



VERIFICATION REPORT FOR “INSTALLATION OF HIGH EFFICIENCY WOOD BURNING COOKSTOVES IN TANZANIA”



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Project title	Installation of high efficiency wood burning cookstoves in Tanzania
Project ID	VCS 2366
Verification period	01-April-2023 to 31-May-2026 (both days included)
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Client	Bridge Carbon Africa Stoves Development Private Limited

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Summary:

A description of the verification of the project

The 6th verification of the grouped project title ‘Installation of high efficiency wood burning cookstoves in Tanzania’ VCS ID – 2366, has been undertaken by SustainCERT with accordance to the VCS standard, V4.7^{/1/}, VCS Program Guide, V4.4^{/2/}. Relevant requirements of the ISO14064-2:2019 and ISO 14064-3:2019, as well as applicable criteria for consistent project operations, monitoring and reporting have been applied for verification.

The grouped project VCS 2366 involves dissemination of a set of Total Land Care (TLC) Rocket stoves for each household within Tanzania. The grouped project is implemented by Bridge Carbon Africa Stoves Development Private Limited, which also serves as the project proponent. Carbon finance underpins the project's strategy, enabling local engagement in stove distribution, household registration, monitoring, and maintenance activities. The ICS to be deployed under this project is TLC Rocket Stove which substantially reduces fuel consumption with rated efficiency of 34.5% based on WBT conducted, as verified from registered PD and stove specifications. These ICS units replace traditional, inefficient wood stoves, improving combustion efficiency and reducing fuel consumption and indoor air pollution.

The Purpose and scope of verification

Purpose:

The verification service provided by SustainCERT for the project activity is to perform independent verification for the 6th monitoring period from 01-April-2023 to 31-May-2026. The verification of the grouped project is an independent review and ex-post determination by SustainCERT of the monitored reductions in GHG emissions that have occurred, against the VCS standard, V4.7^{/1/}, VCS Program Guide, V4.4^{/2/} and Project's baseline defined in the registered PD^{/5/}.

Scope of verification

The scope of verification is to establish/verify that:

- The project activity has been implemented and operated as per the approved PD^{/5/}.

- All the features (project technology) of the grouped project are in place in accordance with the PD and submitted MR^{/8/}.
- The monitoring report provided is complete in accordance with the latest applicable version of VCS standard and applied methodology.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the registered monitoring plan^{/5/} and the applied methodology^{/7/}.
- The data recorded and stored as per the monitoring methodology.

The Monitoring Period:

The grouped project activity is undergoing 6th verification from 01-April-2023 to 31-May-2026 (both days included), under its fixed crediting period of 10 years from 23-September-2020 to 22-September-2030^{/5/}.

The Method and Criteria used for Verification.**Desk Review:**

Review of project information, monitoring plan specifically monitoring frequency, quality assurance and quality control system against the registered PD^{/5/} and applicable VCS standard and applied methodology VCS Methodology from Sectoral Scope 3 – VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, Version 1.1^{/7/}.

On-site audit Interviews with the relevant personnel to confirm the implementation of the grouped project, in accordance with the registered PD and methodology.

- A detailed cross check of the information provided in the monitoring report^{/8/} against the relevant evidence such as data sources
- A detailed cross check of the calculations made for the estimation of greenhouse gas emissions.
- 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 emissions reduction.

The number of findings raised during verification:

A risk-based approach has been followed for the verification of the project. During verification, 03 CARs, 06 CLs and 00 FARs were raised. All the issues raised were resolved successfully, details of which can be found in Appendix 2 of the report.

Any uncertainties associated with the verification:

The assessment team thoroughly reviewed the monitoring report along with the emission reduction calculation sheet^{/9/} against the relevant evidence and applicable VCS requirements, VCS standard

V4.7 and VCS guideline V4.4. It has been concluded that there are no uncertainties associated with the project verification.

Summary of the project verification conclusion:

The review of the monitoring report, emission reduction calculation sheet, supporting documentation, and the interview with relevant personnel during the on-site audit provided the assessment team with sufficient evidence to confirm compliance with the applicable criteria. SustainCERT confirms that the grouped project activity has been successfully implemented in accordance with the registered PD^{/5/} and the applied methodology, VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1, in alignment with all relevant VCS Program requirements. SustainCERT confirms that the monitoring period from 01-April-2023 to 31-May-2026 (inclusive of both days) has resulted in the generation of 2,902,044 tCO₂e of emission reductions through the reduction in non-renewable biomass combustion.

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1 INTRODUCTION

1.1 Objective

The 6th verification of the grouped project titled “Installation of high efficiency wood burning cookstoves in Tanzania” VCS ID – 2366, have been undertaken by SustainCERT, as requested by Bridge Carbon Africa Stoves Development Private Limited for the monitoring period 01-April-2023 to 31-May-2026 (including both the days), as verified form emission reduction calculation sheet^{/9/}. The current verification is the 6th periodic verification from fixed crediting period of 23-September-2020 to 22-September-2030. The purpose of the verification is to conduct an independent review of the project information and confirm:

- The project activity is implemented in accordance with registered monitoring plan as mentioned in the registered Project Description.
- The distribution project technology i.e. ICS are in place.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the registered monitoring plan^{/5/}, the applied methodology^{/7/} including applicable tool(s) and/or, where applicable, the approved standardized baseline.
- The data collection procedures and records are as per the monitoring methodology VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1

The verification followed the requirements mentioned in the VCS standard, version 4.7 and VCS guidelines, V4.4 ensuring the quality and consistency of the report.

1.2 Scope and Criteria

The scope of verification for this project activity involves assessing the claims made by the project proponent in the monitoring report^{/8/}, emission reduction calculation sheet^{/9/} and other supporting evidence (as mentioned in Appendix 3) made available to the verifier for this monitoring period from 01-April-2023 to 31-May-2026, in accordance with following documents:

- VCS standard, V4.7
- VCS program guideline, V4.4

- VCS Methodology from Sectoral Scope 3 –VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1
- Other relevant rules and requirements, including host part requirements.

A risk-based approach has been followed for the verification of the project activity. Identifying and assessing the high-risk area and ensuring the reliability of the project's emission reductions generated.

The principles of accuracy, completeness, relevance, reliability and credibility were combined with a conservative approach to establish a traceable and transparent verification opinion. The verification considers both quantitative and qualitative information on emission reductions. The verification is not meant to provide any consultancy towards the client. However, stated requests for clarifications, corrective and/or forward actions may provide input for improvement of the monitoring activities.

1.3 Level of Assurance

The verification of the grouped project activity is conducted through a detailed assessment of monitoring report, emission reduction calculation sheet and all the relevant documents, against the applied methodology VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1 .

The level of assurance achieved for the grouped project verification falls under a reasonable level of assurance. Enough evidence was gathered by the assessment team to reduce the risk associated with the audit process.

1.4 Summary Description of the Project

This is 6th monitoring period for the “Installation of high efficiency wood burning cookstoves in Tanzania” (VCS ID 2366), implemented by Bridge Carbon Africa Stoves Development Private Limited as a Grouped Project aimed at disseminating fuel-efficient improved wood based cookstoves to local communities across Tanzania.

The grouped project has distributed 02 Total Land Care (TLC) Rocket Stoves in each household. The model of stove distributed has thermal efficiency of 34.5%, as verified from the previous verification report^{/6/} and registered PD^{/5/}. By replacing traditional inefficient wood stoves, these ICS units significantly reduce greenhouse gas emissions through lower firewood consumption, thereby reducing the use of non-renewable biomass in participating households.

During the current monitoring period (01-April-2023 to 31-May-2026), PP distributed 148,600 ICS to 74,300 new households making total ICS distribution of 352,072 ICS units to individual households across Tanzania under the grouped project activity. Page 4 of MR provides monitoring period wise ICS distribution which was checked against the verification reports for the concerned monitoring period and found acceptable. These ICS units are treated as distinct project activity instances. The implementation status, including stove counts and dates, has been corroborated via the Monitoring Report^{/8/} and distribution database^{/15/}. Technical specifications of the ICS technology were cross verified through the Project Description^{/5/}, manufacturer documentation^{/13/}, and field inspections conducted at end-user households.

An onsite audit for the grouped project activity was conducted from 20-July-2026 to 24-July-2026. The start date of the grouped project activity is 23-September-2020, as confirmed through registered PD, and previous registered verifications. The crediting period for the grouped project activity is fixed 10 years from 23-September-2020 to 22-September-2030, as verified from the PD^{/5/}.

Based on this, the assessment team confirms that the grouped project activity, VCS 2366: Installation of high efficiency wood burning cookstoves in Tanzania, has been implemented and is operational in accordance with the applied methodology VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1^{/7/}, the registered PD^{/5/}, the VCS Standard v4.7^{/1/}, and applicable VCS guidelines^{/2/}. The emission reduction calculations of 2,902,044 tCO₂e for the monitoring period from 01-April-2023 to 31-May-2026 have been found to be conservative and appropriate upon verification^{/9/}.

2 VERIFICATION PROCESS

The grouped Project activity is undergoing 6th verification under its 10 year fixed crediting period. The approach adapted to ensure the quality and credibility of emission reductions is described in the following sections.

2.1 Method and Criteria

The method and criteria used for verification consist of following phases.

A risk-based approach has been applied for the process.

Desk review:

- A document review was conducted. The monitoring report, emission reduction calculation sheet and other evidence like monitoring survey data, signed user agreements, project distribution database were reviewed against the applied methodology and risk assessment was undertaken.
- Project activity sources contributing to the leakage as well as project emissions are assessed inline with applied methodology.
- The frequency of measurements, QA/QC procedures and other relevant documents are verified.
- An on-site audit for the grouped project was conducted from 20-July-2026 to 24-July-2026. Further details regarding the process have been mentioned in sections 2.3 and 2.4 of the report.
- Interviews with the project representatives were conducted to discuss the implementation and operational status of the project with respect to the registered monitoring plan.
- Discussion of QA/QC procedure, data collection, storage and transfer.
- Interview and visual observation on the condition of the project technology stove, perceived opinion on SDG claims of the projects, grievances if any
- Monitoring period claimed (from 01-April-2023 to 31-May-2026) was verified from the ER calculation, the registered PD, documents of previous verifications, and all the similar projects on different registries to ensure there is no double counting^{/19/}.
- Resolution of all the issues and findings raised, and the final verification statement was issued.

Following are the key milestones of the verification:

Opening meeting	25-June-2026
Desk review	06-July-2026
Site visit	20-July-2026 to 24-July-2026
Closure of audit findings	29-July-2026

2.2 Document Review

As part of verification of the project, the primary activity performed was the strategic review and risk assessment of the documents. A detailed review of the MR and ER calculation was performed to check:

- The completeness of the information with reference to the register PD.
- Review of project information, monitoring plan specifically monitoring frequency, quality assurance and quality control system against the registered PD and applicable VCS standard and applied methodology.
- A review of the QA/QC procedures was conducted to make sure the implementation is as per the register PD.
- Project specific assessment against applicable national framework and legislation requirements.

All the other evidence reviewed is mentioned in Appendix 3 of this report. The cross-checks between information provided in the Monitoring report, VCS PD and information from sources other than those used, if available, the team's sectoral or local expertise and, if necessary, independent background investigations.

2.3 Interviews

The assessment team has conducted interviews with the project proponent representative and project stakeholders from 20-July-2026 to 24-July-2026 during the on-site visit. 08 samples were selected for the on-site interviews. The on-site audit visit to each household was for visual observation as well as verbal confirmation on parameter of:

- Project technology usage
- Project technology model and overall condition
- Stove repair mechanism
- Project unique identification number
- Baseline scenario - Baseline stove and baseline fuel
- Confirmation of signing end user agreements

The information about the interview and interviewees are given in Table 1 below.

S. No	End user name	Cookstove IDs	Details discussed	Date	Interviewer
1	Mageni Daudi	CQCVTZ0577214 and CQCVTZ0577218	Operationality of Project stove, Kitchen observation to		Jean Bosco Rwiyaairira

2	Maria Mpanga	CQCVTZ0448841 and CQCVTZ0448840	understand if project ICS stove was recently used, usage rate, Benefits of using project stoves and related SDGs impact, Repair/maintenance aspect, Feedback opinion on project and related communication channels to address the grievances, baseline stove usage and fuel.	20-July-2026 to 24-July-2026	
3	Mwajuma Richard	CQCVTZ0495752 and CQCVTZ0495754			
4	Sumayi Nyelele	CQCVTZ0149476 and CQCVTZ0149482			
5	Yunis Jiseph	CQCVTZ0522522 and CQCVTZ0522523			
6	Stella Smoku	CQCVTZ0400669, and CQCVTZ0400670			
7	Lucia Ndelema	CQCVTZ0474484 and CQCVTZ0474489			
8	Nyambuli Bwile	CQCVTZ0571534 and CQCVTZ0571535			

Based on the interviews conducted with project beneficiaries during the onsite visit and kitchen observations by the verifier team, it can be concluded that project ICS are actively used by the households.

Below tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring project activity, data collection and management, as well as those involved in the quality assurance and quality control (QA/QC) procedures. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

Name	Affiliation	Topic Discussed	Name of the auditor
Saimon Venance	QA manager, Bridge Carbon Africa Stoves Development Private Limited	On ground project implementation, Beneficiary identification, Project stove distribution, grievance mechanism, stakeholder consultation,	Jean Bosco Rwiyamirira
Peris Ruru	Rural cookstove director, Bridge Carbon Africa Stoves Development Private Limited	employee wellbeing, training and employment	

Anant Ladukar	Manager, Bridge Carbon Africa Stoves Development Private Limited		
Dr. Vijaybhai Patel	Director, Bridge Carbon Africa Stoves Development Private Limited		

On the basis of the information collected through above interviews and then further cross checked with the evidence submitted, helped assessment team reach to the conclusion the project is in line with the applied methodology and VCS rules and requirement thus, a reasonable level of assurance is met.

2.4 Site Visits

The VVB carried out an on-site visit from 20-July-2026 to 24-July-2026 and physically inspected the project technical design and implementation as specified in the registered PD and applied methodology.

The site visit was conducted to verify the accuracy and completeness of the project implementation. The views were obtained during site observation and interactions with project proponent were considered while concluding the verification opinion.

Duration of the Onsite Audit: 20-July-2026 to 24-July-2026			
S.No	Assessment Criteria	Means of Verification	Assessment Opinion
1	The assessment of the implementation and operation of the registered project activity	Registered PD Interviews with PP and onsite visit	The information mentioned with reference to project implementation, efficiency and commissioning in MR is found consistent with the documents and information received during interviews.
2	A review of the monitoring survey for generating, aggregating and reporting the monitoring parameters.	Monitoring survey and emission reduction calculation sheet. Interviews with households	The information related to the monitoring survey generating, aggregating and reporting the monitoring parameters mentioned in MR is found to be consistent with documents

			cross-checked and information received by interviews.
3	Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD/5/	Interviews with PP Training records	All the information related to operational and data collection is found to be in line with the PD and MR.
4	A check of the monitoring equipment including data transfer and observations of monitoring practices against the requirements of the PD, the applied methodology including the tools applied	Interviews with PP	Monitoring practices were verified with interview from PP, and it has been observed that all the practices are found to be in line with the PD.
6	A review on calculation of emission reductions	emission reduction calculations	The values mentioned for ER calculation are found to be in line with the monitoring survey. Methods, formulae, and emission factors for calculating baseline emissions have been followed in accordance with the applied methodology.
7	An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters	Interviews with PP	Methods, formulae, and emission factors for calculating baseline emissions have been followed in accordance with the applied methodology. All the QA/AC procedures were also verified on-site.

The sampling plan adopted by the VVB for carrying out the verification assessment is as follows.

VVB used acceptance sampling during verification for checking the PP's sample size, as PP has already conducted the monitoring survey. In accordance with the para 39 (a)¹ of the CDM "Sampling and surveys for CDM project activities and programmes of activities" sampling standard, version 09, a sample size of 08 is selected based on an AQL of 10 % and UQL of 20 %, producer risk 1% and consumer risk 20% as per table 2 of sampling standard.

Random samples were chosen from the monitoring survey population. 08 samples were chosen with 0 acceptance number and 04 additional samples were chosen as a backup number (due to high chances of unavailability of users and also risk associated with the project area, this is kept for project technology). However, these additional 04 samples were not interviewed as 08 households were reachable. Thus, VVB ensured that oversampling is not conducted.

All the households interviewed confirmed that the project stove is operational and in good condition. Fair emission reduction calculations are performed based on appropriately recorded usage during the monitoring survey for the current monitoring period.

2.5 Resolution of Findings

As mentioned above, a risk-based approach has been applied for the verification of the project activity. During the verification, the assessment team identified the issues which could impact the accuracy and the credibility of the emission reductions claimed by the project activity. The detailed analysis of the issues raised and the approach used to resolve these issues can be found in Appendix 2 of this report.

The Corrective Action Request (CAR) was raised if:

- Modifications to the implementation, operation, and monitoring of the registered project activity have not been sufficiently documented by the project participants.
- Mistakes have been made in applying assumptions, data, or calculations of emission reductions that will impact the number of emission reductions.

The Clarification Request (CL) was raised if:

- Information is insufficient or not clear enough to determine whether the applicable requirements have been met.

The Forward Action Request (FAR) was raised if:

¹ As per paragraph 39 (c), VVB can choose a different sample size if, the project activity or the PoA is located in a least developed country or a host Party with 10 or fewer registered CDM project activities at the end of the monitoring period being verified. Tanzania is a LDC (<https://unctad.org/topic/least-developed-countries/list>) and hence a different sample size i.e. 8 is chosen.

- If the monitoring and reporting require attention and/or adjustment for the next verification period.

During verification a total of 03 CARs and 06 CLs were raised. The details of all the issues communicated to the project proponent can be found in Appendix 2. The issues raised were closed successfully.

2.5.1 Forward Action Requests

The project is undergoing its 6th monitoring period. Review of verification report for 5th monitoring period confirmed that no FARs were raised. No FAR was raised during this verification.

2.6 Eligibility for Validation Activities

The VVB - SustainCERT S. A. is accredited to conduct validation activity as evident from <https://verra.org/validation-verification/sustaincert-sa>. This allowed the VVB to undertake validation activities as part of the verification to conduct validation for 'project description deviations' mentioned below in section 3.2 of this report.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified during the earlier or current monitoring period.

3.2 Project Description Deviations

Deviation from previous verification:

No project description deviations from previous verification.

Deviation during this monitoring period:

Project proponent has applied for 3 project description deviations for the current monitoring period.

Deviation 1: PP has conducted Monitoring, Reporting and Verification (MRV) survey almost after three years. The registered PD has mentioned that MRV survey for determining parameter $N_{y,j,k}$ is required to be conducted at least once every two years which is in line with the applied methodology VMR0006, v1.1. The on-site interview and desk review confirmed that the previous MRV survey was conducted from 08-May-2023 to 12-May-2023, while the current MRV survey was conducted from 31-May-2026 to 24-June-2026.

VVB has noted that from year 2024 onwards PP underwent organizational and project management changes which has delayed the conduction of MRV survey. The same was expected in May, 2025 and was actually conducted in May, 2026. VVB found this temporary deviation is appropriate and justified which is limited to the monitoring procedure only.

Review of this deviation confirms that it does not affect the applicability of the methodology, project's additionality or the appropriateness of the baseline scenario. Thus, the deviation is accepted.

Deviation 2: PP has made following corrections in the revised MR and VCS PD. Revised PD is being submitted to VCS.

Description	Section 1.5 as per registered VCS PD	Section 1.4 and 1.5 updated in Revised MR and VCS PD respectively
Organization name	C-Quest Capital Stoves Asia Limited	Bridge Carbon Africa Stoves Development Private Limited
Contact person	Ken Newcombe	Dr. Donee Alexander
Title	Director	Chief Carbon Officer
Address	Brumby Centre, Lot 42, Jalan Muhibbah, 87000 Labuan, Malaysia.	6 Raffles Boulevard, Marina Square #03-308, Singapore 039594
Telephone	+6 087 423828	+65 6808 1600
Email	cqc-operations@cquestcapital.com	Carbon@bridgecarbon.com

Review of this deviation confirms that it does not affect the applicability of the methodology, project's additionality or the appropriateness of the baseline scenario. Thus, the deviation is accepted.

Deviation 3: PP has conducted editorial changes with respect to TLC Rocket Stove diagram and its name. This provides better clarity about the stove and same is presented in appendix 2 of the submitted MR. Review of provided information confirmed that the revised information helps to provide better presentation of the ICS model used but no change in the ICS design, technology, project boundary is envisaged. This is confirmed during the on-site observation.

Review of this deviation confirms that it does not affect the applicability of the methodology, project's additionality or the appropriateness of the baseline scenario. Thus, the deviation is accepted.

The review of registered VCS PD, latest monitoring report, MRV survey, on-site observations and interviews confirms that the applied deviations are appropriate. Out of the above 3 deviations, deviation 1 is temporary in nature and while remaining two are of permanent nature. VVB confirms that these deviations do not affect the applicability of the methodology, project's additionality or the appropriateness of the baseline scenario. Thus, the deviation is accepted.

3.3 New Project Activity Instances in Grouped Projects

The assessment team reviewed the procedures and evidence submitted to validate the inclusion of new project activity instances (PAI) under the grouped project activity. During this monitoring period, PP has added 148,600 improved cookstoves as individual PAI under the current grouped project activity. Table below in line with section 1.4 of registered PD mentions the assessment criteria for each of the conditions specified:

No.	Criterion	How the new project activity instances to comply	VVB assessment
1	Meet the applicability conditions set out in the methodology applied to the project	New project activity instances (TLC Rocket Stoves) will meet the applicability conditions set out in Section 3.2 where the target of the end user is household and the ICS deployed is at least 25% of thermal efficiency.	The on-site visit and MRV survey review confirmed that, the ICS are distributed to the households. Review of ICS technical specifications confirms that the rated thermal efficiency is 34.5%. Thus VVB confirmed that this criterion is satisfied.
2	Use the technologies or measures specified in the project description.	Only TLC Rocket Stoves to be adopted in the project	For the current monitoring period, MRV survey review and on-site observations confirmed that only TLC rocket stoves are distributed. Thus VVB confirmed that this criterion is satisfied.
3	Apply the technologies or measures in the same manner as specified in the project description.	Only TLC Rocket Stoves to be adopted in the project and it will replace traditional cookstoves in household	For the current monitoring period, MRV survey review and on-site observations confirmed that only TLC rocket stoves are distributed. Thus VVB confirmed that this criterion is satisfied.
4	Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area.	The new project activity instances will be installed within Tanzania only and subject to the same baseline scenario determined in Section 3.4.	For the current monitoring period, MRV survey review and on-site observations confirmed that only TLC rocket stoves are distributed within Tanzania.

			The interviewed end users confirmed that in the absence of ICS, they were using baseline rudimentary stoves using wood as a fuel confirming baseline established in the registered PD. Thus VVB confirmed that this criterion is satisfied.
5	Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.	All new project activity instances will use the activity method to demonstrate additionality. Step 1: Regulatory Surplus: There is no mandated government programme or policy in host country of this project ensuring the distribution of new project activity instances. Step 2: Positive List - The inclusion of new project activity instances will comply with the positive list as it satisfies criterion 1 where it meets all the applicability conditions of the methodology.	VVB noted that no guidance/notification/rule/regulation is found online which is released by government of Tanzania mandating use/distribution of improved cook stoves. Thus, each PAI is regulatory surplus. The on-site interviews with end users and PP representatives confirmed that the ICS are distributed free of cost to the end user and there is no other source of revenue other than the sale of carbon credits. Thus, each PAI satisfies criterion 1 positive list.
6	Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit. Further, no single cluster of project activity instances shall exceed the capacity limit, determined as follows: 1) Each project activity instance that exceeds one percent of the capacity limit shall be identified.	No project activity instance shall exceed the applicable limit, which is 180 GWhth/y. The expected annual energy saving for each project activity instance is approximately 0.02 GWhth/y or 0.01% of the limit. As the annual energy saving is below 1% of the limit, therefore no project activity instance is identified and divided into clusters.	PP has demonstrated in the emission reduction workbook that each of the PAI is below 180 GWhth per year. The expected annual energy saving for each of ICS is 0.02 GWhth per year. This is 0.01% of the limit. Hence, PP has not divided PAI into clusters which is found appropriate.

	2) Such instances shall be divided into clusters, whereby each cluster is comprised of any system of instances such that each instance is within one kilometer of at least one other instance in the cluster. Instances that are not within one kilometer of any other instance shall not be assigned to clusters. 3) None of the clusters shall exceed the capacity limit and no further project activity instances shall be added to the project that would cause any of the clusters to exceed the capacity limit.		
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Based on the above assessment, it has been verified that all the new ICSs added in the project meets the eligibility criteria of inclusion of the new PAIs in line with VCS standard requirement^{t/1/}, Therefore, a reasonable level of assurance is achieved.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

The project “Installation of high efficiency wood burning cookstoves in Tanzania” (VCS ID 2366) falls under sectoral scope 03 – Energy Demand, as appropriately identified in the registered PD. The project activity is implemented within the national boundary of Tanzania during the monitoring period as verified through the project database, MRV survey and also on-site visit (more detail in section 2.3 and 2.4 of the report) was conducted, sample households were visited to confirm the Implementation.

The project proponent is Bridge Carbon Africa Stoves Development Private Limited, which is different from the registered VCS PD. The assessment team noted the company name has changed and certificate of incorporation confirms the same. PP has applied for project description deviation and has communicated the same to Verra too.

The start date for the grouped project is 23-September-2020 which is the date of installation of first stove in the grouped project. Assessment team would like to mention here that the project proponent has considered each ICS distributed as a project activity instance. The selected crediting period for the grouped project activity is ten year, fixed, commencing on 23-September-2020 to 22-September-2030, which is consistent with the project start date and conforms with the provisions of the VCS Standard v4.7. The project is correctly classified as a large project as per revised PD^{5/} and VCS Standard as the expected average annual emission reductions are more than 300,000 tCO₂e. Project design, including eligibility criteria for grouped projects, are assessed in section 3.3 of this report.

The grouped project activity includes the implementation of improved cookstove model “Total Land Care (TLC) Rocket Stoves”, which are designed with greater combustion efficiency and thermal transfer to the pot compared with a traditional cooking technology with a highly insulated combustion chamber which provides a conducive environment for more complete combustion of wood. The technical specifications of these stoves have been submitted by the project proponent and reviewed. The ICS efficiency is established as 34.5% confirmed through laboratory test report provided as part of the supporting documentation and as per registered PD.

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion:
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Audit history	The project activity is undergoing 6th verification during its ten year fixed crediting period. The assessment team has verified that audit history using the Project webpage^{/4/}. <table border="1"> <tr> <td>Registration</td><td>12-December-2021</td></tr> <tr> <td>First verification</td><td>23-September-2020 - 15-April-2021 (both days included)</td></tr> <tr> <td>Second verification</td><td>16-April-2021 - 15-October-2021 (both days included)</td></tr> <tr> <td>Third verification</td><td>16-October-2021 - 28-February-2022 (both days included)</td></tr> <tr> <td>Fourth verification</td><td>01-March-2022 - 15-September-2022 (both days included)</td></tr> <tr> <td>Fifth verification</td><td>16-September-2022 - 31-March-2023 (both days included)</td></tr> <tr> <td>Sixth verification</td><td>01-April-2023 - 31-May-2026 (both days included)</td></tr> </table> It has been concluded that the information presented in section in 1.2 Audit history section of MR is appropriate. Link to project webpage – Carbon Registry	Registration	12-December-2021	First verification	23-September-2020 - 15-April-2021 (both days included)	Second verification	16-April-2021 - 15-October-2021 (both days included)	Third verification	16-October-2021 - 28-February-2022 (both days included)	Fourth verification	01-March-2022 - 15-September-2022 (both days included)	Fifth verification	16-September-2022 - 31-March-2023 (both days included)	Sixth verification	01-April-2023 - 31-May-2026 (both days included)
Registration	12-December-2021														
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Fifth verification	16-September-2022 - 31-March-2023 (both days included)														
Sixth verification	01-April-2023 - 31-May-2026 (both days included)														
Double counting and participation under other GHG programs	The grouped project activity is not registered under any other GHG and non-GHG program or registry. This has been confirmed by assessment team by means of declaration submitted by PP and research on relevant applicable registries and available information in public domain and through declaration from the project proponent. The assessment team has searched for similar projects having same nature, project technology, location and project proponent as well as legal owner. It was concluded that no such projects having same location and geo-coordinates, technology or project/legal owners are registered in various carbon schemes like CDM, GCC, and Gold Standard.														

No double claiming with emissions trading programs or binding emission limits	The project activity has been thoroughly searched on the various websites of various emission trading programs and or ETS programs running in various counties, using nature, project technology, location and project proponent as well as legal owner as the search option.
No double claiming with other forms of environmental credit	The grouped project was searched in the currently active environment schemes and found that, the grouped project is not registered with any other environmental credits. PP has also submitted a declaration stating that grouped project is not registered with any other registry. Therefore, it can be concluded that grouped project is not claiming any credits from other programs/schemes.
Supply chain (scope 3) emissions double claiming	The grouped project activity which aims at distribution of ICS to households does not result in any Scope 3 emissions in its supply chain.
Sustainable development contributions	As claimed in section 1.12 of the monitoring report, the grouped project is claiming positive impact for the following for the current monitoring period: SDG 7 (SDG Target 7.1): The distribution of energy efficient stoves provide an access for clean cooking in comparison to the baseline inefficient stoves. During current monitoring period, PP has distributed 148,600 ICS to 74,300 households as confirmed based on project database and during on-site interviews. SDG 13 (SDG Target 13.0): Total GHG emissions reductions of 2,902,044 tCO₂e during the monitoring period, directly attributable to reduced fuelwood usage^{/9/}. SDG 15 (SDG Target 15.2.1): 1,416,620 tonnes of non-renewable biomass saved during the monitoring period, supporting forest conservation efforts. The same is verified from the survey records and emission reduction calculation sheet^{/9/}.

	The reported SDG impacts were supported by quantitative data (e.g. fuelwood savings, emission reductions, project database), field monitoring results, and documented stakeholder consultations. The assessment team reviewed these claims against the Monitoring Report, sampling records, and supporting documentation, and found the information to be consistent and credible. Based on this review, the assessment team concludes that the reported SDG contributions are valid, appropriately monitored, and substantiated for the current monitoring period.
Additional information relevant to the project	No commercially sensitive information has been excluded by the PP. PP has decided to keep end user details confidential to protect their privacy and personal information.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Stakeholder Identification	Stakeholders were identified through a structured stakeholder mapping process conducted during project design. Evidence reviewed includes registered PD and its validation report, grievance report and onsite interview with stakeholders (more details in section 2.3) which lists participants from government, local households, village leaders, stove manufacturer, academia and NGOs. Conclusion: Stakeholder identification was comprehensive and in line with VCS Program requirements
Legal or customary tenure/access rights	The grouped project activity does not involve land use, land access, or biomass harvesting rights. Cookstoves are distributed for voluntary use within individual households. No changes to legal or customary tenure or access rights were observed or reported. The verification team concludes that this requirement is not applicable to this project.

Stakeholder diversity and changes over time	The grouped project targets a diverse range of households, including women and vulnerable groups. No significant change in stakeholder makeup since validation. Conclusion: Stakeholder diversity considerations are adequately addressed
Expected changes in well-being	Evidence from the SDG Impact Monitoring Sheet and end-user interviews show improvements in household air quality, perceived risk of gender based violence, fuel savings, and reduced cooking time. The same was also verified during the onsite interviews conducted by the assessment team. Conclusion: Project is contributing positively to the well-being of stakeholders.
Location of stakeholders	Stakeholders are located in various regions across Tanzania, confirmed via the distribution database and KML file. Conclusion: Locations are accurately mapped and covered by the project's geographic boundary.
Location of resources	The key resources non-renewable biomass is sourced within Tanzania. ICS units are also locally manufactured/distributed confirming resource locations align with project boundary and are well documented. As confirmed by PP in the MR, resources owned by stakeholders are not impacted as confirmed based on on-site observations.

4.2.2 Stakeholder Consultation and Ongoing Communication

Ongoing consultation	The grouped project proponent has established ongoing engagement channels, including an annual visit by stove champions and performance check visits, helpline number and through community/village leaders. Conclusion: Continuous communication and consultation mechanisms are active and inclusive.
Date(s) of stakeholder consultation	Stakeholder consultation events were conducted in October-November, 2020. Dates were verified from the validation report and previous verification report^{5/6/}. Conclusion: Consultations were conducted in line with VCS requirements.

Communication of monitored results	End-users are informed about stove performance, and maintenance. The routine field interactions were confirmed during on-site visit. The grievance record ^{/13/} has also been shared by the PP to the verification team. Conclusion: Communication of monitoring outcomes is active and appropriate.
Consultation records	Review of VCS PD and validation report confirms the consultation records for meeting conducted. PP has mentioned the details in the MR which are in line with the registered PD. Conclusion: Records are well maintained and verifiable and grievance received were addressed.
Stakeholder input	Stakeholders expressed positive feedback regarding fuel savings, reduced smoke, and improved cooking efficiency. Issues raised (e.g., repair requests) were addressed via the toll-free hotline. Input gathered through direct interviews and feedback logs. Conclusion: Stakeholder input has been effectively incorporated into project planning and support activities.

4.2.3 Free, Prior, and Informed Consent

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence of consent was reviewed through signed carbon waiver forms collected from end users at the time of ICS distribution. These forms explain the project's carbon credit mechanism and confirm that the end users voluntarily transfer rights to project proponent. Supporting documentation includes sample signed forms and interview records from field visits. Also, it has been noted that stakeholder makeup has not changed since initial validation. Conclusion: FPIC was obtained in a transparent and voluntary manner.

Outcome of FPIC discussion	End users demonstrated understanding of the grouped project objectives and benefits, including reduced fuel costs and improved air quality. Stakeholders were informed prior to participation and provided consent without coercion. Field interviews and grievance records confirm there was no opposition and that participants understood the implications of participation. Conclusion: The outcome of the FPIC process is positive and fully aligned with VCS requirements.
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4.2.4 Grievance Redress Procedure

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	The grouped project proponent maintains a grievance log which includes entries of complaints received from users regarding stove repairs, functionality, and other operational concerns. Evidence reviewed includes the Grievance Records register. Most grievances were resolved within a reasonable timeframe via on-site visits, phone support, or part replacements. Conclusion: The grievance system is active, responsive, and resolution outcomes are properly documented.
Grievance redress procedure	The grievance mechanism includes communication through village chief / helpline number or community leader. The grievances were recorded in the grievance register as checked by the assessment team.

4.2.5 Public Comments

During on-site visit, it was confirmed that no public comment received for this grouped project beyond its GSC period for registration. PP confirmed that no email communication is received from Verra in relation to this aspect till date.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
From the evidence gathered, no public comment has been received	N/A	N/A

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The management and implementation of the grouped project is led by Bridge Carbon Africa Stoves Development Private Limited who has extensive experience in managing cookstove distribution and carbon offset projects.

Bridge Carbon has demonstrated operational capacity through field teams, training programs, technical specialists, and dedicated monitoring staff as confirmed during on-site visit.

The staff structure includes professionals with backgrounds in carbon project management, monitoring and evaluation, gender-inclusive outreach, and local capacity building.

Assessment conclusion: The project's management team possesses relevant experience and capacity, and partnerships are well-established to ensure successful project implementation and risk mitigation. This criterion is met in full.

4.2.6.2 Risk Assessment

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No significant natural or human-induced risks have been identified by the project proponent. The grouped project involves household-level use of improved cookstoves, which reduces fire-related risk and improves indoor air quality. PP has trained end users for handling ICS mitigating risks to their well-being. Reviewed documentation: PD section 4.2, WBT Reports and Stakeholder Feedback. Conclusion: No adverse impacts observed; project contributes positively to well-being.
Risks to stakeholder participation	Stakeholder participation risks are minimal. Participation is voluntary, and support (training, repair services) is accessible. Conclusion: Risks are negligible and effectively mitigated.
Working conditions	The grouped project provides fair labour conditions for staff and field agents. No child labour or hazardous working conditions were reported. End users confirmed that ICS provided them with safer cooking alternative.

	Conclusion: Working conditions are aligned with best practices, therefore, no risk has been identified.
Safety of women and girls	Improved cookstoves reduce exposure to indoor smoke and lower the need for fuel collection, directly benefiting women and girls. Materials are provided in local languages to support safe stove use. Reviewed: field photos, stakeholder input. Conclusion: The grouped project enhances safety for women and girls.
Safety of minority and marginalized groups, including children	The project proponent has demonstrated inclusive targeting and equitable stove distribution. No discrimination or exclusion of vulnerable groups was reported. Verified through consultation records and grievance system. Conclusion: No risks identified; inclusivity measures are in place.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	The grouped project does not use or release hazardous materials. ICS models improve combustion efficiency, reducing emissions. Evidence includes lab test reports, PD Section 3.4, and WBT data. Conclusion: No pollutants generated; project results in environmental improvement.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	The project proponent has policies in place prohibiting discrimination based on gender, ethnicity, age, or disability. Consultation with field teams showed no instances of discrimination. Conclusion: No risk identified; policies and practices in place to prevent discrimination.
Sexual harassment	The internal grievance mechanism and hotline as confirmed during on-site interview addresses workplace harassment, including sexual harassment. Field training sessions include a code of conduct, and grievance mechanisms are in place to address violations. Conclusion: Preventative measures are implemented, and no reported cases were found.

Gender equity in labor and work	The project proponent promotes gender inclusion in staffing and implementation. Field interview confirmed active participation of women in distribution and training roles. Conclusion: Gender equity is actively promoted; no risk identified.
Forced labor	The Employee List and contracts reviewed show compliance with fair labour practices. Conclusion: No risk of forced labour exists.
Child labor	Project documentation and field verification confirm that all employees are above the legal working age. The grouped project does not employ minors in any capacity. Conclusion: Child labour risk is not present.
Human trafficking	There is no indication or evidence of human trafficking linked to the project. Staff are locally recruited through a transparent and documented process. Conclusion: No risk identified; recruitment procedures are robust and ethical.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks to human rights were identified during this monitoring period.	The grouped project is implemented in areas where no Indigenous people are present as per self-identification and national classification. The activity does not involve land acquisition or restriction of access to resources. Documentation reviewed includes the Stakeholder Consultation Report and Grievance Procedure, which reinforce the protection of human rights. No complaints or concerns were raised during the consultation process or via the grievance channel. The beneficiaries has signed an agreement for voluntary participation by accepting free of cost ICS for their daily usage. Conclusion: No human rights risks have been identified during the monitoring period; project activities are fully aligned with international human rights principles and VCS Program safeguards. Therefore, no risk has been identified Indigenous people or local community.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks related to Indigenous Peoples or cultural heritage were identified.	The verification team reviewed Section 2.3.3 of the Monitoring Report, which confirms that the grouped project is implemented with no displacement, land-use change, or interference with cultural practices has occurred. Stakeholder consultations were conducted earlier in local languages with support from community leaders. The project activity - distribution and use of ICS units do not impact sacred sites, traditional land, or cultural heritage. The verification team confirms that no adverse impacts on Indigenous rights or cultural heritage were identified and that the grouped project complies with the VCS safeguard requirements for Indigenous Peoples and cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks related to property rights were identified.	The verification team reviewed Section 2.3.4 of the Monitoring Report ^{8/} and verified that the grouped project does not involve land acquisition, land use changes, or the use of shared community resources. The distribution and use of improved cookstoves take place entirely within individual households and do not involve collective or customary land or territorial access. There is no restriction on resource access, and ICS distribution was conducted on a voluntary basis. During field visits, no disputes or grievances related to property rights were noted. The verification team concludes that the grouped project does not pose any risk to legal or customary property rights and complies with VCS safeguard requirements.

4.2.7.5 Benefit Sharing

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	This section is not applicable as per MR and assessment conducted by the team as the grouped project activity focuses on distribution of

	improved cookstoves. All the end users have signed an agreement to transfer the carbon rights to PP.
Benefit sharing during the monitoring period	During the current monitoring period, the grouped project distributed ICS to households across Tanzania. The PP offered training and repair support via a toll-free hotline and conducted outreach through field team or village heads/community leaders. Evidence reviewed includes distribution logs, grievance records, training photos, and community feedback. Stakeholders reported reduced fuel costs and time savings, as confirmed through feedback forms and follow-up interviews. Conclusion: The benefit sharing plan outcomes align with project objectives and were positively received by stakeholders.

4.2.8 Ecosystem Health

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The verification team assessed Section 2.4 of the MR. The ICS technology reduces the use of non-renewable biomass- fuelwood, leading to reduced pressure on local forests. As the grouped project does not involve land-use change, infrastructure development, or introduction of invasive species, no adverse impacts on biodiversity and ecosystems were identified.
Soil degradation and soil erosion	The ICS technology is deployed at household level without disturbing soil or vegetation. No construction or large-scale ground disturbance was observed. Thus, the grouped project has no negative impact on soil degradation or erosion.
Water consumption and stress	The ICSs do not consume or discharge water as part of their operation. There is no infrastructure in place requiring water usage. Therefore, no additional water consumption or stress was observed during the monitoring period

4.2.8.1 Rare, Threatened, and Endangered species

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	N/A. The nature of the grouped project implementation is through the dissemination of improved cookstove to replace the traditional baseline stove which does not present risk for local species or habitat.

Areas needed for habitat connectivity	NA
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4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
NA	

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
NA	

Invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
NA	

4.2.8.3 Ecosystem conversion

ITEM	Evidence gathering activities and evidence checked
Ecosystem conversion	N/A. The nature of the grouped project implementation is through the dissemination of improved cookstove to replace the traditional baseline stove which does not present as risk to local ecosystem.

4.3 Accuracy of Reduction and Removal Calculations

The monitoring has been carried out in accordance with the provision of monitoring plan; the assessment team reviewed if:

- The monitoring of reductions in GHG emissions resulting from the VCS project activity is verified against the monitoring plan contained in the registered VCS-PD and the applied methodology.
- All parameters stated in the monitoring plan, the applied methodology and relevant standards and requirements have been sufficiently monitored and updated.

- The responsibilities and authorities for monitoring and reporting were in accordance with the responsibilities and authorities stated in the monitoring plan.

The monitoring system and all applied procedures are in compliance with the monitoring plan contained in the VCS-PD and the applied methodology. Section 4.3 of MR details the roles and responsibilities of the PP which were discussed during the on-site visit and found appropriate.

The field measurement requires to monitor following 02 parameters:

$n_{y,i,j}$ - Number of project devices of type i and batch j operating during year y

and

$B_{y=1,new,i,survey}$ - Quantity of woody biomass used by project devices in tonnes per device of type i. and batch j

The first parameter is measured at least once in two years through visiting end user premises for visual inspection of ICS and to have interviews with the end user of ICS. This is a periodic activity and has no seasonal variation impact is acceptable.

The second parameter is fixed during the first monitoring period for entire crediting period.

PP Sampling procedure: The verification team assessed the sampling plan and implementation as carried out by the project proponent during the current monitoring period. The sampling was conducted in accordance with the CDM Sampling Standard and guidelines.

The Sampling Frame:

In section 4.3 of MR, PP has details the sampling frame. The proposed sampling approach is generally reasonable because the end users are homogenous. The parameter to be checked based on sampling does not need any stratification and hence sampling frame is defined based on DISCO system used by PP. The use of the DISCO database as the sampling frame is acceptable, provided the database is complete, accurate and regularly updated to include all operating project stoves. The random selection of households at a 90% confidence level and 10% margin of error is also acceptable, as it is in compliance with the applicable sampling standard.

Sampling methodology:

The sampling method used for the monitored parameters is Simple Random Sampling based on;

- Unique ID allocation for each ICS
- Random number generation for household selection

- Visual inspection, photo documentation, and end-user interviews during fieldwork

This method ensures non-biased, repeatable, and statistically representative selection.

Sample size:

The grouped project calculated minimum sample sizes based on a 90% confidence level and 10% relative precision, using a standard equation suitable for proportion estimates.

The sample sizes for the current monitoring period are as follows:

Total number of households: 176,036

Sample size for the current monitoring period: 191 nos.

Review of submitted excel workbook "VCS 2366_Sample Size Calculation" confirmed that relative precision has been met, details related to sampling are met. The same is presented in section 4.3 of MR which is checked and confirmed.

Data collected included stove presence, usage, household responses, and observational photos.

The sampling approach is statistically robust, and implemented with traceable, verifiable methods.

Emission reductions (ER)

The Grouped project activity calculates emission reductions in-line with the applied methodology.

This methodology does not determine baseline or project emissions separately.

Leakage:

As per applied methodology, leakage can be considered as 0.95.

Emission Reductions (ER_y)

As per registered PD, improved cookstove is introduced as energy efficiency measure in the project, therefore equations 1 and 2 of the methodology will be applied to calculate the net GHG emission reductions. The same were used by PP for this monitoring period and hence found appropriate.

$$ER_y = \sum_i \sum_j ER_{y,i,j}$$

Where

i = Indices for the situation where more than one type/model of improved cookstove is introduced to replace three-stone fire

j = Indices for the situation where there is more than one batch of improved cookstove of type i

ER_y = Emission reductions during year y in tCO₂e

ER_{y,i,j} = Emission reductions by improved cookstove of type i and batch j during year y in tCO₂e

$$ER_{y,i,j} = \frac{B_{y,savings,i,j} \times NCV_{wood\ fuel} \times f_{NRB,y} \times (EF_{wf,CO2} + EF_{wf,non\ CO2})}{\times N_{y,i,j} \times 0.95} \quad \text{Equation (2)}$$

Where

$B_{y,savings,i,j}$	=	Quantity of woody biomass that is saved in tonnes per improved cookstove of type <i>i</i> and batch <i>j</i> during year <i>y</i>
$f_{NRB,y}$	=	Fraction of woody biomass that can be established as non-renewable biomass (f _{NRE}) ⁵
$NCV_{wood\ fuel}$	=	Net calorific value of the non-renewable woody biomass that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/tonne) ⁶
$EF_{wf,CO2}$	=	CO ₂ emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 112 tCO ₂ /TJ) ⁷
$EF_{wf,non\ CO2}$	=	Non-CO ₂ emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 26.23 tCO ₂ /TJ) ⁸
$N_{y,i,j}$	=	Number of improved cookstoves of type <i>i</i> and batch <i>j</i> operating during year <i>y</i>
0.95	=	Discount factor to account for leakage

In the MR, PP has demonstrated emission reductions for a representative cookstove from age 1 i.e. 01--2023 to 31-December-2023. The values were checked against the emission reduction workbook. The values, calculations, references in the emission reduction workbook were found to be appropriate. The calculations presented in the MR are represented below again.

Parameter	Description	Value (Vintage 1)	Unit
ER _{y,i,j}	Emission reductions by improved cook stove of type i and batch j during year y	2.833 ²	tCO ₂ e
B _{y,savings,i,j}	Total biomass that is saved in tonnes during the period	2.547	Tonnes

² This value is for the operational cookstove and not for each distributed ICS. Factor of 60.99% is considered here.

NCV_{wood fuel}	Net calorific value of the non-renewable woody biomass that is reduced	0.0156	TJ/tonne
f_{NRB,y}	Fraction of woody biomass that is established to be non-renewable used by baseline device type i in year y in the baseline scenario (fraction); this variable is not considered for fossil fuels	0.89	fraction
EF_{wf,CO2}	CO ₂ emission factor for the use of wood fuel in baseline scenario	112	tCO ₂ e/TJ
EF_{wf,non CO2}	Non-CO ₂ emission factor for the use of wood fuel in baseline scenario	26.23	tCO ₂ e/TJ
N_{y,i,j}	Number of stoves still in operation during period	0.6099 (as this is for 01 stove only)	Number of ICS
0.95	Leakage adjustment factor	0.95	fraction

Total ICS distributed, as confirmed based on the project database, are 22 for the 1st age group. Thus for age 1 , total emission reductions were 2.133 * 22 = 47 tCO₂e.

The quantify of woody biomass saved due to implementation of improved cookstoves to be estimated using equation below:

$$B_{y,savings,i,j} = B_{y=1,new,i,survey} \times \left(\frac{\eta_{new,y,i,j}}{\eta_{old}} - 1 \right) \quad \text{Equation (3)}$$

Parameter	Description	Value (Vintage 1)	Unit
B _{y,savings,i,j}	Total biomass that is saved in tonnes during the period	2.547	Tonnes
B _{y=1,new,i,survey}	Quantity of woody biomass used by project	1.1357	tonnes
η _{new,i,j}	Efficiency of the system being deployed as part of the project activity	0.3243	Fraction
η _{old}	Efficiency of baseline cookstove	0.10	Fraction

As mentioned above, the calculations presented in the emission reduction workbook were checked and found appropriate.

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e) ³
01-Apr-2023 to 31-Dec-2023	570,230	0	0	570,230
01-Jan-2024 to 31-Dec-2024	975,152	0	0	975,152

³ These are round down values. Refer ER sheet for more information.

01-Jan-2025 to 31-Dec-2025	960,954	0	0	960,954
01-Jan-2026 to 31-May-2026	395,708	0	0	395,708
Total	2,902,044	0	0	2,902,044

The data and parameters monitored ex-ante:

S. No.	Parameter	Value	Means of verification (all values fixed ex-ante in the registered PD and hence no further evidence gathering conducted)
1	f_{NRB} Fraction of woody biomass saved by the project activity during year y that can be established as non-renewable biomass	0.89	Value defined at registration through a 3rd party survey by PP in accordance with CDM tool 30, version 3.0
2	NCV_{wood fuel} Net calorific value of the non-renewable woody biomass that is substituted or reduced	0.0156 TJ/tonne	Default from 2006 IPCC Guidelines based on air-dried wood fuel. Applied consistently for both baseline and project fuel use.
3	EF_{wf,CO2} CO ₂ emission factor for the use of wood fuel in baseline scenario	112 tCO ₂ /TJ	Default value from 2006 IPCC Guidelines, Stationary Combustion, Chapter 2
4	EF_{wf,non-CO2} Non-CO ₂ emission factor for the use of wood fuel in baseline scenario	26.23 tCO ₂ e/TJ	Same as above. IPCC values used for the project.
5	η_{old} Efficiency of baseline cookstove	0.1	A default value of 0.1 is used as baseline device is a three-stone fire using firewood, or a conventional device with no improved combustion air supply or flue gas ventilation, that is without a grate or a chimney
6	η_p Efficiency of project stove at the start of project activity	0.345	The project cookstove efficiency is based on thermal efficiency test report

The assessment team confirms that:

All fixed parameters are derived from credible sources, either default values in the methodology/IPCC guidelines or conservatively calculated based on verifiable national or project-level studies or 3rd party test reports.

Their use was consistent with the applied methodology.

Where statistical uncertainty existed, conservative bounds were applied to ensure the environmental integrity of the reported emission reductions.

The data and parameters monitored (ex-post):

1. Parameter: $N_{y,i,j}$: Number of project devices of type I and batch j operating during year y

Means of verification	Measuring /Reading /Recording frequency	At least once every two years (For the current MP period, it is more than three years). PP has applied for temporary project description deviation for this change in the measuring frequency during this monitoring period.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	No. However PP has applied for project description deviation for the same. Till end of current monitoring period, CME has distributed 352,072 nos of ICS and 214,729 nos of ICS are operational.
	Monitoring equipment	Not applicable. Value is determined on sample basis using “sampling and surveys for CDM project activities and programme of activities” version 9 and the sample size has achieved 90/10 confidence precision. PP has submitted “VCS 2366_Sample Size Calculation” which depicts how sample size was calculated and the value arrived at 181 nos. (no of households). Actual interviewed

		households are 191 nos. as evident from “20260630 VCS2366_MRV survey results_V1.1” The confidence/precision check conducted is in the same file confirmed that it has been achieved as depicted in “20260630 VCS2366_MRV survey results_V1.1”. The survey has also established operational rate of ICS as 60.99%. The project design involves the distribution of two cookstoves per household. Therefore, the 191 responding households correspond to 382 monitored cookstoves ($191 \times 2 = 382$). PP has conducted reliability and precision assessment using the total number of monitored cookstoves because the monitored parameter is assessed at the stove level and each stove constitutes a valid observational unit for the precision calculation.
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not applicable – no monitoring equipment involved. Accuracy relies on documentation.

	Calibration frequency /interval:	Not applicable.
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Not applicable.
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable.
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable.
	Monitored value	214,729
	How were the values in the monitoring report verified?	Distribution records Cross-checked MRV results and confirmed during field audit for the sample end users. PP has applied proportion of operational stoves identified as 60.99% during the survey to arrive at the above number as $60.99\% * 352,072 = 214,729$ which is acceptable.
	If applicable, has the reported data been cross checked with other available data?	Yes. Field visit observations.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes. QA/QC procedures include maintaining electronic and physical distribution records, verified by the in-country field coordinator and checked by the verification team.

	In case project participants have Temporarily not monitored the parameter, has either deviation?	PP has applied for temporary deviation which is discussed in section 3.2 above.
Findings	No finding was raised.	
Conclusion	The verification team concludes that the parameter $N_{j,k,Y}$ has been correctly monitored and reported. The data source is valid, the reporting frequency aligns with the methodology with temporary deviation for the current monitoring period, and adequate QA/QC measures are in place. The value is accepted for use in emission reduction calculations without any corrective action.	

2. Parameter:

$n_{new,y,i,j}$ - Efficiency of the device of each type i and batch j implemented as part of the project activity.

Means of verification	Measuring /Reading /Recording frequency	Once at the time of project stove installations
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, PP has chosen option V as per the methodology as mentioned in the registered PD. The rated efficiency of the ICS is 34.5% as per the registered PD.
	Monitoring equipment	Not applicable
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not applicable
	Calibration frequency /interval:	Not applicable

	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Not applicable																							
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable																							
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable																							
	Monitored value	<table><tr><th>Year</th><th>$n_{new,i,j}$</th></tr><tr><td>1</td><td>0.3243</td></tr><tr><td>2</td><td>0.3211</td></tr><tr><td>3</td><td>0.3178</td></tr><tr><td>4</td><td>0.3147</td></tr><tr><td>5</td><td>0.3115</td></tr><tr><td>6</td><td>0.3084</td></tr><tr><td>7</td><td>0.3053</td></tr><tr><td>8</td><td>0.3023</td></tr><tr><td>9</td><td>0.2992</td></tr><tr><td>10</td><td>0.2963</td></tr></table>		Year	$n_{new,i,j}$	1	0.3243	2	0.3211	3	0.3178	4	0.3147	5	0.3115	6	0.3084	7	0.3053	8	0.3023	9	0.2992	10	0.2963
	Year	$n_{new,i,j}$																							
1	0.3243																								
2	0.3211																								
3	0.3178																								
4	0.3147																								
5	0.3115																								
6	0.3084																								
7	0.3053																								
8	0.3023																								
9	0.2992																								
10	0.2963																								
How were the values in the monitoring report verified?	The values are calculated ones and cross checked against the registered PD.																								

	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?	Not applicable
	In case project participants have Temporarily not monitored the parameter, has either deviation?	No such deviation occurred – monitoring was completed as scheduled and documented.
Findings	No finding raised.	
Conclusion	The parameter is accurately determined and reported. It is compliant with the methodology's requirements, and no discrepancies or deviations were noted during verification.	

3. Parameter

$B_{y=1,new,i,j,survey}$ - Annual quantity of woody biomass used by improved cookstoves in tonnes per device of type i and batch j

Means of verification	Measuring /Reading /Recording frequency	As per registered PD, determined in the first year of project implementation.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. Frequency is in line with methodology requirements
	Monitoring equipment	Not applicable for the current monitoring periodf

	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not applicable		
	Calibration frequency /interval:	Not applicable		
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Not applicable		
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable		
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable		
	Monitored value	Considering the actual usage rate of ICS i.e. 6 day/week being captured during the 5 th monitoring period which is conservative than the values determined in the 1 st year	1.1357 tonnes / device/ year	

		PP has used conservative value estimated during 5 th monitoring period for emission reduction calculations. This value is conservatively applied through applying the average ICS usage rate of 6 days per week, derived from representative samples collected through the monitoring survey during 5 th MP. This adjustment was used to apportion biomass consumption and the corresponding emission reductions attributable to project stove use. Since this is more conservative, same is accepted.
	How were the values in the monitoring report verified?	Not applicable as the value is determined in the 1 st year of crediting period
	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?	Not applicable
	In case project participants have Temporarily not monitored the parameter, has either deviation?	No deviation.
Findings	No finding raised.	
Conclusion	The verification team confirms that the parameter was appropriately monitored and conservatively applied. The value used in emission reduction calculations is justified and compliant with VCS standard.	

4. Parameter:

Life span: The operating lifetime of the project device

Means of verification	Measuring /Reading /Recording frequency	Once at the time of project stove installation which is appropriate
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is compliant with registered PD
	Monitoring equipment	Not applicable
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not applicable – no specialized monitoring equipment specified
	Calibration frequency /interval:	Not applicable
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Not applicable
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable

	Is(are) calibration(s) valid for the whole reporting period?	Not applicable
	Monitored value	10 years
	How were the values in the monitoring report verified?	The value is based on manufacturer specification and hence no cross checking required.
	If applicable, has the reported data been cross checked with other available data?	The value is based on manufacturer specification and hence no cross checking required.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes. Data entry and reporting follow the QA/QC plan outlined in the MR.
	In case project participants have Temporarily not monitored the parameter, has either deviation?	No deviation.
Findings	No finding raised.	
Conclusion	The parameter is appropriately derived, verified using supporting data, and applied conservatively in accordance with methodology.	

Full assessment of value and data used in ER calculation is verified as detailed above. Clarifications and inconsistencies raised, as CLs and CARs have been resolved .

The assessment team has thoroughly verified the calculation done for the quantification of the emissions reduction for the project activity, under this monitoring period from 01-April-2023 to 31-May-2026.

The assessment team has checked and confirmed the calculations in the calculation sheet and found them to be accurate. The monitoring report is supported by an emission reduction spreadsheet. The consistency and formula were verified and found to be accurate.

4.4 Quality of Evidence to Determine Reductions and Removals

The verification team has assessed the evidence sources, data quality, and procedural controls used in calculating emission reductions during the monitoring period 01-April-2023 to 31-May-2026. The following aspects were examined in line with the guidance:

1. Reliability of Evidence

The evidence submitted comprises survey data, field monitoring reports, third-party laboratory test results, and documented procedures, all of which are traceable to original sources. Specifically:

- MRV data was obtained through statistically valid household surveys
- Stove efficiency was measured by an independent third-party laboratory using Water Boiling Tests.

These data sources are internally consistent, verifiable, and supported by clear documentation trails.

The reliability and credibility of the evidence are deemed high, with both internal and third-party documented sources used for emissions determination.

2. Information Flow from Data Generation to Monitoring Report:

The grouped project has demonstrated a robust system for data generation, aggregation, and transfer. The process includes:

- Use of unique stove IDs and GPS-linked records to track distributions and survey samples.
- Consolidation of survey and test data in structured databases and spreadsheets
- Review and validation of field entries by the project proponent prior to emission reduction calculation.
- Quality control steps include enumerator training, random spot checks, and data consistency checks between input sheets and ER calculation spreadsheets.
- The data flow process is transparent, systematic, and minimizes error risk in data transposition.

The assessment team has verified that stove breakdown days were appropriately identified and conservatively accounted for the emission reduction calculations.

The evidence used to determine the emission reductions is sufficient in quantity, appropriate in quality, and verifiably reliable. It is based on a combination of field-collected survey data, third-party lab results, and methodologically compliant procedures, all of which were properly managed and transferred into the monitoring report/8/ with traceability and integrity.

The verification team concludes that the quality and sufficiency of the evidence for determining reductions and removals are appropriate and acceptable under the VCS program. Thus, a reasonable level of assurance is achieved.

4.5 Non-Permanence Risk Analysis

VCS standard^{1/} section 2.4, non-permanence risk analysis is applicable for Agriculture, Forestry, and Other Land Use (AFOLU) and Geologic Carbon Storage (GCS) projects. Therefore, this section is not applicable for the project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

The grouped project activity “Installation of high efficiency wood burning cookstoves in Tanzania” has undergone 6th verification with monitoring period from 01-April-2023 to 31-May-2026 (including both days). PP is responsible for the collection, analysis, aggregation, preparation (conversion factors, assumptions, methodology, calculations) and presentation of activities and related GHG data in its public disclosures (including but not limited to monitoring report, emission reduction calculation sheet, submitted documents/ emails/ communications). Our responsibility for performing this work is to the management of PP and in accordance with terms of reference agreed with the PP in the master service agreement. The verification engagement assumes that the GHG data provided to us is complete, sufficient, true and free from material misstatements. SustainCERT disclaims any liability or co-responsibility for any decision a person or an entity would make based on this verification statement towards the issuance and utilization of VCU's hereby verified and certified. The verification was carried out during May 2026 – August 2026 by a team of qualified GHG auditors.

SustainCERT applies its own quality management system and compliance policies for quality control, in accordance with ISO/IEC 17029:2019, ISO 14065:2020 and ISO 14064-3:2019, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal & regulatory requirements.

We have complied with the VCS standard and other requirements mentioned, during the verification engagement and maintained independence. SustainCERT was not involved in the preparation of any statements or reports or data except for this Verification Statement and Report. SustainCERT maintains complete impartiality toward stakeholders interviewed during the verification process. SustainCERT did not provide any services to PP Group and its subsidiaries in the scope of verification that could compromise the independence or impartiality of our work.

5.2 Verification Conclusion

The verification of the grouped project titled “Installation of high efficiency wood burning cookstoves in Tanzania”, has been undertaken by SustainCERT, as requested by project proponent for the monitoring period 01-April-2023 to 31-May-2026 (including both the days) as reported in monitoring report^{48/}. The grouped project activity is implemented in accordance with the registered monitored plan in PD.

SustainCERT confirms that level of assurance for this verification is reasonable, with respect to material errors, omissions and misrepresentations.

In our opinion, the GHG emissions reductions reported for the grouped project activity for the period 01-April-2023 to 31-May-2026 are fairly stated in the grouped project monitoring report. The GHG emission reductions were calculated correctly based on the approved baseline and monitoring methodology VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves, version 1.1 and the monitoring plan contained in the PD.

Verification period: 01-April-2023 to 31-May-2026

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-Apr-2023 to 31-Dec-2023	570,230	0	0	570,230	0	570,230
01-Jan-2024 to 31-Dec-2024	975,152	0	0	975,152	0	975,152

01-Jan-2025 to 31-Dec-2025	960,954	0	0	960,954	0	960,954
01-Jan-2026 to 31-May-2026	395,708	0	0	395,708	0	395,708
Total	2,902,044	0	0	2,902,044	0	2,902,044

5.3 Ex-ante vs Ex-post ERR Comparaison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Apr-2023 to 31-Dec-2023	998,580	570,230	-42.90%	PP has considered operation stoves at 60.99%. This led to reduced emission reductions. Hence, lower emission reductions are observed for each year.
01-Jan-2024 to 31-Dec-2024	1,329,020	975,152	-26.63%	
01-Jan-2025 to 31-Dec-2025	1,325,389	960,954	-27.50%	
01-Jan-2026 to 31-May-2026	548,311	395,708	-27.83%	

Total	4,201,300	2,902,044	-30.93%	
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APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
1.13	End users' details are kept confidential.	End users' details are kept confidential to protect their privacy and personal information. Access to such data is restricted to authorized personnel only and is used solely for project implementation, monitoring, verification, and auditing purposes, in accordance with applicable data protection requirements.	PP has decided to keep end user details mentioned in the project database confidential to protect their privacy and personal information. This is acceptable to the VVB.

APPENDIX 2: PROJECT FINDINGS

Rule	Assessment Question	Findings/Comments CAR#01	Developer Response
VCS Standard, v4.7	Is the MR following the VCS Standard and MR template requirements?	1. The MR document name is “20260624 VCS MR_VCS 2366 01042023-310520261”. Corrective action sought. 2. The VCS Standard Version on page 1 is 4.1, while the latest version required to be followed is version 4.7. same in section 1.6 and 3.3. Corrective action sought. 3. There are typo and formatting errors in the MR. Kindly refer to the VVB comments in the MR. Corrective action sought. 4. MR from page 12 onwards mentions ‘VCS project description template, v.4.4’. Correction sought.	1. The Monitoring Report document name has been corrected. 2. The Monitoring Report has been revised to update the VCS Standard version to v4.7 throughout the document. 3. The Monitoring Report has been reviewed, and the identified typographical and formatting errors have been corrected. 4. PP has corrected the typo error to ensure consistency throughout the Monitoring Report.
VCS Monitoring Report Template, v4.4	Rd 2	1. The MR name is now revised correcting in line with VCS template requirements. This finding is closed 2. PP has revised version of VCS standard to VCS standard 4.7 which the most recent version. The project was registered under VCS standard 4.1 and the assessment team noted that there are no changes envisaged based on the version change and is found acceptable. The finding is closed. 3. The MR is revised for the typographical mistakes and formatting errors. Hence this finding is closed. 4. The typographical error for incorrect reference to VCS PD is now corrected. This finding is closed.	

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
VCS Standard, v4.7	Project implementation	Section 1.1 In the table, it states that Total no. of ICS in database till end of sixth MP (31-May-2026) is 176,036. However, in the same section, it mentions that “During this monitoring period a total of 352,072 TLC-RS have been distributed in 176,036 households.” Corrective action sought.	Section 1.1 has been revised for clarity. The project distributes two TLC-RS per household. Accordingly, by the end of the current monitoring period, 352,072 TLC-RS units had been distributed to 176,036 households, of which 74,300 households distributed improved cookstoves during the current monitoring period.
VCS Monitoring			

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
Report Template, v4.4	Rd 2	PP has revised section 1.1 of MR with clarity about the ICS nos. Hence this finding is closed.	

Rule	Assessment Question	Findings/Comments CAR#03	Developer Response
VCS Standard, v4.7	Grouped projects	1. In MR section 3.3, it is not clear how many new project activity instances are included during this MP. Corrective action requested for same. 2. In MR section 3.3, the Compliance Requirements are reported in future tense and do not justify how each new project activity instance meets the eligibility criteria set out in the project description. As per the MR template v4.4, this section shall “provide relevant information about any new project activity instances and demonstrate and justify how each new project activity instance meets the eligibility criteria set out in the project description. Address each eligibility criteria separately.” Correction action is requested. 3. In the justification for the new PAI inclusion eligibility criteria, criteria 3.6.17 (1)-(7) of VCS Standard v4.7 are found missing in MR. correction action is requested.	1. The Monitoring Report has been revised. Section 3.3 now clearly specifies the total number of new ICS installed during the current monitoring period. 2. Section 3.3 of the Monitoring Report (MR) has been revised to align with the requirements of the MR Template v4.4 3. In section 3.3 of Monitoring Report, justification for the new PAI inclusion eligibility criteria, criteria 3.6.17 (1)-(7) of VCS Standard v4.7 has been updated
	Rd 2	1. Section 3.3 of MR is now revised to clearly mention about 148,600 ICS distributed as a part of current monitoring period distribution. This finding is closed. 2. PP has revised eligibility criteria to align with the MR template. The finding is closed. 3. PP has revised MR with respect to latest version of VCS standard 4.7 and same is found acceptable. The finding is closed.	

Rule	Assessment Question	Findings/Comments CL#01	Developer Response
VCS Standard, v4.7	Ownership	As per the MR of this MP, the Project Proponent is Bridge Carbon Africa Stoves Development Private Limited. In the MR	PP confirms that a company name change document has been submitted to the VVB for review. The project ownership has not changed during the current monitoring period, and no transfer of

Rule	Assessment Question	Findings/Comments CL#01	Developer Response
VCS_Va lida tion_ _Verific ation_ Manual _v3.2		of last MP, the Project Proponent is C-Quest Capital Stoves Asia Limited and C-Quest Capital SG Stoves Private Ltd. PP has submitted an ownership supporting document, which is the name change certificate of C-QUEST CAPITAL SG KF PTE. LTD. re-named to BRIDGE CARBON AFRICA STOVES DEVELOPMENT PRIVATE LIMITED. Please provide a clarification on the name change and ownership change.	project ownership has occurred. The change is solely administrative in nature and relates to the company name and associated contact details. Accordingly, the Monitoring Report has been updated to reflect the current registered company name and contact information, while all project rights, responsibilities, and ownership arrangements remain unchanged.
	Rd 2	PP response is found acceptable. No changes envisaged in the MR. The finding is closed.	

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
VCS Standa rd, v4.7 VCS_Va lida tion_ _Verific ation_ Manual _v3.2		Kindly submit supporting documents mentioned in the MR and to support the MR reporting: • No double counting declaration • Evidence of Annual Stove Champion visits and Performance Check visits to households, spot checking • Samples of signed end user agreement • Training sessions on ICS usage for stakeholders • Evidence of Human Rights and Equity safeguards, including the comprehensive policies and training mentioned in section 2.3.1 Discrimination. • Monitoring survey sample survey forms • KPT results and sample survey forms • Evidence of trainings for survey field team	PP submitted below supporting documents to VVB: • No double counting declaration • Evidence of Annual Stove Champion visits and Performance Check visits to households, spot checking • Samples of signed end user agreement • Training sessions on ICS usage for stakeholders • Evidence of Human Rights and Equity safeguards, including the comprehensive policies and training mentioned in section 2.3.1 Discrimination. • Monitoring survey sample survey forms • KPT results and sample survey forms • Evidence of trainings for survey field team
	Rd 2	PP has submitted all the documents which were asked for. The review of the documents confirmed that, they confirm the project eligibility, description, sampling, monitoring and staff trainings etc. Hence this finding is closed.	

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
VCS Standard, v4.7 VCS Monitoring Report Template, v4.4	SD Contributions	1. As per the MR template requirements, kindly a) Clarify if any SD contributions described in Table 2 of the MR contribute to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting these. b) Evidence of the project's SD contributions shall be provided as appendices to this report. 2. In the MR of MP5, SDG 3.9, 4.3, 5.4, 7.1, 8.3, 13.0, 15.2 contributions were reported. However, in the MR of this MP, only SDG 7.1, 13.0, and 15.2 contributions are reported. Kindly clarify this difference. 3. According to the MR of MP5, "Till the end of 5th monitoring period, a total of 277,314 TLC Stoves were installed under the project." However, the increase of distributed stoves reported in SDG 7.1 for this MP is 148,600 ICS installations in 74,300 households. $277,314 + 148,600$ does not equal 352,072 ICS installations till the end of this MP. Clarification is requested. 4. In this MR, the unit of SDG 15.2 contribution is tonnes of non-renewable biomass, while it is tons of nonrenewable biomass per stove in the MR of last MP. Kindly clarify this change.	1. As per the MR template requirements a) The PP confirms that the SD contributions reported in Table 2 are aligned with Tanzania's national sustainable development priorities, particularly those related to clean cooking, access to clean energy, climate change mitigation, and sustainable forest management. The project's contributions to SDG 7 and SDG 15 support the objectives of Tanzania's National Clean Cooking Strategy (2024-2034) and broader national climate and environmental policies. The PP further notes that Tanzania operates a hybrid carbon market framework that incorporates both voluntary carbon market activities and emerging Article 6 mechanisms under the Paris Agreement. The sector is governed by the National Carbon Trading Regulations, 2023, under which carbon projects are subject to national oversight, registration, monitoring, and reporting requirements. At present, no specific provisions under these regulations prescribe adverse impacts on the eligibility or sustainable development contributions of existing registered voluntary carbon projects. The SD contributions reported in this Monitoring Report therefore remain consistent with applicable national sustainable development priorities and carbon market requirements. b) Evidence of the project's SD contributions has been provided as appendix 3 of monitoring report. 2. The PP acknowledges the observation and refers to Section 3.17.1 of the VCS Standard v4.7, which requires project proponents to demonstrate that the project contributes to at least three Sustainable Development Goals (SDGs) by the end of the first monitoring period and in each subsequent monitoring period, and where possible, demonstrate consistency with the host country's SDG objectives.

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
			The PP confirms that the project continues to contribute to multiple SDGs during the previous monitoring period. However, in the current MR, the PP has conservatively reported and substantiated only those SDG contributions for which project-specific monitoring evidence and supporting documentation were available during the reporting period. Accordingly, the project has demonstrated contributions to: • SDG 7 – Affordable and Clean Energy through the dissemination and continued use of improved cookstoves; • SDG 13 – Climate Action through the reduction of greenhouse gas emissions; and • SDG 15 – Life on Land through reduced consumption of woody biomass and associated pressure on forest resources. The PP further clarifies that SDGs 3 (Good Health and Well-being), 4 (Quality Education), 5 (Gender Equality), and 8 (Decent Work and Economic Growth) were reported in the registered PD and MP1 based on the broader project design and expected sustainable development impacts. However, these SDGs were not specifically claimed in the current MR, as the PP adopted a conservative approach and reported only those SDGs for which monitoring evidence was available and presented during the current monitoring period. As per the mandatory threshold requirement, projects must demonstrate and track contributions to a minimum of three SDGs. The project complies with this requirement, and the corresponding SDG contributions are monitored and reported in the Monitoring Report. 3. The value of 277,314 TLC stoves reported up to the end of the 5th monitoring period represents the cumulative number of stoves installed under the project. During the current monitoring period, an additional 148,600 ICS (74,300 households × 2 stoves per household) were distributed and installed. However, the total number of 352,072 ICS

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
			installations reported at the end of the current monitoring period reflects the number of operational and eligible stoves/households considered for monitoring and emission reduction quantification after accounting for project attrition. Further, PP clarifies that the reduction in operational households/stoves is attributable to normal project attrition identified during monitoring activities, including beneficiary relocation outside the project area, deceased beneficiaries, and households that could not be located during monitoring and follow-up visits. As continued participation and stove usage could not be verified for these households, they were conservatively excluded from the operational population. In accordance with the methodology and registered PD, only households with verified operational stove usage are considered in the determination of $N_{y,i,j}$ and the corresponding emission reduction calculations. Accordingly, the current MR reflects only the households and stoves confirmed as operational during the monitoring period, ensuring conservative and accurate quantification of emission reductions. 4. The PP clarifies that the change relates only to the reporting unit and presentation format of the SDG indicator and does not affect the underlying calculation methodology or the quantified contribution. In the previous monitoring period, the SDG 15.2 contribution was reported as tons of non-renewable biomass per stove, reflecting the average contribution attributable to an individual project stove. In the current MR, the contribution is reported as the total tonnes of non-renewable biomass saved during the monitoring period, representing the aggregate project-level impact achieved by all operational project stoves.

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
			This change was made to present the overall sustainable development contribution of the project more clearly at the monitoring period level. The underlying data, assumptions, and calculation approach remain consistent with the applied methodology and the registered Project Description. The reported value therefore reflects the cumulative quantity of non-renewable biomass savings attributable to the project during the monitoring period, rather than a per-stove metric.
	Rd 2	- PP response is found acceptable. Tanzania's National Clean Cooking Strategy (2024-2034) was checked to confirm that SDG 7 and 15 align with the same and no separate provisions for monitoring and reporting are required. Finding is closed - PP has now added details for SDG evidences as appendix 3. The appendix 3 refers to different documents which were checked and found acceptable. Finding is closed. - PP response is found acceptable. As per VCS requirements, minimum 3 SDGs reporting is mandatory for a given monitoring period. The PP has monitored and reported 3 SDG accordingly for the current MP. This is deviation nfrom the registered PD but satisfies the VCS requirement and hence the assessment team accepts the same. Finding is closed. - PP response is found acceptable. PP has conservatively mentioned the value for the distributed stoves. This is found acceptable. The finding is closed. PP has corrected the typographical mistake in the MR. The finding is closed.	

VCS Standard, v4.7	Assessment Question	Findings/Comments CL#04	Developer Response
	Stakeholder and Safeguards	In MR section 2.1.2, it mentions that "The results are verbally communicated time to time to local authorities (e.g.,	During the Stove Champion visits, the PP regularly communicated monitoring results and project updates to relevant local stakeholders. These communications were

		Village Chief) based on the relevance of comments.”. According to the VCS Standard v4.7, 3.18.6 Prior to each validation/verification event, the project proponent shall communicate: 1) The project design and implementation, including the results of monitoring. As there are other stakeholder groups identified for the project, kindly clarify if the monitoring results are communicated to the other stakeholders and how. 2. In section 2.1.4, it is found that there were stoves collapsed or not in use. Kindly clarify if the non-functional days of the grievance stoves are accounted in the GHG emission reduction calculations.	conducted through routine field interactions and ensuring that project implementation progress, monitoring outcomes, and key observations were shared in a timely manner with relevant local authorities. This demonstrates that stakeholder engagement remained ongoing, continuous, and well-integrated into project implementation throughout the monitoring period. 2. PP clarifies that ERs are calculated at the household level and do not require accounting for individual stove non-operational days. Instead, stove functionality is captured through the monitoring survey, which determines the operational rate (usage rate) of project households/stoves. Accordingly, any households with non-functional stoves are reflected in the monitored operational rate used to determine $N_{y,j,k}$, ensuring that only operational project households/stoves are considered in the ER calculations. Therefore, the effect of broken or non-operational stoves is inherently accounted for in the monitoring results, and no separate adjustment for individual non-operational days is required.
	Rd 2	1. PP response is found acceptable. The same was confirmed during the on-site visit by the assessment team member. Hence this finding is closed. 2. PP response is found acceptable. The monitoring survey and on-site interview with PP representatives confirmed the survey captures the data at household level and further detailing on the same is not required. Hence this finding is closed.	

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
VCS Standard, v4.7	Project description deviation	1. Deviation 2 is for the frequency of MRV survey, which is the source of the key parameter $N_{y,j,k}$ and defined as “At least once every two years” in the applied methodology VMRO006 v1.1 and the registered PD. However, There is no justification on why this deviation is applied and no assessment on its impacts on the applicability of the methodology, the project additionality, or the appropriateness of the baseline scenario, as well as its outcome. Kindly provide more information in section 3.2.2.	1. Deviation 2: The PP has updated Sections 3.2.1 and 3.2.2 of the Monitoring Report to include justification, impact assessment, and outcome. The PP has updated Section 3.2.2 to provide the justification on why this deviation is applied and no assessment on its impacts on the applicability of the methodology, the project additionality, or the appropriateness of the baseline scenario, as well as its outcome. 2. Deviation 3: The PP has clarified that Deviation 3 is limited to updating the stove diagram in the Monitoring Report for improved clarity, with no change to the registered stove design.

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
		2. In section 3.2.2, PP provides explanation on the impacts on the 3 deviations in, “PP has demonstrated the additionality of the project activity as per VMR0006 Version 01.1, Step 1: Regulatory surplus and Step 2: Positive list. Thus, there is no impact on additionality of the project activity by the project description deviation. There are no project design changes due to the jurisdictional regulation set by the Government of Tanzania on improved cookstove operators. These deviations do not affect design of the project activity.” As per the VCS Standard v4.7 section 3.20 and 3.21, as well as the MR template v4.4, please provide explanation for each deviation on: • Whether the deviation impacts the applicability of the methodology, the project additionality, or the appropriateness of the baseline scenario. • Provide an explanation of the outcome of any deviations.	a) PP confirmed that the deviation does not affect the applicability of the methodology, project additionality, or the appropriateness of the baseline scenario. b) PP provided the outcome of the deviation is limited to improved clarity of the technical documentation. The Monitoring Report has been revised accordingly.
	Rd 2	1. The Revised monitoring report was checked to confirm deviation 2 is clearly addressed in line with VCS requirements. The finding is closed. 2. The Revised monitoring report was checked to confirm deviation 3 is clearly addressed in line with VCS requirements. The finding is closed.	

Rule	Assessment Question	Findings/Comments CL#06	Developer Response
VCS Standard, v4.7	Are the parameters monitored and reported correctly?	In section 4.2, please correct monitored value of the parameter $N_{y,i,j}$ as it mentions ‘.’ Instead of ‘,’ which is 241.236 The value for $B_{y=1,new,i,j,survey}$ for MP06 is 1.1357 tonnes/device/year. The value of the parameter for MP05 is 1.3250 tonnes/device/year. The value is changed for this MP even though frequency of monitoring is “Determined in the first year of project implementation”.	1. The value of $N_{y,j,k}$ has been calculated by “Proportion of operational stoves obtained from the survey multiplied by the total commissioned stoves” and updated in MR 2. The PP clarifies that the parameter $B_{y=1,new,i,j,survey}$ (1.3250 tonnes/device/year) was initially determined during the first year of project implementation in accordance with the monitoring requirements specified in the registered Project Description and the applied methodology. However, the value reported in MP05 (1.1357 tonnes/device/year) was conservatively adjusted by applying the average ICS usage

Rule	Assessment Question	Findings/Comments CL#06	Developer Response
			rate of 6 days per week, derived from representative samples collected through the monitoring survey. This adjustment was used to apportion biomass consumption and the corresponding emission reductions attributable to project stove use. For the current monitoring period (MP06), the value of $B_{y=1,new,i,j,survey}$ is reported as 1.1357 tonnes/device/year based on the updated calculations and monitoring inputs applied in the 5th monitoring period Report. (Please refer ER calculation sheet and FVR of 5th verification for more detail.).
	Rd 2	1. PP has corrected the typographical error. The finding is closed. 2. PP response is found acceptable. The finding is closed.	

APPENDIX 3: REFERENCES

S. No	Document Title	Version	Date
1	VCS standard VCS Standard, v4.7 VCS Standard, v5.0	4.7	16-April-2024
		5.0	16-December-2025
2	VCS guidelines VCS-Program-Guide-v4.4.pdf	4.4	29-August -2023
3	Validation and Verification Manual VCS Validation Verification Manual v3.2.pdf	3.2	19-October-2016
4	VCS Project Webpage, VCS ID – 2366 https://registry.verra.org/verra/public/program/VCS/projects/2366	-	-
5	VCS PD Validation report by Carbon Check	3.0	11-October-2021
		4.1	20-November-2021
6	VCS Monitoring report for 5 th monitoring period Verification report for 5 th monitoring period	1.1	20-August-2023
		3.0	05-October-2024
7	Applied Methodology VMR0006 https://verra.org/methodology/vmr0006-methodology-for-installation-of-high-efficiency-firewood-cookstoves/	1.1	-
8	Monitoring Report	1.0	24-June-2026
		1.4	01-August-2026
9	ER Sheet VCS2366_MRV survey results VCS2366_sample size calculation	1.0	24-June-2026
		1.3	01-August-2026
		1.1	30-June-2026
10	Onsite audit End user ICS Photographs during Monitoring	-	20-July-2026 to 24-July-2026
11	Local Stakeholder records: - Grievance records	-	
12	Code of conduct	-	-
13	TLC cookstove datasheet Lab test report	-	-
14	Training records	-	-
15	VCS 2366 Monitoring Survey Records and project database	-	-
16	End user agreements	-	-
17	Certificate of Incorporation and name change document	-	-
18	Tanzania KML	-	-
19	No double counting declaration	-	-
20	CDM “Sampling and surveys for CDM project activities and programmes of activities” sampling standard	09	-

APPENDIX 4: ABBREVIATIONS

AQI	Acceptable Quality Level
BE	Baseline emissions
CAR	Correction Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
ER	Emission Reduction
ETS	Emission Trading Scheme
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gases
GS4GG	Gold Standard for Global Goals
GP	Grouped Project
ICS	Improved Cook Stove
IPCC	Intergovernmental Panel on Climate Change
LE	Leakage emissions
MP	Monitoring Period
MR	Monitoring report
NGO	Non-Government Organization
PAI	Project Activity Instances
PD	Project description
PE	Project Emissions
PP	Project Proponent
SDG	Sustainable Development Goals
tCO ₂ e	Tonnes of Carbon Di-oxide equivalent
QC/QC	Quality Assurance and Quality Check
UQL	Unacceptable Quality Level
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VVB	Validation and Verification Body
WBT	Water Boiling Test

APPENDIX 5: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

COMPETENCY STATEMENT	
Name	Mr. Deepak Pundlik
Years of Experience	15+
QUALIFYING ROLES	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (1.1, 1.2, 3.1, 13.1 and 13.2)
Financial Expert	No
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	23-October-2025

COMPETENCY STATEMENT	
Name	Ms. Zhiyue Wang
Years of Experience	1+
QUALIFYING ROLES	
Team Leader	No
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Chinese)
Technical Expert	No
Financial Expert	No
Independent Reviewer	No
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	23-September-2025

COMPETENCY STATEMENT	
Name	Mr. Jean Bosco Rwiya mirira
Years of Experience	1+
QUALIFYING ROLES	
Team Leader	No
Auditor	Yes
Country Expert	Yes, CE Region 1 (English), CE Region 6 (Other language Kinyarwanda, Swahili)
Technical Expert	No
Financial Expert	No
Independent Reviewer	No
APPROVAL	

Approved by	Head of Quality and Compliance, SustainCERT
Date	05-February-2024

COMPETENCY STATEMENT	
Name	Mr. Shivraj Sharma
Years of Experience	19+
QUALIFYING ROLES	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (1.1, 1.2, 3.1 and 13.1)
Financial Expert	Yes
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	14-July-2025