobs), in the absence of project activity these jobs would not exist. Thus, baseline value was taken to be zero. SDG #13 – Climate Action The CME has defined the baseline values as per the 2010 Fuelwood Consumption Study. Field results were adjusted to account for moisture variation and adult equivalent persons. The KPT focused exclusively on typical baseline fogón stoves and involved taking
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	physical measurements of daily wood consumption with the required return visits over a four-day period. During the KPT it was found by the CME that households have a degree of typical fuel and stove-type mixing; however, during the KPT only the primary fuel—woody biomass—was measured by measuring the amount of wood not used, from a previously measured pile. The effect of fuel mixing reduces the savings made in primary fuel between the baseline and project scenarios. The quantity of secondary fuel is treated as zero. Wood consumption in the baseline study was calculated on a “dry wood basis” to account for variations in fuelwood moisture between households. Based on the above, the option to measure fuel consumption of the primary fuel only was selected for the calculation of the emission reductions. The CME conducted a new baseline study in 2023 among 101 households to enhance the geographic spread of the baseline and test the validity of the 2010 results. Rob Bailis, PhD, of the Yale School of Forestry and Environmental Studies, performed the analysis and concluded the following: The results show that baseline daily consumption was 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 ICS 17 – fNRB,b,y, baseline assessment focused on the fuel supply of Honduras, to determine the fraction of non-renewable biomass in the supply area, as described in the Gold Standard Methodology “Technologies and Practices to Displace Decentralized Thermal Energy Consumption”/5/, Section A1.3, “NRB Assessment similar to approach of CDM methodology AMS-II.G. fNRB was calculated using the equation $fNRB = NRB / (NRB + DRB)$. For 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 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	No findings were raised.
Conclusion	The verification team verified that:

	a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated in this report. The complete monitoring data is also presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/. b) The information provided in the monitoring report was crosschecked with other sources, wherever appropriate and available. c) The calculations of overall GHG emissions as presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/ were checked and found to be consistent with the formulae and methods described in the registered monitoring plan of VPA-DD/2/, registered PoA-DD/1/ and the applied methodology/5/. d) All assumptions used in the emission calculations were found appropriate and therefore justified. e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. f) No standardized baseline was prescribed in the registered PoA DD/1/ and therefore it has not been applied. 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 625 tCO ₂ e. Please see section E.5.4.2 for detailed assessment.
Findings		None

Conclusion	The verification team confirms that: - The complete data was available and is duly reported. - Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals were followed. - 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)	Amount of GHGs emissions avoided or sequestered	333,125	240,014	93,107
	SDG 1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such as cooking, lighting, drinking	0 (zero, no saving expected at baseline scenario) Average wood cost with a traditional fogon US\$ 4.34 per week	Average wood cost with a Dospor Tres stove US\$ 2.80	1.62 USD
	SDG 3 Good Health and Well-being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	0 (Zero) No expected reduction in baseline scenario. Exposure to PM2.5 in baseline scenario is 221 µg/m³	Exposure in Project scenario is 104 µg/m³	104 µg/m³ (100% of the beneficiaries reported air inside is cleaner)
	SDG 4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	0 (Zero) No expected training in baseline scenario	Hours Total 776.6	Hours Total 776.6
	SDG 5 Gender Equality	5.5.2 Proportion of women in	0 (Zero) No women in managerial	33.3%	33.3%

		managerial positions	positions expected in the baseline scenario		
SDG 5 Gender Equality		Average time saving associated with cooking time and fuel collection	0 (Zero) No improvement in cooking times in baseline scenario	98% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection
SDG 7 Affordable and Clean Energy		Number of beneficiaries: Households	0 (Zero) No beneficiaries expected in baseline scenario	285,086	285,086 (17,866 stoves installed in Monitoring Period)
SDG 8 Decent Work and Economic Growth		Total number of jobs	0 (Zero) No Jobs expected in baseline scenario	163	163
SDG 15 Life on Land		Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y 0.013305 Tonnes/hh/day person-meal per adult-equivalent	Pp,y 0.009561 Tonnes/hh/day person-meal per adult-equivalent	SFSb,p,y 0.003744 Tonnes/hh/day person-meal per adult-equivalent (Net Benefit)
The value of overall GHG emissions obtained by applying the equations provided in the VPA-DD is 93,107 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	Amount of GHGs emissions avoided or sequestered	127,119 (For MP15 - 01/05/2023 to 31/12/2023)	93,107
	SDG 1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such as cooking, lighting, drinking	1.94	1.62
	SDG 3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104	104 µg/m3 (100% of the beneficiaries reported air inside is cleaner)
	SDG 4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,251	776.6
	SDG 5 Gender Equality	5.5.2 Proportion of women in managerial positions	36%	33.3%

	SDG 5 Gender Equality	Average time saving associated with cooking time and fuel collection	98% beneficiaries report the 2x3 cooks faster; 2.22 fuel collection	99% beneficiaries report the 2x3 cooks faster; 2.81 hours/week average time savings on fuel collection
	SDG 7 Affordable and Clean Energy	Number of beneficiaries: Households	217,957	285,086 (17,866 stoves installed in the Monitoring Period)
	SDG 8 Decent Work and Economic Growth	Total number of jobs	174	163
	SDG 15 Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y 0.013130 Tonnes/hh/day person-meal per adult-equivalent Pp,y 0.008554 Tonnes/hh/day person-meal per adult-equivalent SFSb,p,y 0.004575 Tonnes/hh/day person-meal per adult-equivalent (Net benefit)	Pb,y 0.013305 Tonnes/hh/day person-meal per adult-equivalent SFCp,y 0.009561 Tonnes/hh/day person-meal per adult-equivalent SFSb,p,y 0.003744 Tonnes/hh/day person-meal per adult-equivalent (Net benefit)
Review of VPA-DD and ER calculation spreadsheets demonstrated that in the VPA-DD, 162,178 tonnes were estimated to be reduced between 01/05/2023 to 31/12/2023. But 93,107 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, 3, 4, 5, 7, and 8 have values higher than estimated in ex ante calculation of approved PDD or in the GS4GG Transition Annex. However, SDG 13 Climate Action and SDG 15 have 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, 3, 4, 5, 7, 8 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 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 (VP15-15 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 VP15-15 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. During the 15th Verification Period, stakeholder feedback was collected and logged in Mirador's Electronic Feedback Log via Salesforce.com, with all physical entries also digitized. Feedback was reviewed by Proyecto during weekly staff meetings, and in many cases, it led to follow-up home visits by specialized supervisors to resolve issues and ensure quality. All responses and interactions were documented. The process supports several SDGs: SDG 2 (13% of users used saved funds to buy food), SDG 5 (97% user satisfaction), and SDG 8 (100% job satisfaction among employees) As per assessment of Section G.2 and G.3 of the MR, it has observed that all the comments raised by the stakeholders were addressed by project developer confirmed from the VP15-15 Stakeholder Comments 2023 xls /20/.
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

01/05/2023 to 31/12/2023 (Inclusive of both days) as reported in the Monitoring Report (final) Version 3.3, dated 03/07/2025, 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 Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0, "Gold Standard for Global Goals Transition Annexure", version 1, dated 12/04/2019 applicable for 3rd crediting period 01/05/2023 to 30/04/2030 of the monitoring plan contained in the PoA-DD and VPA-DD, both Version 3.1, dated 13/06/2025, Monitoring Report (final) Version 3.3, dated 03/07/2025. VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

The VVB confirms that all the information assessed for the monitoring period 01/05/2023 to 31/12/2023 has been found to be acceptable. The design change related information mentioned under Appendix I aligns with the

The verification team confirms that:

- The PoA was found completely implemented as per the description given in the revised 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 01/05/2023 to 31/12/2023 (Inclusive of both days) as reported in the Monitoring Report (final) Version 3.3, dated 03/07/2025., 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 Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 applicable for 3rd crediting period from 01/05/2023 to 30/04/2030, 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 3.2, dated 24/06/2025.

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 project is in full alignment with the CCP labelling requirements and meets all specified criteria. Revision to the fNRB value, along with the incorporation of relevant design changes, have been thoroughly implemented to ensure compliance. These updates strengthen the integrity of the project and confirm its eligibility under the CCP labelling framework.

In our opinion the GHG emissions reductions reported for the project activity for the 01/05/2023 to 31/12/2023 (Inclusive of both days) are fairly stated in the Monitoring Report (final) Version 3.3, dated 13/07/2025. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 applicable for the part of 3rd crediting period from 01/05/2023 to 30/04/2030, 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 01/05/2023 to 31/12/2023 (inclusive of both days) amount to 93,107 tCO₂e.

Verified and certified emission reductions as per vintage:

Start date and end date	Amount
From 01/05/2023 till 31/12/2023	93,107 tCO ₂ e

APPENDIX 1- DESIGN CHANGES

I. Process Track- Issuance track

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

II. Validation Findings:

2.1. Corrections:

Following changes have been proposed as correction in PoA-DD:

S.no.	Proposed Change in PoA-DD	Means of Validation
1	Key Project Information: The table "Real Case VPAs" has been updated to include VPA "GS12798- Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Fourth VPA for Distribution of Dos por Tres Cookstoves in Honduras"	The VPA GS12798 was included in the PoA following the VPA inclusion procedures under GS Program of Activity Requirements; the VPA completed Validation in 23/01/20251.. The VPA ID is now included in the revised PoA-DD to make the information consistent, accurate and complete, reflecting the actual list of VPAs included in the project. Therefore, the change is found acceptable as correction.
2	Section B.2: Specified CDM TOOL01 under 'other methodological tools applied' Original: CDM tool for the Demonstration and Assessment of Additionality, version 7.0.0	The assessment team confirms that this was a typographical error in which the term "TOOL 1" was not included in the original statement and it has now been addressed by the CME. Furthermore, no mandatory regulations exist in Honduras requiring adoption of efficient cookstoves cross checked from https://www.snv.org/update/civil-society-

	Update: CDM TOOL01 for the Demonstration and Assessment of Additionality, version 7.0.0	brings-cleaner-cooking-table-honduras?utm_source=chatgpt.com Based on the documentation reviewed, the project activity is deemed additional. In the absence of carbon finance, the project would not occur, and baseline practices would persist. The VPA meets requirement for additionality.
3	Section A.4 Under Section A.4 of PoA-DD, it was Identified that key information for SDG 5.4 and SDG 7.1 was initially omitted although reported in registered VPA-DD, therefore, the omitted data has been accordingly added under SDG Impact column. Added SDG Target 5.4: Average time saving associated with cooking time and fuel collection Added SDG Target 7.1: Number of beneficiaries Households	In PoA-DD, under the Table of Section A.2, the information was inadvertently omitted from SDG impact column for SDG Target 5.4 and SDG Target 7.1, although included in the registered VPA-DD and consistently addressed in Monitoring Reports. This clerical omission does not signify any change in the project's design. The project has continuously reported on these indicators, confirming alignment with SDG 5 and SDG 7. The recent update to the PoA-DD corrects this oversight by accurately reflecting the project's intended contributions to both SDGs in alignment with the registered VPA-DD. This correction is considered a clarification and not a material change. As such, these revisions are not part of design change as it does not trigger requirements under the "Design Change Request Requirements and Procedures" v2.0, paragraph 8.1.1 (a) cross checked from https://globalgoals.goldstandard.org/111-par-design-change-requirements/ cross checked from https://globalgoals.goldstandard.org/111-par-design-change-requirements/.

Following changes have been proposed as correction in VPA-DD:

S.no.	Proposed Change in VPA-DD	Means of Validation
1	Section B.1 The value for rated Thermal efficiency has been revised to 23% from 47%.	The rated thermal efficiency value correction corresponds to a typo correction to the project information not affecting the design of the project activity. The revised value is now 23% mentioned under Section B.1 of the VPA-DD Version 3.1 dated 13/06/2025. As the project activity technology has not changed since project inception in 2009. Before the update, the VPA-DD and the MR showed the Dos por Tres fuelwood reduction value of 47% under thermal efficiency.

		The correct values of the Dos por Tres are, 23% for thermal efficiency, and 47% for fuelwood reduction. Both values can be cross-checked with the following qualified third-party reports: - MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO₂eq Savings', Aprovecho Research Center, April 2009. - Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015. The thermal efficiency value and the references have been updated in the VPA-DD
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Conclusion:

The VVB confirms that:

- The corrected information is an accurate reflection of actual information;
- The corrected parameters are in accordance with the applied methodologies, the registered monitoring plan, the applied standardized baselines and the other applied methodological regulatory documents (including relevant rule updates).

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

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

Reason for Change:

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

- Modelling Fuelwood Saving Scenario (MoFuSS) derived values, or
- Updated version of Tool 33 Default values for common parameters (version 2.0 or earlier versions are not valid any more) after CDM Executive Board approval or revised version of Tool 30 under PACM- A6.4, or

- v. New method developed for fNRB calculation under PACM-A6.4, approved by Gold Standard

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

Assessment of the changes in monitoring plan:

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

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

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

Certification" (the rule update takes precedence over the applied methodology where contradicting requirements are listed).

- c. Applied fNRB value for Honduras- The revised VPA-DD for VPA 2758 applies the fNRB value as 33%, for ex-ante estimates, which is confirmed from the MoFuSS model (<https://www.mofuss.unam.mx/mofuss-ds/>) at country level. For ex-post monitoring, CME has proposed to apply MoFuSS values at project level, i.e., according to the installations' location for the specific MP. The CME has also provisioned in the VPA-DD option to update its chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal. Since the value applied and procedure proposed complies with the eligible methods provisioned by the rule update, it is accepted by the assessment team.

Consequential Changes:

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

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

Conclusion:

The VVB confirms that:

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

The proposed changes are deemed appropriate by the validation team.

Appendix 2. 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
ESPL	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 3. 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
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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 4. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	Proyecto Mirador Foundation	PoA-DD, Version 3.1	Dated 13/06/2025	CME
2.	Proyecto Mirador Foundation	VPA-DD, Version 3.1	Dated 13/06/2025	CME
3.	Proyecto Mirador Foundation	Monitoring Report	Version 3.3, dated 13/07/2025	CME
4.	Proyecto Mirador Foundation	ER calculations Sheet, VP15-01 ER Calculations v3.0 21 May 2025.xlsx	Corresponding to the MR	CME
5.	The Gold Standard Foundation	The Gold Standard Methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0),	Version 4.0	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 25/06/2025	Others
9.	Proyecto Mirador Foundation	VP15-02 KPT Data v2.0.xlsx	Dated 05/06/2025	CME
10.	Proyecto Mirador Foundation	VP15-03 KPT Data Sheet SPANISH.pdf VP15-04 KPT Data Sheet ENGLISH.pdf	Dated 16/12/2024	CME
11.	Proyecto Mirador Foundation	VP15-05 KPT Guidelines.pdf	Dated 16/12/2024	CME
12.	Proyecto Mirador Foundation	VP15-06 Sales Database Monthly v2.0	Dated 16/12/2024	CME
13.	Proyecto Mirador Foundation	VP15-07 Stoves installed by month v2.0	Dated 16/12/2024	CME

14.	Proyecto Mirador Foundation	VP15-08 Training Brochure.pdf	Dated 16/12/2024	CME
15.	Proyecto Mirador Foundation	VP15-09 Leakage Sustainability Results Test.xlsx VP15- Leakage Calculations v2.1	Dated 05/06/2025	CME
16.	Proyecto Mirador Foundation	VP15-10 Employee Survey export.xlsx VP15-11 Employee Questionnaire English.pdf	Dated 16/12/2024	CME
17.	Proyecto Mirador Foundation	VP15-12 Quantitative Employment v1.1.xlsx	Dated 05/06/2025	CME
18.	Proyecto Mirador Foundation	VP15-13 Dropoff Data Honduras.xlsx	Dated 05/06/2025	CME
19.	Proyecto Mirador Foundation	VP15-14 Transportation Summary.v2.1 xls	Dated 16/12/2024	CME
20.	Proyecto Mirador Foundation	VP15-15 Stakeholder Comments 2023 xls	Dated 16/12/2024	CME
21.	Proyecto Mirador Foundation	VP15-16 Double Counting Data xls	Dated 05/06/2025	CME
22.	Proyecto Mirador Foundation	VP15-17 Training Data 2023.xlsx	Dated 05/06/2025	CME
23.	Proyecto Mirador Foundation	VP15-17 Training Data Spanish English.xlsx	Dated 16/12/2024	CME
24.	Proyecto Mirador Foundation	VP15-18 Usage Weighted Average.xlsx	Dated 16/12/2024	CME
25.	Proyecto Mirador Foundation	VP15-19 Scales Calibration Procedure	Dated 16/12/2024	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 25/06/2025	CME

		(http://cleancookstoves.org/technology-and-fuels/testing/protocols.html)		
36.	SERI	Cheremisnoff, 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=Cheremisnoff,+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=Cheremisnoff%2C%20N.%20Properties%20of%20Wood.%20Wood%20for%20Energy%20Production.%20Ann%20Arbor%2C%20MI%2C%20Ann%20Arbor%20Science&f=false	Last accessed on 25/06/2025	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	14 th Monitoring Report 14th Verification Report	Version 2.4, 23/01/2025 Dated: 23/01/2025	CME
40.	Proyecto Mirador Foundation	Aprovecho WBT 051115	April 2015	CME
41.	Proyecto Mirador Foundation	Filled Stakeholder feedback forms	-	CME
42.	The Gold Standard Foundation	VVS (Validation & Verification Standard)	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	GS Community Services Activities Requirements	Version 1.2 Dated: October 2019	Others
45.	Proyecto Mirador Foundation	REQUIREMENTS AND GUIDELINES: USAGE RATE MONITORING,	-	CME
46.	Intergovernmental Panel on Climate Change (IPCC)	GWP: IPCC AR4, https://www.ipcc.ch/site/assets/uploads/2018/02/ar4-wg1-chapter2-1.pdf	Version 2.0	Others
47.	Intergovernmental Panel on Climate Change (IPCC)	GWP: IPCC AR5, https://www.ipcc.ch/assessment-report/ar5/	Last accessed on 25/06/2025	CME

48.	Proyecto Mirador Foundation	Manufacturer Specification: Detalles de Estufa 2x3 pdf Invoices and photos provided by suppliers manufacturing the planchas.	Last accessed on 25/06/2025	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	VP15-13 Dropoff Data.xlsx	Dated 05/06/2025	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%933%2024%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
58.	The Gold Standard Foundation	fNRB APPLICATION FOR GS4GG CERTIFICATION	Version 1.0 Dated: 24/04/2025	Others
59.	NAS (1980). Firewood Crops. Washington DC, National Academy of Sciences	https://nap.nationalacademies.org/catalog/21317/firewood-crops-shrub-and-tree-species-for-energy-production	-	CME
60.	Harker, A. P., A. Sandels, et al.	https://lesnoizhurnal.ru/upload/iblock/6a0/1_maksimchuk.pdf	-	CME

	(1982). Calorific values for wood and bark and a bibliography for fuelwood. London, Tropical Products Institute: 20			
61.	FAO (1993). Energy and Environment Basics. Bangkok, Regional Wood Energy Development Program (RWEDP): 85.	https://openknowledge.fao.org/server/api/core/bitstreams/99fa1866-cabb-4e3d-8cc1-6f4050a2d611/content	Dated: Nov 1997	CME
62.	Proyecto Mirador Foundation	Calorific Values Mirador_Ghilardi 2022 Fuelwood types & Average NVCs 20 Jul 2022.xlsx" Ghilardi, Adrian (2022)	Dated: 14/10/2022	CME
63.	Proyecto Mirador Foundation	Maintenance Procedure	-	CME
64.	Proyecto Mirador Foundation	LSC Records	-	CME
65.	Proyecto Mirador Foundation	Modelling Fuelwood Savings Scenario https://www.mofuss.unam.mx/mofuss-ds/	-	CME
66.	Proyecto Mirador Foundation	Manual Polygon Generator MoFuSS Polygon Import Video Polygon Honduras VP15.xlsx ~□Polygon Honduras VP15 VP15 MoFuSS fNRB	-	CME
67.	Proyecto Mirador Foundation	DEV_556 Gmail - GS opinion DEV_556	Version 5.0 Dated: 23/08/2024	CME
68.	Proyecto Mirador Foundation	No double counting written assertion	-	CME
69.	World Bank	World Bank Population: Honduras 2022 https://data.worldbank.org/indicator/SP.POP.TOTL?locations=HN	-	CME

Appendix 5. Clarification requests, corrective action requests and forward

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

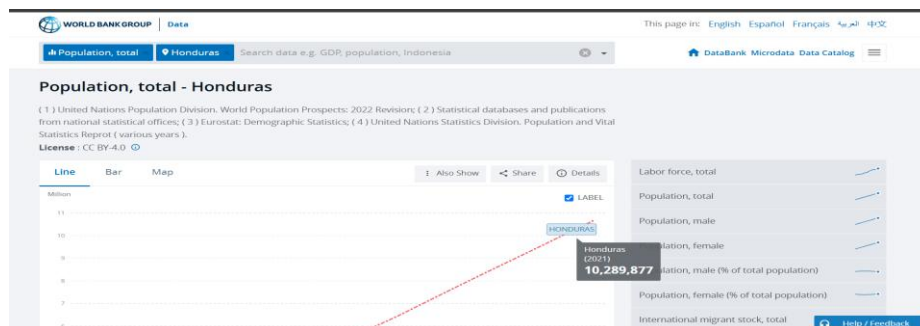
FAR ID		Section no.		Date : DD/MM/YYYY
Description of FAR				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

There is no finding from previous verification

Table 2. CL from this verification

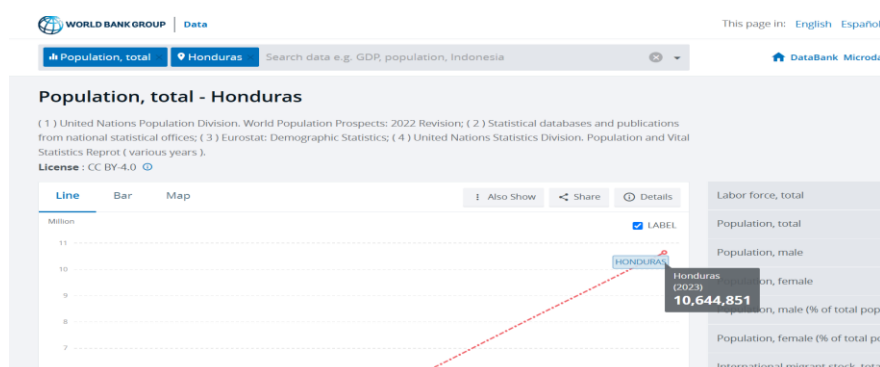
CL ID	01	Section no.	B.1	Date : 06/01/2025
Description of CL				

As per Footnote 12 on page number 10 of the MR titled "0 - Mirador VP15 MR v2.0 16 Dec 24", the population of Honduras is mentioned as 10,062,994. However, as per World Bank 2021 the population of Honduras is mentioned as 10,289,877 which can be checked from the below screenshot.



As the project activity has been implemented during 2023, therefore, World Bank 2022 database should be mentioned as the source of population for Honduras. Kindly refer to the below screenshot and link for further cross-check.

<https://data.worldbank.org/indicator/SP.POP.TOTL?locations=HN>



Project participant response		Date : 21/05/2025
The discrepancy between the population figure currently cited (10,062,994) and the World Bank's 2021 estimate (10,289,877) is acknowledged. Since the project activity was implemented during 2023, the project developer will adopt the 2022 population figure (10,463,872) as it represents the most recent full-year data available prior to the implementation period. Accordingly, we will revise the footnote to reference the World Bank 2022 population figure for Honduras, which is 10,463,872, as per the link you provided: https://data.worldbank.org/indicator/SP.POP.TOTL?locations=HN		
Documentation provided by project participant		
0 - Mirador VP15 MR v3.0 05 June 25.docx		
VVB assessment		Date : 10/06/2025
As per assessment of the revised GS PD titled '0 - Mirador VP15 MR v3.0 05 June 25.docx', it has been observed that since the project activity was implemented during 2023, hence PD has mentioned the revised World Bank data for 2022 as mentioned above and in Footnote 16 of the GS PD The World Bank. 2022 Honduras population: 10,463,872. The revision undertaken by PD has been found to be appropriate as it reflects the population as per the latest data from World Bank (2022). CL#01 is Closed.		

CL ID	02	Section no.	Employment Records Sheet	Date : 06/01/2025
Description of CL				

As per the excel sheet titled "12 – VP15-12 Quantitative Employment Dec 2023 v1.1", the list of employees mentions employees of Guatemala project as well. The total number of employees employed for this project activity is 253 overlapping with few employees employed for an entirely different project activity of Guatemala.

PD is requested to clarify as the excel sheet contains information of Guatemala as this project activity pertains to Honduras.

Project participant response **Date : 21/05/2025**

Out of the total 257 employees, 45 have been identified as working in Guatemala; therefore, the remaining 212 employees are attributed to Honduras.

Documentation provided by project participant

12 - VP15-12 Quantitative Employment Dec 2023 v2.0.xlsx

VVB assessment **Date : 10/06/2025**

As per assessment of the excel sheet titled '12 - VP15-12 Quantitative Employment Dec 2023 v2.0', the total number of people employed for the Honduras project activity are 212 in number whereas for Guatemala project activity, the number of people employed are 45. Therefore, the information is found to be appropriate.

CL#02 is Closed.

CL ID	03	Section no.	D.1	Date : 07/01/2025
Description of CL				
As per the MR under Section D.1 within the parameter Project Technology description, the rated thermal efficiency has been mentioned as 23%. However, as per Section B.6.2 of the registered VPA-DD, the rated thermal efficiency has been stated as 47%. PD is requested to clarify the inconsistency in rated thermal efficiency between MR and registered VPA-DD.				
Project participant response				Date : 21/05/2025
The discrepancy is acknowledged: the thermal efficiency is 23%, and the fuelwood reduction is 47%. As the VPA-DD is being updated to incorporate the MoFuSS fNRB value, in line with the guidance provided in "fNRB Application for GS4GG Certification" v1.0, the thermal efficiency has also been revised to 23%, and the corresponding error has been corrected in the PDD to ensure consistency.				
Documentation provided by project participant				
0 - Mirador VP15 MR v3.0 05 June 25.docx				
VVB assessment				Date : 10/06/2025
As per assessment of Section D.1 of the revised GS PD titled '0 - Mirador VP15 MR v3.0 05 June 25.docx', it has been observed that the rated thermal efficiency has been revised to 23% whereas the fuelwood reduction is 47%. The corrections have been made by PD and found to be appropriate. CL#03 is Closed				

CL ID	04	Section no.	D.2	Date : 06/01/2025
Description of CL				
The wood use per person-meal as reported under cell E25:30 of "ER Inputs" worksheet of "VP15-02 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 15th MP i.e, 0.9935 (kg/person-meal). PD 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 : 21/05/2025

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. “VP15-02 KPT Data” values consider 1,364 project scenario KPTs performed between 2010 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 “VP15-08 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;
- 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

VP15-02 KPT Data.xlsx

VP15-08 Training Brochure.pdf

VVB assessment

Date : 10/06/2025

As per assessment of the excel sheet titled ‘VP15-02 KPT Data.xlsx’, it has been observed that the daily dry wood fuel reduction per person-meal attributable to the project stove has been established through Kitchen Performance Tests conducted across 1,364 instances between 2010 and 2023, encompassing diverse villages, municipalities, and departments in Honduras. This broad geographic and temporal spread strengthens the credibility of the sample and supports the representativeness of findings under real project conditions.

The data from “VP15-02 KPT Data” demonstrate variability in wood consumption, which can reasonably be attributed to a user learning curve and evolving stove maintenance practices. The new users of the Dos por Tres stove initially operate it similarly to traditional fogóns, including the use of large wood logs. Over time, however, users adapt to more efficient fuel practices—such as utilizing smaller branches—enhancing combustion efficiency. Additionally, seasoned beneficiaries show improved maintenance habits, particularly in stove cleaning, which likely contributes to sustained performance.

These factors are documented in the excel sheet titled ‘VP15-08 Training Brochure’ and corroborated by ongoing user training and follow-up visits. Therefore, the observed variations are not indicative of methodological inconsistency but rather reflect a natural progression in user adaptation, reinforcing the reliability of the overall fuel savings estimates.

CL#04 is Closed.

CL ID	05	Section no.	ER Sheet	Date : 10/01/2025
Description of CL				
As per ER sheet titled ‘1-VP15-01 ER Calculations v2.0 27 Nov 2024’ Spreadsheet ‘Assumption’ Cell ‘E31’, the % of operational stoves for Age group 5_6 are mentioned as ‘17%’ and number of operational stoves as ‘19,469’. However, the % of operational stoves for age group 3_4 and 4_5 are ‘7%’ and ‘13%’ respectively.				
PD is requested to clarify as to how the percentage and number of operational stoves are higher for the age group 5_6 as compared to other age groups even after the monitored (cumulative) drop-off rate of 39.53% for age group 5_6.				
Project participant response				Date : 21/05/2025

The higher percentage (17%) and number (19,469) of operational stoves for age group 5_6, compared to age groups 3_4 (7%) and 4_5 (13%), is due to the larger initial number of stoves distributed in the 5_6 group. Although this group has a higher cumulative drop-off rate (39.53%), the original installation volume was significantly higher, resulting in a greater number of stoves remaining operational even after applying the drop-off.

Also, some stoves may still be working because users replaced parts over time, or because the stoves were installed in a year with better conditions—like before COVID—when there were fewer issues that could affect stove use.

Documentation provided by project participant

N/A

VVB assessment

Date : 10/06/2025

As per assessment of the above response provide by PD, it has been observed that the higher percentage (17%) and absolute number (19,469) of operational stoves in the 5_6-year age group, as compared to age groups 3_4 (7%) and 4_5 (13%), is explained by the significantly larger volume of initial stove installations in that group. While the cumulative drop-off rate for 5_6-year stoves is higher (39.53%), the larger baseline results in a greater residual number of operational units post attrition.

Additionally, qualitative factors such as user-led part replacements and installation during more favourable periods (e.g., pre-COVID) may contribute to prolonged stove functionality in this group. The observed trend does not indicate inconsistencies in data quality but rather reflects expected variances due to cohort size and external contextual factors.

CL#05 is Closed.

CL ID	06	Section no.	Leakage Calculations	Date : 10/01/2025
Description of CL				
As per excel sheet titled '9 – Leakage Calculations v2.0' Spreadsheet 'Calculations' Cell 'A19', with the formula applied here, the value is coming around 0.0034 which is not equivalent to 0.34%. The value 0.0034 when applied as 0.0034 of 1,11,649 and then multiplied by 1.64 (ER/stove), it is coming to be different than what stated for double counting. Therefore, PD is requested to check the formula and clarify the inconsistency in the value.				
Project participant response				Date : 21/05/2025
Cell A19 calculates the ratio of households (HHs) where another improved cookstove (ICS) was present. This is determined by dividing the number of HHs where another ICS was observed (152) by the total number of HHs surveyed for the presence of other ICSs (44,250), resulting in a ratio of 0.00343502824858757. The cell is formatted as a percentage, so the ratio is displayed as 0.34% (0.0034 × 100), which is mathematically correct and accurately reflects how the percentage is applied in the calculation. This ratio is then applied to the total number of operational stoves (111,649) to estimate the number of HHs potentially affected by double counting: 111,649 × 0.0034 = 380 HHs (rounded). The emission reduction (ER) adjustment is subsequently calculated as 380 HHs × 1.21 ER/stove = 459.8 tCO ₂ e, which closely aligns with the reported double-counting deduction in the monitoring report (MR).				
Documentation provided by project participant				
9 - Leakage Calculations v2.1 20 May 25				
VVB assessment				Date : 10/06/2025

As per assessment of the excel sheet titled '9 - Leakage Calculations v2.1 20 May 25', it has been observed that the Cell A19 calculates the proportion of households where another ICS was present by dividing 152 observed cases by the total 44,250 HHs surveyed, yielding a ratio of 0.003435 (or 0.34% when formatted as a percentage). The formula is mathematically sound, and the percentage formatting appropriately reflects the underlying value.

This ratio is applied to the total number of operational stoves (111,649) to estimate the number of HHs potentially subject to double counting, resulting in $111,649 \times 0.0034 =$ approximately 380 HHs. The subsequent adjustment for emission reductions is also appropriately calculated: $380 \text{ HHs} \times 1.21 \text{ tCO}_2\text{e per stove}$ yields an estimated deduction of 459.8 tCO₂e.

CL#06 is Closed.

CL ID	07	Section no.		Date : 11/06/2025
Description of CL				
1. The rated thermal efficiency was revised in VPA-DD and accordingly in the MR, PD is requested to elaborate on why is it not listed in the appendix and kindly provide the supporting document for the same. 2. As per revised MR, the fNRB value has been revised in accordance with the MoFUSS model and is now a monitored value. The fnrb value for the current monitoring period is applied as 32%. PD is requested to further elaborate as to how the value of 32% was achieved and is now mentioned under monitored instead of fixed parameters. Kindly elaborate on both these. 3. PD is kindly requested to further elaborate as to how the fnrb value was calculated and applied for the calculation of emission reduction.				
Project participant response				Date : 13/06/2025

1. The update of the thermal efficiency value has been listed in the “Appendix 4” of the VPA-DD, and in “Section B.2.2 Corrections” of the Monitoring Report.

The thermal efficiency value correction corresponds to a typo correction to the project information not affecting the design of the project activity. It is a typo because the project activity technology has not changed since project inception in 2009.

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

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

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

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

The thermal efficiency value and the references have been updated in the VPA-DD and the Monitoring Report.

2. fNRB value was obtained from Modelling Fuelwood Saving Scenario (MoFuSS) values at Project Level, available at <https://www.mofuss.unam.mx/mofuss-ds/> MoFuSS Project Level values are obtained from downloading from Proyecto Mirador’s Salesforce the stoves’ location of the six age groups monitored during VP15 monitoring period (meaning stoves installed from 2018 to 2023), then this data is used to create the kml map. (Documents: *Polygon Honduras VP15 in kml and Excel*). This kml map is then imported to MoFuSS (Documents: *Manual Polygon Generator, MoFuSS Polygon Import Video*), and MoFuSS processes it to calculate and present the fNRB value at project level (Document: *VP15 MoFuSS fNRB*). Finally, the fNRB value obtained is entered into the ER calculations. The Monitoring Report, Section “D.2. Data and parameters monitored”, data/parameter “ICS 17 / fNRB,b,y” mentions: *MoFuSS Project Level values are obtained from importing the polygon/map of the project area corresponding to this Monitoring Period. Evidence made available to the VVB:*

- *MoFuSS Polygon Import Video*
- *Polygon Honduras VP15 (kml and Excel)*
- *VP15 MoFuSS fNRB*
- *Manual Polygon Generator*

fNRB is now a monitored parameter because the methodology TPDDTEC v4.0 does allow the fNRB value to be updated biennially or at each monitoring and verification. Please refer to the parameter “ICS 17 / fNRB,i,y”, available at:

https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICS_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf

Additionally, at the time of the fNRB Rule Update release on April 24th, 2025, only MoFuSS values are available; and Gold Standard’s Rule Update, “fNRB APPLICATION FOR GS4GG CERTIFICATION” v1.0, paragraph 2.3.2, allows: “The project developer may update their chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal”.

3. Please refer to the answer above (#2).

Documentation provided by project participant

1. MacCarty, Still, 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO2eq Savings', Aprovecho Research Center, April 2009.
Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015.
2. MoFuSS Polygon Import Video
Polygon Honduras VP15 (kml and Excel)
VP15 MoFuSS fNRB
Manual Polygon Generator
3. Same as above (2).

VVB assessment

Date : 17/06/2025

1. As per the document titled 'Aprovecho 2x3 Report 042809' encapsulating the article titled 'Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO2eq Savings', Aprovecho Research Center, April 2009' which mentions the thermal efficiency of the Project ICS to be 23% and as per the document 'Aprovecho WBT 051115' which encapsulates the article titled 'Results of Testing the Proyecto Mirador Dos por Tres', Aprovecho Research Center, April 2015' mentions the thermal efficiency to be 23% and the fuel reduction value to be 47%. The value is found to be consistent across VPA-DD and the MR.
2. The fnrb value for the VPA with GS ID 2758 has been extracted from the Modelling Fuelwood Saving Scenario (MoFuSS) values at Project Level available at <https://www.mofuss.unam.mx/mofuss-ds/> which mentions the fnrb value as 32% +/- 7% range and the value considered by the project activity is 32%. Given the fnrb value is 32% within the range of +/- 7% as evident from the screenshot below. This information was further cross checked from the video titled 'MoFuSS Polygon Import Video' shared by the PD which showcase the extrapolation of the kml files of the project ICS to display the fnrb value at the project level, hence the revision is found to be appropriate.



In line with the applied methodology https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICS_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf, the fnrb value can be updated biennially or at each monitoring and verification, and has been updated as per Gold Standard's Rule Update released on April 24th, 2025, "fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0, paragraph 2.3.2, states: "The project developer may update their chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal" which is found to be appropriate.

3. In line with the applied methodology https://globalgoals.goldstandard.org/standards/407_V4.0_EE_ICs_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC.pdf, the fnrb value can be updated biennially or at each monitoring and verification, and has been updated as per Gold Standard's Rule Update released on April 24th, 2025, "fNRB APPLICATION FOR GS4GG CERTIFICATION" v1.0, paragraph 2.3.2, states: "The project developer may update their chosen fNRB method or value when new methods or default values become available after design certification or crediting period renewal" which is found to be appropriate. The emission reductions calculated considering the revised fnrb value is found to be appropriate.

CL#07 is **CLOSED**.

CL ID	08	Section No.		Date	23/06/2025
Description of CL					
In section E.5.4.1, the relevant Sustainable Development Goal (SDG) impact indicator for the parameters Up,y, Np,y, LEp,y, and Total non-renewable wood fuel saved is stated as 13.1.1. This indicator refers to the 'Number of deaths, missing persons, and directly affected individuals attributed to disasters per 100,000 population.' CME is requested to clarify why indicator 13.1.1 was chosen for these parameters.					
Project participant response					Date : 24/06/2025
These have been removed. These were left from the previous crediting period that presented SDGs indicators to be best knowledge of the PD, before the implementation of the SDG Impact Tool and its standardization on how to mention SDGs.					
Documentation provided by project participant					
VVB assessment					Date : 28/06/2025
As per assessment of the revised MR titled '0 - Mirador VP15 MR v3.2 24 June 25.doc', it has been observed that the stated 13.1.1: 'Number of deaths, missing persons, and directly affected individuals attributed to disasters per 100,000 population' was mentioned from the previous crediting period and has been removed across MR.					
CL#08 is Closed					

CL ID	09	Section No.	KPT Sheet	Date	23/06/2025
Description of CL					
1. In the VP15-02 KPT data sheet, data collected from the years 2010 to 2024 were used to determine the fuel consumption for the project KPT. PD is requested to provide the rationale for using data from the past 15 years to assess fuel consumption in this project scenario. 2. In the tab 'ER inputs' of the VP15-02 KPT data sheet, 'all the year' (cell E22) was considered to calculate the project fuel consumption, whereas in the tab 'Detailed Summary' of the same sheet, 'last 7 years' (cell E25) was considered to calculate the project fuel consumption. Since the project fuel consumption derived from the latter is more conservative, PD is requested to justify why 'all the year' data was considered to determine the project fuel consumption. 3. In the 'ER inputs' tab of the VP15-02 KPT data sheet, for the estimation of the mean HH size and AE person meals (please refer cell F20 and G20) in the baseline scenario, the average of both baseline and project ICS(2x3) was considered. PD is requested to provide the rationale behind considering the HH size of the project ICS household.					
Project participant response					Date : 24/06/2025

1. Project scenario KPTs from 2010 and 2024 have been performed through the years in multiple villages, municipalities, and departments (provinces) in Honduras, strengthening the sample size and geographic representation, which reflects the actual conditions of the project.
This approach has been consistently applied by the PD, verified by Earthood multiple times, and approved by Gold Standard for previous verifications/performance reviews.
2. The use of “all the years” data in the ER inputs tab reflects Mirador’s approach of aggregating the full KPT dataset to improve statistical representativeness and reduce year-to-year variability. At the time of PoA renewal, Mirador had an extensive KPT dataset covering stove ages from 1 month to 5.5 years, which continues to be expanded with new data. This method enhances robustness over time, with geographic diversity carefully maintained to ensure representativeness. While the “last 7 years” dataset offers a more conservative estimate, relying on the full dataset is still a robust and methodologically justified approach.

The average household size and AE person meals for the baseline were calculated using data from both baseline and project ICS households. This was done because household size and eating habits are expected to be similar in both groups, and using both helps ensure a more reliable and consistent estimate.

Documentation provided by project participant

2 - VP15-02 KPT Data

VVB assessment

VVB assessment

1. As per assessment of the above response provided by PD, it has been observed that the PD has consistently implemented KPT assessments from 2010 to 2024 across multiple villages, municipalities, and departments in Honduras. This approach has enhanced the sample size and geographic representation, thereby reflecting actual project conditions. The methodology has been applied uniformly over time, independently verified by Earthood on several occasions, and approved by Gold Standard in prior verifications and performance reviews. Based on this track record, the VVB expects the current KPT assessment to be in alignment with established verification standard.
2. As per assessment of the above response provided by PD, it has been observed that the use of “all the years” data in the ER Inputs tab reflects a sound approach by Mirador to enhance statistical representativeness and reduce inter-annual variability. At the time of PoA renewal, Proyecto Mirador had compiled a comprehensive KPT dataset spanning stove ages from 1 month to 5.5 years, which continues to be updated. Geographic diversity has been carefully maintained to ensure broad representativeness. While the “last 7 years” dataset provides a more conservative estimate, the continued use of the full dataset remains a robust and justified practice, aligning with sound statistical principles and established project methodology.
3. The average household size and AE person meals for the baseline were derived using data from both baseline and ICS households, based on the expectation of similar household and eating patterns. This approach is reasonable and as per PD it supports a more reliable and consistent estimate for baseline calculation.

CL#09 is Closed

CL ID	10	Section No.		Date : 23/06/2025
Description of CL				

1. In the VP15-16 Double counting data sheet, the following data has been shown,

Age group	Stove Age (Days)	Households w/other ICS	Total # of Surveys	Total HH w/other ICS
Age 0-1 (Year 1)	1 - 365	0.14%	17360	25
Age 1-2 (Year 2)	366 - 730	0.50%	24587	122
Age 2-3 (Year 3)	731 - 1095	0.19%	2135	4
Age 3-4 (Year 4)	1096 - 1460	0.00%	109	0
Age 4-5 (Year 5)	1461 - 1825	0.00%	20	0
Age 5-6 (Year 6)	1826 - 2190	2.56%	39	1
			44,250	152
			Total surveys	Total ICS
			0.34% %HH w/other ICS (total survey population)	

- PD is requested to clarify how the sample sizes for the households to be surveyed for each age group were selected.
- PD is requested to clarify how 17,360 households were surveyed, considering that total ICS found operational in the current monitoring period are less for the age group 0-1 (Year 1).
- Furthermore, the samples surveyed for age groups (Year 4, Year 5 and Year 6) are significantly lower in comparison with the age groups (Year 1 and Year 2). PD is requested to justify this.
- No details on the cookstove ID and end-user information are included in this sheet. PD is requested to update these details in the double counting data sheet.

Project participant response	Date : 24/06/2025
a) The sample sizes for each age group were not pre-determined through statistical sampling but are instead derived from the number of eligible households that received ICS units and were subsequently surveyed. Mirador conducts ongoing monitoring surveys as part of its field implementation protocol, which includes repeated household visits, typically at 1, 7, and 14 months post-installation. These repeat visits naturally generate sufficient observations over time, and the number of surveys per age group reflects the volume of stove constructions in each period. As a result, the sample sizes grow organically with implementation and consistently exceed the methodological minimum threshold of 30 samples per age group. b) The data sheet has been updated to reflect the accurate number of surveys conducted for the age group 0–1 (Year 1), which is 17,002. This figure is lower than the total number of operational stoves for this age group (29,778), aligning with the expected sampling approach. c) Stoves are visited more frequently during the early stages of their operational life. As mentioned, each household is typically surveyed three times post-construction, which results in a higher number of surveys in the younger age groups (e.g., Year 1 and Year 2). In contrast, stoves in older age groups (Year 4, Year 5, Year 6) are visited less often. However, we ensure that in all cases, the number of surveys per age group remains above the minimum sample size of 30, as required. The cookstove ID is added to the double counting data sheet to ensure completeness and traceability. Please refer to file “16 - VP15-16 Double Counting Data v1.1.xlsx”	
Documentation provided by project participant	
16 - VP15-16 Double Counting Data v1.1.xlsx	
VVB assessment	Date: 28/06/2025

- a. The sample sizes for each stove age group were not pre-determined through statistical sampling but resulted from the number of eligible ICS households surveyed as part of Mirador's ongoing field monitoring protocol. This protocol includes repeat household visits at approximately 1-, 7-, and 14-months post-installation, generating data organically over time. The number of surveys per age group reflects actual implementation volumes, with sample sizes naturally increasing as stove construction progresses. All age groups consistently meet or exceed the methodological minimum threshold of 30 samples, supporting the credibility and statistical validity of the resulting performance data.
- b. As per assessment of the above response provided by PD, it has been observed that the data sheet has been updated to report 17,002 surveys for the 0–1 year age group, which is lower than the total 29,778 operational stoves. This aligns with the expected sampling approach, where survey coverage represents a statistically valid subset rather than a full census.
- c. The stoves are visited more frequently during the early stages of their operational life, with each household typically surveyed three times post-construction. This practice results in a higher concentration of surveys in the younger age groups (e.g., Year 1 and Year 2). In contrast, older stoves (Years 4 to 6) were visited less frequently, as per the project's monitoring protocol. Despite this variation, the number of surveys conducted for each age group consistently exceeds the methodological minimum of 30 samples. This approach maintains statistical validity across all age groups and supports the reliability of performance monitoring over the full stove lifespan.
- d. As per assessment of the excel sheet '16 - VP15-16 Double Counting Data v1.1.xlsx' provided by PD cookstove ID is added to the double counting data sheet to ensure completeness and traceability.

CL#10 is Closed

CL ID	11	Section No.	Drop-off Rate Data Honduras Excel sheet	Date : 23/06/2025		
Description of CL						
As per the excel sheet titled 'VP15-13 – Dropoff Data Honduras' Spreadsheet 'SUMMARY_Avg', the drop-off rate for the Age group 4-5 (Year 5) is less than the drop-ff rate for age group 3-4 (Year 3). CME is requested to clarify on the decreased drop-off rate for Age group 4-5 (Year 5). Similarly, provide a clarification under parameter ICS 26 (Up,y) under Section D.2 of the MR.						
Dropoff Calculations - VP15						
		Monitored		Avg. stove		
		(Cumulative)	Total # of	age at time		
				of survey		
Age group	Stove age at time of survey (range).	Dropoff %	Surveys	(in years)		
Age 0-1 (Year 1)	1-365 days	4.00%	75	0.76		20.27%
Age 1-2 (Year 2)	366-730 days	8.57%	70	1.56		18.92%
Age 2-3 (Year 3)	730-1095 days	13.46%	52	2.50		14.05%
Age 3-4 (Year 4)	1095-1460 days	26.03%	73	3.70		19.73%
Age 4-5 (Year 5)	1461-1825 days	21.05%	57	4.55		15.41%
Age 5-6 (Year 6)	1826-2190 days	39.53%	43	5.50		11.62%
	AVG	18.8%	370	Total drop-off surveys included		
Project participant response				Date : 24/06/2025		

The lower drop-off rate observed for Age Group 4–5 (Year 5), as compared to Age Group 3–4 (Year 3) in the 'SUMMARY_Avg' tab of the 'VP15-13 – Dropoff Data Honduras' spreadsheet, is based on actual monitoring survey results. The drop-off rates reflect the current usage status as reported by end-users and may vary across age groups due to factors such as differences in sample sizes, regional deployment conditions, and user behavior.

In this case, the decrease in drop-off rate for the older age group can be partially attributed to maintenance efforts undertaken by some users, which have allowed previously non-functional stoves to be repaired and brought back into use. This naturally contributes to a lower drop-off rate in the subsequent age group.

A clarification in ICS 26 (Up,y) under Section D.2 of the MR is included.

Documentation provided by project participant

13 - VP15-13 Dropoff Data Honduras.xlsx

1 - VP15-01 ER Calculations v3.1 24 June 2025.xlsx

0 - Mirador VP15 MR v3.2 24 June 25.doc

VVB assessment

Date: 28/06/2025

As per assessment of the revised GS MR '0 - Mirador VP15 MR v3.2 24 June 25.doc' and excel sheet '13 - VP15-13 Dropoff Data Honduras.xlsx', lower drop-off rate observed for Age Group 4–5 (Year 5), as compared to Age Group 3–4 (Year 3) was observed on the basis of actual monitoring results, the drop-off rates recorded reflect the usage rate by end-users and vary across various age groups due to factors such as sample size difference, regional deployment conditions, and user behavior.

The reduction in drop-off rate observed among older stoves can be partially attributed to user-led repair efforts. A number of stoves that had previously become non-functional were restored to working condition and returned to active use. This reactivation of previously retired units has contributed to a lower overall drop-off rate within this age group.

CL#11 is Closed.

Table 3. CAR from this verification

CAR ID	01	Section no.	ER sheet	Date	10/01/2025
Description of CAR					
Please demonstrate the ex-ante ER estimates for the current MP duration in the ER calculation sheet.					
Project participant response					Date : 21/05/2025
<i>The ex-ante estimates have been updated to incorporate the MoFuSS fNRB value, in line with the "fNRB Application for GS4GG Certification" v1.0. The revised calculation file is provided separately as supporting evidence.</i>					
Documentation provided by project participant					
CONFIDENTIAL - ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal v2.0 19 May 25_Design Change.xlsx					
VVB assessment					Date : 10/06/2025
CAR#01 is OPEN					
Project participant response					Date : 12/06/2025
Document "CONFIDENTIAL - ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal v2.0 19 May 25_Design Change" is being shared as part of the response package.					
Documentation provided by project participant					
CONFIDENTIAL - ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal v2.0 19 May 25_Design Change					
VVB assessment					Date : 19/06/2025
As per assessment of the excel sheet titled 'CONFIDENTIAL - ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal v2.0 19 May 25_Design Change', the ER estimates for the current monitoring period has been mentioned.					
CAR#01 is CLOSED .					

CAR ID	02	Section no.	E.5.4.1	Date : 23/06/2025
Description of CAR				
As per excel sheet titled 'VP15-09 Leakage Sustainability Results v2.0', Spreadsheet 'Summary-Vertical', Cell 'C80', the value is mentioned as 2.81 hours/week. However, as per Section E.5.4.1. of the MR, the value is 2.96 hours/week. CME is requested to clarify the inconsistency between the excel sheet and the MR.				
Project participant response				Date : 24/06/2025
The value obtained for this monitoring period is 2.81 hours/week, as referenced in cell P19 of the 'Summary' tab. This value is consistent with the data reported in the current Monitoring Report.				
The figure of 2.96 hours/week appears only in Section D.3 and corresponds to the value reported in the previous monitoring period.				
Documentation provided by project participant				
0 - Mirador VP15 MR v3.2 24 June 25.doc				
VVB assessment				Date : 28/06/2025
As per assessment of Section D.3 of the GS MR '0 - Mirador VP15 MR v3.2 24 June 25.doc', the value is 2.96 hours/week represents the previous monitoring period. The value of 2.81 hours/week represents the current monitoring period. The information is found to be appropriate.				
CAR#02 is Closed				

CAR ID	03	Section no.	E.5.4.1	Date : 23/06/2025
Description of CAR				
1. The unit for the parameters $P_{b,y}$, $P_{p,y}$ and $SFS_{p,b,y}$ is reported as 'Tonnes/hh/day person-meal per adult' equivalent throughout the MR which is inconsistent with the unit in the ER Sheet (Cell 'F8', 'Fuel Consumption year 1' of ER sheet). CME is requested to update this inconsistency. 2. CME is requested to kindly clarify on the increase in SDGs 13, 1, 4, 5, 8, 15 (specifically $SFS_{b,p,y}$) as compared to approved PDD under Section E.5 of the MR.				
Project participant response				Date : 24/06/2025
1. The units of the parameters $P_{b,y}$, $P_{p,y}$ and $SFS_{p,b,y}$ in the ER have been updated from "t/household/day" to "Tonnes/hh/day person-meal per adult" to align with the MR and ensure consistency. 2. The differences between the ex-ante estimates and achieved SDG impacts (SDGs 13, 1, 4, 5, 8, and 15, particularly $SFS_{b,p,y}$) have been addressed in Section E.5 ("Comparison of Actual SDG Impacts with PDD Estimates") of the Monitoring Report. This section provides a detailed discussion of the variances.				
Documentation provided by project participant				
1 - VP15-01 ER Calculations v3.1 24 June 2025.xlsx 0 - Mirador VP15 MR v3.2 24 June 25.doc				
VVB assessment				Date : 28/06/2025
As per assessment of the revised excel sheet '1 - VP15-01 ER Calculations v3.1 24 June 2025.xlsx' and GS MR titled '0 - Mirador VP15 MR v3.2 24 June 25.doc', the units of the parameters $P_{b,y}$, $P_{p,y}$ and $SFS_{p,b,y}$ in the ER have been updated from "t/household/day" to "Tonnes/hh/day person-meal per adult" to align with the MR and found to be appropriate.				
CAR#03 is Closed.				

Table 4. FAR from this verification

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

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

there is no FAR from this verification.