



VERIFICATION REPORT FOR “COMMUNITY CARBON EFFICIENT COOKING PROGRAMME – TANZANIA - 1”



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Summary:

A description of the verification of the project

The 3rd Verification and methodology changes (in line with VCS methodology change project description deviation^{/4.0/}) of the project title ‘Community Carbon Efficient Cooking Programme – Tanzania - 1’ VCS ID – 2676, have been undertaken by SustainCERT with accordance to the relevant VCS standard, V4.7^{/1/}, VCS Program Guide, V4.4^{/2/}. Relevant requirements of the ISO14064-2 and ISO 14064-3, as well as applicable criteria for consistent project operations, monitoring and reporting have been applied for verification.

The project VCS 2676 involves dissemination of Improved cook stoves in Tanzania, primarily targeting low-income households to promote cleaner and more efficient cooking solutions. The project is implemented by Community Carbon, which also serves as the project proponent. Carbon finance underpins the project’s strategy, enabling local engagement in stove distribution, household registration, monitoring, and maintenance activities. The cookstoves, including models like “Smart Home Pro” and “Community Jiko Bora,” are charcoal fueled with thermal efficiencies of approximately 37.9% and 38% respectively. 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 2676 is to perform independent periodic verification for the monitoring period 01-November-2023 to 31-October-2024 and validate the revised PDD against the new methodology VM0050 V1.0^{/08/}. The verification of the 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/}, the Project baseline and host party criteria.

Scope of verification

The scope of verification is to establish/verify that:

- The project activity has been implemented and operated as per the approved registered and revised PD^{5/8/}.
- All the physical features (project technology) of the project are in place in accordance with registered PD and MR^{5/}.
- The revised PDD, monitoring report^{8/} and other supporting documents provided are complete in accordance with the latest applicable version of VCS standard and methodology change procedure.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan, any registered monitoring plan^{5/}, the approved methodology^{7/} including applicable tool(s) and/or, where applicable, the approved standardized baseline.
- The data recorded and stored as per the monitoring methodology including applicable tool(s) and, where applicable, the standardized baseline

The Monitoring Period:

The project activity VCS 2676 is undergoing 3rd Verification from 01-November-2023 to 31-October-2024 (both days included), under its seven year, twice renewable crediting period from 22- April-2022 to 21-April-2029^{6/}.

The Method and Criteria used for Verification.

Desk Review:

Review of project information, monitoring plan specifically monitoring frequency, quality assurance and quality control system against the registered PD^{5/} and applicable VCS standard and applied methodology VCS Methodology from Sectoral Scope 3 –VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0^{08/}.

Onsite audit Interview 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^{5/} and methodology.

- A detailed cross check of the information provided in the monitoring report 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, 07 CARs, 10 CL and 01 FAR were raised during verification.

All the issues raised were resolved successfully, details of which can be found in appendix 4 of the report.

Any uncertainties associated with the verification:

The assessment team thoroughly reviewed the revised PDD^{/09/} along with ex-ante calculation sheet, monitoring report^{/8/} and the emission reduction calculation sheet^{/9/} against the relevant evidence and applicable VCS requirements, VCS standard V4.7^{/1/} and VCS guideline V4.4. It has been concluded that there are no more uncertainties associated with the project.

Summary of the project deviation change and verification conclusion:

The review of the revised PDD^{/09/} Monitoring Report^{/08/}, 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-2676, has been successfully implemented in accordance with the revised Project Description Document 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-2023 to 31-October-2024(inclusive) has resulted in the generation of 425,316 tCO₂e of emission reductions through the reduction in non-renewable biomass combustion.

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1 INTRODUCTION

1.1 Objective

The 3rd Verification and methodology change/^{26/} of the project titled “Community Carbon Efficient Cooking Programme – Tanzania - 1” VCS ID – 2676, have been undertaken by SustainCERT, as requested by UpEnergy group for the monitoring period 01-November-2023 to 31-October-2024 (including both the days). The verification of project activity is the 3rd periodic verification for the crediting period 22-April-2022 to 21-April-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 initial Project Description/^{5/} and revised PDD.
- 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/^{5/}, the new 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/^{8/}

The verification followed the requirements mentioned in the VCS standard, version 4.7/^{1/} and VCS guidelines, V4.4/^{2/} 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 revised PDD along with ex-ante calculation sheet, monitoring report/^{8/}, emission reduction calculation sheet/^{9/} and other supporting evidence (as mentioned in appendix 2) made available to the verifier for this monitoring period from 01-November-2023 to 31-October-2024, in accordance to following documents:

- VCS standard, V4.7/^{1/}
- VCS program guideline, V4.4/^{2/}
- VCS Methodology from Sectoral Scope 3 –VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0.^{7/}

- VCS Procedure to Change Project Methodology through a Project Description Deviation v4.0^{/26/}
- 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 project activity is conducted by doing a detailed assessment of Monitoring report^{/8/}, revised PDD against already registered PDD, emission reduction calculation sheet^{/9/} and all the relevant documents, and Distribution Database^{/11/} (as mentioned in appendix 2) of the report against the applied methodology VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0.^{/7/} .

The level of assurance achieved for the project verification falls under a reasonable level of assurance. A reasonable level of assurance is a high level of assurance regarding material misstatement, but not an absolute one.

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 “Community Carbon Efficient Cooking Programme – Tanzania - 1” (VCS ID 2676), implemented by Community Carbon as a Grouped Project aimed at disseminating fuel-efficient improved charcoal cookstoves to local communities across Tanzania. Along with the verification, there is also a methodology change taking place in the project, from VMR0006, 1.1 to VM0050, V1.0, through the VERRA procedure VCS Procedure to Change Project Methodology through a Project Description Deviation v4.0, V4.0^{/26/}

The improved cookstoves disseminated under the grouped project include high-efficiency charcoal stoves such as the Smart Home Pro and Community Jiko Bora^{/15/}, which are engineered with features that enhance fuel combustion and thermal efficiency. These models have thermal efficiencies of approximately 37.9% and 38%, respectively, as verified from the previous verification reports and registered PDD. 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-2023 to 31-October-2024), a total of 83,436 ICS units were distributed to individual households across Tanzania under the grouped project activity, out of which 72 are Smart Home Pro and 83,365 are Community Jiko Bora. Therefore, making total distribution in the project till date (31-October-2024) to 224,789. 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 and the Project Description. Technical specifications of the ICS technologies were cross-verified through the Project Design Document, manufacturer documentation^{/15/}, and field inspections conducted at end-user households.

An onsite audit for the project activity was conducted from 08-April -2025 to 11-April -2025. The start date of the project activity is 22-April -2022, as confirmed through the interview with the Project Proponent, verification of the distribution database, and previous registered verifications. The crediting period for the project activity is from 22-April -2022 to 21-April -2029, as verified from the revised Project Description Document, inline with VERRA rules and requirements.

Based on this, the assessment team confirms that the project activity, VCS 2676: Community Carbon Efficient Cooking Programme – Tanzania - 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 (Applicability criteria related to methodology can be found in the sections below), the registered PD, the VCS Standard v4.7, and applicable VCS guidelines. The emission reduction calculations of 425,316 tCO₂e for the monitoring period from 01-November-2023 to 31-October-2024 have been found to be conservative and appropriate upon verification.

2 VERIFICATION PROCESS

The grouped Project activity is undergoing 3rd Verification under its seven year, twice renewable crediting period and methodology changed as VCS Procedure to Change Project Methodology through a Project Description Deviation v4.0^{/26/}, 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 of the revised PDD, monitoring report^{/8/}, emission reduction calculation sheet^{/9/} and other evidence like monitoring survey data^{/12/}, signed user agreements^{/14/}, project distribution database^{/11/} (as mentioned in Appendix 2 of the report) were strategically reviewed against the applied methodology VM0050, V1.0^{/8/} and risk assessment was undertaken.
- Project activity sources contributing to the leakage as well as project emissions are assessed inline with applied methodology^{/08/}.
- The frequency of measurements, QA/QC procedures and other relevant documents are verified.

An onsite audit for the project was conducted from 08-April-2025 to 11-April-2025. Further details regarding the process have been mentioned in section 2.3 and 2.4 of the report.

- Interviews of the project representatives were conducted to discuss the implementation and operational status of the project with respect to the registered monitoring plan^{/5/}.
- 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-2023 to 31-October-2024) was verified from the ER calculation^{/9/}, as well as from revised PDD, registered PDD and all the similar to projects on different registries to ensure, there is no double counting^{/24/}.
- Resolution of all the issues and findings raised, and the final verification statement was issued.

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 submitted using a dedicated protocol. A detailed review of revised PDD, MR^{/8/} and ER calculation^{/9/} was performed to check:

- The completeness of the information with reference to the register PD^{/5/} and revised PD.
- Review of project information, monitoring plan specifically monitoring frequency, quality assurance and quality control system against the registered PD^{/5/} and applicable VCS standard and applied methodology version 1.0.
- A review of the QA/QC procedures was conducted to make sure the implementation is as per the register PD^{/5/}.
- Project specific assessment against applicable national framework and legislation requirement^{/31/32/33/}.

All the other evidence reviewed is mentioned in Appendix 2 of this report. The cross checks between information provided in the Monitoring report^{/8/}, VCS PD^{/5/} 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

During this verification, an on-site visit was performed by the assessment team.

Site visit was emphasized on project technology users with visit to each household 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 barcode
- Baseline stove and baseline fuel
- Confirmation on signing end user agreements
- Perception on smoke level of project technology vs baseline stove

Project technology users interviewed on site for household visit can be found in the table below.

S.No	End user name and serial number	Type of correspondent and Distribution Date	Village/Zone	Details discussed	Date of onsite Visit – Auditor
1	Rehema Kimanyi TVCP1083033	Household (29-April-2024)	Gombero	Operationality of Project stove, Kitchen observation to understand if project ICS stove was recently used, usage rate, Benefits of using	10-April-2025 – Mr. Jean Bosco
2	Said Kindan TVCP1084054	Household (23-April-2024)	Mtaa wa mkondogwa		10-April-2025 - Mr. Jean Bosco
3	Witty Paulo TVCP1341881	Household (28-October-2024)	Tandale		08-April-2025- Mr. Jean Bosco

4	Rajabu Makame VSP146750	Household (25-April -2023)	Vikawe	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.	10-April-2025- Mr. Jean Bosco
5	Saumu Rajabu TVCP1333817	Household (27-September-2024)	Vibaoni		09-April-2025- Mr. Jean Bosco
6	King Ekyandu VSP80251	Household (28-March-2023)	Street		08-April-2025- Mr. Jean Bosco
7	Blandina Komela VSP01591	Household (14-June-2022)	Kidenge		08-April-2025- Mr. Jean Bosco
8	Amina Hatibu TVCP0727419	Household (24-May-2024)	Mdoe		09-April-2025- Mr. Jean Bosco

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. The project activity also involves the change in the methodology from VMR0006, V1.1 to VM0050, V1.0.

Below tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring the 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	Designation	Topic Discussed	Name of the auditor
Hamis Mohamed	Surveyed and facilitated at Tanzania Social Action Fund	On ground project implementation, Beneficiary identification, Project stove distribution, grievance mechanism, stakeholder consultation, employee wellbeing, training and employment	Mr. Jean Bosco Rwiyamirira
Rashidi Ally	Member of the local Government- Village and End User		
Maria Ayubu Ally	Member of the local Government- Village and End User		

Abdallah Mohamed Mkuya	Member of the local Government- Village and End User	Project implementation, QA and QC procedure, Training, employment, Project stove distribution, grievance mechanism, stakeholder identification, repair mechanism, monitoring survey and baseline survey, ICS usage awareness, baseline stove and fuel usage	Mr. Jean Bosco Rwiyamirira
Leonard Sabaya	Supplier (manufacturer of the product)		Mr. Jean Bosco Rwiyamirira
Winfida Robert	Stakeholder		Mr. Jean Bosco Rwiyamirira
Mainisho A Itesi	Local Government		
Abdallah Ramadhan	Community group member/ end user/ Facilitator		
Nyasizo Kunzira	Stakeholder		

The key personnel interviewed during the opening meeting and closing meeting session of the onsite audit, and the main topics of the interviews are summarized in the tables below:

Table 2: Project proponent and Project implementation field team interviewed from 08-April-2025 to 11-April-2025.

S.No	Name of the person Interviewed	Affiliation	Details Discussed	Audit Team
1	Sumee Sharma	UpEnergy	Project monitoring survey execution, project distribution mechanism, data collection (distribution database), grievances mechanism, baseline survey and fuel usage in the baseline	Indrapal Parma, Jean Bosco Rwiyamirira
2	Jeevan HL	UpEnergy	Project monitoring survey execution, project distribution mechanism, data collection (distribution database), grievances mechanism	

3	Rachel J Macha	Carbon department	Project monitoring survey execution, project distribution mechanism, data collection (distribution database), grievances mechanism	
4	Salum Joe	Data Department		
5	Pendo Emmanuel	Data Department		
6	Flora Charles	Data Department		

On the basis of the information collected through above interviews and then further cross checked with the evidence submitted in the Appendix 2 of the report, helped assessment team reach to the conclusion the project is inline with the applied methodology^{/09/} 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 08-April-2025 to 11-April-2025 and physically inspected the project technical design and implementation as specified in the registered PD^{/5/}, revised PDD 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: 08-April-2025 to 11-April-2025			
S.No	Assessment Criteria	Means of Verification	Assessment Opinion
1	The assessment of the implementation and operation of the registered project activity	Registered PD ^{/5/} , revised PD with applied methodology VM0050, V1.0 Interviews with PP and onsite visit ^{/10/}	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 ^{/12/} and emission reduction ^{/9/} calculation sheet. Interviews with households ^{/10/}	The information related to the monitoring survey generating, aggregating and reporting the monitoring parameters mentioned in

			MR is found to be consistent with documents crosschecked 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/ ^{10/} Training records/ ^{22/}	All the information related to operational and data collection is found to be inline with the PD/ ^{5/} and MR/ ^{8/} .
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/ ^{10/}	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/ ^{12/} and emission reduction/ ^{9/}	The values mentioned for ER calculation are found to be in line with the monitoring survey/ ^{12/} . Methods, formulae, and emission factors for calculating baseline emissions have been followed in accordance with the applied methodology/ ^{8/} .
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/ ^{7/} . 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.

During site visit, 08 household will be visited for VCS-2676. VVB will be using acceptance sampling during verification for checking the PP's sample size, as PP has already conducted the monitoring survey. In accordance with the para 31-32 of the CDM "Sampling and surveys for CDM project activities and programmes of activities" sampling standard, version 09, a sample size of 08 will required based on an AQL of 0.5 % and UQL of 20 %, producer risk 05 % and consumer risk 20 %. The AQL and UQL selected is based on the Table 2 of the sampling standard, version and complies with the sampling standard.

Therefore, acceptance number (c) taken for the sample is 0 and sample size (n) is additional 08 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).

Name of region	Name of districts under the region	Number of sample
Dar Es Salaam	Ilala	1
	Kinondoni	1
	Temeke	1
	Ubungo	1
Pwani	Bagamoyo	1
	Kibaha	1
Tanga	Handeni Town	1
	Kilindi	1
Total		8

The Assessment team covered a total of 08 samples across from ICS with each ICS itself a single project instances to confirm monitoring survey results.

All the households interviewed confirmed that the project stove was operational and in good condition. Fair emission reduction calculations are performed based on appropriately recorded usage during the monitoring survey^{/12/} for the current monitoring period. The Assessment team would like to conclude that based on acceptance sampling approach the project participant's sample record meets the requirements.

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 4 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.

During verification a total of 07 CARs, 10 CLs and 01 FAR were raised. The details of all the issues communicated to the PD can be found in Appendix 4. The issues raised were closed successfully.

2.5.1 Forward Action Requests

01 FAR has forward action request raised for this monitoring period. No FARs in the previous verifications.

FAR 01: FAR 01: During the course of verification for VCS 2676, it was noted that the Project Proponent is concurrently implementing or planning to implement a similar improved cookstove project under the Gold Standard with Project ID GS11323, which shares a similar geographical boundary. Although no distributions have yet occurred under GS11323, the overlapping scope introduces a potential risk of double counting of ICS units across the two registries.

Therefore, VVB verifying must make sure that:

- Obtain and Review the full sales and distribution database of GS11323, when available.
- Cross-Check the serial numbers, household coordinates, or other unique identifiers against those listed in the VCS 2676 project database.
- Verify that there is no double-counting of ICS units or GHG emission reductions across VCS and GS registries.

2.6 Eligibility for Validation Activities

During the current monitoring period, the project underwent a methodology update, transitioning from VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves v1.1 to VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves v1.0, through a VCS Procedure to Change Project Methodology through a Project Description Deviation v4.0. As required under VCS rules, a validation of the revised Project Description against the updated methodology was necessary. Accordingly, the VVB confirms that it conducted a validation activity in conjunction with the verification, as documented in Section 3.2 of the Verification Report.

The VVB, SustainCERT S.A., holds active accreditation under the VCS Program for both validation and verification scopes, as confirmed by the Verra VVB eligibility listing¹. Therefore, SustainCERT is fully eligible and authorized to carry out validation functions, including those triggered by a change in applied methodology.

3 VALIDATION FINDINGS

During this verification (3rd Verification) for the grouped project, the GP underwent a methodology change, the group project activity was earlier registered with methodology VMR0006: Methodology for installation of High Efficiency Firewood Cookstoves v1.1. However, now the project is taking a deviation and changing the methodology to VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves V 1.0. The following section of the report mentions the detailed assessment of the validation activities performed as a part of verification of the group project.

3.1 Methodology Deviations

There is no methodological deviation identified during the current monitoring period.

3.2 Project Description Deviations

In line with the Procedure to change Methodology through a Project Description deviation V4.0, section 2.3, point 2.3.2, the assessment team has conducted the assessment of the project description document with methodology, VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves V 1.0. The detailed assessment of the relevant sections can be found below.

A) Project Eligibility:

¹ <https://verra.org/validation-verification/sustaincert-sa/>

Exclusion under table 2.1 of VCS standard: The grouped project activity is distribution of improved cookstoves in Tanzania. The ICS distributed are energy efficient, reducing GHG emission. The project does not involve any activity that is explicitly excluded under Table 2.1 of the VCS Standard, such as grid-connected electricity generation, waste heat recovery, fossil fuel switching, or hydrofluorocarbon (HFC-23) emission reduction. Thus, the project is not excluded under Table 2.1 and meets the scope requirement of VCS standard v4.7.

Methodology eligibility capacity limits: The project applies VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, v1.0, an approved methodology under the Verra Standard. The methodology is applicable to the project activity, the applicability criteria of the methodology have been verified below. The methodology does not introduce any scale or capacity limits. Additionally, double counting prevention measures have been implemented through the assignment of a Unique Serial Number (USN) for each ICS, recorded in an electronic database. This system ensures that emission reductions are not claimed multiple times. CAR 6 and CAR 8 was raised and closed after reviewing the sufficient evidence. FAR 01 is also raised to verify the details related to double counting in the future verifications. Thus, the criteria have been met.

Therefore, it has been concluded that the project activity is eligible under the VCS program.

B) Project start date and crediting period:

The project start date is 22-April-2022, based on the first ICS distributed under the project activity with USN number as VSP00073^{/21/}, the assessment team has verified the end user contract for the 1st ICS distributed and also it was verified using previous registered verifications the start date mentioned for the project activity is in line with VCS standard V4.7, section 3.8. Therefore, the date 22-April-2022 is accepted as the starting date based on the evidence provided. The crediting period for the project is 22-April-2022 to 21-April-2029. Thus, the start date and crediting period of the project is accepted.

C) Project scale and estimate emission reductions:

The group project is calculating emission reductions based on VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, v1.0, and is categorizing the project as large scale in line with VCS standard, section 3.10, "Large projects: Greater than 300,000 tonnes of CO₂e per year". Based on the assumption values taken by the project to calculate the estimated emission reduction it can be concluded that the project is in line with the methodology and will be able to achieve the emission reductions mentioned.

D) Conditions prior to project initiation

The conditions prior to project initiation remain consistent with the baseline scenario described for the project, namely the continued use of charcoal fuel in inefficient cookstoves. This was verified through the onsite visit, including interviews with end users, stakeholders, and the implementation partner (details provided in Section 2.3 of this report), as well as through a review of recent publications such as the National Clean Cooking Strategy (2024–2034) and independent research sources². Accordingly, the previously validated statements related to the conditions prior to project initiation remain valid under the methodology change. More details related to the baseline scenario can be found under the heading H) Baseline Scenario in the same section of this report..

E) Title and reference of methodology

During the current Monitoring the project undergoing a methodology change from VMR0006 Methodology for installation of High Efficiency Firewood Cookstoves v1.1 to VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, 1.0 in line with the guidelines release by VERRA on 09-October2024 (<https://verra.org/verra-releases-new-cookstoves-methodology/>) and Correction and Clarification to VM0050 Energy Efficiency and Fuel Switch Measures in Cookstove, V1.0. Along with the new methodology, project applies the latest version of Tool 30, Calculation of the fraction of non-renewable biomass V4.0 and CDM Guideline: Sampling and surveys for CDM project activities and programs of activities, v4.0 and CDM sampling standard, V9.0, and VT0008 for additionality assessment. All the applicable tools and methodology applies the latest version therefore, found to be acceptable.

F) Applicability of methodology

The project activity currently applies methodology VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, 1.0. The table below assesses the applicability conditions of methodology:

S. No	Applicability Condition	PP's Justification	Assessment opinion
1.	The project activity corresponds to: a) Replacement of non-renewable biomass (e.g., firewood, charcoal)-fired	The proposed instances will distribute more efficient improved charcoal cookstoves for thermal application, which will replace	The group project activity is located in the Tanzania and is aimed at distribution of more efficient improved charcoal cookstoves

² [https://www.nishati.go.tz/uploads/documents/en-1717680135-NATIONAL%20CLEAN%20COOKING%20STRATEGY%20\(2024-2034\)%20FINAL.pdf](https://www.nishati.go.tz/uploads/documents/en-1717680135-NATIONAL%20CLEAN%20COOKING%20STRATEGY%20(2024-2034)%20FINAL.pdf)
<https://mecs.org.uk/blog/announcing-the-new-tanzania-ecooking-scale-and-support-programme/>

	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. 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.	inefficient traditional charcoal cookstove leading to saving of non-renewable biomass. The ICS to be distributed under the project activity are Smart Home Pro and Community Carbon Jiko Bora stoves. All ICS in this project will replace existing only traditional charcoal stoves. Further, the project activity will utilize non-renewable biomass under project scenario. This criterion will be checked from data recorded on the baseline stove used prior to ICS installation. Evidence – Distribution Records. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	(Smart Home Pro and Community Carbon Jiko Bora) that replace traditional charcoal stoves, These improved cookstoves use the same fuel as in the baseline (charcoal), aligning directly with the criterion for more efficient devices using the same fuel. Evidences: Distribution records, previous verification reports
2.	Project devices are used in households, communities, institutions, or small or medium enterprises (SMEs),⁴ collectively referred to in this methodology as the “target population.”	The proposed instances involve distribution of ICS in households. Evidence – End user carbon agreement The project activity is already VCS approved till MP2 and VCUs	In accordance with the site visit conducted and the project database submitted^{/16/}, it has been verified that the project activity aims at distributing the ICS to the end users households. Therefore,

		issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	the condition is found to be met. Evidence: End user agreement, distribution database
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; or b) Originating from dedicated plantations that comply with all relevant applicability conditions in the most recent version of CDM TOOL16	Not applicable. The proposed instances will distribute high efficiency improved cook stove for thermal application, which will replace inefficient traditional charcoal cookstove leading to saving of only non-renewable biomass. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	The project activity aims at distribution of the improved ICS. However, the fuel remains the same, continued used of non-renewable biomass as in the baseline, it has been verified from project previous verification as well as on site visit conducted during this monitoring period. Therefore, the criteria does not apply.
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.	Not applicable. The proposed instances will distribute high efficiency improved cook stove for thermal application, which will replace inefficient traditional charcoal cookstove leading to saving of only non-renewable biomass. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd	The project activity aims at distribution of the improved ICS. However, the fuel remains the same, continued used of non-renewable biomass as in the baseline, it has been verified from project validation as well as on site visit conducted during this monitoring period, by including in the questionnaire. It has

		monitoring period (01-November-2023 to 31-October-2024).	been verified that the project activity does not use biomass residue. Therefore, the criteria is not applicable. Evidences: Monitoring survey, distribution database
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.	Not applicable. The proposed instances will distribute high efficiency improved cook stove for thermal application, which will replace inefficient traditional charcoal cookstove leading to saving of only non-renewable biomass. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	The project activity aims at distribution of the improved ICS. However, the fuel remains the same, continued used of non-renewable biomass as in the baseline, it has been verified from project previous verifications as well as on site visit conducted during this monitoring period. It has been verified that the project activity does not use biomass residue. Therefore, the criteria is not applicable.
6	Where more than one type of renewable biomass is used, each of the biomass types used complies with the applicability conditions.	Not applicable. The proposed instances will distribute high efficiency improved cook stove for thermal application, which will replace inefficient traditional charcoal cookstove leading to saving of only non-renewable biomass.	The project activity aims at distribution of the improved ICS. However, the fuel remains the same, continued used of non-renewable biomass as in the baseline, it has been verified from project previous verifications as well as

		The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),.	on site visit conducted during this monitoring period. Therefore, the criteria does not apply.
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.	Not applicable. The proposed instances will distribute high efficiency improved cook stove for thermal application, which will replace inefficient traditional charcoal cookstove leading to saving of only non-renewable biomass. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	The improved cookstoves distributed under the project use non-renewable biomass (charcoal). There is no introduction of renewable biomass charcoal produced through efficient systems such as retort kilns or Casamance kilns. As the project does not involve charcoal production, there is no methane to be captured or destroyed, making the condition irrelevant to the project design. Therefore, the criteria is not applicable.
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 efficiency⁸ of at least 25%.	Improved Cookstoves planned to be distributed under this project are SmartHome Pro stove that have an efficiency of 37.9% and Community Jiko Bora that have an efficiency of 38% as per	The project involves two improved cookstove models: SmartHome Pro with a thermal efficiency of 37.9%

		the manufacturer's specifications. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	Community Jiko Bora with a thermal efficiency of 38% Both values exceed the minimum threshold of 25% thermal efficiency set by the methodology. Evidences: manufacture specification, efficiency test report and previous verification reports.
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%	Not applicable. The proposed instances involve distribution of improved charcoal cookstoves within the project boundary. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	The project activity uses on non-renewable biomass as a fuel source. Therefore, the condition is not applicable.
10	Electric project devices meet the maximum risk factor score of 15 on the Cookstove Durability Protocol and have the following minimum thermal efficiency:	Not applicable. The proposed instances involve distribution of improved charcoal cookstoves within the project boundary.	The project activity uses on non-renewable biomass (charcoal) as a fuel source. Therefore, the condition is not applicable.

	a) Hot plates and electric hobs: 40% Induction stoves and other electric stoves: 70%	The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	
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, see Section 6.2); 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	Not applicable. The proposed instances involve distribution of improved charcoal cookstoves within the project boundary. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024).	The project activity uses on non-renewable biomass (charcoal) as a fuel source. Therefore, the condition is not applicable.
12	Electric project devices use the following electricity sources: 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.¹² b) Self-	Not applicable. The proposed instances involve distribution of improved charcoal cookstoves within the project boundary. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-	The project activity uses on non-renewable biomass (charcoal) as a fuel source. Therefore, the condition is not applicable.

	generated renewable electricity (with a maximum of 20% electricity from non-renewable sources for backup); or c) National or regional electricity grid.	November-2023 to 31-October-2024).	
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	The project activity promotes the full adoption of Improved Cookstoves (ICS) distributed to individual households. To incentivize the replacement of inefficient baseline stoves with project stoves throughout the crediting period, the project proponent implements an incentive scheme. This includes providing a full-year extended warranty in addition to the 5 years initial warranty in exchange for the disposal of a household's traditional stove, verified at the time of ICS distribution. To ensure ongoing replacement and use of project stoves, the project conducts regular monitoring to confirm the continued non-use of inefficient baseline stoves and provides customer support to address any issues with	Incentive Mechanism Design: The project provides a one-year extended warranty in addition to a standard 5-year warranty in exchange for surrendering the baseline traditional stove at the time of improved cookstove distribution. This mechanism directly supports the replacement of inefficient baseline devices, fulfilling the condition. Continued monitoring and customer support mechanisms are in place to ensure long-term adoption and detect fallback to baseline technologies. Evidence: PP interview.

		ICS adoption during the crediting period. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	
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	When the project device has ended its technical life, the project proponent either replaces the stove or shall not claim credits in-line with the methodology, The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	In accordance with the discussion with PP it has been verified that PP will not claim any emission reductions for the stoves that fails to meet the eligibility criteria of technical lifetime. Therefore, the criteria is found to be met.
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,	Each ICS in the project activity will be identified by a unique combination of customer name and geographical location, as well as a serial number. The serial number will be a unique number which will allow for a clear distinction between the stoves. No individual serial number can be repeated within	Each ICS is tagged with a unique serial number, combined with customer name and geographical location. The serial number is stated to be non-repeating and linked to end-user and location details, satisfying the condition's requirement for stove-level identification

	alpha/numeric ID, and end-user location, such as geographic coordinates, complete address information).	the project, thus ensuring that each stove is counted only once in the proposed project. In addition, the project has been cross-checked against other CDM project activity operating in the country using the UNFCCC, the Gold Standard, and other relevant voluntary carbon schemes to ensure that the ICS is not included in any other CDM project activity or voluntary project activity. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),.	(e.g., alpha/numeric ID and address-level granularity). PP has also submitted declaration stating that there will no double counting. Evidences: Distribution database, KML file and declaration for no double counting.
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	There are no mandatory laws or regulations in the host country for the use of improved cookstoves in Tanzania households at the time of project implementation. The project is a voluntary effort by the project proponent. A review is made on Tanzania environmental laws and regulations as below :	It has been verified with the independent research that there has been no regulations that is making the use of improved cookstove mandatory. It is confirmed that the project is a voluntary activity by PP. Therefore, the criteria is found to be met.

	activity must be documented.	1) Environmental Management Act, 2004 2) Environmental Management (Environmental Impact Assessment and Audit) Regulations, 2005, as amended 2018 There is no specific concern made on improved cookstoves project from the above law and regulation. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	
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	Since the project activity involves reducing emissions from non-renewable biomass i.e., charcoal, an assessment was conducted to identify any overlapping of project boundary with REDD+ projects that are currently active or have been implemented within the project boundary to date. Till the 3rd monitoring period (01-November-2023 to 31-October-	The project proponent conducted a boundary overlap assessment to identify REDD+ projects within the same expected fuel source area. This assessment identified that 0.07% of the total ICS distributions overlapped with REDD+ project boundaries as listed in the VERRA registry. The identified overlap percentage (0.07%) is

	assessment for informational purposes in the project description.	2024), approximately 0.07% of the total ICS distribution were overlapping with prospective REDD projects listed in the VERRA registry. The assessment of project boundary overlapping has been shared with VVB.	very low, indicating minimal risk of double counting. The verifier team has assessed the overlapping detail and the report. CAR 06 was raised and closed successfully
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Correction and clarification to VM0050 energy efficiency and Fuel switch Measures in Cookstove, V 1.0:

S.no	Clarification	PP Justification	Assessment Opinion
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	The baseline fuel consumption results have been compared with data from reputable sources. As per the <u>International Growth Centre</u> study 2017 ³ , the baseline consumption of charcoal was found to be 19 kg/household/week, which is equivalent to 5.93 tonnes wood eqv/household/year (considering 6:1 wood to charcoal conversion factor). This is higher than baseline fuel consumption as reported for the proposed project activity, which is 4.77 tonnes wood	The baseline fuel consumption value has been compared with the reputable source, the International Growth Centre. The comparison aligns with the requirement to use relevant, recent, and peer-reviewed or official data. The conservative baseline fuel consumption values used in the project are demonstrably lower than those

³ <https://www.theigc.org/sites/default/files/2018/06/Alem-et-al-2017-Working-paper.pdf> (last accessed on 19-May-2025)

	collected no more than five years ago.	eqv/household/year. This demonstrates that our baseline fuel consumption for the project is more conservative in comparison to the study conducted by <u>International Growth Centre</u> .	reported in the referenced study, providing a credible and transparent cross-check. Therefore, the condition has been met.
2.	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 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)	According to Clarification 2 of VM0050 v1.0 Corrections and Clarifications, the project activity shall adopt SUMs or usage survey based monitoring during the course of verification. While utilizing survey-based monitoring, the usage rate will be capped at 90% and all of the following customer support actions shall be implemented as outlined below: 1. The project activity involves the distribution of efficient improved charcoal cookstoves that will replace inefficient traditional charcoal stoves across the project boundary. In Tanzania, where nearly 95% of the population uses biomass fuels as their	The project appropriately adopts a 90% usage rate cap and implements all three mandatory customer support actions across the target population. The project deploys efficient charcoal-based Improved Cookstoves (ICS) such as “Community Jiko Bora” and “Smart Home Pro”, replacing traditional inefficient stoves in Tanzania. Evidence: Baseline survey data showing widespread use of non-renewable charcoal stoves in the region. National data from the Tanzania National Bureau of Statistics (stating

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. 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%.	primary fuel for cooking as per National Bureau of statistics ⁴, the proposed project activity promotes ICS as a practical and culturally accepted solution to replace traditional stoves. These stoves such as the "Community Jiko Bora" and "Smart Home Pro" models have been shown through field research and pilot studies to significantly reduce charcoal consumption, lower cooking times, and improve household air quality. With features like insulated combustion chambers and better airflow control, they meet the cooking needs of Tanzanian families preparing staples like Ugali, beans, and rice. User feedback from various on-field activities indicates strong acceptance and willingness to continue use, citing cost savings	~95% charcoal/biomass dependency). End-user feedback and pilot studies indicating cultural appropriateness and fuel savings. 2. The project provides comprehensive support to help users adopt and sustain ICS use. Evidence: Flyers in local languages explaining stove usage, safety, maintenance, and do's & don'ts. Awareness campaigns 3. A toll-free number has been established to assist households with support requests. evidence: Toll-free number (+255 800 750 303) provided in all user materials. Grievance
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⁴ http://nbs.go.tz/nbs/takwimu/census2012/Basic_Demographic_and_Socio-Economic_Profile_PopularVersion-KeyFindings_2012_PHC_EnglishVersion.pdf

		and ease of use. Locally manufactured and widely available, these stoves not only support health and environmental goals by reducing emissions and deforestation but also create local jobs and align with Tanzania's climate commitments. 2. The project activity has implemented several support activities to assist the Tanzanian households in effectively operating and maintaining their ICS stoves. Awareness campaigns are organized to make end-users aware about the benefits of continued use of project stove. Materials such as flyers in local language are also distributed to provide guidance on operating the stoves, do's and don'ts related to the ICS usage, other safety measures, etc. Additionally, it also mentions the 5-year warranty period, and the toll-free number (+255 800 750 303) which can be	procedure mentioned across channels CAR 02 was raised and has been closed successfully. All these evidence have been verified by the assessment team. Therefore, clarification has been met.
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		contacted for repairs, replacements and any assistance with regards to ICS. These efforts are ongoing to support sustained ICS adoption and maintenance throughout the project duration. 3. The project has implemented a toll-free communications channel to support the target population in accessing assistance for their Improved Cookstoves (ICS). A dedicated toll-free number (+255 800 750 303) has been established and widely communicated to households, enabling them to contact the project proponent for maintenance, repair services, and other support needs. This channel is operational and accessible in Swahili, ensuring effective communication and ongoing support throughout the project duration. The project activity is already VCS approved till MP2 and VCUs issued by	
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		VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	
3	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	The project activity shall capture photographs of the project stove ICS, its components, and the cooking areas as part of the monitoring surveys during verification stage. These photographs shall be shared with VVB as evidence to help determine stove functionality and use. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	During the current monitoring period, a site visit was conducted to verify the details related to usage of the stove and PP has collected the stove photograph while conducting the survey. The evidence has been assessed and found to be appropriate. Therefore, the criteria is found to be met.
4	The project stove efficiency ($\eta_{\text{new,avg,y}}$) 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	The project activity shall determine the stove efficiency ($\eta_{\text{new,avg,y}}$) of the Improved Cookstoves (ICS) using either of the options 1 and 2, as prescribed in the methodology. Corresponding documentation shall be provided during verification to comply with the methodology's requirements.	PP has chosen method 1 and 2 for determining the value of stove efficiency. More details can be found in section 4.3.

	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 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 project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	
5.	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.	The project activity involves the distribution of Improved Cookstoves (ICS) to households, thus this clause is not applicable to this project activity. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period	The project activity is aimed at distribution of improved cooking devices in Tanzania, using fuel as charcoal. No electric stove has been distributed. Therefore, the condition does not apply.

	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.	(01-November-2023 to 31-October-2024),											
6.	The following values of equivalent standard male adults must be applied when determining the parameters Hh_i and $Hh_{j,k}$ (instead of the references provided in Section 9.1 of VM0050, v1.0, parameter table for Hh_i and $Hh_{j,k}$): <table><tr><th>Gender and age</th><th>Fraction of standard adult</th></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>	Gender and age	Fraction of 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	The project activity shall apply the specified values of equivalent standard male adults when determining the parameters Hh_i and $Hh_{j,k}$. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	The project has applied values inline with the values mentioned in the clarification for methodology, more details can be found in section 4.3.
Gender and age	Fraction of 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												
7.	For the wood-to-charcoal conversion factor (CF), in addition to government approved/ endorsed	The project activity shall apply a wood-to-charcoal conversion factor (CF) in accordance with the	The project has applied values inline with the values mentioned in the										

	national or regional values, the following 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	methodology's requirements. The CF value used shall be sourced from published, peer-reviewed literature specific to the project region and context, supporting a value of up to six tonnes of dry wood input per tonne of charcoal output. The relevant documentation for the applied CF value shall be provided to demonstrate compliance. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	clarification for methodology, more details can be found in section 4.3.
8..	Footnote 35 must be read as follows: 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	The project activity shall adhere to the requirements outlined in footnote 35 of the methodology. During monitoring, the project proponent shall assess whether or not the project stove is in good condition, based on appropriately phrased questions as part of the monitoring survey questionnaire. Any project stove, if found not in good condition, shall be replaced with new cookstoves of similar efficiency.	From the monitoring survey submitted, It has been verified that PP has included the survey question as per footnote 35, and stove not in good conditions have been excluded. Therefore, condition is found to be met.

	cookstoves of similar efficiency.	The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3 rd monitoring period (01-November-2023 to 31-October-2024),	
9	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 project activity shall comply with the revised baseline survey requirements outlined in the third paragraph on page 14 of the methodology. An initial baseline survey was conducted prior to validation, and follow-up baseline surveys shall be performed at most every five years from the date of the last survey in control households that do not participate in the project. Additional surveys may be conducted as needed, including at crediting period renewal. The project activity is already VCS approved till MP2 and VCUs issued by VERRA. It is currently under 3rd monitoring period (01-November-2023 to 31-October-2024),	PP has met with the requirement and made the required revisions to the monitoring plan. Therefore, the criteria is found to be met.

In accordance with above assessment, it is concluded that methodology is rightly applied.

G) Project boundary

Project activity has determined the project boundary inline with, VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0, section 5, project boundary includes the project devices, the geographical site where they are located, and the locations from which baseline and project fuels are sourced, which is found to be inline with methodology VM0050, V1.0

Evidence verified:

- Project description - Section 3.3 explicitly outlines the project boundary, confirming that both baseline and project fuels are locally sourced charcoal. No cross-border fuel sourcing was observed.
- KML files- Spatial data submitted indicates the exact locations of ICS deployment during the monitoring period. This validates stove placements within the national boundary.
- Distribution database - The stove distribution records, including household addresses and GPS coordinates, align with the declared project area.

CAR 03 was raised and closed successfully.

The assessment team was able to ensure that the approved methodology addresses all the identified emission sources that are impacted by the project activity as mentioned in section 3.3 of revised PD.

H) Baseline scenario

The baseline scenario of the projects remains the same as validated during the initial validation of the project. The baseline scenario remains valid inline with section 6 of the applied methodology VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, v1.0. The baseline scenario defined is continued use of inefficient cooking stove in the project area with high dependency on use of inefficient traditional cookstoves by the target population. The baseline scenario i.e., continued use of inefficient traditional charcoal cookstoves primarily using non-renewable biomass (charcoal and firewood), remains valid and consistent with section 6 of VM0050 v1.0.

STEP 1: PP identified the baseline scenarios in line with the methodology and additionally the baseline KPT (survey conducted in 2022) results were also shared with the assessment team. A detailed verification was done by the assessment team and it was verified that the population used the inefficient (firewood and charcoal) stoves in the baseline.

Evidence: Baseline usage is substantiated by a baseline survey conducted in 2022, aligning with the start of the crediting period. Baseline scenario was also discussed with PP and its representatives, Implementation partners and the end users to verify the stove they were using in the baseline.

The assessment team has reviewed and verified the baseline scenario using multiple sources, including national-level datasets (NBS, DHS), field-level consultations, and the project's baseline KPT survey conducted in 2022. Based on these evidence, the team confirms that the baseline scenario is conservatively and accurately defined, consistent with the requirements of Section 6 of VM0050 v1.0. It was confirmed that baseline established is correct and inline with the methodology requirement.

The thermal efficiency and emissions data used in the baseline come from standard performance testing (KPT and WBT results), and are consistent with VM0050 requirements.

- efficiency test reports

Step2: Considering existing and forthcoming Government policies and legal regulations:

- Tanzania Environmental act, 2004
- Environmental management (EIA and Audit) regulation, 2005, as amended 2018
- Tanzania's Updated Nationally Determined Contribution (2021)
- Environmental Management (Control and Management of Carbon Trading) Regulations, 2022
- National Clean Cooking Strategy 2024–2034

The assessment team has verified the continued high prevalence of biomass use in the project area through review of independent national statistics, including the National Bureau of Statistics (2022), the Demographic and Health Survey (2022), and the National Clean Cooking Strategy (2024–2034), all of which report that over 90% of households in Tanzania rely on firewood and/or charcoal for cooking.

On-site verification further confirmed that traditional biomass fuels remain the dominant cooking energy source among the target population.

It was verified that there is no legal or mandatory requirement for the cookstoves in Tanzania.

Step3- Assess Financial, Institutional and informational barriers

In line with tool VT0008:

Identification of barriers:

Step 2a - The project proponent identified realistic and credible financial, institutional, and informational barriers, including the higher upfront cost of improved cookstoves relative to traditional stoves, limited access to clean cooking technologies, and low awareness among target households. Evidence: Onsite visit by VVB to verify the details, Information available publicly⁵ regarding the low adoption rate and continued use of inefficient stoves and baseline survey records.

Step 2b – Demonstration that barriers prevent implementation without carbon revenue:

The VVB verified that in the absence of carbon revenues, these barriers would prevent project implementation at scale. This conclusion was supported by end-user agreements reviewed during verification, which document the subsidized stove price enabled by carbon finance, and by confirmation that distribution, awareness, and after-sales support activities.

Step 2c – Identification of an alternative without significant barriers:

The VVB has confirmed that the continued use of traditional cookstoves fired with non-renewable biomass was correctly identified as an alternative scenario that does not face significant financial, institutional, or informational barriers, as it represents prevailing practice. It has been supported by the recent action plan released by the Government of Tanzania⁶.

Step 2d – Demonstration of the decisive role of carbon revenues:

The VVB verified that the revised analysis demonstrates that carbon credit revenues are decisive in overcoming the identified barriers by enabling price subsidies, supporting distribution networks, and financing awareness and maintenance activities. It has been supported by VVB onsite visit and end user carbon waiver agreements.

The assessment team validated the above steps and evidence to verify that improved cookstoves have high cost associated with them therefore, become difficult to afford and additionally there is low awareness in the area regarding the improved stoves.

CL 03 was raised and closed successfully.

Control household: In line with methodology section 6.2, “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 every two years in control households that do not participate in the project.”

110 households considered during the baseline survey has been considered as control household for the project.

The assessment team has verified the continued validity of the control household group using the following means of verification:

- Baseline survey records from April 2022, including household identifiers and survey responses;

- On-site verification activities, including interviews with project end users, stakeholders, and the implementation partner, confirming that baseline cooking practices and fuel use patterns remain unchanged;

- Spatial verification using KML files, which allowed the VVB to confirm that baseline survey households are distinct from households that have received project cookstoves, thereby mitigating the risk of overlap between control and project households;

Therefore, it has been concluded that control households are correctly defined.

Thus, during the methodology change there is no change in the baseline scenario for the project. The baseline scenario defined is also appropriate inline with the VCS standard 3.13, and through independent research it has been verified that there are no laws and regulations in Tanzania related to the project activity such as minimum product efficiency standards, air quality requirements, carbon taxes, and subsidies. Therefore, the baseline scenario for the project is applicable.

I) Additionality

⁵ NATIONAL CLEAN COOKING STRATEGY (2024-2034). Official Document(1)
<https://mecs.org.uk/wp-content/uploads/2021/10/79864-MECS-Research-Report-Results-based-financing-RBF-6.pdf>

⁶ NATIONAL CLEAN COOKING STRATEGY (2024-2034). Official Document(1)

The group project has demonstrated additionality inline with the methodology VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves, V1.0 and tool VT0008 Additionality Assessment Tool.

1. Regulatory surplus: the project activity is located in Tanzania, which is included in annex 1 country, And it has been verified with the help of independent research that there is no law or regulation enforced which mandates the project activity.

A review of national laws and regulations (e.g., Tanzania's Environmental Management Act, 2004 and its amendments) confirms that there is no legal obligation for households to transition to ICS.

The PD explicitly states the voluntary nature of the project and includes references confirming the absence of enforcement. The details have been verified from the previous verification and interview with PP.

2. Positive List : Project aims at distribution of improved cookstoves replacing the inefficient charcoal based cookstove, as the project does not distribute cookstove free to cost, therefore, additionality has been described through financial means as described below.

3. Financial additionality: The project uses the investment analysis approach, applying the VT0008 Tool.

The investment decision date and financial assumptions (e.g., stove cost, distribution expenses, revenue from carbon credits) are disclosed in the Project Feasibility Report and validated through the "VCS 2676 Additionality Tool.xlsx".

Key inputs are linked to market conditions at the time of investment and found reasonable upon review.

The project does not meet the benchmark rate for acceptable returns without carbon finance.

Therefore, it has been concluded that financial additionality has been appropriately demonstrated.

4.Common practice analysis:

The project includes a Common Practice Analysis comparing ICS deployment across Tanzania.

The analysis considers VCS-registered cookstove projects and government/NGO initiatives.

It concludes that ICS adoption remains low, with the proposed project exceeding common practice in scale and structure (e.g., sustained monitoring, usage-based crediting, warranty-backed distribution).

Geographic region used is appropriate and sectoral context well-defined.

Therefore, it is concluded that the project is not a common practice.

Financial and technical assumptions are clearly stated and linked to documented sources, such as the feasibility study, MNRT charcoal study, and stove specification sheets.

Conservative estimates are used in calculating emissions and financial viability.

CL 04 was raised and closed successfully.

Therefore, in line with the applied methodology and tool requirement and with clear justifications across regulatory, financial, and common practice dimensions, project technology is deemed additional.

J) Quantification of GHG emission reductions and carbon dioxide removals

The project activity is quantifying the emission reductions based on methodology VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, v1.0, the assessment team has assessed the details it has been observed that it conservatively estimated. Further details related to the calculation can be found in section 4.4 of this report.

Leakage assessment: The PD has assessed the leakage on the basis of methodology VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, v1.0, In line with section 8.3, based on the association with reduced or avoiding the use of non-renewable biomass, the leakage has been correctly applied as 0.95. There it is acceptable.

K) Methodology deviations

Methodology deviations are described in section 3.1 of the report. There is no methodology deviation applied in the project.

L) Monitoring plan

The assessment team reviewed the monitoring plan described in the Project Design Document and confirms that it clearly identifies all relevant parameters to be monitored as per the applied methodology VM0050: Energy Efficiency and Fuel-Switch Measures in Cookstoves, Version 1.0.

Key monitored parameters include (more details related the parameter can be found in section 4.3 of the project report):

- Number of stoves distributed and operational
- Thermal efficiency of project devices
- Usage rate of the improved cookstoves
- Baseline and project scenario fuel consumption
- Leakage emissions (via applied adjustment factor)

It has been verified by the assessment team that monitoring procedures outlined in the PDD ensure traceability, consistency, and conservativeness based on the onsite visit and the evidence submitted.

Equipment and procedures used:

Survey-based monitoring is employed, with random and representative sampling methods (stratified across regions, stove types, and user demographics).

Enumerators are trained, and data collection tools include both paper-based and electronic forms.- training and awareness records along with Do's and Don't flyers have been verified.

Surveys capture quantitative and qualitative data (e.g., stove usage frequency, maintenance needs) – results and original forms have been verified.

A dedicated grievance and repair system (including a toll-free hotline) ensures ongoing user feedback is integrated into monitoring.

CAR 05 was raised and closed successfully.

Monitoring equipment and methods, including household surveys, field verification, and sampling protocols, are designed in accordance with the methodological guidance. Internal quality assurance protocols and field team training further enhance data credibility.

Based on document review and site audit findings, the assessment team concludes that the monitoring plan has been effectively implemented and is fully in adherence with the requirements of the applied methodology and the referenced tools. No deviations were noted, and the system is capable of ensuring accurate and consistent monitoring throughout the crediting period.

Thus, it has been concluded that the project activity meets all the requirements mentioned in the section 2.3.2 of Procedure to Change Methodology through Project Description Deviation. Therefore, the assessment team concludes that the project activity is eligible to apply the methodology VM0050, V1.0.

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 under the grouped project activity. During this monitoring period, PP has added 83,436 ICS (72 are smart home pro and 83,365 are Community Jiko Bora) under the group project activity. Table below mentions the assessment criteria for each of the conditions specified:

Criteria	Applicability	PP's Explanation	Assessment opinion
Methodology Meets the applicability conditions set out in the methodology applied to the project	All the current project activity instances and the new project activity instances ICS (Improved Cookstoves) added to this grouped project will meet the applicability conditions set out in Section 3.2 of the PD.	New project activity instances (Energy Efficient Cookstoves) meet the applicability conditions set out in Section 3.2 of the revised PD.	All the new ICS distributed are within the boundary of Tanzania as verified from distribution database and KML files and meet the efficiency criteria of above 25% efficiency. The detail assessment of methodology applicability criteria can be found in section 3.1 of the report ^{4/} . Evidence: Distribution database, monitoring survey and sample basis on-site visit

Technology Use the technologies or measures specified in the project description.	The current project activity instances and the new project activity instances added to this grouped project will consist of the distribution of efficient improved cookstoves (ICS) with a thermal efficiency of at least 25% efficiency as per water boiling test to household users cooking with non-renewable biomass in the baseline scenario. The project instances will involve replacement of conventional traditional cookstoves with ICS as defined in the PD. Stove types replaced and implemented is defined in the VCS PD, hence involve efficiency improvements in the thermal applications of non-renewable biomass appliances as per VM0050.	The project activity instances cookstoves have higher efficiency and better emission parameters compared to the baseline scenario. Evidence: Manufacturer's specification/ distribution records.	The assessment team reviewed the stove models distributed under the grouped project from the distribution database and also sample households were visited during onsite visit^{/12/}. Jiko Bora Stoves ad SHS Pro ^{/15/} demonstrate efficiencies above 37%. ICS units, which are explicitly listed and approved in the project description, were distributed to households. The ICS replace traditional charcoal stoves prevalent in Tanzanian 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
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			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 current project activity instances and the new project activity instances added to this grouped project use Improved Cookstove to be distributed in the project and it will replace traditional cookstoves in household. All the project technologies distributed under the project will have a unique serial number and ID in order to curb double counting of the stoves under the project.	The new project instances under this project during the monitoring period are efficient improved cookstoves (ICS) as specified in the project description.	The assessment team has verified the distribution database ^{/16/} , and also during onsite visit it has been confirmed that project has been distributed as per the description in the PDD and the same model has been distributed throughout having traditional cookstove in the household. All cookstove have an unique serial IDs ^{/16/} . Therefore, the condition is found to be met. Evidence: Distribution database and end user interview on sample basis

Baseline Scenario Are subjected to the baseline scenario determined in the project description for the specified project activity and geographic area.	The current project activity instances and the new project activity instances added to this grouped project will be installed within Tanzania and new project activity instances shall be added subject to the same baseline scenario determined in Section 3.4 of the project description.	The project activity instances have the same baseline scenario as defined in section 3.4 of the PD document i.e., use of traditional charcoal cookstove for cooking in different regions of Tanzania. Evidence: A Baseline survey report which shall be shared with the VVB.	The assessment team has gone through the monitoring survey report^{/16/} 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.
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Additionality Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.	The current project activity instances and the new project activity instances added to this grouped project shall comply with all the additionality conditions listed in section 3.5 of PD.	The project activity instances added to this GP comply with all the additionality conditions listed in section 3.5 of the revised PD. As per additionality demonstrated in the PD, the total planned distribution is for 425,000 instances. By the end of III MP, PP has distributed 224,789 number of instances and the remaining instances from the total planned distribution will be distributed in the upcoming monitoring periods. Evidence: Registered additionality sheet & End user interview related to carbon waiver form.	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 Tanzania requiring the distribution or adoption of improved cookstoves such as those implemented under the project. PP has incorporated an entity in project boundary^{/22/}. 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
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Project Boundary Occur within one of the designated geographic areas specified in the project description.	New project activity instances will be located within the geographic boundaries of Tanzania.	New project activity instances are located within the geographic boundaries of Tanzania. Evidence: Project database (Distribution records with end-user contact details)	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.
Ownership Have evidence of project ownership, in respect of each project activity instance, held by the 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).	End users receiving ICSs under the specific project instances contractually cede their rights to claim and own emission reductions under the VCS to the PP of the project.	A default distribution agreement for end users including the provision that emission reductions generated by the improved stove are owned by the PP will be provided for each household.	The assessment team has verified the end user agreements on the sampled basis. Carbon wavier forms have also been verified^{/21/}, therefore, it has been confirmed that PP has the ownership of the GHG emission reductions.
Start date Have a start date that is the same as or later than the grouped project start date.	The start date of new PIs will be after 22-April-2022, after the start date of the GPA.	The start date of project is 22-April-2022 (start date of distribution of first ICS under the Grouped project) which is same as the start date of the Grouped Project.	The assessment team has verified the start date if the project activity as 22-April-2022 by the end user agreement^{/21/} also confirmed during the PP interview 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 current project activity instances and the new project activity instances added to this grouped project shall be eligible for crediting from its start date through to the end of the project crediting period (only).	The project is eligible for crediting from start date, which is 22-April-2022. Evidence: Distribution Database shared with VVB	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.	New ICSs must declare that it has not or have been enrolled in another VCS project.	Each ICS installed under this grouped project activity shall have a unique, non-replicable serial number. This number along with corresponding end user details (i.e., name, geographical coordinates, address, unique serial number) shall form the unique identity of the stove distinguishing it from other stoves. No individual serial number can be repeated within the project, thus ensuring that each stove is counted only once in the proposed project. In addition, the project will be crosschecked against other projects in same host country on other relevant voluntary carbon schemes to ensure that the ICS is not included in any other project activity.	The assessment team confirms that all newly included project instances have not been part of any other project, all project currently in Tanzania have been checked/24/ (A FAR has also been raised for the double counting during next verification), PP has submitted a formal declaration stating 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.

		Evidence – No Double Counting Declaration	
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.	Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit. Further, no single cluster of project activity instances shall exceed the capacity limit, determined as follows: a) Each project activity instance that exceeds one percent of the capacity limit shall be identified. b) Such instances shall be divided into clusters, whereby each cluster is comprised of any system of instances such that each instance is within one kilometer of at least one other instance in the cluster. Instances that are not within one kilometer of any other instance shall not be assigned to clusters.	No project activity instance shall exceed the applicable limit, which is 180 GWhth/y.	PP has provided the GPS coordinate and KML files, The assessment team has assessed details, it has been confirmed the details are appropriate and No project activity instance shall exceed the applicable limit/19/.

	c) None of the clusters shall exceed the capacity limit and no further project activity instances shall be added to the project that would cause any of the clusters to exceed the capacity limit.		
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Based on the above assessment, it has been verified that all the new ICSs added in the project meets the eligibility criteria of inclusion of the new PAI inline with VCS standard requirement, Therefore, a reasonable level of assurance is achieved.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

The project is undergoing methodology change from VMR0006 V1.1 to VM0050 V1.0 as well during this verification, the baseline was assessed against the new methodology and it has been verified that the original baseline remains valid. Details of the verification of baseline scenario has been added in section 3.2 of the report.

4 VERIFICATION FINDINGS

4.1 Project Details

The project “Community Carbon Efficient Cooking Programme – Tanzania - 1” (VCS ID 2676) falls under sectoral scope 03 – Energy Demand, as appropriately identified in the registered and new VCS Project Description and Monitoring Report. The project activity is implemented within the national boundary of Tanzania during the monitoring period as verified through the project database and also onsite 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 Community Carbon, which is correctly listed in the VCS PD. UpEnergy group is the other entities involved in the project implementation. This was verified against the information published on the Verra Registry.

The start date for the grouped project is 22-April-2022 which is the date of installation of first stove in the grouped project^{21/}. 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 22-April-2022 and ending on 21-April-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 registered PD and VCS Standard^{1/} as the 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 models such as the “Community Jiko Bora” and “Smart Home Pro”, which are designed with insulated combustion chambers and demonstrate thermal efficiencies exceeding 25%, as required under VM0050. The technical specifications of these stoves, as well as the performance results from Water Boiling Tests, 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.

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	The project activity is undergoing 3rd 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. First verification –VCS – 22 – April-2022 to 31- August-2022 Second verification – VCS – 01-September-2022 to 31- October-2023 Third Verification (Current) – VCS —01-November-2023 to 31-October-2024 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/2676

Double counting and participation under other GHG programs	The 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 Owner. 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 has been a another project by the PP in the same region, A FAR 01 has been raised related to that for the next verification, more details related to which can be found in appendix 1 of the report.
No double claiming with emissions trading programs or binding emission limits	The project activity has been thoroughly searched on the various websites of various emission trading programs and or ETS programs running in various counties, using nature, project technology, location and project proponent as well as legal owner as the search option.
No double claiming with other forms of environmental credit	As mentioned above the, the project has been thoroughly searched in the currently active environment schemes and found that the project is not registered with any other environmental credits. PP has also submitted a declaration stating that the project is not registered with any other registry. Therefore, it can be concluded that the project is not claiming any credits from other programs/schemes.
Supply chain (scope 3) emissions double claiming	The grouped project activity which aims at distribution of ICS to households does not result in any Scope 3 emissions in its supply chain.
Sustainable development contributions	As claimed in section 1.12 of the monitoring report, the project is claiming positive impact for the following:

SDG 1 (SDG Target 1.1): The distribution of energy efficient stoves helped save \$0.36 per day per household during this monitoring period.

SDG 5 (SDG Target 5.1, 5.4 and 5.5): Engagement of women in project implementation, with 68% of the trained workforce being female and 66.7% of the women are the int managerial position during this monitoring period. Verified using employment records^{/14/}. Approx 1.60 hrs/household/day cooking time has been saved from the 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^{/16/}

SDG 8 (SDG Target 8.5): Creation of 85 local jobs, 25 new in the current monitoring period, (with fair compensation and ongoing capacity-building activities. Verified using employment records^{/14/}. Further a total of 7 trainings conducted during the current monitoring period.^{/11//17/}

SDG 12 (SDG Target 12.2): Project activity reduced the consumption of non-renewable biomass by 2.27 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 425,316 tCO₂e during the monitoring period, directly attributable to reduced fuelwood usage^{/11/}.

SDG 15 (SDG Target 15.1): An estimated 459,153 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 06 is 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 the Stakeholder Consultation Report_TZ.pdf, 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 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 project targets a diverse range of households, including women and vulnerable groups. Reviewed documents include the UpEnergy Gender Policy 2025 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. Conclusion: Project is contributing positively to the well-being of stakeholders.
Location of stakeholders	Stakeholders are located in various regions across Tanzania, confirmed via the distribution database and KML file (Tanzania KML MP3.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 Tanzania. ICS units are also locally manufactured/distributed. Confirmed through PD section 3.3 and supporting documents (e.g., manufacturer partnership agreements). Conclusion: Resource locations align with project boundary and are well documented.

4.2.2 Stakeholder Consultation and Ongoing Communication

Ongoing consultation	The 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 Stakeholder Consultation Report_TZ.pdf, with recent engagements held in 2023. Conclusion: Consultations were conducted in line with VCS requirements.

Communication of monitored results	The PP shares project updates and key findings through local agents and community meetings. End-users are informed about stove performance, maintenance, and carbon benefits via flyers and verbal updates. Verified through grievance logs, training reports, and flyers. Conclusion: Communication of monitoring outcomes is active and appropriate.
Consultation records	Verified attendance lists, photographs, and minutes of stakeholder meetings were reviewed in the Stakeholder Consultation Report. Feedback forms and testimonies from beneficiaries were also submitted. Conclusion: Records are well maintained and verifiable.
Stakeholder input	Stakeholders expressed positive feedback regarding fuel savings, reduced smoke, and improved cooking efficiency. Issues raised (e.g., repair requests) were addressed via the toll-free hotline. Input gathered through direct interviews and feedback logs. Conclusion: Stakeholder input has been effectively incorporated into project planning and support activities.

4.2.3 Free, Prior, and Informed Consent

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

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

ITEM	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	The 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 redress procedure	The grievance mechanism includes a toll-free number (+255 800 750 303), 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.

4.2.5 Public Comments

Through onsite visit call^{/10/,12/}, confirmation is obtained from Project Proponent that no public comment received for this grouped project. Through virtual demonstration, it is confirmed that no email communication are received from Verra in relation to this aspect till date. The same claim is confirmed in section 2.1.5 of the monitoring report^{/8/}.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
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From the evidence gathered, no public comment has been received	N/A	N/A
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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 VCS2676
- UpEnergy Group Staff Handbook V2_2023
- Partnership details with Sayari Safi Ltd. (local implementation partner)
- Code of Ethics and Gender Policy
- Certificate of Incorporation – Community Carbon and Sayari Safi Ltd.

The management and implementation of the project are led by Community Carbon in partnership with UpEnergy Group and Sayari Safi Ltd., all of whom bring extensive experience in managing cookstove distribution and carbon offset projects in East Africa. UpEnergy has demonstrated operational capacity through field teams, training programs, technical specialists, and dedicated monitoring staff. Sayari Safi 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 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
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Natural and human induced risks to stakeholders' wellbeing	No significant natural or human-induced risks have been identified by the project proponent. The project involves the household-level use of improved cookstoves, which reduces fire-related risk and improves indoor air quality. Reviewed documentation: PD section 4.2, WBT Report, 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 project provides fair labor conditions for staff and field agents. The UpEnergy Staff Handbook and Code of Ethics outline worker protections. No child labor 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 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 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 2025 encourages female recruitment and leadership roles. 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 labor practices. Conclusion: No risk of forced labor exists.
Child labor	Project documentation and field verification confirm that all employees are above the legal working age. The project does not employ minors in any capacity. Conclusion: Child labor 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 project is implemented in areas where no Indigenous Peoples 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 project is implemented in areas predominantly inhabited by Indigenous Peoples, and that no displacement, land-use change, or interference with cultural practices has occurred. Stakeholder consultations were carried out in local languages with support from community leaders, and the project activities, distribution and use of ICS units, do not impact sacred sites, traditional land, or cultural heritage. The 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 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 and verified that the 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 raised. The verification team concludes that the 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 project activity focus on distribution of improved cookstoves. All the end users have signed a agreement to transfer the carbon rights to PP.
Benefit sharing during the monitoring period	During the current monitoring period, the project implemented the plan by distributing ICS to households across Tanzania, offering training and repair support via a toll-free hotline, and conducting 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 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 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 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 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^{/5//9/} and the applied methodology^{/8/}.
- All parameters stated in the monitoring plan, the applied methodologies 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 revised VCS-PD^{/8/} and the applied methodology VM0050 V1.0^{/8/}, 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 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 project sampling frame is based on a population of 224,789 distributed Improved Cookstoves (ICS). The frame is stratified by:

Stove vintage (2022, 2023, 2024)

Stove model (SmartHome Pro and Community Jiko Bora)

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.

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 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 : 224,789

Sample size for the current monitoring period:

Usage Rate	Fuel consumption	Thermal efficiency
193	45	37

All sample sizes meet or exceed the minimum statistical thresholds.

It has been verified through records that 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.

Emission reduction (ER)

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

Baseline emissions are calculated using equation 1:

$$BE_y = \sum_{i,j,k} EC_{i,y} \times N_{j,k,y} \times n_{j,k,y} \times (EF_{b,i,CO_2} \times f_{NRB,y} + EF_{b,i,nonCO_2})$$

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),

$EF_{b,i,CO_2} = 112 \text{ tCO}_2/\text{TJ}$ and $EF_{b,i,non-CO_2} = 9.46 \text{ tCO}_2\text{e}/\text{TJ}$ (IPCC 2019),

f_{NRB} (fraction of non-renewable biomass) = 67%, conservatively adjusted from an original estimate of 91% based on Tool 30 v4

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:

$$\begin{aligned} EC_{i,y} &= BC_{b,i,y} \times NCV_{b,i} \\ &= 4.77 \text{ t} \times 0.0156 \text{ TJ/t} = 0.0745 \text{ TJ/HH/year} \end{aligned}$$

Project emissions:

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

$$PE_{energy,y} = \sum_j \sum_k BC_{p,j,k,y} \times N_{j,k,y} \times NCV_{p,j} \times n_{j,k,y} \times (EF_{p,j,CO_2} \times f_{NRB,y} + EF_{p,j,nonCO_2}) \quad 7:$$

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 Tanzanian 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)

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)
01-Nov-2023 to 31-Dec-2023	123,343	58,925	-	61,197
01-Jan-2024 to 31-Oct-2024	733,884	350,600	-	364,119
Total	857,228	409,525	-	425,316

The data and parameters fixed:

S.No	Parameter	Value	Means of verification
1	EF _{b,i,CO₂} CO ₂ 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.
2	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.
3	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.
4	BC _{ex-ante,b,i} (Baseline fuel use per household)	4.77 tonnes/year	Determined through baseline KPT and baseline survey conducted by the project in year 2022 (detailed assessment can be found in section 3.4).

5	$\eta_{old,avg}$ (Efficiency of baseline stoves)	0.1782	WBT test results as conducted by TIRDO
7	fNRB (Fraction of non-renewable biomass)	67.34%	Derived using CDM Tool 30 v4. Original fNRB calculated as 91%, discounted by 26% in this monitoring period.
8	Household size (Hhi)	3.48 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
	CF (Wood to Charcoal conversion factor)	6 tonnes of dry wood per tonne of charcoal output	Sourced from the ministry of natural resource and tourism, Tanzania report. (MNRT 2019 National Charcoal Study.pdf),

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, conservativ 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 PDD and methodology.
	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 PDD, 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 inline with the registered methodology. PP conducted the monitoring survey in 2024.
	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	0.90, It is inline with the point 2 of clarification related to methodology, More details related to meeting of criteria 2 mentioned in methodology clarification document can be found in section 3.2 of the report.
	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.
	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

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

Means of verification	Measuring /Reading /Recording frequency	Annually. As per the monitoring plan, this parameter is monitored each year during the crediting period using surveys.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. Frequency is inline 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=37), 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 finds 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 and CDM standards.	

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	Biennial (as per Option 1 – Kitchen Performance Test (KPT))
	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	Not applicable – data collected through field measurement surveys using Kitchen Performance Test protocol. KPT have been conducted in Nov and Dec 2024

	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?	Not applicable – no accredited laboratory involved for weighing, but procedures align with CDM standard and KPT protocol inline with methodology.
	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 2.076 tonnes/year.
	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. Values were double-checked and additionally compared with the research study “Environmental Impacts (ER CO ₂) of an Improved Multi-Fuel Gasifier Forced Air Cookstove in the City of Kinshasa” ⁷ , and conservative bounds applied to ensure robustness.
	In case project participants have Temporarily not monitored the parameter, has either deviation?	No deviation. The parameter was monitored before the start of crediting and is valid for up to five years, as per the methodology.
Findings	No finding raised.	

⁷ [Environmental Impacts \(ER CO₂\) of an Improved Multi-Fuel Gasifier Forced Air Cookstove in the City of Kinshasa](#)

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 2.076 as valid and robust.
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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-2023 to 31-October-2024

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-2023 to 31-October-2024. 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 on November and December 2024.

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 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 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 with traceability and integrity. CAR 4 and CAR 5 was raised and 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 project activity VCS – 2676, “Community Carbon Efficient Cooking Programme – Tanzania – 1” has undergone 3rd Verification with monitoring period from 01-November-2023 to 31-October-2024 (including both days). PP are 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 of 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 VCUs hereby verified and certified. The verification was carried out during March 2025 – July 2025 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 – Conformity Assessment Requirements for Validation and Verification bodies providing environmental information (ISO 14065:2020) and greenhouse gas audit (ISO 14064-3:2019) and certifications, 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 project titled VCS – 2676, “Community Carbon Efficient Cooking Programme – Tanzania – 1”, have been undertaken by SustainCERT, as requested by PP, project proponent for the monitoring period 01-November-2023 to 31-October-2024 (including both the days) as reported in monitoring report^{/8/}. The project activity is implemented in accordance with the registered monitored plan in PD^{/5/} and the emission reduction from the project activity from the project activity. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

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

In our opinion, the GHG emissions reductions reported for the project activity for the period 01-November-2023 to 31-October-2024 are fairly stated in the project monitoring report^{/8/}. 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^{/5/}.

Verification period: 01-November-2023 to 31-October-2024

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-November-2023 to 31-December - 2023	123,343	58,925	-	61,197	-	61,197
01-January-2024 to 31-October-2024	733,884	350,600	-	364,119	-	364,119

Total	857,228	409,525	-	425,316	-	425,316
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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-November-2023 to 31-December - 2023	73,627	61,197	-16.9%	In accordance with the records It has been observed that the total distribution till now has been only 68% of the envisaged distribution that was supposed to happened till end of MP3. Therefore, the achieved emission reductions are lower then estimated.
01-January-2024 to 31-October-2024	739,823	364,119	-50.8%	
Total	813,451	425,316	-47.7%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Use the table below to describe the commercially sensitive information included in the monitoring report to be excluded in the public version.

Section	Information	Justification	Assessment conclusion	method	and
	N/A				

APPENDIX 2: TABLE OF REFERENCE

S. No	Document Title	Version	Date
1	VCS standard https://verra.org/documents/vcs-standard-v4-7/	4.7	16-April-2024
2	VCS guidelines https://verra.org/wp-content/uploads/2023/08/VCS-Program-Guide-v4.4.pdf	4.4	29-August - 2023
3	Validation and Verification Manual https://verra.org/wp-content/uploads/2018/03/VCS Validation Verification Manual v3.2.pdf	3.2	19-October-2016
4	VCS Project Webpage, VCS ID – 2676 https://registry.verra.org/app/projectDetail/VCS/2676	-	-
5	Initial Project Description https://registry.verra.org/app/projectDetail/VCS/2676	2.5	24-April-2024
6	Validation report https://registry.verra.org/app/projectDetail/VCS/2676	0.4	25-April-2024
7	Previous Applied Methodology VMR0006 https://verra.org/methodology/vmr0006-methodology-for-installation-of-high-efficiency-firewood-cookstoves/	1.1	-
8	New methodology applied VM0050 Energy Efficiency and Fuel-Switch Measures in Cookstoves	1.0	-
9	Revised Project Description Document	6.0	30-January-2026
10	Monitoring report	6.0	30-January - 2026.
11	Emission reduction calculation VCS 2676_TZ_ER_MP3	5	30-January-2026
12	Onsite audit report of the VVB done end user agreements and tokens VCS2676 MP3 Monitoring Survey Records.pdf	-	08-April-2025 to 11-April-2025
13	Local Stakeholder records: - Stakeholder Consultation Report	-	2022
14	Employment records: - Employee List VCS 2676	-	24-April-2025
15	Datasheet_Jiko Bora Stove_UpEnergy 2 copy SHS Pro Technical Specification	-	27-June-2024
16	Distribution database ER Sheet with distribution database & monitoring survey VCS_2676_TZ_REDD_Overlapping Calculation	-	-

17	Training Photos Training Attendance Records Training Sheet	-	2022, 2023 and 2024
18	Tirdo Energy Laboratory, Tanzania Industrial Research and Development Organization	-	17-Novemeber-2024
19	Baseline survey Report Baseline KPT Baseline KPT Pictures VCS2676 MP3 Monitoring Survey Records Baseline KML file (demonstrating control households)	-	2022
20	fNRB fNRB calculation sheet MNRT_2019_National_Charcoal_Study (2)	-	2022
21	Evidence End user Receipt and Warranty Cards ICS Flyer	-	22-April-2022
22	Certificate of Incorporation Community Carbon Code of Ethics UPEnergy Group Team handbook Gender Policy	-	03-June-2022
23	Tanzania KML MP3.kml	-	-
24	No double counting declaration List of all other project active in TANZANIA Declaration Scope 3 Sayari Safi Scope 3 Declaration Vievert.pdf	-	-
25	Incentive mechanism document Warranty Docs a. Amina Hatibu.pdf b. Blandina Komela.jpg c. King Ekyandu.jpg d. Rajabu Makame.jpg e. Rehema Kimanyi.pdf f. Said Kindan.pdf g. Saumu Rajabu.pdf h. Witty Paulo.pdf	-	-
26	VCS Methodology change project description Deviation	4.0	-
27	VCS pipeline listing records and details	-	-
28	Remote call with PP representative for ICS distribution record maintenance software Screen shot from the data management procedure	-	-
29	Additionality Common Practice Analysis	-	-

	VCS 2676 Additionality Tool		
30	Grievance records	-	-
31	WBT Report_VCS2676_MP3.pdf	-	-
32	VCS 2676 Additionality Tool.xlsx Common Practice analysis.xlsx Note on Investment Decision-Tanzania ICS.pdf Project Feasibility Report-TZ VCS 2676.pdf	-	-
33	CERTIF~1.pdf CODE-O~1.pdf COI_Community Carbon.pdf	-	-
34	The National Clean Cooking Strategy 2024-2034 https://www.nishati.go.tz/uploads/documents/en-1717244388-NATIONAL%20CLEAN%20COOKING%20STRATEGY%20(2024-2034).pdf	-	-
35	National Bureau of Statistics (NBS), 2022 nbs.go.tz/uploads/statistics/documents/en-1738321655-01. URT_Demographic and Socioeconomic Profile.pdf Demographic and Health Survey (DHS), 2022 FR382.pdf_	-	-

APPENDIX 3: ABBREVIATIONS

MR	Monitoring report
PD	Project description
MP	Monitoring Period
PP	Project Proponent
PAI	Project Instances
ICS	Improved Cook Stove
VCS	Verified Carbon Standard
SDG	Sustainable Development Goals
VCU	Verified Carbon Unit
IPCC	Intergovernmental Panel on Climate Change
Aql	Acceptable Quality Level
UQL	Unacceptable Quality Level
GP	Grouped Project
CHW	Community Health Worker

APPENDIX 4: PROJECT FINDINGS

Rule	Assessment Question	Findings/Comments #CAR1	Developer Response
Procedure to 95 handling CMeth oM through a Project Description Deviation	Check if revised version of the project description prepared using the most recent effective version of the VCS Project Description Template.	PD section 1.15: 1) Section 1.15 of the PD include latest information data however, the information is not in track change for VVB's crosscheck. As per procedure to change methodology through a project description deviation project proponents shall update sections 1.4, 1.11, 1.12, 1.14, 1.15, 3, 4, and 5 of the project description in track change for VVB and Verra review.	1) PP would like to clarify that the revised version of the project description Version 2 has been prepared using the most recent effective version of the VCS Project Description Template. PP has also updated the sections 1.4, 1.11, 1.12, 1.14, 1.15, 3, 4, and 5 of the Project Description, with all changes now presented in track change mode for VVB and Verra review, as per the "Procedure to change methodology through a project description deviation". Additionally, PP would like to highlight that as the initial registered project description was a Joint PD & MR, PP has made all the changes from Joint PD & MR to the revised PD in consistent with the recent version of the VCS PD template, in track change mode.
	Round-2	1. Section 1.15 reference link with last accessed time has been updated and the as per the project description deviation requirements, mandatory sections are found to be in track change mode. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CL 1	Developer Response
VCS PD template guide.	Check where a section is not applicable, explanation is provided as to why the section is not applicable (i.e., do not delete the section from the final document and do not only write “not applicable”)	PD, section 1.4.3 2) Sections which are marked as not applicable, PP shall include a justification in-line with the template guideline. In this section PP shall confirm if project is transfer project and then mark the section applicability as applicable or non-applicable.	2) The section 1.4.3 of the Project Description has now been updated to include justification in line with the template guideline. PP would like to clarify that the project activity is not a transfer project and is not registered under any Carbon Standard, thus this section is not applicable. The project activity has been developed and implemented under the VCS Program from its inception, adhering to all relevant VCS requirements. The project activity is currently under 3rd monitoring period and carbon credits (VCUs) have already been issued for the previous two monitoring periods by VERRA. Additionally, PP has submitted a declaration for the project activity with respect to “No Double Counting” in line with the section 3.2.3 of the VCS Standard v4.7.
	Round-2	2. PD section 1.4.3 has been updated and the justification provided is accepted. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CAR 2	Developer Response
VM0050 ver.1.0	Check for projects employing surveys, the usage rate is capped at 90% if all of the customer support actions are undertaken	PD Section 2.1.2 Stakeholder Consultation and Ongoing Communication 3) As per VM0050 and related clarification/correction for projects with usage	3) Section 2.1.2 of the Project Description has been updated to reflect the customer support actions required under VM0050 for projects with a usage rate capped at 90%. The section now includes customer support action details such as toll-free communication

	across the entire target population as per VM0050.	rate capped at 90% shall have all of the following customer support actions are undertaken across the entire target population incl. provision toll-free communications channel through which the target population can contact the project proponent to access support. However, this information is not reflected in this section. Clarify.	channel, for the end-users or other stakeholders to contact the project proponent for any support.
	Round-2	3. As per the VM0050 Correction & Clarification dated 03 February 2025, Clarification 2, all the subpoints (1,2 and 3) shall be properly addressed. The subpoints 2 is not explained in the revised PD.	8) PP clarifies that the project involves distributing high-efficiency improved charcoal stoves to replace traditional charcoal stoves in Tanzanian households. Since this intervention focuses on improving stove efficiency while using the same fuel as that of baseline, a detailed description of stove operation for cooking common local foods is not required. However, awareness campaigns are organized to make end-users aware about the benefits of continued use of project stove. Materials such as flyers in local language are also distributed to provide guidance on operating the stoves, do's and don'ts related to the ICS usage, other safety measures, etc. Additionally, it also mentions the 5-year warranty period, and the toll-free number which can be contacted for repairs, replacements and any assistance with regards to ICS. Supporting documents are shared with this response for reference. This has also been updated in the PD.
	Round-3	3. PP shall provide the evidences. Flyers is submitted having stove do and don't in local language. Finding closed.	

Rule	Assessment Question	Findings/Comments #CL 2	Developer Response
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VM00 50 ver.1.0	Demonstrate and justify how the project activity(s) meets each of the applicability conditions of the methodology(s), tools, and modules applied by the project (where applicable). Address each applicability condition separately.	PD, section 3.2 (Applicability) 4) Under section 3.2 the justification compliance statement details may be corrected/updated based on the current status of the project, i.e., registration/issuances already done. 5) Under section 3.2, applicability conditions-2 PP shall clarify and/or correct the justification if distribution is done to institution and commercials. As per sales database there are individual households involved in the distribution of project technology. 6) For applicability condition no.13 PP shall include additional justification as to how incentive scheme are implemented during the stove/project life to ensure inefficient baseline stoves are replaced with project stove during the crediting period. 7) For applicability condition-17 the project proponent must report on the overlapped boundaries of REDD+ projects in Tanzania falling with the project boundary for informational purposes in the project description. 8) Section 3.2 of the PD shall include the methodology related clarification/ corrections and its associated justification applicable for the project.	4) The justification compliance statement under Section 3.2 has been corrected and updated to reflect the current status of the project, including details related to its registration and any issuances already completed, as requested. 5) The justification under Section 3.2, Applicability Condition 2, has been updated to clarify that the distribution of Improved Cookstoves (ICS) is to individual households, as per the project's sales database, aligning with the methodology's applicability conditions. The correction has been made and is reflected in the revised Project Description. 6) The justification for Applicability Condition 13 under Section 3.2 has been updated to include additional details on how the incentive scheme is implemented throughout the stove/project life. The revised statement now outlines the extended one-year warranty in addition to the 5 years warranty period, for households returning their baseline stoves, i.e., traditional charcoal stoves to PP. This is also reflected in the Sales receipts given at the time of distribution for reference. 7) Project developer has verified that no REDD+ projects are identified as active or implemented within the project boundary till date. Therefore, no overlapping boundaries with REDD+ projects. The same has been included in the justification of applicability condition-17.
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			8) Section 3.2 of the Project Description has been updated to include all methodology-related clarifications and corrections, along with their associated justifications applicable to the project, as required. The revisions have been completed and are reflected in the updated Project Description.
	Round-2	3. The project registration status and ongoing action are mentioned in PD section 3.2 Finding closed. 4. PD section 3.2 has an updated information that limits ICS household distribution only. Revision accepted. Finding Closed. 5. Warranty extended to 5 year can be treated as incentive to adopt the project devices. Justification accepted. Finding closed. 6. There are various REDD+ project found in the project boundary viz VCS 1381, 1325, 1897, 1900, 4838 and 5282. PP shall assess the overlapped boundaries with REDD+ projects. 7. Methodology-related clarification/ correction included in the PD and found to be justified with the project situation. Finding Closed.	1) PP has verified that the mentioned VCS projects are REDD projects, as reflected in the public web pages of the respective projects in VERRA registry. The same is confirmed by the respective Project Descriptions. However, the project boundary is overlapped with few of the mentioned REDD projects such as VCS 1325, 1897 and 1900. As of MP3, approximately 0.07% of the total ICS distributions of the project activity are overlapping with the above-mentioned projects. PP has also added a footnote in the PD stating the above.
	Round-3	6. REDD+ is a broader framework that includes REDD activities and adds proactive forest management and restoration efforts. Therefore assessment of mentioned project boundary overlapping is required. PP is required to justify the 0.07% outcome. Further in revised PD, PP has mentioned not applicable in response to methodology requirement condition 17, the same shall be updated.	6. PP has now shared the assessment of mentioned project boundary overlapping and the 0.07% outcome for VVB's review. PP has also updated the response provided with respect to methodology requirement condition 17 in PD.
	Round-4	6. Calculation to justify the 0.07% outcome is accepted. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CAR 3	Developer Response
VM0050 ver.1.0	Check if diagram or map is added of the project boundary, showing clearly the physical locations of the various installations or management activities taking place as part of the project activity based on the description provided in Section 1.12	PD section 3.3 Project Boundary 9) As per section 5 of VM0050 the project boundary shall include the location from which baseline and project fuel i.e., charcoal sourced. However, this info is missing from this section. This finding will be applicable for the monitoring report as well, therefore, PP shall update the monitoring report in response to this finding.	9) Section 3.3 of the Project Description has been updated to comply with Section 5 of VM0050. PP wants to clarify that both the baseline and project fuel are same i.e., charcoal and it is sourced locally within the geographical scope of the project activity, i.e., the entire country of Tanzania. The revision has been completed and is reflected in the updated Project Description. Additionally, PP has now submitted a KML file depicting the actual distribution implemented as of current monitoring period.
	Round-2	7. PP has updated the section 3.3 and provided information is found to be justified. Finding closed.	

Rule	Assessment Question	Findings/Comments #CL 3	Developer Response
VM0050 ver.1.0	Check if explanation and justification is provided for key assumptions, rationale, and methodological choices. Provide all relevant references	PD, Section 3.4 (Baseline Scenario): 10) As per information added in section 3.4 from the originally registered PP shall add footnote justification as to why baseline reassessment is not required or applicable for the project undergoing methodology change to VM0050 via project description deviation. 11) Section 3.4 of the PD doesn't include the baseline scenario as per steps included in section 6.1 of the methodology VM0050. Clarify.	10) PP would like to highlight the following clauses with regards to the baseline reassessment: i) As per Correction 1 of "Corrections and Clarifications to VM0050 Energy Efficiency and Fuel Switch Measures in Cookstoves, V1.0", follow-up baseline surveys must be conducted at most every five years from the last survey date. As the initial baseline survey was conducted in April, 2022, so a baseline reassessment is not needed at this point. ii) Secondly, as per footnote 3 in section 2.1.3 of the "Procedure to Change Methodology through a Project Description Deviation", a baseline reassessment is not required for the project activity, which involves distribution of

			improved cookstoves across the project boundary. The same has now been added as a footnote (footnote no. 16) in section 3.4 of the updated project description. 11) The comment has been addressed in the updated Project Description by revising Section 3.4 to include the baseline scenario selection and justification as per the steps outlined in Section 6.1 of the VM0050 methodology.
	Round-2	8. The justification provide related to non non-requirement of baseline reassessment is accepted. Finding Closed. 9. The baseline scenario is updated as per the methodology section. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CL 4	Developer Response
VM0050 and VT008 tool.	Check if sufficient information (including all relevant data and parameters, with sources) is included so that a reader can reproduce the additionality analysis and obtain the same results.	PD, section 3.5.2: 12) Section 3.5.2 of the PD include information on Regulatory surplus when assessing and demonstrating additionality as the tool VT0008 PD hasn't followed the steps (refer section-5 of the tool) to assess additionality. Clarify. 13) As reported under section 3.5.2 (Additionality methods) of the revised project design (PD) document the footnote reference number 20 doesn't cite the reference of the information added by PP for regulatory surplus additionality for the project as per VM0050 and project description deviation procedure. 14) In Section 3.5.2 and step 2: Positive list PP has cited the reference of the biomass fired	12) PP clarifies that the additionality has been demonstrated in consistent with the steps mentioned in section 7 of the applied methodology. As per methodology, step 1: Regulatory Surplus has to be demonstrated for the proposed project activity. 13) There was a clerical error in the source link provided under footnote reference number 20 and the same has now been revised to reflect the reference of the information provided for regulatory surplus additionality for the project activity.

		cookstove as the project cookstove. However, based on the baseline survey the project cookstove is only charcoal fired cookstove. Clarify. 15) In section 3.5.2 and under Step 3 PP has used the Project method and Investment Analysis Tool VT0008 Additionality Assessment. However, as per point-5 of appendix-2 of the tool the input values are not linked with the investment decision data/time. PP shall add this date and ensure the values are reported as per this date. E.g., inflation rate and other various input values are not references to any date. PP shall submit the supporting evidence (incl. NPV sheet) of the refence input values for VVB's verification. 16) PP shall justify as to why step 5.4.1 (5) of the tool (VT0008) is not addressed in section 3.5.2 of the revised PD. 17) As per Step 3: Project method of the methodology project proponent must also demonstrate that the project activity is not a common practice as per the most recent version of VT0008.	14) Step 2 in section 3.5.2 of PD has now been revised under Justification to reflect project cookstove as 'charcoal-fired cookstove'. 15) PP clarifies that the input values are linked to the investment decision data/time. The supporting evidences including the NPV sheet has been submitted. 16) PP has now included the Sensitivity Analysis as per step 5.4.1 (5) in the updated PD. The NPV sheet including the Sensitivity Analysis has been submitted with this response for VVB review. 17) The Common Practice Analysis has now been added under Step 4 in the revised PD, in consistent with the most recent version of VT0008.
Round-2	12. Regulatory surplus justification updated and accepted. Finding Closed. 13. Revision justified. Finding Closed 14. Correction accepted. Finding Closed. 15. Inflation rate and other input values are not referring to any date. PP shall add the reference date which was available during the additionality assessment. 16. PP shall include breaching values of each sensitivity parameter. 17. VT0008 section 5.5.2.2 requires identification of similar project both VCS and non-VCS. PP shall submit a excel sheet to show step wise project consideration/non-consideration to demonstrate the common practice analysis.	13) PP would like to clarify that the additionality sheet submitted at the time of registration was based on actuals. Since it was a combined validation and verification during registration, VVB had requested the additionality calculations to be based on actual scenario. However, PP has now submitted the feasibility report and additionality worksheet with inflation rate and other input values with respect to the investment decision date. 14) Breaching values of each sensitivity parameter is included in the updated Additionality tool. 15) As per VT0008 section 5.5.2 both VCS and non-VCS projects are identified and considered. The	

			common practice analysis tool excel sheet has been submitted.
	Round-3	13. The reference dates have been checked and found to appropriate. Finding Closed. 14. Sensitivity breaching values are mentioned as values only. The calculation is not traced. 15. Common practice analysis sheet has been checked and found to be appropriate. Finding Closed.	14. Calculation for Breaching values for the sensitivity parameters have now been added in the revised Additionality worksheet.
		14. The calculation is being and updated and found to be accepted. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CL 5	Developer Response
VM0050 and procedure of methodology change	Check if deviation relates only to the criteria and procedures for monitoring or measurement and does not relate to any other part of the methodology	PD, section 3.6: 18) Section 3.6 of the PD shall include and justify methodology deviation from VMR006 to VM0050 related to the criteria and procedures for monitoring or measurement of emission reductions for the project.	18) Section 3.6 of the PD has now been updated to include methodology deviation from VMR006 to VM0050. For this purpose, PP has also followed the procedures for the methodology change in line with the "Procedure to Change Methodology through a Project Description Deviation, version 4.0" as well as the VCS Standard v4.7.
	Round-2	16) The justification provided in PD section 3.6 is accepted. Finding Closed	

Rule	Assessment Question	Findings/Comments #CAR 4	Developer Response
VM0050	Check if description and quantification of project emissions and/or carbon stock changes in accordance with the applied methodology and applicable tools.	PD section 4 19) Section 4 of the PD includes equations from the VM0050 however, this section doesn't include the input values and justification for selection for baseline, project, leakage emission reduction calculation. PP shall link the input values (default/monitored) values as reflected in section 9 of the methodology. While doing so,	19) PP has now included the input values for the parameters in section 4 of the PD. The baseline, project and leakage emission calculations as mentioned in PD are in consistent with the methodology. And justification has been provided, as required. Equations 1, 2, 3, 4, 6, 7, and 11 of the methodology are applicable as the project activity

		PP shall update the applicable source reference (column m of tab VCS 2676-ER Estimation of ER sheet) for linkage.	involves Improved Cookstove (ICS) distribution. Equations 5, 8, 9, and 10 are not applicable, as the project activity does not include Electric Pressure Cookers (EPCs), Induction Stoves, or any transportation-related emission reduction components.
	Round-2	19. PP has updated the MR sheet with the values related to baseline, project and leakage calculations. Applied equations are also demonstrated, assessment team has verified the details, therefore, the finding stands closed. Finding closed.	

Rule	Assessment Question	Findings/Comments #CAR 5	Developer Response
VM00 50 and PD templa te.	Check if tables are filled for all data and parameters that will be monitored during the project crediting period as per applied methodology and practices on followed onsite for raw data collection and date flow reporting in ER sheet.	PD section 5 and MR section 4 20) PP shall include the date/duration of the source of data for all the monitoring parameters included section B.5 of the PD. Also, PP shall include the equation number for the parameters as given for the parameters in the methodology. 21) In MR ER sheet: Under tab “Ex-ante Parameters” and “ER Calculation” source of the data shall also include the original reference/source of the parameter value e.g., some of the parameter value directly taken from applied methodology VM0050. 22) Under description of measurement methods and procedures applied PP has mentioned the recommendation from the methodology however, PP shall include the actual measurement method and procedure followed onsite in field to monitor/calculate the parameter. E.g., for Bcex-ante,b,j it says “A measurement campaign following the Kitchen Performance Test Protocol must be designed” therefore PP shall correct the statement as the	20) In the updated version of the Project Description (PD), Section B.5 has been revised to include the date/duration of the source of data for all monitoring parameters. Additionally, equation numbers for the parameters have now been added under ‘Comments’ section of the parameters table, in consistent with the project description as well as the applied methodology. 21) In the updated MR ER sheet, under the “Ex-ante Parameters” and “ER Calculation” tabs, the source of the data now includes the original reference/source of the parameter value, such as the applied methodology VM0050, where applicable. 22) The finding has been addressed by incorporating detailed descriptions of the actual measurement methods and procedures implemented in the field, including those for parameters such as Bcex-ante,b,j. These updates align with the Kitchen Performance Test Protocol and other relevant guidelines, ensuring that the measurement methods and procedures are

		measurement method/procedure shall be defined and implemented. 23) PD section 5.2: Under section 5.2 for parameter fNRB,y PP has used the fNRB value from registered PD however, PP shall confirm if the input values used at the time of validation are still valid if not then PD shall update the calculations based on latest available data sources as per tool-30. While doing so, PD shall refer to page/34/62 of VM0050 to ensure that value is correctly calculated leading to conservative estimation of emission reduction. 24) PP shall check and confirm the EF value (co₂ and non-co₂) for the fuel used by baseline device i.e., charcoal in this case. However, the values are taken for wood. Clarify. 25) Monitoring parameter nj,k,y: PP shall include and the update the measurement method and procedure as per VM0050 and associated rule clarification/correction for capped on usage rate of 90%. This finding will be applicable for the monitoring report as well, therefore, PP shall update the monitoring report in response to this finding.	clearly defined and executed. The revised details have been lled In the updated Project Description (PD) for clarity and compliance. 23) At the time of validation, the fNRB value was calculated using CDM Tool 30, Version 4.0, which is the latest version available. The input values used for the fNRB calculation in section 5.2 of the Project Description (PD) are as per Tool 30 V4.0 and remain valid. Furthermore, PP has now added the options for estimating the fNRB value, as per the applied methodology. However, for the ex-ante estimation as well as for the current monitoring period, the fNRB value has been calculated based on CDM TOOL30 and applying an uncertainty discount of 26%. 24) PP intends to have calculations based on firewood, thereby applying a wood-to-charcoal conversion factor of 1:6 in the Kitchen Performance Test (KPT) calculations. In KPT, the charcoal consumption has been converted into equivalent firewood to arrive at average energy consumption by applying a wood to charcoal conversion factor (CF). Consequently, the default emission factor (EF) values for CO₂ and non-CO₂ applicable to firewood have been applied. Additionally, this approach is consistent with footnote 16 of the applied methodology that reflects the use of CF factor to arrive at average energy consumption where charcoal is used as a fuel in baseline and/or project devices. 25) The monitoring parameter nj,k,y has been addressed, and the measurement method and procedure have been updated in the Project Description and Monitoring Report as per VM0050 and the associated
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			rule clarification/correction for the capped usage rate of 90%.
	Round-2	20. PP has update the parameter as per the methodology requirements, the assessment team has verified the details there finding stands closed. Finding closed. 21. PP has updated the Excel with the sources values, therefore the finding stand closed. Finding closed. 22. PP has updated the MR with project specific measures mentioned and performed, therefore, the finding stands closed. 23. Fnrb calculation refers to FAO report which is of Congo, Ref Table 1 page 8 of fnrb report. PP shall clarify the value of DRC instead of Tanzania in ref footnote 3. 24. PD Section 5.1 parameter EF_{b,l,CO_2} and EF_{p,j,CO_2} mentions that “PP may use emission factors based on charcoal during later stage of project.” Baseline survey mentions both firewood and Charcoal. PP shall clarify the approach that will be used for the future project. 25. The usage rate is capped to 90%, the revision is justified. Finding closed.	23) There was a clerical error in the fNRB report and has been rectified. PP has also submitted the fNRB calculations sheet for reference, which was already validated at the time of registration. All the references considered for the fNRB calculation is relevant information of Tanzania. 24) PP would like to state that the project activity considers traditional charcoal stoves in the baseline scenario as demonstrated in the PD. Although the baseline survey captures both firewood and charcoal, only charcoal has been considered for the baseline fuel consumption. PP has updated in the PD stating that In future PP may use option 1 or 2 either regional, national, project specific values if a appropriate EF values are available for charcoal or wood .
		23. The fnrb calculation sheet has been checked, the parameters are found to be justified. Finding closed. 24. The aforesaid parameters are fixed at the validation, any update in mid crediting period shall be avoided. PP shall revise the statement.	24. PP has now removed the statement and has kept the parameter as fixed ex-ante.
		24. Revision found to be appropriate and accepted. Finding Closed.	

VCS Monitoring Report

Rule	Assessment Question	Findings/Comments #CL 6	Developer Response
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VCS standard	Check if a summary description of the implementation status of the technologies/measures (e.g., plant, equipment, process, or management or conservation measure) included in the project, including relevant implementation dates (e.g., dates of construction, commissioning, and continued operation periods) is included.	MR Section 1.1 1) Section 1.1 of the MR include the technical specification of two models Smarthome Pro and Community Jiko Bora and same are distributed in current monitoring period as well. PD shall clarify and confirm if there is any design change in the product design and manufacturing after the last monitoring period resulting in efficiency changes of the cookstove models.	1) PD would like to clarify that the technical specifications of the two models Smarthome Pro and Community Jiko Bora are similar, as detailed in Section 1.1 of the MR. Both the stove model types were being distributed since the previous monitoring period (MP-2). PD confirms that no design changes have been made to the product design or manufacturing process since the last monitoring period, and thus, there are no resulting efficiency changes in either cookstove model. This is also in line with section 1.11 of the registered Joint PD & MR.
	Round-2	1. PP has confirmed that technical specification of the stove remain same, also a site visit was conducted for the project it was confirmed the stove model is same as it was in the initial design. Finding closed.	

Rule	Assessment Question	Findings/Comments #CAR 6	Developer Response
VCS Standard requirement	Check if project proponent able to demonstrate the avoidance of double counting for the project and various interested parties associated with project.	MR section 1.10 2) Project proponents must demonstrate that the project prevents double counting of GHG emission reductions by any actor (in project context the stove manufacturer and other entities involved) who may wish to claim reductions from project devices. Ownership of the reductions resulting from the project activity must be clearly communicated by contract or clear written assertions in the transaction paperwork to all involved parties. Users must be notified that they are not permitted to claim reductions from the project. PP shall submit supporting evidence for the same.	2) PP has submitted supporting documentation confirming that the project activity avoids any double counting of GHG emission reductions by any other parties, such as stove manufacturers or end-users. PP further confirms that the project is not registered under any other carbon standard. PP also clarifies that all end-users are informed at the time of distribution that the carbon credit rights remain with the project proponent. Each end-user is required to sign a carbon waiver form, explicitly stating that they are not permitted to claim emission reductions from the project.
	Round-2	2. PP has submitted the warranty cards of end users and it has been confirmed that there no double	2. The PP has already submitted the declarations from the stove manufacturers (documents named

		counting of credits with end users, which is found to be appropriate. However, PP shall also submit a declaration from the manufacture that there will be no double counting of the credits generated.	"Scope 3 declaration SIGKEL" and "Scope 3 Declaration Vievert") during round 1 submission.
	Round-3	2. Manufacturer Declaration is found to be justified. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CAR 7	Developer Response
VCS Stand and requirement.	Check if the evidence of the project's SD contributions is provided as appendices to this report and submitted for VVB's crosscheck.	MR Section 1.12 table-1 3) Calculation of monitored values reported under " <i>Current project contributions</i> " and "Contributions over project lifetime" for SDG target by PP is not traceable. PP may summarize them in ER excel sheet for VVB verification and easier reproduceable by third reader.	3) PP has now submitted the SDG sheet reflecting the calculations of monitored values under " <i>Current project contributions</i> " and "Contributions over project lifetime" for each SDG target with this response.
	Round-2	MR has been correctly revised to demonstrate " <i>Current project contributions</i> " and "Contributions over project lifetime" for SDG. The appropriateness has been checked by the VVB team. Therefore the finding stands closed. Finding closed. PD has mentioned SDG target 1.1, however the SDG is not mentioned on the VERRA webpage and PDMR does not mention SDG 1 as targeted SDG. PP shall clarify the mentioning of SDG 1 in the project. Further, as per the MR filling template section 1.12, PD shall include the information " <i>Identification of which SD contributions described in Table 1 of this report contribute to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting these.</i> "	Although the Improved Cookstoves (ICS) project has positively contributed to poverty reduction under SDG Target 1.1 in previous monitoring periods (MPs) by reducing household expenditure on fuel and enabling monetary savings, this impact was not previously claimed or reported in the PD or MR. The PP has decided to formally report and claim this impact from the current monitoring period onwards. PD has also updated the information on the project's contribution to the nationally stated sustainable development priorities.

	Round-3	SDG target 1.1 is being included in the revised PD. Finding Closed	

Rule	Assessment Question	Findings/Comments #CL 7	Developer Response
VCS Stand ard ver.4.5	Whether PP has included all the relevant information for stakeholder engagement incl. ongoing communication during the monitoring period. PP shall also explain the grievance procedure and how it has been implemented in the project.	MR section 2.1 4) Section 2.1.1 of the monitoring report shall not be left blank. PD shall provide justification in each cell for stakeholder identification. 5) PP shall update section 2.1.2 of the monitoring report as per requirement specified in VM0050/correction/clarification no.2 related to customer support actions that shall be undertaken across the entire target population and demonstrated at verification in-order to claim usage cap of 90%. 6) Section 2.1.4 of the MR shall include any grievance procedure defined by the PP and update it as per clarification number 2 for VM0050. While doing so, PD shall submit the grievance register and/or the service log summary details of minor/major repair and maintenance of project technology. 7) Section 2.1.5 of the MR shall also confirm if there is any stakeholder comments shared by Verra during the course of verification process.	1) Section 2.1.1 of the monitoring report has now been updated with the relevant information for stakeholder identification. This is also in consistent with the project description. 2) Section 2.1.2 now includes customer support action details such as toll-free communication channel, for the end-users or other stakeholders to contact the project proponent for any support. 3) Section 2.1.4 of the MR now includes the grievance procedure defined by the PP, in consistent with the Project Description. PP also maintains a toll-free communication channel for the stakeholders to raise any grievances or for any other support actions. The grievance register has been submitted with this response for VVB review. 4) PP confirms that there is no comment received from the Stakeholders shared by VERRA during the course of verification process.
	Round-2	4. PP has updated the section 2.1.1 with justification against each of the column, the information has checked by the VVB team. Therefore, the finding stands closed. Finding closed. 5. PP has mentioned the toll-free number in the section therefore, the finding stands closed. 6. Grievance procedure is included in section 2.1.4 of MR, however the grievances register/service log/major or minor repair books are not provided. 7. Project webpage was checked and no comment from public stakeholders. Finding closed.	6. PP has now submitted grievances register along with other documents for review. A total of 62 stove-related grievances were reported by end-users during the current monitoring period. The majority of these issues were minor and did not affect the normal functioning of the stoves, as confirmed by the After-Sales team and were resolved. However, a few cases required stove replacements, leading

			to delays in resolution. During these instances, the affected stoves remained non-operational until the issues were fully resolved, as documented in the Grievance Register. Consequently, PP has excluded the corresponding breakdown days from the operational year calculation as demonstrated in 'Sales Database' tab, thereby accounted in the ER computation.
	Round-3	6. The excel sheet has been submitted having information from the source. The source document shall be submitted.	6. PP clarifies that the Grievances are recorded in a Google Spreadsheet managed by the After-Sales team, which is both robust and comprehensive. A downloaded Excel version had previously been shared with the VVB for review. Additionally, PP has now submitted a snapshot of the live online register for reference.
	Round-4	6. Grievance snapshot found to appropriate. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CAR 8	Developer Response
	Whether PP has provided relevant information about any new project activity instances and demonstrated and justify how each new project activity instance meets the eligibility criteria set out in the project description.	MR section 3 8) Section 3.3 of the MR include table for " <i>How the PI is complying and evidence</i> ". As stated by PP the applicable evidence shall be submitted to VVB for verification e.g., distribution record, some samples of original baseline scenarios; samples of carbon waiver form; double counting declaration etc.	8) PP has now submitted the supporting evidences in line with section 3.3 of the monitoring report.
	Round-2	8) PP has submitted Carbon waiver on the sample basis, Double counting documents and baseline Survey which are found to be appropriate, however, Distribution records is missing in the document submitted. PP shall submit the distribution database for the project.	8) PP has submitted the distribution database for the project in the ER calculation document (tab "Sales Database-Summary"). The sales database has information such as Stove Serial Number and the details related to the End Users.

	Round-3	9) Distribution records has been reviewed and found to be appropriate. Finding closed.	
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Rule	Assessment Question	Findings/Comments #CL 8	Developer Response
VM0050 and VCS Standard requirement .	Whether PP has quantified the baseline/project/leakage emissions for the monitoring period in accordance with the applied methodology. Check if PP has included all relevant equations and provided sufficient information to allow the reader to reproduce the calculation. PP shall also include all calculations in the emission reduction calculation spreadsheet.	MR section 4 and Emission Reduction sheet: 9) In ER sheet under tab “Monitoring Results” two household reported broken status of project technology. PP shall clarify if the replacement of project technology is done for the said household. While doing so, PP shall also clarify if any other end-users directly/indirectly reported the broken status of the project technology during the monitoring period. If yes, kindly share the details for VVB review. 10) In ER sheet under tab “Monitoring Results” one of the households reported to have 3 number of cookstove. PP shall clarify if cookstove apart from project cookstove are ICS and how PP has confirmed it is part of other GHG cookstove program active in the region.	9) PP clarifies that the two end-users with serial numbers VSP00843 and VSP00545 had reported broken/damaged status of their project stove only during the monitoring survey, as also reported in “Monitoring Results” tab of ER sheet. As per Warranty process, which is applicable for all stoves under warranty, in case of any product grievance, the end user has to report to the local sales agent, who in turn follows up on the grievance with the customer care team as per the procedure. However, after After-sales team examining the stove details, the end-users have now been provided with a new project stove. Nevertheless, PP has considered the usage as 0 for these two households as the stoves were not in use for few weeks, as reflected in column AN of “Monitoring Results” tab. PP has now submitted the Grievance Records, that reflects all the grievances raised by the end-users during the current monitoring period, including the above-mentioned end-users for VVB review. 10) PP clarifies that the end user reported having three cookstoves in the household for cooking: one project ICS stove and 2 traditional charcoal stoves, as indicated in the “Monitoring Results” tab of ER sheet. Hence, PP confirms that the end-user has only the project stove ICS and does not possess any other ICS associated with a different carbon program. This is also reflected in the Q4.8 “Do you have any other improved cookstove that are part of any other carbon program?” of “Monitoring Results” tab of ER sheet for reference.
	Round-2	10) Justification was found to be appropriate. Finding Closed.	12) PP confirms that among the 3 stoves present in the household, 2 are traditional charcoal stoves which necessarily cannot be

		11) PP shall provide an evidence stating that the other stoves are not part of any other carbon program. Also, PP shall confirm the usage pattern of the stoves as there are 3 stoves, how it is made sure that project stove is still being used. It has also been observed that households with higher number of family member have project stove only eg: household with ICS number VSP49726, VSP116257 etc.	part of another carbon program, which is also confirmed by the response to the Q4.8 of the monitoring survey. As per the responses provided by the household during the monitoring survey, from columns BF to BP, it is clear that the project stove is being used daily in the household. Also, based on the total number of meals cooked in a week, it is 21 meals/week for project stove in contrast to 5 meals/week in baseline stove. This clearly demonstrates that the project stove ICS is the primary stove in the household. Also, the methodology has a provision to cross check the stove stacking that again ensures to avoid undue credits due to baseline stove usage. PP confirms that the number of stoves being operated by households is controlled by themselves and it is totally up to their preference to have a single or multiple stoves to suffice their cooking requirement. Monitoring survey accurately captures number of stoves present in the households as reported by the household.
	Round-3	10) Justification accepted and found to be appropriate. Finding Closed.	

Rule	Assessment Question	Findings/Comments #CL 9	Developer Response
VM0050 ver.1.0		Requirement: 3.23 To maintain environmental integrity, GHG emission reductions and carbon dioxide removals generated by a project must not be double counted or double sold. Double counting includes double issuance, double claiming, and double use. Observation: Upon review of the project document submitted,	There was a clerical error in previous submission and the correct Stakeholder Consultation report has now been submitted. Also. At the time of LSC report submission during registration stage, VCS template was not available so the Gold Standard template was used.

		it has been observed that Local stakeholder document submitted is of different carbon standard, i.e., Gold standard and upon further review it was observed that PP has some projects in the same region under the gold standard as well https://assurance-platform.goldstandard.org/project-documents/GS11323 It has been observed that Stakeholder consultation for this project also took place on the same date, PP shall confirm how it is made sure that there is no counting between the project as both are targeting the same region.	PP would like to clarify that each ICS distributed/to be distributed under the project activities will be identified by a unique serial number. The serial number will be a unique number which will allow for a clear distinction between the stoves. Additionally, the distributions database undergoes a thorough QA/QC process on a regular basis, so as to ensure no individual serial number can be repeated within the project(s), thus avoiding any case of double counting. PP also confirms that as of 22-May-2025, the project registered on the Gold Standard has not claimed any credits so far.
	Round-2	Justification accepted and FAR is raised for next verification. (Verifying VVB shall review the sales database of GS11323 (upon successful verification), to find out any overlapping of units and double counting). Finding Closed.	

Rule	Assessment Question	Findings/Comments #CL 10	Developer Response
VM0050 ver.1.0	Stakeholder Wellbeing	In line with section 2.3 stakeholder risk analysis: PP shall submit the following document: • HR policy demonstrating there is no discrimination. • Pay equal to demonstrate there is equal pay provided to the employee regardless of gender. • Under the child labor it mentions, "The project is carried out with the full consent of participating households, ensuring it is voluntary and free from forced labour. Community Carbon prioritizes hiring local community members that is locals residing in	• HR policy document, i.e., Group Team Handbook (Systems, Procedures and Ways of Working) has been submitted which demonstrates that there is no room for discrimination and forced labor in the project's employment. • Gender Policy 2025 has been submitted and in the section 4 (f) of this document it demonstrates the process of equal pay regardless of gender. • PP confirms that no child labour is involved in the project since inception of the project

		area of project implementation and offers new opportunities to project beneficiaries as Community Carbon expands operations and job openings arise." PP shall confirm if any child labour involved in the project. Relevant policies shall be shared.	activity. Section 10.2 of the Group Team Handbook (Systems, Procedures and Ways of Working) can be referred, stating our policy in compliance with International Labour Organization (ILO) conventions and national laws in the countries we operate in.
	Round-2	These files are not opening and are possibly corrupt, file size zero, PP is requested to submit the correct version. Stakeholders risk assessment findings remains open. - Note on Investment decision File error - Policy Files.pdf - Code-of-ethics-UpEnergy_FINAL.docx.pdf - Upenergy Group Staff handbook_V2_2023.pdf - V2_UpEnergy Gender Policy_2025.docx.pdf - COI Community Carbon Files.pdf	The mentioned files are reshared along with this response for review.
	Round-3	Files found to appropriate and justified. Finding Closed.	

Rule	Assessment Question	Findings/Comments FAR 01	Developer Response
VM0050 ver.1.0	Double Counting	During the course of verification for VCS 2676, it was noted that the Project Proponent is concurrently implementing or planning to implement a similar improved cookstove project under the Gold Standard with Project ID GS11323, which shares a similar geographical boundary. Although no distributions have yet occurred under GS11323, the overlapping scope introduces a potential risk of double counting of ICS units across the two registries. Therefore, VVB verifying must make sure that: - Obtain and Review the full sales and distribution database of GS11323, when available.	

		- Cross-Check the serial numbers, household coordinates, or other unique identifiers against those listed in the VCS 2676 project database. - Verify that there is no double-counting of ICS units or GHG emission reductions across VCS and GS registries.	
	Round-2		

APPENDIX 5: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

COMPETENCY STATEMENT	
Name	Indrapal Parmar
Years of Experience	16+
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, 13.2)
Financial Expert	Yes
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	15/07/2022

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	5/9/2023

Competency Statement	
Name	Prakash Sahu
Years of Experience	9+
Qualifying Roles	
Team Leader	No
Auditor	No (trainee)
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	No
Financial Expert	No
Independent Reviewer	No
Approval	
Approved by	Head of Quality and Compliance, SustainCERT
Date	08/04/2025

Competency Statement	
Name	Jean Bosco Rwiyamirira
Years of Experience	-
Qualifying Roles	
Team Leader	No
Auditor	Yes
Country Expert	Yes, Tanzania
Technical Expert	Yes (3.1)
Financial Expert	No
Independent Reviewer	No
Approval	
Approved by	Head of Quality and Compliance, SustainCERT

Date	03/02/2025
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COMPETENCY STATEMENT	
Name	Shivraj Sharma
Years of Experience	19+
QUALIFYING ROLES	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (1.1, 1.2)
Financial Expert	Yes
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	15/07/2022