



VERIFICATION REPORT FOR “UPENERGY- SOCIAL AND CLIMATE IMPACT PROGRAMME- NIGERIA-1”



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Summary:

A description of the verification of the project

The 3rd Verification of the grouped project title 'UpEnergy - Social and Climate Impact Programme-Nigeria-1' VCS ID – 2673, 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 2673 involves dissemination of Improved cook stoves in Nigeria, primarily targeting low-income households to promote cleaner and more efficient cooking solutions. The grouped project is implemented by UpEnergy Group, which also serves as the project proponent. Climate catalyst Limited, Nigeria is also involved in the project as other entity involved. Carbon finance underpins the project's strategy, enabling local engagement in stove distribution, household registration, monitoring, and maintenance activities. The cookstove model "Smart Home Pro" is distributed which are charcoal fueled with thermal efficiency of 37.90%, as verified from registered PD and stove specifications. These ICS units replace traditional, inefficient charcoal 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 VCS 2673 is to perform independent verification for the 3rd monitoring period 01-November-2024 to 31-October-2025. 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^{/9/}.

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^{/9/}.

- All the physical features (project technology) of the project are in place in accordance with the PD and submitted MR^{/10/}.
- 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^{/9/} and the applied methodology^{/8/}.
- The data recorded and stored as per the monitoring methodology.

The Monitoring Period:

The grouped project activity VCS 2673 is undergoing the 3rd Verification from 01-November-2024 to 31-October-2025 (both days included), under its seven year, twice renewable crediting period from 07-May-2022 to 06-May-2029^{/9/}.

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^{/9/} and applicable VCS standard and applied methodology VCS Methodology from Sectoral Scope 3 –VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0^{/8/}.

On-site audit Interviews with the relevant personnel to confirm the implementation of the project by paying particular attention to the operational and data collection procedures, in accordance with the registered PD and methodology.

- A detailed cross check of the information provided in the monitoring report^{/10/} against the relevant evidence such as data sources and technical specification of measuring equipment.
- 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, 04 CARs, 08 CLs and 00 FAR were raised. All the issues raised were resolved successfully, details of which can be found in Appendix 3 of the report.

Any uncertainties associated with the verification:

The assessment team thoroughly reviewed the monitoring report along with the emission reduction calculation sheet^{/11/} 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 project activity, VCS 2673, has been successfully implemented in accordance with the registered PD^{/9/} and the applied methodology, VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, Version 1.0, in alignment with all relevant VCS Program requirements. SustainCERT confirms that the monitoring period from 01-November-2024 to 31-October-2025 (inclusive of both days) has resulted in the generation of 54,375 tCO₂e of emission reductions through the reduction in non-renewable biomass combustion.

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1 INTRODUCTION

1.1 Objective

The 3rd Verification of the grouped project titled “UpEnergy - Social and Climate Impact Programme- Nigeria-1” VCS ID – 2673, have been undertaken by SustainCERT, as requested by UpEnergy group for the monitoring period 01-November-2024 to 31-October-2025 (including both the days), as verified form emission reduction calculation sheet^{/11/}. The verification of project activity is the 3rd periodic verification for the crediting period 07-May-2022 to 06-May-2029. 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.
- All physical features (project technology) are in place.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the registered monitoring plan^{/9/}, 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 VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0

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^{/10/}, emission reduction calculation sheet^{/11/} and other supporting evidence (as mentioned in Appendix 3) made available to the verifier for this monitoring period from 01-November-2024 to 31-October-2025, in accordance with following documents:

- VCS standard, V4.7
- VCS program guideline, V4.4
- VCS Methodology from Sectoral Scope 3 –VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0

- 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 by doing a detailed assessment of monitoring report, emission reduction calculation sheet and all the relevant documents, against the applied methodology VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0 .

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 the 3rd monitoring period for the “UpEnergy - Social and Climate Impact Programme-Nigeria-1” (VCS ID 2673), implemented by UpEnergy Group as a Grouped Project aimed at disseminating fuel-efficient improved charcoal cookstoves to local communities across Nigeria.

The improved cookstoves disseminated under the grouped project include high-efficiency charcoal stove, the Smart Home Pro^{/15/}, which are engineered with features that enhance fuel combustion and thermal efficiency. The model of stove distributed has thermal efficiency of 37.90%, as verified from the previous verification report^{/6/} and registered PD^{/9/}. By replacing traditional inefficient charcoal stoves, these ICS units significantly reduce greenhouse gas emissions through lower charcoal consumption, thereby reducing the use of non-renewable biomass in participating households.

During the current monitoring period (01-November-2024 to 31-October-2025), PP distributed ICS to new 20,650 households making total ICS distribution of 50,264 ICS units to individual households across Nigeria under the grouped project activity. Out of which 1,648 were distributed under MP1, 27,966 were distributed under MP2, and 20,650 were distributed during the current monitoring period^{/11/}. 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^{/10/} and distribution database^{/11/}. Technical specifications of the ICS technology were cross verified through the Project Description^{/9/}, manufacturer documentation^{/15/}, and field inspections conducted at end-user households.

An onsite audit for the grouped project activity was conducted from 30-March-2026 to 01-April-2026. The start date of the grouped project activity is 07-May-2022, as confirmed through the interview with the Project Proponent, verification of the distribution database, and previous registered verifications. The crediting period for the grouped project activity is from 07-May-2022 to 06-May-2029, as verified from the PD^{/9/}, in line with VERRA rules and requirements.

Based on this, the assessment team confirms that the grouped project activity, VCS 2673: UpEnergy - Social and Climate Impact Programme- Nigeria-1, has been implemented and is operational in accordance with the applied methodology VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, Version 1.0^{/8/}, the registered PD^{/9/}, the VCS Standard v4.7^{/11/}, and applicable VCS guidelines^{/2/}. The emission reduction calculations of 54,375 tCO₂e for the monitoring period from 01-November-2024 to 31-October-2025 have been found to be conservative and appropriate upon verification^{/11/}.

2 VERIFICATION PROCESS

The grouped Project activity is undergoing the 3rd Verification under its seven year, twice renewable crediting period. The approach adapted to ensure the quality and credibility of emission reduction 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 strategically reviewed against the applied methodology VM0050, V1.0 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 30-March-2026 to 01-April-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, baseline stoves, perceived opinion on SDG claims of the projects, grievances if any
- Monitoring period claimed (from 01-November-2024 to 31-October-2025) was verified from the ER calculation, the registered PD, documents of previous verifications, and all the similar to projects on different registries to ensure, there is no double counting^{/21/}.
- 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	12-January-2026
Desk review	07-February-2026
Site visit	30-March-2026 to 01-April-2026
Closure of audit findings	25-May-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 VM0050 methodology version 1.0.
- 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 30-March-2026 to 01-April-2026 during the on-site visit. 11 samples were selected for the usage survey¹. 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
- Perception on smoke level of project technology vs baseline stove

¹ Based on the submitted PP survey records and desk review had confirmed that, PP has conducted project survey and project KPTs for the current monitoring period. Since, the project KPT users were sub-set of project survey conducted, the same set of end users were considered for sampling of project survey and project KPT results.

The audit team comprised of Team leader who is also a technical expert, auditor and technical expert who is also a country expert. Thus, the audit team qualifies competence requirements as per para 4.1.19 of VCS standard. ISO 14065 clause 6.3 requires that the audit team is competent to conduct the verification. As the audit team is collectively competent to conduct the verification, technical expert / country expert conducted on-site visit. The opening and closing meeting of the audit was conducted remotely in which team leader was virtually present. Thus, the audit team met requirement of section 6 – competency of verification team to conduct the audit.

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

S. No	End user name	Cookstove ID	Details discussed	Date	Interviewer
1	Ewugu Patience	NVSP0079150	Operationality of Project stove, Kitchen observation to 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.	30-March-2026 to 01-April-2026	Akeem Olawale Olaniyi
2	Maryam Adi	NVSP0437493			
3	Sandra Chibueze	VSP00194			
4	Juliana Isiaka	NVSP0341080			
5	Uruwat Mahmud	VSP12230			
6	Christiana Kushayi	NVSP0090230			
7	Zara Mohammed	NVSP0391948			
8	Bode Aina	NVSP0433556			
9	Zainab Ibrahim	NVSP0206075			
10	Rev. Nehemiah Magaji	VSP12305			
11	Helen Kemisola Odeyemi	VSP19506			

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. It was also observed some of the stoves also got replaced during the monitoring period, therefore the ID of the stove differ from initial stove the one mentioned in the distribution database, however, the details are mentioned in the monitoring survey records and grievance records. For these end users further information was cross checked like phone number, coordinates and address to make sure these end users remain same, and the grievance records have also been cross checked to check the grievance recorded for stove replacement. The assessment team checked the project database and confirmed that it contained the replaced stove serial numbers and replace date which was later than the initial distribution date. FAR02 raised from the last verification was resolved in CAR01 of this verification.

As per section 9.3 of the applied methodology, PP must follow monitoring plan inclusive of data recording, sampling, avoidance of double counting and other applicable checks. VVB has reviewed the monitoring plan during interviews with PP representatives and end users. The data recording is found acceptable and was found in line with the registered monitoring plan. The sampling is explained in the submitted MR and VVB conducted acceptance sampling based on the same. Visual inspection and interviews have confirmed that there is no double counting in the sampled households. The relevant parameters are monitored by PP are covered under section 4.2 of MR and the assessment of the same is provided in section 4.4 below.

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
Tosin Sunday Olorunmaiye	UpEnergy Group		Akeem Olawale Olaniyi

Patrick Shuaibu	UpEnergy Group	On ground project implementation, Beneficiary identification, Project stove distribution, grievance mechanism, stakeholder consultation, employee wellbeing, training and employment	
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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 30-March-2026 to 01-April-2026 and physically inspected the project technical design and implementation as specified in the registered PD and applied methodology VM0050, V1.0.

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: 30-March-2026 to 01-April-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/ ¹² / Training records/ ¹⁶ /	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	Monitoring survey/ ⁷² / and emission reduction	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/ ¹⁰ /	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)² of the CDM "Sampling and surveys for CDM project activities and programmes of activities" sampling standard, version 09, a sample size of 11 is selected based on an AQL of 0.5 % and UQL of 20 %, producer risk 10% % and consumer risk 10% as per table 2 of sampling standard.

Random samples were chosen from the monitoring survey population. 11 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 11 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 reduction claimed by the project. The detailed analysis of the issues raised 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:

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

² As per paragraph 39 (a), VVB can choose a different sample size if estimated volume of annual GHG emission reductions of the grouped project activity or the PoA being verified is equal to or less than 100,000 tCO₂eq. For the current monitoring period, the estimated volume is 54,375 tCO₂e. Hence, VVB chose sample size of 11

During verification a total of 04 CARs, 08 CLs and 00 FAR were raised. The details of all the issues communicated to the PD can be found in Appendix 2. The issues raised were closed successfully.

2.5.1 Forward Action Requests

The project is undergoing its 3rd monitoring period, 02 FARs were raised from the verification of 2nd monitoring period which were converted into CAR 1 for this assessment. No FAR was raised during this verification.

FAR 01: For future monitoring periods, the project proponent shall submit the updated distribution database (of the other projects implemented by the PP in the same region), for review during each verification to confirm the traceability of devices and to ensure no double counting of PAIs with other projects in the same region. Additionally, the PP shall provide a signed declaration confirming no double counting for each monitoring period to maintain consistency and alignment with verification requirements.

VVB assessment: PP has shared the updated project distribution database and no double counting declaration, which resolved CAR01. In addition, the assessment team raised CL08 as PP has a GS4GG registered project <https://registry.goldstandard.org/projects/details/3199> within the same project boundary with the same ICS model being distributed. PP has provided the GS project database. VVB has checked and confirmed that there is no duplicate stove serial number and other HH information including end user name and phone number. Therefore, this FAR is successfully closed in this verification.

FAR 02: The VVB, during the next monitoring period, shall cross-check the project database to ensure that a new column has been added for the stove IDs that have been replaced. In addition, the VVB shall verify that the date of replacement is recorded and that the distribution data accurately reflects these updates.

VVB assessment: VVB checked the project database and confirmed that it contained the replaced stove serial numbers and replace date which was later than the initial distribution date. This FAR is successfully closed in 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 current monitoring period.

In the last verification for the 2nd monitoring period, a methodology deviation was applied and approved. It is the methodology change from methodology VMR0006: Methodology for installation of High Efficiency Firewood Cookstoves v1.1 to VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves v1.0. This deviation was validated by SustainCERT in the last verification and approved by Verra.

3.2 Project Description Deviations

Deviation from previous verification:

There was a methodology change from methodology VMR0006: Methodology for installation of High Efficiency Firewood Cookstoves v1.1 to VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves v1.0 in the last verification. SustainCERT validated that the project activity met all the requirements mentioned in the section 2.3.2 of Procedure to Change Methodology through Project Description Deviation and was eligible to apply the methodology VM0050, V1.0, which was approved by Verra in February 2026.

Deviation during this monitoring period:

PP has adapted an annual KPT survey, which is deviated from the registered Project Description indicates a biennial monitoring frequency for parameter “BC_{p,j,k,y}”. the assessment team raised CL05 to request clarification for this deviation. PP clarified that a more frequent monitoring (annual) was conducted considering the significantly high number of stove distributions, which was found appropriate by the assessment team. The assessment team confirmed that this frequency aligns with the methodology VM0050 v1.0, where frequency of monitoring BC_{p,j,k,y} is biennial or annual for Option 1. This deviation does 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 20,650 improved cookstoves as individual PAI under the current grouped project activity. Table below mentions the assessment criteria for each of the conditions specified:

Criteria	PP's Explanation	Assessment opinion
Methodology Meets the applicability conditions set out in the methodology applied to the project	The project activity instances (ICS) added to this grouped project will meet the applicability conditions set out in Section 3.2 of this document, where the target end-users are households, and the thermal efficiency of the stoves deployed is at least 25%.	All the new ICS distributed are within the boundary of Nigeria are verified from distribution database and KML files and meet the efficiency criteria of above 25% efficiency, based on the stove model distributed. The detail assessment of methodology applicability criteria is provided below this table. Evidence: Distribution database, monitoring survey and sample basis on-site visit
Technology Use the technologies or measures specified in the project description.	The project activity instances added to this grouped project are efficient improved cookstoves (ICS) being distributed within the project's pre-defined geographical boundary.	The assessment team reviewed the stove model distributed under the grouped project from the distribution database and also sample households were visited during onsite visit. Smart home pro with efficiency of 37.90% is distributed to the households. Thus, ICS unit which was explicitly listed and approved in the project description, were distributed to households. The ICS replace traditional charcoal stoves prevalent in Nigeria households, which represent the baseline scenario. Stove replacement activities are supported by distribution records, photographic evidence, and serial tracking to ensure traceability and avoid double counting. The thermal efficiency improvement from baseline to project stove is clearly demonstrated and backed by manufacturer data and field performance testing. Therefore, the criteria are found to be met.
Technology Applies the technologies or measures in the same manner as specified in the project description.	The project activity instances added to this grouped project are Improved Cookstove being distributed in the project scenario to replace traditional cookstoves in households. All the project technologies distributed under the project will have a	The assessment team has verified the distribution database, and also during onsite visit it has been confirmed that project has been distributed as per the description in the PD and the same model has been distributed throughout having traditional cookstove in the household. All cookstove have unique serial IDs. Therefore, the condition is found to be met. Evidence: Distribution database and end user interview on sample basis

	unique identification serial number in order to curb double counting of the stoves under the project.	
Baseline Scenario Are subjected to the baseline scenario determined in the project description for the specified project activity and geographic area.	This project activity instances added to this grouped project will be distributed at subsidized value and more details on additionality and NPV have been added in the section 3.5 below.	The assessment team has gone through the monitoring survey report and conducted onsite visit to verify the baseline. Additionally, as during this verification Project is applying the procedure to change the project methodology, interview with the stakeholders, implementation partner and end users were conducted (detail of which can be found in section 2.3 of the report) to verify the baseline, and it was concluded that baseline is correctly defined. Therefore, the criteria are found to be met.
Additionality Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.	This project activity instances added to this grouped project will be distributed at subsidized value and more details on additionality and NPV have been added in the section 3.5 below.	The assessment team has verified the project detail for additionality in line with the criteria mentioned/ ^{26/} . It has been confirmed that here is no government-mandated policy or regulation in Nigeria requiring the distribution or adoption of improved cookstoves such as those implemented under the project. PP has incorporated an entity in project boundary. The assessment team has reviewed the eligibility of new project instances, it was confirmed that the new ICS units conform to the conditions outlined in the methodology and share the same characteristics such as scale, technology, and financial/investment barriers as the initial instances. Therefore, the criteria are found to be met. Evidence: distribution database, additionality assessment sheet, already validated data
Project Boundary Occur within one of the designated geographic areas specified in the project description.	The new project instances to be added to this grouped project will be only within Nigeria	The assessment team has verified that distribution database and also conducted onsite visit (more detail in section 2.3 of the report) it has been verified that the project is implemented within the project boundary, therefore the criteria is found to be met.
Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information	The monitoring report for this grouped project activity includes details of the new project activity instances added i.e., new ICS	The assessment team has verified the details in the monitoring data and distribution data, it has been verified that the data complies with the relevant requirement eligibility criteria for the project. All the information related to the ICS user, Address/Village/Geographical coordinates of ICS household, Contact

to demonstrate conformance with the applicable set of eligibility criteria and enable evidence gathering by the validation/verification body.	added to this grouped project. This includes Name of ICS user, Address/Village/Geographical coordinates of ICS household, Contact Details, Stove model Distributed, Date of distribution/installation, Unique ICS serial, technical specification etc. Further the monitoring report demonstrates conformance of the new project instances to the applicable set eligibility criteria such as applied technology, ICS minimum efficiency level, geography of implementation, baseline scenario and additionality criteria, thus providing requisite evidence to VVB	Details, Stove model Distributed, Date of distribution/installation, Unique ICS serial, technical specification have been mentioned has been cross checked doing onsite visit and relevant evidence. Therefore, the criteria are found to be met.
Be included in an updated project description, with updated project location information (as set out in Section 3.11), which shall be validated at the time of verification against the applicable set of eligibility criteria.	The new project instances to be added to this grouped project will be only within Nigeria as highlighted in section 1.12. Further the geographical coordinates of new project instances will be furnished in the project distribution database.	PP has provided the geo-coordinates of the project instances included in the project, it has been found to be in-line with the project boundary and location. Therefore, the criteria is found to be met.
Ownership Have evidence of project ownership, in respect of each project activity instance, held by the	The distribution receipts for the new project activity instances will be made available for verification	The assessment team has verified the end user agreements on the sampled basis. Carbon wavier forms have also been verified, therefore, it has been confirmed that PP has the ownership of the GHG emission reductions.

project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions).	wherein the project ownership (carbon waiver) and start date of crediting period (ICS distribution / installation date) are recorded	
Start date Have a start date that is the same as or later than the grouped project start date.	The new project activity instances has been started on the start date of this grouped project i.e., 07-May-2022 or later.	The assessment team has verified the start date if the project activity as 07-May-2022 based on the end user agreement therefore, the criteria is met.
Crediting period Only be eligible for crediting from the later of start date of the project activity or the start of the verification period in which they were added to the grouped project, through to the end of the project crediting period.	The crediting period for the new project activity instances will only be eligible to start on 07-05-2022 and end till 06-05-2029 in the first crediting cycle. (Crediting period will be renewed maximum for 2 times) – Please refer section 1.9 for further details	With respect to crediting eligibility, the assessment team confirms that the new ICS units are eligible to generate emission reductions only from the start date of their inclusion and through to the end of the project crediting period. No emission reductions have been claimed for any period prior to their inclusion.
Double Counting Not be or have been enrolled in another VCS project.	The new project instances added to this grouped project will have unique identification serial number and shall not be enrolled in any VCS or other Carbon Standards, thus avoiding double counting of credits generated. No double counting declaration has been	The assessment team confirms that all newly included project instances have not been part of any other project, all project currently in Nigeria have been checked. PP has shared the updated project distribution database and no double counting declaration, which resolved CAR01. In addition, the assessment team raised CL08 as PP has a GS4GG registered project https://registry.goldstandard.org/projects/details/3199 within the same project boundary with the same ICS model being distributed. PP has provided the GS project database. VVB has checked and confirmed that there is no duplicate stove serial number and other HH information including end user name and phone number. PP has submitted a formal declaration stating

	duly provided by the project proponent.	that they have not been previously enrolled in any other VCS project activity. This declaration along with the assessment conducted by the assessment ensures compliance with Verra's requirements to prevent double counting or double issuance of emission reductions.
Capacity Limits Adhere to the clustering and capacity limit requirements for multiple project activity instances set out in 3.6.8 - 3.6.9 of the VCS Standard.	Not applicable, since it is a large-scale project.	PP has provided the GPS coordinates and KML file ^{20/} , The assessment team has assessed details, it has been confirmed the details are appropriate and No project activity instance shall exceed the applicable limit also, the project is large scale project activity.

Applicability of methodology VM0050

Applicability condition	Compliance assessment	Documents reviewed
1) The project activity corresponds to: a) Replacement of non-renewable biomass (e.g., firewood, charcoal) fired cookstoves with any of the following: i) More efficient project devices that use the same fuel as in the baseline; ii) Efficient project devices fired by renewable biomass or bioethanol; iii) Efficient project devices fired by liquefied petroleum gas (LPG); or iv) Electric-powered project devices.	The project activity instances are efficient improved charcoal cookstoves for thermal application, which replaced inefficient traditional charcoal cookstove leading to saving of non-renewable biomass. This is a cookstove replacement project replacing existing traditional charcoal stoves. The newly distributed ICS are having efficiency of 37.90%.	Project data base and distribution records , on-site observations and interviews, technical datasheet for ICS – Smart home Pro

b) Replacement of solid or liquid fossil fuel (e.g., coal, kerosene) fired cookstoves with any of the following: i) Efficient project devices fired by renewable biomass or bioethanol; ii) Efficient project devices fired by LPG; or iii) Electric-powered project devices.			
2) Project devices are used in households, communities, institutions, or small or medium enterprises (SMEs), collectively referred to in this methodology as the “target population.”	The distributed ICS is for the household usage within Nigeria.	Project data base and distribution records , on-site observations	
3) Where renewable biomass is used, it is exclusively renewable and qualifies as one of the following: a) A by-product, residue, or waste stream from agriculture, forestry, and related industries; b) Originating from dedicated plantations that comply with all relevant applicability conditions in the most recent version of CDM TOOL16.	The distributed CS uses Charcoal as a fuel which is a by-product of waste stream from agriculture and forestry.	On-site observations	

4) Where biomass residues are used, they would have been left to decay or burned without energy recovery before implementation of the project activity, and their use does not involve a decrease in carbon pools – in particular of dead wood, litter, or soil organic carbon – on the land areas from which the biomass residues originate.	The distributed ICS uses Charcoal as a fuel which is not a biomass residue and hence this criterion is not applicable.		
5) Where biomass residues from a production process are used, project implementation does not result in an increase in the processing capacity of raw input or any other substantial changes (e.g., product change) in this process.	The distributed ICS uses Charcoal as a fuel which is not a biomass residue and hence this criterion is not applicable.	On-site observations	
6) Where more than one type of renewable biomass is used, each of the biomass types used complies with the applicability conditions.	The distributed ICS uses Charcoal as a fuel which is not a biomass residue and hence this criterion is not applicable.	On-site observations	

7) Where project activities introduce renewable biomass as charcoal, it is renewable charcoal produced by efficient charcoal production processes (e.g., retort sedentary kilns, improved sedentary kilns, Casamance kilns). Methane produced during the charcoaling process is captured and destroyed or combusted for energy purposes.	The new PAIs will not introduce renewable biomass as charcoal. They will replace existing inefficient baseline charcoal stoves leading to saving of charcoal. Hence this criterion is not applicable.	Project database, technical datasheet and on-site observations
8) Project devices using renewable biomass (fuel-switch) or non renewable biomass (improved efficiency) are single-pot, multi-pot portable, or in-situ cookstoves with an initial thermal efficiency of at least 25%.	The PAIs are Improved Cookstoves to be distributed to the households. The ICS model is SmartHome Pro having initial thermal efficiency of 37.9% as per the manufacturer's technical specifications.	Project database, technical datasheet and on-site observations
9) Project devices using LPG or bioethanol are single-pot, multi-pot portable, or in-situ cookstoves with an initial thermal efficiency of at least 30%.	The PAIs use Charcoal based stoves. Hence this criterion is not applicable.	Technical datasheet and on-site observations

10) Electric project devices meet the maximum risk factor score of 15 on the Cookstove Durability Protocol and have the following minimum thermal efficiency: a) Hot plates and electric hobs: 40% b) Induction stoves and other electric stoves: 70%	The PAIs use Charcoal based stoves. Hence this criterion is not applicable.	Technical datasheet and on-site observations	
11) Project devices using LPG comply with all of the following conditions: a) The baseline fuel either includes non-renewable biomass or is a more carbon-intensive fossil fuel (demonstrated by the baseline survey); b) The project has a provision for metering LPG supplied to each consumer at the LPG filling station, in order to determine household LPG consumption; and c) The project does not seek to issue any carbon credits for periods after 31 December 2045.	The PAIs use Charcoal based stoves. Hence this criterion is not applicable.	Technical datasheet and on-site observations	
12) Electric project devices use the following electricity sources:	The PAIs use Charcoal based stoves. Hence this criterion is not applicable	Technical datasheet and on-site observations	

a) Decentralized renewable energy systems: Decentralized energy systems using fossil fuels are not eligible, except for backup generators that supply less than 1% of the annual electricity of the decentralized renewable energy system. b) Self-generated renewable electricity (with a maximum of 20% electricity from non-renewable sources for backup); or c) National or regional electricity grid.			
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13) The project proponent designs incentive mechanisms to reduce the use of inefficient baseline devices and practices that can be replaced by the project devices and describes these mechanisms in the project description.	Adoption of project stove distributed by individual beneficiary households reduces use of inefficient baseline devices. CME has provided an additional year warranty in addition to the 5 years initial warranty in exchange for the disposal of a household's traditional stove as verified at the time of ICS distribution. CME conducts regular monitoring to ensure replacement of baseline stoves and use of project stoves and also provides customer support to address any issues with ICS adoption by households.	Technical datasheet, distribution records and on-site observations	
14) Where a project device has ended its technical life, the project proponent either replaces it with a comparable or better project device or retrofits its essential components to continue meeting the minimum service level requirements (i.e., thermal energy generation), otherwise no further emission reductions may be claimed for the project device.	For the current monitoring period, none of the project device completed its technical life which is 7 years as they are commissioned in November,2024.	Technical datasheet, distribution records and on-site observations	

15)	Project proponents implement a method for the distribution and identification of project devices that avoids double counting of emission reductions by other mitigation actions and includes unique product identification on the stove itself at the time of distribution/sale (e.g., program logo, alpha/numeric ID, and end-user location, such as geographic coordinates, complete address information).	On-site observation confirmed that each ICS in the grouped project activity is identified by a unique combination of customer name and geographical location, as well as a serial number. The ICS serial number is a unique number which allows for a clear distinction between the 02 different stoves. No individual serial number is repeated within the grouped project activity, thus ensuring that each stove is counted only once in the database. CME has a GS4GG project within the same project boundary. The database of the same was checked to confirm ICS are not included in the same.	On-site observations and project database, GS project ID 11210 project database
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16) The project complies with any national, sub-national, or local regulations or guidance for the installation, commercialization, distribution, and use of improved cookstoves and/or fuel supply and use for the target population. National, regional, and local regulatory frameworks for the provision of the type of thermal energy services provided by the project activity must be documented.	The project activity complies with the host country's regulations for the use of improved cookstoves in Nigerian households. This is voluntary grouped project by the CME. VVB checked following Nigerian environmental laws and regulations and noted that, there is no specific information presented on improved cookstoves in the same. 1) National Environmental Standards and Regulation Enforcement Agency (NESREA) Act 2007³ 2) Environmental Impact Assessment (EIA) Act. Cap E12, LFN2004⁴ 3) The Nigerian Urban and Regional Planning Act Cap N138, LFN 2004⁵	1) National Environmental Standards and Regulation Enforcement Agency (NESREA) Act 2007 2) Environmental Impact Assessment (EIA) Act. Cap E12, LFN2004 3) The Nigerian Urban and Regional Planning Act Cap N138, LFN 2004
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³ <https://nesrea.gov.ng/wp-content/uploads/2025/05/NESREA-ACT.pdf> last assessed on 24-June-2026

⁴ <https://www.placng.org/lawsofnigeria/laws/E12.pdf> last assessed on 24-June-2026

⁵ <https://faolex.fao.org/docs/pdf/nig120669.pdf> last assessed on 24-June-2026

17) Where project activities reduce emissions from non-renewable biomass, including firewood and charcoal, the risk of double counting is assessed on a national basis by evaluating at validation and crediting period renewal whether there are REDD+ projects or jurisdictional REDD+ programs whose project boundary overlaps with the expected fuel source area of the project. The project proponent must report on the findings of this assessment for informational purposes in the project description.	VVB conducted assessment and noted that currently there is no REDD+ projects which is implemented within the project boundary i.e., Nigeria till date with any major Carbon Registries viz., VERRA, GS & CDM. There are two REDD+ projects currently under development under VERRA, but they are not registered and yet operational. Therefore, there are no overlapping boundaries with any active REDD+ projects.	VCS ID 5224 https://registry.verra.org/app/projectDetail/VCS/5224 VCS ID 5038 https://registry.verra.org/app/projectDetail/VCS/5038
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Clarification 1) As a cross-check, baseline fuel consumption results must be compared with data from reputable sources, including government publications, peer-reviewed literature, third-party studies, or official data and statistics. The sources must be relevant to the context of the project activity, reflecting baseline cookstove types, types of users, and cooking practices. Where used for cross-checks, these sources must reflect data collected no more than five years ago.	CME has compared baseline fuel consumption results with data from reputable sources. a. Scientific research work by Ibrahim Sufiyan, Muhammad K.D, Umar Musa U (2021)⁶ establishes the per capita charcoal consumption as 224.4 kg/capita/annum, this translates to 6.05 tonnes wood equivalent for charcoal/HH/annum considering the average HH size of Nigeria to be 4.5 capita/HH⁷. Hence the baseline fuel consumption value of 3.64 tonnes / HH/ annum, determined through the baseline KPT study conducted by the CME and by applying a conservative wood to charcoal conversion factor (CF) as 4, the value is found to be conservative as compared with scientific studies.	Footnote 5 and 6
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⁶ APPRAISAL OF PER CAPITA CONSUMPTION OF CHARCOAL AND FIREWOOD AS AN ALTERNATIVE ENERGY SOURCES FOR DOMESTIC USAGE IN KEFFI NASARAWA STATE NIGERIA last accessed on 24-June-2026

⁷ Average Household Size in Nigeria last accessed on 24-June-2026

For projects using direct measurement techniques (such as stove use monitors or electricity meters), usage rates are not capped. For projects employing surveys, the usage rate is capped at 90% where all of the following customer support actions are undertaken across the entire target population and demonstrated at verification: 1) Selection of technologies and fuels that fully meet the cooking needs of the target population, demonstrated by citing robust research or conducting an investigation of cooking practices and attitudes	Review of submitted MR confirms that usage rate is capped at 90% as CME has used surveys as a measurement technique.	Technical specifications of ICS, on-site observations and interviews
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2) Implementation of support activities to assist the target population in effectively operating and maintaining their cookstoves. These may include providing materials (print, in-person, or video) on how to operate the cookstove to prepare common local foods, how to troubleshoot common operational issues, and how to make minor repairs (including obtaining necessary replacement parts). All such communications and materials must be provided in local language(s) commonly used in the project area.	1) The grouped project involves the distribution of efficient improved charcoal cookstoves that will replace inefficient traditional charcoal stoves across the project boundary. as per National Clean Cooking Policy 2024 ⁸ nearly 30 million households uses biomass fuels as their primary fuel for cooking. The project ICS “Smart Home Pro” model has efficiency of 37.90% which will significantly reduce charcoal consumption, lower cooking times, and improve household air quality. With features like insulated combustion chambers and better airflow control, ICS helps households with better and safer cooking. User feedback during on-site interviews indicated strong acceptance and willingness to continue use of ICS, citing cost savings and ease of use.	
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⁸ https://fscluster.org/sites/default/files/2024-05/National%20Clean%20Cooking%20Policy%20v2_113112.pdf last assessed on 24-June-2026

3) Provision of a commonly used, toll-free communications channel through which the target population can contact the project proponent to access support (e.g., maintenance and repair services) For projects employing surveys and that do not implement all of these customer support actions across the entire target population, the usage rate is capped at 75%.	2) On-site visit confirmed that awareness campaigns and training sessions were conducted to provide guidance on operating the cookstoves, troubleshooting operational issues, and performing minor repairs. 3) On-site visit confirmed that a dedicated toll-free number has been established and communicated to households, enabling them to contact for maintenance, repair services etc.	
For usage rate monitoring, the project proponent must collect photographic evidence in the following manner: Take photographs of the stove(s), its components, and the cooking areas. The physical condition of the stove(s) and the cooking areas will help determine stove functionality and use.	VVB has checked that CME has collected photographic evidence of stove condition and cooking areas.	On-site visit observations and interviews

The project stove efficiency ($\eta_{new,avg,y}$) must be determined using one of the following methods (options 1–3 prescribed in the methodology) and the corresponding documentation must be provided: 1) Water Boiling Test campaigns achieving 90/10 confidence and precision levels as per the most recent version of the CDM Standard for Sampling and Surveys for CDM Project Activities and Programmes of Activities 2) Manufacturer-certified value that is determined via the Water Boiling Test, with the test results made available for validation by a VVB	CME conducted water boiling test during December, 2025 through a 3rd party lab – Ecolab NIG Ltd with 10 samples establishing project stove efficiency as 35.35%.	Ecolab NIG Ltd. water boiling test report
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3) Certification from the host country's national standards body or certifying agency based on the Water Boiling Test For all three options, cookstove efficiency must be determined based on the Water Boiling Test following the most recent version of the Water Boiling Test Protocol or equivalent national standard/protocol. While carrying out the tests, the low and high power (not simmer) efficiencies must be used to calculate the average thermal efficiency.		
The following requirements must be applied in addition to the Controlled Cooking Test Protocol when conducting Controlled Cooking Tests (CCTs): 1) A minimum of 15 CCTs by five different cooks (three repeats per cook) must be conducted per cookstove model.	As per revised PD, this clause is not applicable.	-

2) The CCTs must be alternated between the baseline and project cookstoves to limit potential bias caused by increased cook efficiency over repeats. For artisanal cookstoves, at least three randomly selected samples of each cookstove model must be tested.												
The following values of equivalent standard male adults must be applied when determining the parameters Hhi and Hhj,k (instead of the references provided in Section 9.1 of VM0050, v1.0, parameter table for Hhi and Hhj,k): <table><tr><td>Gender and age</td><td>Fraction standard adult</td></tr><tr><td>Child 0–14 years</td><td>0.5</td></tr><tr><td>Female over 14 years</td><td>0.8</td></tr><tr><td>Male 15–59 years</td><td>1.0</td></tr><tr><td>Male over 59 years</td><td>0.8</td></tr></table> For the wood-to-charcoal conversion factor (CF), in addition to government approved/ endorsed national or regional values, the following	Gender and age	Fraction standard adult	Child 0–14 years	0.5	Female over 14 years	0.8	Male 15–59 years	1.0	Male over 59 years	0.8	Review of section 4.1 of MR has confirmed that, CME has used the values as per the provided table. Also, CME has used conversion factor of 4 for wood-to-charcoal conversion which is acceptable.	Latest monitoring report section 4.1
Gender and age	Fraction standard adult											
Child 0–14 years	0.5											
Female over 14 years	0.8											
Male 15–59 years	1.0											
Male over 59 years	0.8											

source of data is accepted for claiming values of up to six tonnes of dry wood input per tonne of charcoal output: Published, peer-reviewed literature specific to the project region and context		
Footnote 35 must be read as follows: 35 The project proponent may rephrase the question keeping in mind the objective (i.e., whether or not the project cookstove is in good condition). Where the project cookstove is not in good condition, the project proponent must exclude such stoves from the project database for the whole crediting year and subsequent years. The project proponent may include such stoves again on replacing them with new cookstoves of similar efficiency.	The cookstoves included in the grouped project activity are new ICS and CME during monitoring survey has confirmed whether project stove is in a good condition. The survey outcome confirmed that the surveyed cookstoves are in good condition. The same was confirmed during VVB site visit too.	Monitoring survey records, on-site observations

The third paragraph on page 14 should be read as follows: The initial baseline survey must be performed prior to validation. The project proponent may employ local third-party agencies to carry out the baseline survey. Follow-up baseline surveys must be conducted at most every five years from the date of the last survey in control households that do not participate in the project. The project proponent may conduct additional surveys at any time, including at crediting period renewal.	The initial baseline survey was conducted prior to validation of grouped project in January 2022 by International Centre for Energy, Environment and Development (ICEED). The next survey due is in January, 2027.	Registered PD
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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/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 “UpEnergy - Social and Climate Impact Programme- Nigeria-1” (VCS ID 2673) falls under sectoral scope 03 – Energy Demand, as appropriately identified in the registered PD. The project activity is implemented within the national boundary of Nigeria during the monitoring period as verified through the project database 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 UpEnergy group, which is correctly listed in the VCS PD. Climate Catalyst Limited, Nigeria is the other entities involved in the project implementation, Inclusion letter has been verified. This was verified against the information published on the Verra Registry.

The start date for the grouped project is 07-May-2022 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 a seven year, twice renewable period, commencing on 07-May-2022 to 06-May-2029, 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/9/ 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 3.4 of the report.

The grouped project activity includes the implementation of improved cookstove model “Smart Home Pro”, which are designed with insulated combustion chambers and demonstrate thermal efficiencies exceeding 25% i.e., 37.90%, as required under VM0050. The technical specifications of these stoves, as well as the performance results from Water Boiling Tests⁹, have been submitted by the project proponent and reviewed. These efficiencies have also been verified and confirmed through manufacturer datasheets and laboratory test reports provided as part of the supporting documentation.

CI 01, 03 were raised to submit supporting documentation to confirm the project details. FAR 02 was raised during the earlier verification to cross-check the project database to ensure that a new column has been added for the stove IDs that have been replaced. And, the VVB

⁹ conducted using the Laboratory Emissions Monitoring System at the ICEED-owned Clean Cookstoves Development and Testing Laboratory in Ebonyi State, Nigeria

has to verify that the date of replacement is recorded and that the distribution data accurately reflects these updates. The submitted project database was checked to ensure that necessary action has been conducted. FAR 02 was converted into CAR 01 and successfully closed. CAR 02 was raised for corrections in the MR with respect to template guidelines and successfully closed.

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion:						
Audit history	The project activity is undergoing third verification during its seven year, twice renewable crediting period. The assessment team has verified that audit history using the Project webpage^{/4/}, the project has been registered under VERRA. <table border="1"> <tr> <td>Registration and first verification</td><td>07-May-2022 to 31-October-2022</td></tr> <tr> <td>Second verification</td><td>01-November-2022 to 31-October-2024</td></tr> <tr> <td>Third verification (current)</td><td>01-November-2024 to 31-October-2025</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 – https://registry.verra.org/app/projectDetail/VCS/2673	Registration and first verification	07-May-2022 to 31-October-2022	Second verification	01-November-2022 to 31-October-2024	Third verification (current)	01-November-2024 to 31-October-2025
Registration and first verification	07-May-2022 to 31-October-2022						
Second verification	01-November-2022 to 31-October-2024						
Third verification (current)	01-November-2024 to 31-October-2025						
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. However, It has been observed that there is another project by the PP in the same region, A FAR 01 was raised related to this which was converted into CAR 01 and is successfully closed. CL 08 was raised and closed successfully.
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 countries, 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. The stoves are of brand UpEnergy and purchase agreement with Fati Stoves ACTIVE have been cross verified to check the double counting.
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 1 (SDG Target 1.1and 1.4): The distribution of energy efficient stoves helped save average cumulative \$0.25 per day per household during this monitoring period and a total 20,650 operational stoves distributed (based on the usage rate) under the project.

SDG 5 (SDG Target 5.1, 5.4 and 5.5): Engagement of women in project implementation, with 32% of the trained workforce being female during this monitoring period and 25% females are in managerial position. Verified using employment records^{/14/}. Approx 0.85 hrs/household/day cooking time has been saved from the grouped project activity^{/11/}.

SDG 7 (SDG Target 7.1): Increased access to clean and efficient cooking technology through widespread ICS deployment. Verified using distribution database that 20,650 operational ICS (based on usage rate) were distributed during current monitoring period.^{/11/}

SDG 8 (SDG Target 8.b, 8.5): During this monitoring period 3 new jobs were created and 3 Training were provided. The information was cross verified using employment records and training records^{/14//16/}.

SDG 12 (SDG Target 12.2): Project activity reduced the consumption of non-renewable biomass by 1.95 tonnes of eq. firewood/household/annum in the project area during the monitoring period.^{/11/}

SDG 13 (SDG Target 13.0): Total GHG emissions reductions of 54,375 tCO₂e during the monitoring period, directly attributable to reduced fuelwood usage^{/11/}.

SDG 15 (SDG Target 15.1): An estimated 87,890 tonnes of non-renewable biomass saved during the monitoring period, supporting forest conservation efforts. Verified from the survey records and emission reduction calculation sheet^{/11/}.

The reported SDG impacts were supported by quantitative data (e.g. fuelwood savings, emission reductions, training numbers), 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. CAR 02 and CL 02 and 08 were raised by assessment team in regard to SDG claim for this monitoring period and closed successfully.
Additional information relevant to the project	No commercially sensitive information has been excluded by the PP.

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 verification report, grievance report and onsite interview with stakeholders (more details in section 2.3) which lists participants from local households, village leaders, local government, 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. Reviewed documents include the UpEnergy Gender Policy and stakeholder feedback forms. 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, 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 Nigeria, confirmed via the distribution database and KML file (Nigeria.kml). Conclusion: Locations are accurately mapped and covered by the project's geographic boundary.
Location of resources	The key resources (non-renewable biomass) are sourced within Nigeria. ICS units are also locally manufactured/distributed as confirmed through VCS-PD section 3.3 and supporting documents (Purchase agreement with Fati stoves) confirming resource locations align with project boundary and are well documented.

4.2.2 Stakeholder Consultation and Ongoing Communication

Ongoing consultation	The grouped project proponent has established ongoing engagement channels, including a toll-free hotline, community visits by field officers, and awareness campaigns. Flyers and posters in local languages have been distributed. Conclusion: Continuous communication and consultation mechanisms are active and inclusive.
Date(s) of stakeholder consultation	Stakeholder consultation events were conducted prior to project start and during implementation. Dates verified from the previous verification report and also the supporting material submitted by the PP ^{13/} . Conclusion: Consultations were conducted in line with VCS requirements.

Communication of monitored results	End-users are informed about stove performance, maintenance, and carbon benefits via flyers and verbal updates. Verified through grievance logs, training reports, and flyers. 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	PP has shared the grievance records for year 2024-2025. The record has been verified for all the grievances received; it has been observed that, there has been no negative opinion regarding the grouped project. However, CME has received 74 grievances regarding broken or malfunctioning stoves. The same were addressed by CME through repairs and replacement of the respective stoves or through telephone calls. The same was confirmed during on-site visit. 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
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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, flyers explaining the grouped project benefits, 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.

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.xlsx and supporting screenshots of complaint tracking. 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 procedure	redress	The grievance mechanism includes a toll-free number (+234-09099999227 / 0706879780), widely communicated to end users via flyers and during distribution. Complaints can be submitted via phone or through local field staff. The procedure is explained in local language and includes documentation, tracking, and follow-up protocols. Verified through submitted flyers, training materials, and staff SOPs. Conclusion: The grievance redress procedure is accessible, well-communicated, and conforms to VCS requirements. CL 07 was raised and closed successfully.
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CAR 03 was raised to correct information presented in the above sub-sections. Based on the most recent MR, the same is successfully closed.

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

Evidence gathering activities: Evidence gathering activities included the review of the project proponent's organizational structure, employee list, staff policy documents, and submitted partner credentials. Documents reviewed include:

- Employee List
- UpEnergy Group Staff Handbook
- Purchase agreement with Fati stoves
- Code of Ethics and Gender Policy
- Certificate of Incorporation – Climate Catalyst limited

The management and implementation of the grouped project are led by UpEnergy Group in partnership with Climate catalyst all of whom bring extensive experience in managing cookstove distribution and carbon offset projects.

UpEnergy has demonstrated operational capacity through field teams, training programs, technical specialists, and dedicated monitoring staff. Climate catalyst provides in-country coordination, logistics, and stakeholder engagement. The combined experience ensures adequate technical, social, and logistical capacity.

The staff structure includes professionals with backgrounds in carbon project management, monitoring and evaluation, gender-inclusive outreach, and local capacity building. The grouped project also has policies in place to ensure ongoing recruitment and skill development to address any expertise gaps.

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. 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. Flyers and a toll-free number are provided. Documents checked include training records and grievance logs. Conclusion: Risks are negligible and effectively mitigated.

Working conditions	The grouped project provides fair labour conditions for staff and field agents. The UpEnergy Staff Handbook and Code of Ethics outline worker protections. No child labour or hazardous working conditions were reported. 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: Gender Policy, 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, as outlined in the UpEnergy Code of Ethics and Staff Handbook. Review of staff onboarding materials and consultation with field teams showed no instances of discrimination. Conclusion: No risk identified; policies and practices in place to prevent discrimination.

Sexual harassment	The Staff Handbook includes provisions addressing 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. The UpEnergy Gender Policy encourages female recruitment and leadership roles. 32% of the total employees working are females. Field records confirm active participation of women in distribution and training roles. Conclusion: Gender equity is actively promoted; no risk identified.
Forced labor	Staff are employed under voluntary contracts with clearly defined terms and conditions. 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
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No risks to human rights were identified during this monitoring period.	The project proponent conducted stakeholder consultations to assess any potential risks to the rights of Indigenous Peoples local communities, or other customary rights holders. 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, Code of Ethics, and Grievance Procedure, all of which reinforce the protection of human rights. No complaints or concerns were raised during the consultation process or via the grievance channel. 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.
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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 in areas predominantly inhabited by Indigenous People, and that 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 grouped project was welcomed by local communities and aligns with customary norms. 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
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No risks related to property rights were identified.	The verification team reviewed Section 2.3.4 of the Monitoring Report/10/ 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.
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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 Nigeria. The PP offered training and repair support via a toll-free hotline and conducted outreach through local partners. Evidence reviewed includes distribution logs, grievance records, training photos, and community feedback. Local employment opportunities were created through field teams and stove logistics. 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
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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, 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

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 and revised 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 latest VCS-PD and the applied methodology VM0050 V1.0, based on the information included in the final monitoring report, there are several procedures for data collecting depending on the methodology applicable for each step of the grouped project.

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 and the requirements of methodology VM0050 v1.0.

The Sampling Frame:

The grouped project sampling frame is based on a population of distributed Improved Cookstoves (ICS). The frame is stratified by:

Stove vintage (2022, 2023, 2024 and 2025)

Stove model (SmartHome Pro)

This stratification ensures adequate representation of ICS variability across geography, model types, and distribution cohorts, supporting a homogeneous sampling unit. Therefore, it is concluded that sampling frame is logically constructed and methodological appropriate.

The VVB verified that the project stove distribution population is highly concentrated in the North Central and North West regions. Of the total 50,264 stove records, 30,686 (approximately 61%) are located in North Central and 18,547 (approximately 37%) are located in North West. Together, these two regions account for 49,233 records, representing approximately 98% of the total stove distribution population. The remaining regions collectively account for approximately 2% of the population.

End User Region	Stove Distribution	Percentage
North Central	30,686	61%
North West	18,547	37%
South East	11	<1%
South West	993	2%
South South	23	<1%
North East	4	<1%
Total	50,264	100%

Considering this population distribution, the VVB finds that the predominant representation of North Central and North West, and the limited or absent representation of regions having a very small share of the overall population, is reasonably expected under random sampling. The observed regional distribution of the selected samples therefore does not, in itself, indicate deliberate exclusion or preferential selection of particular geographical regions.

The VVB has verified that the PP applied a stratified random sampling approach in accordance with the registered PD. As only one stove model has been distributed under the project to date, stratification was undertaken based on stove vintage, with the applicable strata comprising stove ages.

The sample size for each stove-vintage stratum was determined in accordance with the applicable sampling provisions referenced in the “Sample Size Calculation” tab of ER Sheet. The VVB also reviewed the evidence provided by the PP demonstrating that individual samples were randomly selected from the respective stove distribution populations using the third-party Research Randomizer tool. Based on this review, the VVB confirms that sample selection was undertaken according to the defined stove-vintage strata and was not purposively restricted based on geographical region. The VVB also notes that the KPT samples constitute subsets of the usage monitoring samples.

The VVB assessed that the purpose of the sampling design is to obtain a sample representative of the underlying project stove population within the defined sampling framework, rather than to achieve equal representation across geographical regions irrespective of their respective shares of the population. Given that approximately 98% of the project stove population is located in North Central and North West, requiring equal representation from all regions would result in disproportionate representation of regions comprising only a very small fraction of the project population.

Based on the above assessment and the evidence reviewed, the VVB concludes that the observed regional representation within the usage monitoring and KPT samples is consistent with the distribution of the underlying project stove population and the applied stratified random sampling approach. No evidence of deliberate geographical selection or exclusion was identified. The VVB therefore considers the sampling approach to be representative of the project population and consistent with the sampling approach specified in the registered PD and the applicable sampling requirements.

Sampling methodology:

The sampling method used for the monitored parameters (usage rate and fuel consumption) is Simple Random Sampling, applied across each defined stratum. The project uses:

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 95% 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: 50,264

Sample size for the current monitoring period:

Usage Rate	KPT
150 (Minimum sample size = 33)	92 (minimum sample size = 8)

Review of submitted emission reduction workbook sheet – “Sample Cal & Results V2024-25” confirmed that relative precision has been met, details related to sampling are met.

For Water Boiling test (WBT), CME had conducted WBT at the 3rd party laboratory (ECOLAB NIG. LTD) for randomly selected 10 sampled households. Selection of 10 nos i.e. more than minimum sample size of 8 is found acceptable (as referred in “Sample Cal & Results V2024-25” worksheet). The WBT results were confirmed based on the submitted laboratory test reports. It has been verified through records that surveyors and enumerators were trained on survey protocols and deployed across all relevant strata.

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

The sampling plan and its execution during the third monitoring period is well within the precision demonstrate strong compliance with VM0050, the CDM Sampling Guidelines, and the VCS Program rules. The sampling approach is statistically robust, stratified to account for stove type and vintage, and implemented with traceable, verifiable methods. CL 06 was raised and closed successfully.

Emission reductions (ER)

The Grouped project activity calculates emission reductions in-line with the applied methodology VM0050,v1.0

Baseline emissions are calculated using equation 1:

$$BE_y = \sum_{i,j,k} EC_{i,y} \times N_{j,k,y} \times n_{j,k,y} \times (EF_{b,i,CO_2} \times f_{NRB,y} + EF_{b,i,nonCO})$$

Where:

$EC_{i,y}$ = Average energy consumption of baseline device type i in year y (TJ)

$N_{j,k,y}$ = Number of commissioned project devices of type j from batch k in year y,

$n_{j,k,y}$ = Proportion of commissioned project devices of type j from batch k that remain operating in year y (fraction),

EF_{b,i,CO_2} = 112 tCO₂/TJ (IPCC 2019)

$EF_{b,i,non-CO_2}$ = 9.46 tCO₂e/TJ (IPCC 2019)

f_{NRB} (fraction of non-renewable biomass) = 0.38, conservatively calculated based on CDM tool 33, Version 3.0.

The average household charcoal fuel consumption in the baseline scenario (OFC) was determined through a KPT measurement campaign conducted in year 2022. The energy consumption $EC_{i,y}$ was derived using:

Equation 2:

$$\begin{aligned} EC_{i,y} &= BC_{b,i,y} \times NCV_{b,i} \\ &= 3.64t^{10} \times 0.0156 \text{ TJ/t} = 0.0568 \text{ TJ/HH/year} \end{aligned}$$

In section 5.1 of MR, PP has provided detailed calculations for baseline emissions for year 2025. The same were checked and cross checked against the submitted ER sheet and were found correct.

Project emissions:

Project emissions reflect the emissions from improved cookstove (ICS) use. These are calculated using:

Equation 7:

$$PE_{energy,y} = \sum_j \sum_k BC_{p,j,k,y} \times N_{j,k,y} \times NCV_{p,j} \times n_{j,k,y} \times (EF_{p,j,CO} \times f_{NRB,y} + EF_{p,j,nonCO})$$

In section 5.2 of MR, PP has provided detailed calculations for baseline emissions for year 2025. The same were checked and cross checked against the submitted ER sheet and were found correct.

Leakage:

As per VM0050, leakage due to fossil fuel displacement was addressed using a default deduction factor:

$$ER_y = (BE_y - PE_y) \times 0.95 - LE_{RB,y}$$

i.e., 5% deduction applied.

$LE_{RB,y} = 0$ for this project activity (Since, this project focusses on distribution of improved cookstoves within the project boundary, which will replace inefficient traditional charcoal stoves in the Nigerian households).

Emission Reductions (ER_y)

Net GHG emission reductions are calculated using:

Equation 11:

$$ER_y = (BE_y - PE_y) \times 0.95 - LE_{RB,y}$$

Where $LE_{RB,y} = 0$ (no renewable biomass leakage)

¹⁰ Based on CCP labelling

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e) ¹¹
01-Nov-2024 to 31-Dec-2024	13,914	6,495	371	7,047
01-Jan-2025 to 31-Oct-2025	93,438	43,618	2,491	47,328
Total	107,353	50,114	2,862	54,375

CL 05 was raised and closed successfully.

The data and parameters monitored ex-ante:

S. No.	Parameter	Value	Means of verification
1	BC_{ex-ante,b,i} (Baseline fuel use per household)	3.64 tonnes/year	Determined through baseline KPT and baseline survey conducted by the project in year 2022
2	f_{NRB} (Fraction of non-renewable biomass)	0.38	Value 0.38 has been derived from the CDM tool 33, version 3.0
3	EF_{b,i,CO2} CO2 emission factor for fuel used by baseline device type i in the baseline scenario.	112 tCO ₂ /TJ	Default value from 2019 IPCC Guidelines, Stationary Combustion, Chapter 2, inline with methodology option 3, therefore acceptable.
4	EF_{b,i,non-CO2} (CH ₄ and N ₂ O expressed as CO ₂ e)	9.46 tCO ₂ e/TJ	Same as above. IPCC values used for the project.
5	CF (Wood to Charcoal conversion factor)	4 tonnes of dry wood per tonne of charcoal output	Tool 33 methodology default value and CCP label requirement
6	NCV_{b,i} / NCV_{p,j} (Net Calorific Value of wood fuel)	0.0156 TJ/tonne	Default from 2019 IPCC Guidelines based on air-dried wood fuel. Applied consistently for both baseline and project fuel use.
7	η_{old,avg} (Efficiency of baseline stoves)	0.165	WBT test results as conducted by ICEED-owned Clean Cookstoves Development and Testing Laboratory

¹¹ These are round down values. Refer ER sheet for more information.

			in Ebonyi State, Nigeria same has also been verified.
8	Hhi (Household size)	4.64 equivalent male adults	Parameter has been determined ex-ante via the baseline survey based on the adult equivalent method. During the current verification, It has been rechecked to make sure it is in line with the Clarification 6 provided in the "Correction and Clarifications to VM0050 Energy Efficiency and Fuel Switch Measures in Cookstoves, v1.0

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.

Their use was consistent with the applied methodology and sampling standard (CDM v9.0).

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: $N_{j,k,y}$: Number of commissioned project devices of type j from batch k in year y

Means of verification	Measuring /Reading /Recording frequency	The monitoring frequency is Continuous, whenever a new ICS will be distributed.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency applied aligns with the plan stated in the PD and methodology. For this monitoring period, CME has distributed 20,650 nos. and total ICS distributed till date are 50,264 nos.
	Monitoring equipment	Not applicable. Value is determined sales database

		consisting of information related to the address and geo coordinates of the recipients.
	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.
	How were the values in the monitoring report verified?	Distribution records Cross-checked with the cumulative stove distribution list maintained by the project proponent which include the household details and location and confirmed

		during field audit for the sample end users.
	If applicable, has the reported data been cross checked with other available data?	Yes. Verified against distribution database, invoice records, and 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. Consistent with MR QA/QC description
	In case project participants have Temporarily not monitored the parameter, has either deviation?	No deviation. The parameter was monitored and reported in accordance with the plan.
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 and PD, and adequate QA/QC measures are in place. The value is accepted for use in emission reduction calculations without any corrective action.	

2. Parameter:

$n_{j,k,y}$ - Proportion of commissioned project devices of type j from batch k that are still being used regularly in year y

Means of verification	Measuring /Reading /Recording frequency	Annually, as per Option 2 (surveys) of the monitoring methodology
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, monitoring frequency is in line with the registered methodology. PP conducted the monitoring survey in 2025. Also verified during VVB onsite visit.

	Monitoring equipment	Not applicable – usage rate determined through household survey (visual inspection + interview)
	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	0.897 is the applied value, however as per registered PD the value has been capped to 90% in line with point 2 of clarification related to methodology, More details related to meeting of criteria 2 mentioned in methodology clarification document are provided below.
	How were the values in the monitoring report verified?	Usage rate was derived through statistically valid household surveys with visual stove inspections. Also, project has met the clarification 2 requirement of all the 3 points, therefore, applying the 90% usage rate. Results were calculated using sample survey data in compliance with 95/10 precision requirements. CME during monitoring survey has asked following 3 questions to determine the proportion of commissioned project devices 1. Is the project cookstove in good condition? 2. Are you using project stove daily? 3. Is the stove warm to touch, ashes or embers inside, well-used for its vintage, etc.?

		If a negative response is received, CME has considered that stove as non-operational and is not accounted for the ER computation. Review of Column 'CN' of the "Monitoring Results" tab of ER calculation spreadsheet confirms the same. The review of excel tab confirms that the proportion of commissioned project activity instances have been obtained as 0.948, 0.923, 0.921 for vintage 0-1, 1-2, and 2-3 respectively. However, CME has capped usage rate at 0.90 for the individual vintage in line with the Clarification 2 provided in the "Correction and Clarifications to VM0050 Energy Efficiency and Fuel Switch Measures in Cookstoves, v1.0. As per "correction and clarifications to VM0050 energy efficiency and fuel-switch measures in cookstoves, v1.0", clarification 2 ; when the usage rate is capped at 90% following customer support actions are to be demonstrated by the PP/CME.
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		A. Selection of technologies and fuels that fully meet the cooking needs of the target population, demonstrated by citing robust research or conducting an investigation of cooking practices and attitudes : As demonstrated in section 2.1.2 of MR and confirmed through on-site interviews, VVB confirmed that PP has conducted study which included surveys and field investigations to understand the cooking practices, fuel usage patterns, and preferences of the target population in Nigeria. The review at https://www.engineeringforchange.org/solutions/product/smart-home-stove/ confirmed that this stove is developed by Green Bio Energy and tested by GS, The Centre for Research in Energy and Energy Conservation (CREEC), United Nations Framework Convention for Climate Change (UNFCCC) Clean Development Mechanism (CDM), UpEnergy group (PP) and World Bank: Africa Renewable Energy Access Program (AFREA). PP in the same section of MR further demonstrates that, the stove is well received by end users.
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		B. Implementation of support activities to assist the target population in effectively operating and maintaining their cookstoves : During on-site visit and through desk review , VVB confirmed that PP has conducted awareness campaigns and training sessions for end users. PP has undertaken community cooking sessions which would help efficient use of ICS by end users as confirmed during on-site visit. c. Provision of a commonly used, toll-free communications channel : PP has implemented a toll-free communications channel (+234-07041007012 / 07011111384) enabling them to contact the project proponent for maintenance, repair services, and other support needs. This channel is operational and accessible as confirmed during the on-site visit.
	If applicable, has the reported data been cross checked with other available data?	Yes – cross-verified with stove distribution database, stove ID records, and photographic evidence collected during surveys.

	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 enumerator training, random sampling with ID-linked stove records, data validation, and review of survey photos. Monitoring spreadsheets and ER calculations are checked for consistency.
	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 for batch grouping and device commissioning, and no discrepancies or deviations were noted during verification.	

3. Parameter

$\eta_{\text{new,avg,y}}$ - Weighted average efficiency of project devices in year y

Means of verification	Measuring /Reading /Recording frequency	Annually.
	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	WBT conducted by an independent third-party laboratory using calibrated equipment as per WBT protocol

	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?	Yes – testing procedures and equipment conform with the latest WBT protocol v4.2.3 and CDM sampling guidelines
	Calibration frequency /interval:	Equipment used by the third-party lab is calibrated as per manufacturer or lab-specific internal schedules
	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?	
	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

	How were the values in the monitoring report verified?	Efficiency data was derived from WBTs conducted on a random sample of stoves (n=35.35%), in accordance with the CDM sampling standard. Data was reported in a third-party lab report and reviewed against methodology and protocol requirements
	If applicable, has the reported data been cross checked with other available data?	Yes – cross-referenced with stove model specifications and prior monitoring period results to confirm consistency.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes – the efficiency values were checked, validated, and directly used in the ER spreadsheet. QA/QC includes spot checking of calculations, sampling method, and lab reports.
	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 $n_{j,k,y}$ was appropriately monitored, sampled, and conservatively applied. The value used in emission reduction calculations is justified and compliant with VCS standard.	

4. Parameter:

$BC_{p,j,k,y}$: Average quantity of fuel used by project device type j from batch k during year y

Means of verification	Measuring /Reading /Recording frequency	Annual
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	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is compliant with VM0050.
	Monitoring equipment	Moisture meter and weighing scale. KPT have been conducted in 2025
	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; measurements are done using calibrated kitchen/digital weighing scales in field surveys
	Calibration frequency /interval:	Not specified, but weighing instruments used during KPTs are assumed to follow standard practice (initial and periodic checks by field teams)
	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?	Yes – as per field protocol adopted under the KPT and CDM sampling guidance

	Is the calibration of measuring equipment carried out by an accredited person or institution?	Calibration details are provided in appendix 6 below. No calibration delays were observed.
	Is(are) calibration(s) valid for the whole reporting period?	Yes – based on KPT protocol compliance and quality control of test implementation
	How were the values in the monitoring report verified?	KPTs were conducted on 3 consecutive normal days, under standard cooking conditions for selected households. Fuel usage was weighed and recorded. The average result was scaled using household size data to arrive at the reported value of 1.691 tonnes/year. Review of submitted KPT results confirmed that the same were conducted during November to December-2025. CME used total 7 weighing scales and out of which 6 were purchased in March, 2025. Only one of them have a serial number and remaining are without the same. All of 06 are newly purchased before conducting KPTs is confirmed through purchase invoices. Photographic evidences of scales were checked and are presented in appendix 6 below. For moisture meters, details confirmed are as below” Sr. No. - 2510207500 and 2510207600

		Make - Greisinger electronic Last calibrated on - 20/10/2025 Calibration due date - 19/10/2026
	If applicable, has the reported data been cross checked with other available data?	Yes – compared with past monitoring periods and manufacturer fuel use benchmarks to ensure consistency
	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 $BC_{p,j,k,y}$ was appropriately derived, verified using supporting data, and applied conservatively in accordance with methodology VM0050 and CDM Sampling Standard v9.0. The verification team accepts the use of 1.691 as valid and robust.	

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 as provided in each specific parameter.

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-November-2024 to 31-October-2025.

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-November-2024 to 31-October-2025. 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:

- Usage rate data was obtained through statistically valid household surveys supported by photographs and stove condition records.
- Fuel consumption was assessed through Kitchen Performance Tests conducted under controlled and standardized field conditions in February 2025.
- Stove efficiency was measured by an independent third-party laboratory using Water Boiling Tests with documented calibration and protocol adherence.

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 (e.g., "Sample Size Cal and Results" and "Monitoring Results" tabs).
- 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 VVB reviewed the grievance register maintained by the PP/13/, which records stove breakdown incidents and associated non-operational days, and cross-checked this information against the ER Calculation workbook. In this workbook, a total of 168 stove breakdown days has been recorded based on the grievance records in the “DB VCS” tab, Column “V” for 2024 and “X” for 2025. The same were confirmed based on the grievance records and found appropriate.

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/10/ with traceability and integrity.

CL 04 was raised for more clarity on stove nos. mentioned for the monitoring period and for inconsistency/clarity in the project database and CAR 04 was raised for corrections in the monitored values and both are closed successfully.

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 VCS – 2673, “UpEnergy - Social and Climate Impact Programme- Nigeria-1” has undergone 3rd verification with monitoring period from 01-November-2024 to 31-October-2025 (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 January 2026 – June 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^{/1/} 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 VCS – 2673, “UpEnergy - Social and Climate Impact Programme- Nigeria-1”, have been undertaken by SustainCERT, as requested by project proponent UpEnergy for the monitoring period 01-November-2024 to 31-October-2025 (including both the days) as reported in monitoring report^{/8/}. The grouped project activity is implemented in accordance with the registered monitored plan in PD and the emission reduction from the grouped project activity from the grouped project activity.

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-November-2024 to 31-October-2025 are fairly stated in the grouped project monitoring report. The GHG emission reductions were calculated correctly based on the approved baseline and monitoring methodology VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0 and the monitoring plan contained in the PD.

Verification period: 01-November-2024 to 31-October-2025

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-Nov-2024 to 31-Dec-2024	13,914	6,495	371	7,047	-	7,047
01-Jan-2025 to 31-Oct-2025	93,438	43,618	2,491	47,328	-	47,328
Total	107,353	50,114	2,862	54,375	-	54,375

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-Nov-2024 to 31-Dec-2024	87,055	7,047	-92.0%	In accordance with the records, it has been observed that the total

01-Jan-2025 to 31-Oct-2025	578,463	47,328	-91.8%	distribution till now has been only 10% of the envisaged distribution that was supposed to happened till end of MP3. Therefore, the emission reductions achieved are lower than estimated.
Total	665,518	54,375	-91.8%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment conclusion</i>	<i>method</i>	<i>and</i>
	N/A				

APPENDIX 2: PROJECT FINDINGS

Rule	Assessment Question	Findings/Comments CL#01	Developer Response
VCS Standard, v4.7		Kindly submit supporting documents mentioned in the MR and to support the MR reporting: - No double counting declaration - Grievance Expression book with geo coordinate - Employment evidence - Invoices to confirm Quantity of project technology distributed - Evidence of training and skill development program for the youth population - Evidence of awareness campaigns, trainings, and community cooking sessions - Evidence of customer support - Materials/printed guides in local language - Supporting documents of human rights and equity, including the signed the policy handbook as mentioned in MR - Sample carbon waiver form signed by the end user - Evidence to confirm that local partners/ICS manufacturer will not claim the carbon credits generated from the project activity - Sample photographs of ICS distributed with their serial nos. Visible - Technical specification of the stove - Training and supervision to field teams - Kitchen observation photographic evidence as per the methodology - Sample monitoring survey forms - WBT reports by ECOLAB NIG. LTD - Total Distribution Record	PP has submitted the following documents mentioned in the MR: - Self-declaration from PP for no double counting - Grievance Expression in excel format. - Employment list. - Project database and Carbon waiver of sample distributions - Evidence of training and skill development program for the youth population - Evidence of awareness campaigns, trainings, and community cooking sessions - Carbon waiver and pamphlet in local language provide customer care details. - Printed pamphlet - UpEnergy's organizational policy documents. - Digitally signed carbon waiver by the end users for a sample set of HHs. - Carbon waiver which acts as supporting documents that that local partners/ICS manufacturer will not claim the carbon credits generated from the project activity - Sample photographs of ICS distributed with their serial nos. will be submitted after remote site audit. - Technical specification of the stove. - Training records (attendance, photographs) - Kitchen observation photographs - Sample monitoring survey forms are already part of the "Monitoring Results" tab of the ER sheet - WBT reports by ECOLAB NIG. LTD - PP would like to clarify that in the ER sheet under 'DB VCS' Tab has the total distribution record.

Rule	Assessment Question	Findings/Comments CL#01	Developer Response
		Complete project database with the type of fuel the ICS is replacing: Example – traditional or improved baseline stoves, or wood or charcoal fuel.	PP has shared the complete project distribution database, which enumerates the baseline cooking fuel and technology.
	Rd 2	Some documents are not sighted from the documents submitted. Kindly provide, - Grievance Expression book with geo coordinate - Only one carbon waiver was submitted. Kindly provide more samples. - Evidence of training and skill development program for the youth population - Evidence of awareness campaigns, trainings, and community cooking sessions - Sample photographs of ICS distributed with their serial nos. Visible - Sample monitoring survey forms (copy of the physical form/digital form) - Kitchen observation photographic evidence as per the methodology Finding is open.	PP has submitted the following documents as highlighted by VVB: - Grievance Expression book with geo coordinate tagged - Carbon waiver for audited HHs - Evidence of training and skill development for enumerators, team leads, and the survey CTO trainings, aligned with SDG 8.b target: by 2030, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization. - Evidence of awareness campaigns, trainings - Sample photographs of ICS distributed with their serial number visible “Monitoring survey” of the ER sheet version 2 and verified by audit team member during on site visit, hence not submitted herewith - Sample kitchen observation photographs
	Rd 3	The required list of documents have been submitted by the PP. The same were checked to confirm the project implementation, monitoring and survey requirements. And the same is found appropriately justified based on the evidences. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
VCS Standard, v4.7	SD Contributions	1. SDG 1.4 and 7.1 The value reported 45,073 does not match neither the total distributed ICS in use (50,265 * 0.897) nor the ICS distributed in this MP in use. Kindly clarify.	1. SDG 1.4 and 7.1 The PP would like to clarify that the ‘SDG Impact Tool MP3 V.1’ is submitted, under tab ‘SDG 4.1’ Cell ‘P8’ ‘Number of households got access to cleaner cooking

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
		2. SDG 1.1 and 5.4 Kindly provide calculation of SDG 1.1 and 5.4 in response of this CL and mention the same in MR. 3. SDG 5.1 Kindly provide the supporting evidence of women employment 4. SDG 8.5 The current project contribution and over the project lifetime are the same. Kindly clarify. 5. 15.1 Kindly provide calculation of SDG 15.1 in response of this CL. The current project contribution is 88,892 tonnes, which is higher than the cumulative contribution 87,892 over the project life time. Kindly clarify.	technology due to project activity' is calculated by multiplying the distribution for MP3 (Cell H6) by Usage Rate yielded for MP3 (Cell J6) Accordingly: $50,264 \times 0.8967 = 45,072$ households In a similar way "SDG Tab 7.1" is also calculated: Accordingly: $50,264 \times 0.8967 = 45,072$ households. 2. PP would like to clarify that the PD has submitted the 'SDG Impact Tool MP3 V.1' under 'SDG 1.1' tab and 'SDG 5.4' tab the calculation has been provided. 3. PP has submitted the employee's list with gender break up and the calculation is demonstrated in SDG Impact Tool Tab 'SDG 5.1'. 4. PP would like to clarify that for SDG 8.5 the contribution over lifetime has now been rectified to 115 no. of employees and with a contribution to 37 no. of employees in the current monitoring period. 5. PP would like to clarify that a clerical error in the calculation of the cumulative contribution under SDG 15.1 has now been rectified. The corrected cumulative value is 141,412 tonnes, which is higher than the current project contribution of 87,890 tonnes.
	Rd 2	1. CME response is found satisfactory. Finding is closed. 2. SDG 1.1 According to the SDG Impact tool, the average saving = baseline fuel cost – project fuel cost. However, the project fuel cost was calculated by $((H6-I6)/4/365)*J6 = 0.25$, where H6-I6 was the fuel savings from baseline to project scenario. This means that 0.25 \$/day/HH is the average	2.SDG 1.1 PP would like to clarify that the previously reported project value and savings have now been corrected in the SDG Impact Tool. The formula in Cell D14 under the SDG 1.1 tab has been updated to: project value = $((I6)/4/365) * J6$. As a result, the average monetary saving is now correctly calculated as 0.25.

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
		saving, rather than the result of 0.22 as calculated in the SDG tool. Kindly check and clarify. SDG5.4 As per the monitoring survey result, the average time spent on cooking is 1.60 h/day/HH in this MP. Therefore, the average time saving should be baseline time spent – project time spent = 2.45 – 1.60. However, section 1.12 of the MR states that the cooking time was reduced by 1.60 hours/day/HH. Kindly check and clarify. Finding is open. 3. PP has provided the employee list and SDG impact tool, where the number of female employee and calculation of SDG 5.1 contribution is found consistent with what's reported in the MR. Finding is closed. 4. a) PP has clarified that the employment across project lifetime is 115. However, the job created in project lifetime (until last MP) was 111 according to the MP2 MR and the job created in this MP was 37. Kindly clarify why the job created across project life time until this MP is 115. b) According to the staff list, there are several employees started their employment outside of the current monitoring period 01-November-2024 to 31-October-2025. Kindly clarify how the current project contribution was counted. c) The MR still states 37 jobs for the contribution over project lifetime. Kindly correct the MR. Finding is open.	The same has been updated in the revised versions of lifetime project contributions as well as in the MR. SDG5.4 PP acknowledges the clerical error. The Section 1.12 of the MR has now been corrected and states the cooking time difference as 0.85hours/day per household, rather than reduced by 1.60 hours/day per household. 4. a) PP would like to clarify that the previously reported value of 115 jobs created across the project lifetime was due to a clerical error. The correct value for SDG 8.5 (Number of jobs created) is 114. This figure represents the cumulative number of jobs created under the project activity and is not specific to the current monitoring period. As per the previous MP MR, the total number of jobs created was 111. During the current monitoring period, 3 additional jobs were created. Therefore, the cumulative total employment generated by the project up to the current MP is 114. Accordingly, the number of jobs created over the project lifetime up to this monitoring period is 114, and the value reported for this monitoring period 37. PP reports cumulative employment figures rather than monitoring period-specific values. b) PP confirms that employment under this project activity is reported on a cumulative basis rather than being limited to the current monitoring period, since the indicator reflects the total

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
		5. The calculation was cross checked with the SDG impact tool and monitoring report of the last MP, which was found correct. PP has corrected the MR. Finding is closed.	workforce engaged in supporting the implementation, distribution, monitoring, and operational activities of the project. Therefore, staff who commenced employment prior to the current monitoring period (01-November-2024 to 31-October-2025) are included, as job created under this project reported on a cumulative basis. Accordingly, the reported value reflects the total number of jobs created under the project over its lifetime. As per MP2, the SDG 8.5 value was 111, and 3 new jobs were added in the current monitoring period (MP3), resulting in a cumulative total of 114 jobs. In the current MP3, the 37 active jobs are contributing to the SDG 8.5 indicator for SDG impact. c) PP would like to clarify that 114 is the correct value for the number of jobs created. This figure represents the cumulative number of jobs created under the project activity over its lifetime. The MR will be updated, where necessary, to ensure this is clearly stated and to remove any ambiguity between cumulative and monitoring period-specific values.
	RD 3	2. Revised SDG impact tool and MR was checked to confirm that, the values are now corrected. Hence this finding is closed. 4. a. PP response is unclear. The response says that 3 additional jobs were created in the current monitoring period. In the last MR, total job created were 111. Thus, the total employment generation is 114 which is acceptable. However, PP mentioned value removed for number of jobs created for current MP is 37 in the next sentence. It is not clear whether 3 additional jobs were created during this MP	4. a. PP would like to clarify that the number of jobs created during the current MP is 3. Accordingly, the current project contribution value reported for SDG 8.5 for the current MP is 3 and this has been corrected in the table 1 of section 1.12 for SDG 8.5 in the revised MR v.3. The cumulative total number of jobs created is 114, which has been derived by adding the 3 additional jobs created during the current MP to the value of 111 reported in the previous MP. Further, the figure of 37 refers to the current number of active/live employees working under the project during this MP after operational optimization and streamlining of

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
		totalling to 114 nos. or 37 additional jobs were created during this MP. Finding is open. b. PP response is unclear. The title of the column is 'current project contributions' and template mentions that, provide quantifiable impact of the project's activities related to the SDG indicator, during the monitoring period. It is not clear why PP chose to consider this as a cumulative basis. Finding is open. c. PP response is unclear. For response to point no. 'a' PP has mentioned that 3 additional jobs were created during current MP. Further, PP has used futuristic language saying MR will be updated. This is not clear. Also, PP has added a footnote 11 but has not clearly mentioned that exactly how many projects and operational activities are there within the same project boundary. Finding is open.	processes. This value represents the current workforce engaged under the project and does not represent additional jobs created during the current MP as clarified in the footnote #12 of section 1.12 of the revised MR v.3. PP acknowledges that the values previously reported led to confusion between cumulative jobs created, additional jobs created during the MP, and current active employment. Therefore, the reporting approach has now been corrected and clearly distinguished to separately present: (i) jobs created during the current MP (3), (ii) cumulative jobs created to date (114), and (iii) current live employment during the MP (37). Relevant employment list as supporting evidence has been shared with the VVB. PP has also shared the revised SDG tool and Lifetime project contribution sheet along with this response. b. PP has now corrected the reporting approach and revised the SDG 8.5 contribution value to 3, representing the additional jobs created during the current MP only. The value of 114 represents the cumulative total jobs created since project implementation. The revised reporting now clearly distinguishes between current MP contribution and cumulative jobs created. PP has also shared the revised SDG tool and Lifetime project contribution sheet along with this response. c. PP would like to clarify that the MR has already been updated to reflect the corrected SDG 8.5 contribution value of 3, representing the additional jobs created during the current monitoring period only. Any previous reference stating that the

Rule	Assessment Question	Findings/Comments CL#02	Developer Response
			MR “will be updated” was inadvertent and has now been corrected in the revised MR. Further, footnote 11 has also been revised to clearly specify that the same country-level team is engaged across two projects within the same project boundary in Nigeria, namely project IDs VCS 2673 and GS11210, along with related operational activities. This revision has been made to provide clear and transparent information for third-party readers in section 1.12 of the revised MR v.3.
	Rd 3	4. The clarification is accepted and the MR is updated as per the clarification. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
VCS Standard, v4.7	Project implementation status	1. Section 3.1 Total number of stoves operational in this monitoring period is reported as TBU in the MR. kindly clarify. 2. Section 3.3 It is reported “A total of 50,265 new project activity instances were included under current monitoring period.”, while the number of ICS newly distributed in this MP is reported as 20,651 in section 3.1. kindly clarify and correct. The referred sections do not match the sections of the MR, kindly clarify and correct. 3. PD has not provided Project Database. PD is requested to also provide the Total Distribution Record and invoices against the same.	1. PP would like to clarify that in section 3.1 the total number of stoves operational in this monitoring period has been updated in the MR. 2. PP would like to clarify that the previously reported figure of 50,265 new project activity instances included under the current monitoring period was a typographical error. The correct number of ICS newly distributed during the current MP is 20,650. Previously mentioned “50,265” refers to the cumulative total number of ICS distributed under the project up to MP3, which includes distributions from previous monitoring periods as well as those carried out during MP3. The section 3.3 of the MR has now been corrected accordingly. 3. PP would like to clarify that in the ER sheet under tab ‘DB VCS’ the total distribution record has been provided. PP would

Rule	Assessment Question	Findings/Comments CL#03	Developer Response
		4. In the database, there are multiple duplicates of end user name. For example, there are 37 Fatima Abubakar and 35 Fatima Muhammad. Kindly clarify.	like to clarify that the sample distribution receipts have been submitted as evidence. 4. PP would like to clarify that names such as Fatima Abubakar and Fatima Muhammad. names may appear multiple times in the ER sheet in 'DB VCS' tab, but each record corresponds to a unique end user. This is evidenced by the distinct addresses, phone numbers, and stove ID numbers associated with each entry. Therefore, these are not duplicate records, but different individuals who share common names. Since the names Fatima Abubakar and Fatima Muhammad are very common names in Nigeria, may have resulted numerous times. Based on data from following website - https://worldnames.xyz/in-nigeria/ the names Fatima, Abubakar and Muhammad are the most common in Nigeria.
	Rd 2	1. PP has updated the MR section 3.1. Finding is closed. 2. PP has updated the MR section 3.3. Finding is closed. 3. PP has provided the full project database and sample distribution receipt. Finding is closed. 4. Clarification is accepted. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#04	Developer Response
VCS Standard, v4.7	Stove breakdown days	As mentioned in Section 2.1.2 "Communication of monitored results". "PP has discounted the stove breakdown days sourced from the grievance's records for the conservative ER calculation." Kindly clarified how many stove breakdown days has been recorded in this MP and refer to the ER sheet and ER quantification section for discounting these days. Submit any supporting evidence.	PP has now fully accounted for the stove breakdown days recorded through the grievance redress mechanism for the purpose of conservative ER calculation, in line with Section 2.1.2 "Communication of monitored results." For the present MP, a total of 168 stove breakdown days has been recorded based on the grievance records. These values are transparently documented in the "DB VCS" tab, specifically

Rule	Assessment Question	Findings/Comments CL#04	Developer Response
			under Column “V” for 2024 and “X” for 2025, of the ER calculation sheet. The recorded breakdown days have been incorporated into the ER quantification as the breakdown days are deducted from the total operational days for the respective monitoring year. The adjusted operational days are given in column “W” and “Y” of “DB VCS” tab of ER sheet are used in the calculation of the Year Equivalent Fraction. Consequently, the reduction in operational days directly lowers the calculated ERs, ensuring a conservative estimation approach. The updated ER value of 54,375 tCO₂e (revised from 54,378 tCO₂e in the previous version, reflecting a difference of 3 tCO₂e) after accounting for stove breakdown days has now been incorporated in the MR. Supporting evidence, including grievance records and the updated ER sheet with referenced cells, has been provided to substantiate the accounting of stove breakdown days.
	Rd 2	PP has provided the updated ER sheet with the breakdown days counted into ER calculation. VVB also checked the grievance records and confirmed that breakdown days and HH information were consistent with what were used for calculation in the ER sheet. PP also updated the MR with the ERs accounting breakdown days. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
VCS Standard, v4.7	Are the parameters monitored and reported correctly?	Section 4.2 1. $n_{j,k,y}$	1. $n_{j,k,y}$ a) PP would like to clarify that as reflected in the ER sheet under the “Sample Cal & Results V2024-25” tab, the usage

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
		a) According to the methodology VM0050 v1.0 section 9.2, the lower end of the 90% confidence interval must be used to ensure conservativeness. The lower end of the 90% confidence interval was not used based on the ER sheet. Kindly clarify. b) The value reported in the MR is 0.90 and the value used in the ER sheet for calculation is 0.897, which can result in different ERs. Kindly clarify this inconsistency. 2. $BC_{p,j,k,y}$ a) According to the methodology, “Project activities applying KPTs must also measure the quantity of fuel used by pre-project devices that are still operational and provide it in the calculation sheet and monitoring reports (this is a reporting-only requirement).”, which is not sighted. Kindly clarify. b) Frequency of monitoring/recording is Biennial or annual for Option 1 in MR and Biennial in the PD v7.4. kindly clarify this inconsistency. c) The value applied reported in section 4.2 is 1.678, while it is 1.674 in section 5.1 and 1.69 as per ER sheet. Kindly clarify. d) Calculation method is N/A in MR, which is inconsistent with the PD. Kindly clarify.	rate in Cell “E70” is calculated based on the minimum capped value is applied for the individual stratum to ensure a conservative approach. Consequently, Cell E72 calculates the Relative Precision (Margin of Error) as 3.8%, which is well within acceptable limit of 10% Therefore, no further downward adjustment using the lower bound of the 90% confidence interval is required precision threshold is met. Thus, PP confirms that, in accordance with the requirements of VM0050 v1.0 (Section 9.2), conservativeness has been ensured in the ER calculation sheet. b) The observed difference between the value reported in the MR (0.90) and the value applied in the ER calculation sheet (0.897) is solely due to rounding. The value of 0.90 presented in the MR is a rounded representation (two decimal places) of the more precise value 0.897, which is retained in the ER spreadsheet for calculation purposes. All emission reduction (ER) computations have been performed using the unrounded value of 0.897 to maintain numerical accuracy and internal consistency within the spreadsheet. Accordingly, there is no methodological or computational inconsistency affecting the ER results. The difference is purely presentational, arising from rounding in the MR, while the ER sheet preserves full precision for calculation integrity. PP has updated the value of $n_{j,k,y}$ upto three decimal places in the MR which is now consistent with the ER.

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
			2.BC_{p,j,k,y} a) PP would like to clarify that the household-level fuel consumption has been measured during the project KPT. Since it is practically not feasible to measure charcoal use separately for the ICS and pre-project stove when both devices are operated within the same household during the monitoring period. Therefore, the PP has considered the total measured household level project fuel consumption - covering usage from both the ICS and any operational pre-project stove - since this results in higher project fuel consumption, which is on a conservative side. Thus, both ICS and traditional charcoal stove consumption were measured together under project KPT. PP has measured the firewood consumption was also measured during the survey; however, firewood use has not been accounted for in the pKPT calculations to determine parameter “BC_{p,j,k,y}”. As a result, the reported KPT value inherently captures fuel consumption attributable to pre-project devices that remain operational. This approach is conservative because a higher KPT value (reflecting combined consumption) leads to lower calculated emission reductions. Accordingly, the reporting-only requirement of measuring fuel used by pre-project devices has been addressed, and the adopted approach does not lead to overestimation of emission reductions. In addition, clarification regarding the inclusion of pre-project fuel consumption has been provided in Section 4.2 (Data and Parameters Monitored), under the “Comments” row of the parameter table for BC_{p,j,k,y} in the Monitoring Report, to

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
			ensure full transparency and consistency with the methodology's reporting requirements. b) PP would like to clarify that although the frequency of monitoring for BCp,j,k,y is stated as biennial in PD v7.4, during the current MP the PP opted to conduct the KPT on an annual basis to determine BCp,j,k,y due to the significantly high number of stove distributions in the year. Accordingly, in the MR, the frequency has been updated to annual to reflect the actual monitoring practice followed during this period. This explanation for conducting annual KPT instead of biennial has also been provided as a comment in Section 4.2 (Data and Parameters Monitored) under the "Comments" row of the parameter table for BCp,j,k,y in the MR. c) PP would like to clarify that the discrepancy was due to a clerical error. The value has now been reviewed and updated to ensure consistency across all sections in line with the ER sheet. Accordingly, the reported value has been harmonized as per the ER sheet to maintain consistency throughout the documentation. d) PP has now updated this row in the MR to correctly specify the applicable calculation method, ensuring full alignment with the methodology and the provisions outlined in the PD. The revised MR now consistently reflects the same calculation method as described in the PD, thereby resolving the inconsistency.

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
	Rd 2	1. a) PP response is acceptable. Review of ER worksheet - Sample Cal & Results V2024-25 shows that, the achieved values through survey for monitored usage are 94.83%, 92.31% , 91.11% and 80%. CME has applied capped value for the 1st three as 90%. The relative precision attained is 3.8%. However, as per the methodology , using the lower end of the 90% confidence interval is MUST. Finding is open. b)The difference was due to rounding and the reported up rounded value in the MR did not affect the conservativeness of the ER calculation as the value applied is the unrounded value in the ER sheet. PP also updated the value reported in MR to keep consistency. Finding is closed. 2. a) PP clarified that the fuel consumption of pre-project technology was captured in the project fuel consumption during the KPT due to the difficulty of separately measuring the fuel used by the pre-project devices. This resulted in a higher project emission and therefore a lower emission reduction, which was more conservative. The same clarification was provided in the MR. VVB confirms that the clarification is accepted. Finding is closed. b) PP clarified that a more frequent monitoring (annual) was conducted considering the significantly high number of stove distributions, which is appropriate. However, this is a	1. $n_{j,k,y}$ a) PP has implemented monitoring in line with Section 5.3 of the registered PD, wherein the usage rates are determined based on survey results following the 95/10 requirement for confidence and precision. Further, in accordance with VM0050 and the document “Corrections and Clarifications to VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0”, specifically Clarification 2, it is stated that PP has conservatively applied this requirement by capping the monitored usage rates at 90% wherever the surveyed values exceeded this threshold. The monitored usage values derived from the survey were 94.83%, 92.31%, 91.11%, and 80%, and the first three values have been capped at 90%, in compliance with the above clarification. The achieved relative precision of 4.6% is well within the acceptable limit of 10% with the confidence level of 95%, ensuring statistical reliability of the sampling results. Therefore, the applied approach is consistent with the methodology requirements and associated clarifications, and the usage rates considered in the ER calculation are meeting the targeted reliability criteria, hence there is no requirement to apply the lower bound value. . 2. $BCp_{j,k,y}$

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
		project description deviation applied for this monitoring period. Hence, Finding is open. c) PP has corrected the values in MR. Finding is closed. d) PP has updated MR. Finding is closed.	b) PP would like to clarify that although the monitoring frequency for parameter “BC_{p,j,k,y}” is indicated as biennial in the registered Project Description (PD), the PP has undertaken annual monitoring, in line with the applied methodology which allows for either annual or biennial frequency. This approach reflects the encouragement of more frequent monitoring where feasible. Furthermore, during the current monitoring period, 20,650 number of PAIs were distributed. Accordingly, the pKPT conducted for this monitoring period accounts for all distributions up to the end of the monitoring period (MP), whereas the pKPT of the previous MP covered distributions only until the end of last MP 31-10-2024. In this context, the PP considers that the adopted monitoring frequency for project fuel consumption remains consistent with the applied methodology and does not constitute a deviation. Additionally, the current MP KPT value (1.69 tonnes) is higher than that of the previous MP (1.65 tonnes), thereby rendering the current monitoring period more conservative than the last.
	RD 3	a. PP response is found satisfactory. Finding is closed. b. If the approach is consistent with the methodology but it is a deviation from registered PDMR, PP must apply for project description deviation. Finding is open.	Project description deviation has been included in the updated MR under section 3.2.2 in line with the VCS Standard version 4.7 (the applied version in the PD) paragraph 3.21.2 - 2) (this corresponds to the paragraph 3.20.2 -2) of the VCS Standard Version 5). Section 3.2.2 of the updated MR presents the details in alignment with the MR template guidance.
		2. A project description deviation is added in section 3.2.2 of the MR. It aligns with the methodology VM0050 v1.0, where frequency of monitoring BC_{p,j,k,y} is Biennial or annual for Option 1. This deviation does not affect the applicability	

Rule	Assessment Question	Findings/Comments CL#05	Developer Response
		of the methodology, project's additionality, or the appropriateness of the baseline scenario. Thus, the deviation is accepted and the finding is closed.	

Rule	Assessment Question	Findings/Comments CL#06	Developer Response
VCS Standard, v4.7v3.1	Sampling	Section 4.3 1. In the sampling design, it is reported "The Sampling shall be conducted biennially by meeting 90/10 confidence/precision. Objectives and Reliability Requirements: The objective is to obtain an unbiased and reliable estimate of the proportion or mean value of the following parameters over the course of the monitoring period, with 95/10 for annual / biennial sampling." However, different parameters have different monitoring frequency annual or biennial as reported in section 4.2. Kindly clarify this inconsistency. PP is also requested to clarify the inconsistency of 90/10 and 95/10 confidence/precision reported in the same section. 2. the z value of 90% confidence applied in the MR and ER sheet is 1.63, while the calculated value of 90% confidence z is 1.645 and z is reported as 1.95 for 95% confidence in PD v7.4. Kindly clarify the inconsistency in the z value and confidence level and correct the same.	1. PP would like to clarify that the reference to 90/10 confidence/ precision under sampling design was a clerical error. The applicable confidence/precision level for the sampling design is 95/10, in line with the applied methodology and PD. This has been corrected under "Sampling Design" in Section 4.3 (Monitoring Plan) to ensure consistency throughout the MR. Further, during the current MP, the relevant parameters have been assessed on an annual basis, and the sampling has been conducted at 95/10 confidence/precision in line with the PD. The monitoring frequencies presented in Section 4.2 reflect the prescribed frequencies under the methodology; however, for this monitoring period, the parameters assessed annually have consistently applied the 95/10 requirement. 2. PP confirms that the confidence level applied for ER calculation for this monitoring period is 95%, in accordance with the applied methodology and monitoring plan. However, due to an incorrect spreadsheet formula used in the earlier version of the ER sheet and MR, the Z-value was inadvertently reflected as 1.63 in the ER sheet and MR. PP has now reviewed and corrected the formula used to derive the Z-value and updated both the ER sheet and the MR to consistently apply the correct Z-value of 1.96 corresponding to a 95% confidence level. The revised documents now ensure full

Rule	Assessment Question	Findings/Comments CL#06	Developer Response
			consistency between the stated confidence level and the applied Z-value.
	Rd 2	1. PP confirmed that 95/10 confidence/precision was used and corrected the MR, which is consistent with the PD, CDM sampling requirement, and the ER sheet. Finding is closed. 2. MR and ER sheet were corrected and consistent. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#07	Developer Response
VCS Standard, v4.7	Grievance	1. PP is requested to submit the Grievance Mechanism and copy of grievance expression book along with location/s of grievance books. 2. PP is also requested to provide documented evidence of the responses/actions to the comments received and resolved as mentioned in the MR.	1. PP has provided the detailed description of the Grievance Mechanism in Section 2.1.4 of the MR, including all relevant procedural information. The location of the grievance expression book is also clearly specified in the same section. In addition, a copy of the grievance expression book has been shared along with this response for verification. 2. PP has shared the grievance register containing detailed records of the comments received, along with the corresponding action logs and documented resolutions along with this response for verification.
	Rd 2	1. Grievance mechanism was provided in the MR and grievance records sheet were provided. Kindly clarify if there is any physical grievance expression book located in the Lagos office, as stated in the MR. Finding is open. 2. PP has provided the grievance records sheet where issues, time, and resolutions are recorded. However, resolutions are missing in MR section 2.1.4 with only "All complaints were resolved." LReported. Kindly provide the resolutions in the same section. Finding is open.	1. PP has now shared photographic evidence of the physical grievance expression book located in the Lagos office. The image includes geo-coordinates confirming its presence at the stated location. Accordingly, the requirement has been addressed. 2. PP has now provided the resolutions for the grievances received, and these have been incorporated into MR section 2.1.4. The resolutions include actions such as retraining on stove usage provided through field visits or phone calls for

Rule	Assessment Question	Findings/Comments CL#07	Developer Response
			minor issues, as well as stove repair and even replacement where required. Accordingly, the concern has been addressed.
	RD 3	1. PP response is found satisfactory. The submitted document was checked to confirm that it is present in the Lagos office as state in the MR. Finding is closed. 2. Revised MR and submitted documents were checked to confirm that the grievances were addressed. Finding is closed.	

Rule	Assessment Question	Findings/Comments CL#08	Developer Response
VCS Standard, v4.7	No double counting	The PP has a GS4GG registered project https://registry.goldstandard.org/projects/details/3199 within the same project boundary with the same ICS model being distributed. PP to submit project database of this project to ensure no double counting has happened with this project. Also PP to clarify how it is ensured that SDG claims are different for each project especially for SDG 5 and SDG 8	PP has shared the project database of the GS4GG registered project (GS ID: GS 11210 for VVB's review and to demonstrate that there is no overlap of beneficiaries or stove serial numbers between the two projects within the same boundary. PP follows a unique serial numbering system for the project ICS w.r.t to their carbon standard / registry under which distribution is undertaken. The serial number format incorporates key identifiers such as country, applicable standard, and other relevant project-specific parameters prior to allocation. This structured approach ensures clear differentiation of distributed units across standards and enables transparent traceability of beneficiaries and stove records. Also, PP would like to clarify that the employees engaged in project implementation are the same across both projects developed by the PP within the country. The contributions reported under SDG 5 and SDG 8 reflect the overall workforce supporting the PP's operations in the country and are not limited to a single project

			activity. For transparency, the PP has now included a footnote (footnote 10) clearly stating that the reported employees are engaged across all projects developed by the PP in the country. This ensures that the SDG 5 and SDG 8 claims are presented with appropriate context and transparency.
	Rd 2	PP has provided the GS project database. VVB has checked and confirmed that there is no duplicate stove serial number and other HH information including end user name and phone number. PP states that the employees engaged in project implementation are the same across both projects developed by the PP within the country. The SDG5 and SDG 8 contributions reported are not limited to a single project activity, which means that the reported SDG contributions in this VCS project includes the contributions created by the GS project. GS11210 also claims SDG impacts of SDG 5 and SDG 8 and is under registry review for GS VER issuance. Kindly clarify the potential double counting of SDG impacts across the 2 projects. Finding is open.	PP would like to clarify that: 1. PP has a centralized country-level team comprising distribution agents, carbon enumerators and project management staff. These team members are deployed across multiple projects in the implementation regions rather than being assigned to any single project. Establishing separate project-specific staff is neither practical nor economically feasible, given the nature and scale of operations PP undertake in the project country. 2. In the interest of transparency, this approach has been clearly disclosed in the Monitoring Report (MR) under Footnote #10. It is explicitly stated that the figures reported under SDG 5 (Gender Equality) and SDG 8 (Decent Work and Economic Growth) reflect the total workforce employed by the PP across all projects and operational activities within the country, rather than being limited to a specific project.
		PP response is found satisfactory. However, it is not footnote 10 which speaks about this. Moreover, the footnote 11 is not clear about how many project PP has with in the same project boundary. PP shall clearly mention project IDs for each of the project for which same country level team works for better clarity to a 3rd party reader. Finding is open.	PP would like to confirm that the reference to footnote 10 in the finding is a clerical error, as the relevant information is contained in footnote 11. In response to the finding, PP has revised footnote 11 to provide additional clarity regarding the projects operating within the same project boundary in Nigeria. The revised footnote now explicitly specifies the project IDs, namely VCS 2673 and GS 11210, for which the same country-level team is involved. This revision has been made to improve transparency and ensure better clarity for third-party readers.

		Footnote 11 is updated to reflect the information. Finding is closed.	
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Rule	Assessment Question	Findings/Comments CAR#01	Developer Response
VCS Standard, v4.7	FAR from previous verification	FAR 1 - For future monitoring periods, the project proponent shall submit the updated distribution database for review during each verification to confirm the traceability of devices and to ensure no double counting of PAIs with other projects in the same region. Additionally, the PP shall provide a signed declaration confirming no double counting for each monitoring period to maintain consistency and alignment with verification requirements. A FAR 02- The VVB, during the next monitoring period, shall cross-check the project database to ensure that a new column has been added for the stove IDs that have been replaced. In addition, the VVB shall verify that the date of replacement is recorded and that the distribution data accurately reflects these updates.	1. PP confirms that this requirement has been complied with. The updated distribution database has been shared as “DB VCS” tab of the ER sheet which includes all the distributions under this project for review to ensure device traceability and to prevent any potential double counting of PAIs with other projects in the same region. Additionally, a signed declaration confirming the absence of double counting for the monitoring period has been provided in line with the verification requirements. 2. For this MP, PP has already incorporated the required updates in the project database. A dedicated column has been added to capture the replaced stove serial numbers (Column Z), and the corresponding date of replacement has been recorded in Column “AA” in tab “DB VCS” of the ER sheet. The ER sheet has been updated accordingly to ensure traceability and accurate reflection of all replacement activities for this monitoring period.
	Rd 2	1. FAR 1 PP has share the project distribution database. However, no double counting declaration is not sighted from the submitted supporting documents. Kindly provide. Finding is open. 2. FAR 2 VVB checked the project database and confirmed that it contained the replaced stove serial numbers and replace	1. PP has now attached the double counting declaration confirming the traceability of devices and no double counting of PAIs with other projects in the same region along with this response.

Rule	Assessment Question	Findings/Comments CAR#01	Developer Response
		date which was later than the initial distribution date. Finding is closed.	
		1. PP has now submitted the declaration. Hence finding is closed.	

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
VCS Standard, v4.7 VCS Monitoring Report Template, v4.4	Is the MR following the template requirements?	As per VCS Monitoring Report Template, v4.4, 1. Section 1.1 should be no more than one page. Kindly correct. 2. Evidence of the project's SD contributions shall be provided as appendices to the MR. Kindly provide. 3. The unit of SDG 5.4 and 15.1 contributions are different from the PD. Kindly correct.	1. PP would like to clarify that Section 1.1 has been structured to remain as concise as possible; however, given the need to present all information relevant for monitoring - such as project scope, scale of implementation, emission reduction estimates, distribution progress across monitoring periods, technical specifications of the ICS, and achieved emission reductions during the current monitoring period - the description slightly exceeds one page. PP has included only essential and assessment-relevant details have been included; hence the current length is therefore considered necessary to ensure completeness, transparency, and consistency with MR requirements. 2. PP would like to clarify that evidence of the project's SD contributions has been provided through the SDG Impact Tool, which has been shared along with this response. The SDGs have been calculated based on monitored data and other documented sources, as clearly outlined in the SDG Tool for each SDG. The methodology, calculation approach, and relevant monitoring sources used for each SDG indicator are explicitly described in the sheet. Further all the evidence / sources for SDG impact calculations such as DB, Monitoring Surveys, KPTs are already given in the ER sheet. Accordingly, the submitted SDG Tool serves as the required appendix to the

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
			Monitoring Report demonstrating the project's SD contributions. 3. PP has now reviewed and aligned the units with those specified in the PD. The MR has been updated accordingly to ensure consistency and accurate reporting of SDG contributions.
	Rd 2	1. Clarification is accepted. Finding is closed. 2. PP has provided the supporting evidence of the SDG contributions. However, PP to refer VCS MR template guidance and provide SD contributions as appendices to the MR. Finding is open. 3. MR is corrected. Finding is closed.	2. PP would like to clarify that the SDG contributions have been documented and substantiated through multiple project documents, including the SDG Impact Tool, the ER sheet, and relevant supporting evidence. The evidence supporting SDG contributions include, but are not limited to monitoring survey data, ER calculations, employment records, training and capacity-building records etc. These documents collectively demonstrate and substantiate the reported SDG impacts. However, PP would like to highlight that it is not practically feasible to attach all underlying evidence (such as detailed survey datasets, calculation sheets, and operational records) as appendices to the MR, given their volume and complexity. These documents have been made available to the VVB during the verification process for review. Additionally, PP respectfully notes that the VCS MR template guidance does not explicitly require the inclusion of all SDG-related supporting documents as appendices to the MR, and it is also not mandatory requirement to include such appendices.

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
			In light of the above, PP confirms that all relevant evidence have been transparently provided and remain available for verification, and the SDG contributions have been adequately substantiated in line with the applicable requirements.
	Rd 3	PP response is not acceptable. The template says , “Evidence of the project’s SD contributions shall be provided as appendices to this report”. Since PP wants to deviate from the template guidance, which is ‘SHALL requirement’, PP shall submit deviation request to Verra. And submit the Verra response to close this finding. Finding is open.	PP would like to clarify that evidence supporting the reported SDG contributions has been now provided through the appendices to the MR and submitted ER sheet as detailed below: SDG 1.1 is calculated based on the KPT values provided in the “Monitoring survey” tab of the ER sheet and charcoal price assumptions as per the registered PD. SDG 1.4 is calculated based on the sales database and usage survey data included in the ER sheet. SDG 5.1, SDG 5.5 and SDG 8.5 are based on employment details for the current MP, which have now been added as appendices to the revised MR. SDG 5.4 is calculated based on monitoring survey results provided in the ER sheet. SDG 7.1 is calculated based on distribution data and operational factors included in the ER sheet. SDG 8.b is attendance records for the three trainings conducted during the MP have been provided as appendices to the revised MR. SDG 12 and 15 are calculated based the KPT values provided in the ER sheet. SDG 13 calculations are provided in the ER sheet. Accordingly, PP considers that the available evidence of SD contributions has now been provided as appendices of the

Rule	Assessment Question	Findings/Comments CAR#02	Developer Response
			revised MR v.3 and therefore does not consider this to constitute a deviation to VERRA.
		PP has provided the SDG contribution evidence and reference of the evidence in appendix. Finding is closed.	

Rule	Assessment Question	Findings/Comments CAR#03	Developer Response
VCS Standard, v4.7 VCS Monitoring Report Template, v4.4	Stakeholder Engagement and Consultation	Section 2.1.1 1. Stakeholder diversity is missing. Kindly describe the social, economic, and cultural diversity within stakeholder groups, the differences and interactions between the stakeholder groups. Section 2.1.2 2. The number of grievance received was missing in “Communication of monitored results”. Kindly provide the number. 3. Row “Stakeholder input” is missing from the table in the MR, in accordance with the VCS Monitoring Report Template, v4.4. Kindly correct the MR.	1. PP would like to clarify that the Stakeholder diversity row of section 2.1.1 has been revised in the updated MR. Among the beneficiary households, no significant differences in social, economic, or cultural characteristics have been identified in the current MP. However, stakeholders indirectly involved in the project—such as businessman, local vendors, women, young girls, children, government authorities - represent comparatively varied social and economic backgrounds. The interaction between stakeholder groups remains structured and functional, with indirect stakeholders supporting implementation and oversight, while beneficiary households remain the primary recipients of project activity stoves. 2. PP would like to clarify that the number of grievances received during this MP was inadvertently omitted from the “Communication of monitored results” section. PP has now updated the MR to include the total number of grievances recorded for this monitoring period 3. The row titled “Stakeholder input” was inadvertently omitted from the table during the preparation of the MR. PP has now

Rule	Assessment Question	Findings/Comments CAR#03	Developer Response
		Section 2.1.3 4. “Consent” is empty. According to the VCS Monitoring Report Template, v4.4, kindly describe how consent was obtained from those concerned, including IPs, LCs, and customary rights holders, and a transparent agreement is reached. Describe any ongoing or unresolved conflicts and demonstrate that the project does not exacerbate nor influence the outcomes of unresolved conflicts. If not applicable, provide justification.	revised the MR to include the missing row in line with the requirements of the VCS Monitoring Report Template (v4.4). The row has been added in section 2.1.2 along with the relevant details to ensure the table is complete and fully compliant with the prescribed format. 4. PP would like to clarify that during the distribution of the ICS; it is explicitly communicated to the end user that participation is entirely voluntary and that households are free to decline without any consequence. Prior to the distribution of an ICS, a designated adult family representative signs an End User Agreement confirming that they have received adequate information about the project and are choosing to participate of their own free will. This signed agreement serves as documented evidence of informed consent. PP has also shared the end user receipts as evidence. With respect to Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders, the project does not involve land acquisition, resource restriction, or any alteration of customary rights. Implementation is limited to the voluntary adoption of improved cookstoves at the household level. The project activities are designed and carried out in a manner that respects local governance structures, cultural practices, and community decision-making processes. To date, no ongoing or unresolved conflicts related to land tenure, resource access, or community rights have been identified in the project area in connection with the project activities. The project does not introduce changes to land

Rule	Assessment Question	Findings/Comments CAR#03	Developer Response
		Section 2.1.5 5. Kindly clarify if there were any comments received outside of the public comment period. 6. Tables are missing in section 2.3.5, 2.4.1-2.4.3. According to the VCS Monitoring Report Template, v4.4, the MR shall use the table to identify and summarize any risks. Where no risk is identified, write "No risk identified" in the first column, and provide justification in the second column. Kindly revise the MR.	ownership, fuelwood access rights, or community resource management systems. As such, the project activity does not exacerbate existing disputes nor influence the outcomes of any unrelated conflicts. Based on stakeholder engagement and field monitoring, there are no known grievances or disputes associated with consent or participation under this monitoring period. PP has also revised section 2.1.3 to update the row for Consent in the updated MR. 5. PP would like to clarify that no comments were received outside of the public comment period. PP did not receive any additional feedback, submissions, or stakeholder inputs after the close of the officially designated consultation period. This has been now clarified in section 2.1.5 of the updated MR. 6. The tables required under Sections 2.3.5 and 2.4.1–2.4.3 were inadvertently omitted during the compilation of the MR. PP has now revised the MR in line with the requirements of the VCS Monitoring Report Template (v4.4). The relevant tables have been inserted, and risks have been clearly identified and summarized. The updated MR now fully complies with the template requirements.
	Rd 2	1, 2, 3, 4, 6. MR is updated with the missing information. Finding is closed. 5. PP confirmed that there was no public comment received. Finding is closed.	

Rule	Assessment Question	Findings/Comments CAR #04	Developer Response
VCS Standard, v4.7	Quantification of GHG emission reductions	1. $BC_{p,j,k,y}$ In MR section 5.1, the value of $BC_{p,j,k,y}$ is 1.674 and 1.678 in section 5.2, but the value in the ER sheet is 1.691. kindly clarify and correct the calculation in section 5.1 and 5.2. 2. $EC_{est,y}$ In the MR, $\eta_{new,avg,y}$ used for calculating $EC_{est,y}$ is 36.68%, while the calculated result of this parameter is 35.35%. in addition, the calculated result of $EC_{est,y}$ is 0.0565 in the ER sheet but reported as 0.0561 in the MR. Kindly clarify and correct the relevant calculation of 2024 and 2025 vintage.	1. The discrepancy in the value of $BC_{p,j,k,y}$ reported in Section 5.1 (1.674) and Section 5.2 (1.678), compared to the value of 1.691 reflected in the ER sheet, was due to a clerical error. The value applied in the ER calculation sheet, i.e., 1.691, is the correct figure and was consistently used for emission reduction quantification. PP has now reviewed and corrected Sections 5.1 and 5.2 to reflect the accurate value of 1.691 in the updated MR. 2. The difference in the value of $\eta_{new,avg,y}$ and the corresponding $EC_{est,y}$ was due to a clerical error. The correctly calculated value of $\eta_{new,avg,y}$ is 35.35% as per the ER sheet tab "WBT Results". Similarly, the correct value of $EC_{est,y}$ as per the ER sheet is 0.0565, but it was inadvertently reported as 0.0561 in the MR. PP has now carefully reviewed the calculations for both the 2024 and 2025 vintages and corrected the MR to ensure that all reported values are fully aligned with the ER spreadsheet. The updated MR consistently reflects 35.35% for $\eta_{new,avg,y}$ and 0.0565 for $EC_{est,y}$. These were purely clerical errors and did not affect the underlying calculation approach.
	Rd 2	1, 2. Values in MR are corrected and consistent with the ER sheet. 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 – 2673 Verra Search Page	-	-
5	Joint Project Description and Monitoring report (PDMR) joint validation and verification report	2.5	21-March-2024
		1.3	21-March-2024
6	Monitoring report for 2 nd monitoring period Verification report	5.4	27-January-2026
		3.0	27-January-2026
7	Previous Applied Methodology VMR0006 https://verra.org/methodology/vmr0006-methodology-for-installation-of-high-efficiency-firewood-cookstoves/	1.1	-
8	Applied VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves	1.0	-
9	Revised Project Description Document (PD) Ex-ante calculations (corresponding to the same PD)	7.4	14-January- 2025
10	Monitoring Report	1.0	07- September-2026
		5.0	
11	ER Sheet with distribution database & monitoring survey		Corresponding to MR
12	Onsite audit End user receipts and photos ICS Photographs during Monitoring	-	30-March-2026 to 01-April-2026
13	Local Stakeholder records: - Grievance records	-	2024 - 2025
14	Employment records: HR policy and records Gender policy	-	-
15	Smart Home pro Stove Lab test report	-	-
16	Training records	-	-
17	VCS2673 Monitoring Survey Records	-	2025
18	Evidence End user Receipt and Warranty Cards ICS Flyer	-	-
19	Certificate of Incorporation Community Carbon Code of Ethics UPEnergy Group Team handbook Gender Policy	-	-
20	Nigeria KML MP3.kml	-	-
21	No double counting declaration No double counting declaration by manufacture Purchase Agreement Fati Stoves ACTIVE.pdf	-	-
22	Incentive mechanism document	-	-
23	Certificate - Climate Catalyst Limited (1).Pdf	-	-

24	Photographs of weighing scales and calibration certificate for weighing scale	-	-
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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
KPT	Kitchen Performance Test
LE	Leakage emissions
MP	Monitoring Period
MR	Monitoring report
NGO	Non-Government Organization
PAI	Project Instances
PD	Project description
PE	Project Emissions
PDMR	Project description and Monitoring Report
PP	Project Proponent
SDG	Sustainable Development Goals
tCO ₂ e	Tonnes of Carbon Di-oxide equivalent
QZ/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. Akeem Olaniyi
Years of Experience	2+
QUALIFYING ROLES	
Team Leader	No
Auditor	No
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Nigerian)
Technical Expert	Yes (SS 3.1)
Financial Expert	No

Independent Reviewer	No
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	25-February-2026

Competency Statement	
Name	Muskan Chawla
Years of Experience	2.5+
Qualifying Roles	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (1.2, 3.1)
Financial Expert	No
Independent Reviewer	Yes
Approval	
Approved by	Head of Quality and Compliance, SustainCERT
Date	05-September-2023

APPENDIX 6: WEIGHING SCALE DETAILS

Name of the Equipment	Model / Type	Serial Number	Calibration Date	Valid up to
Weighing Scale	Electronic weight scale	1360	20/10/2025	19/10/2026
Portable electronic scale	Manna	MM No. 4030 (EP160 S/N:202408)	Invoice date: 21/03/2025 ¹²	
Weighing scale-5 numbers	Luggage Scale Hand Scale B09PDH5Q	SKU: 417663 Batch number: 1607356/1	Invoice date ¹³ : 26/03/2025	



¹² VVB has confirmed that the portable electronic weighing scale was purchased during March 2025 and KPT were conducted in October -November 2025, there is no calibration required.

¹³ VVB confirmed that , all the 5 weighing balances were purchased in March 2025 and no calibration required as the KPT conducted during October-November 2025. All of them have identical SKU and batch number as evident from the submitted photographs.



