



MADAGASCAR IMPROVED COOKSTOVE PROJECT BY KCM-WOOD#CPA-W-030

Document Prepared By



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¹ VCS Standard Version 4.7 is active until 01 January 2027, in accordance with the following effective dates document: [VCS Version 5: Overview of VCS Program Updates and Effective Dates](#).

Summary:

VKU Certification Pvt. Ltd. (hereafter referred as VKU) has been commissioned by Korea Carbon Management Limited & WeAct Pty Ltd (hereafter referred as PP) to verify the greenhouse gas emission reductions reported for the grouped project activity “**Madagascar Improved Cookstove Project by KCM-Wood#CPA-W 030 (VCS 2794)**”. This verification serves as the **second assessment** under VCS within the fixed crediting period of the project activity. The monitoring period spans from **01-May-2024 to 31-December-2025, encompassing both the start and end dates**. The fixed crediting period for the project activity is from **21-April-2022 to 29-February-2032 (including both dates)**, Refer section 1.1 of this report for detailed information of CP.

The purpose of the verification: The objective of the verification process is to obtain an impartial evaluation of the ex-post determination of the monitored reductions in greenhouse gas (GHG) emission. This verification ensures that the monitoring methodology aligns with the plan outlined in the registered VCS Joint PD&MR /4/ & CDM CPA-DD/3, and that the monitoring data used to confirm reductions in anthropogenic emissions from sources is comprehensive, definitive, and transparently presented for current monitoring period.

The verification scope of the project is:

- To verify that the project is implemented as described in the registered VCS Joint PD&MR /4/.
- To verify the project's adherence to relevant regulations, including the legislation of the host country (Republic of Madagascar).
- To verify the implementation and functionality of the monitoring system, ensuring the generation of Verified Carbon Units without any instances of double counting.
- To verify the accuracy, completeness, consistency, transparency, and absence of significant errors or omissions in the reported data by examining monitoring records and emissions reduction calculations.
- To verify that the actual monitoring systems and procedures align with those described in the monitoring plan.
- To evaluate the GHG emission reduction data and provide a conclusion with a reasonable level of assurance regarding the absence of material misstatements.
- To verify that reported GHG emission data is sufficiently supported by evidence.

VKU conducted the verification process in accordance with its own established procedures, aligning with the requirements set forth in the VCS program guide latest version 4.4/6/, VCS standard Version 4.7/7/, VCS validation and verification manual version 3.2/10/, the latest version of the CDM Validation and Verification Standard 3.0/11/, "Standard for sampling and surveys for CDM project activities and programme of activities" version 09.0/16/, as well as relevant decisions made by the COP/MOP and the CDM EB. These requirements encompass Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance provided by COP/MOP & CDM Executive Board,

and other applicable rules, including the Host Country (Republic of Madagascar) legislation. Furthermore, standard auditing techniques were applied throughout the verification process.

The verification process included inter alia desk review, on-site assessment applying sampling as per the guidelines, resolution of any outstanding matters, and the issuance of the final verification report and certification. This comprehensive verification is aimed to ensure that the reported emission reductions are thorough and precise, aligning with the relevant VCS requirements, thus enabling the project to obtain certification.

VKU diligently followed a rule-based approach during the verification process, ensuring strict adherence to the applicable VCS requirements. The verification encompassed a comprehensive assessment of the project activity's operations, monitoring procedures and GHG emission reduction calculations. As a result, a total of **(09) findings have been identified, comprising (06) Corrective Action Requests (CARs), (03) Clarification Request (CLs), and (00) Forward Action Requests (FARs)**. All the raised findings were successfully resolved/closed after necessary corrections/clarifications by the client. The same has been discussed in APPENDIX 4: Audit Findings of this verification report.

The verification team ensured that the reported emission reductions are complete and reliable in accordance with applicable VCS requirements in order to be certified therefore the verification team has accepted the values within the precision levels applied as part of sampling techniques.

The GHG emission reductions were calculated based on the

- AMS-II. G. 'Energy efficiency measures in thermal applications of non-renewable biomass' (version 09.0)/13/
- Tool 30 - "Calculation of the fraction of non-renewable biomass"; Version 01/14/
- The monitoring plan included in the registered joint project description & monitoring report, version 04.

Summary of Verification Conclusion:

Based on VKU's thorough assessment, it is their professional judgment that the project activity "Madagascar Improved Cookstove Project by KCM-Wood#CPA-W 030" registered as VCS 2794 fully complies with the applicable requirements of VCS standard version 4.7/7/ and associated guidelines. The project has successfully implemented the designated baseline and monitoring methodology outlined in AMS-II. G. 'Energy efficiency measures in thermal applications of non-renewable biomass' (version 09.0)/13/.

The monitoring system in place is effective and reliable, ensuring reasonable level of measurement allowed by the methodology and the VCS standards without any significant discrepancies. As a result, VKU is able to objectively state that the grouped project activity has achieved an emission reduction of **838,810 tCO₂e** during the second monitoring period under VCS, which spans from **01-May-2024 to 31-December-2025 (inclusive of both start and end dates)**. This certification affirms the project's substantial contributions towards mitigating greenhouse gas emissions.

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1 INTRODUCTION

1.1 Objective

Korea Carbon Management Limited & WeAct Pty Ltd (hereinafter referred to as PP) engaged the services of VKU Certification Private Limited (hereinafter referred to as VKU) to conduct the second verification of the " Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030". This is the second verification of the first crediting period **from 21-April-2022 to 29-February-2032² (including both dates)**, for a period of 01 years, 08 months (**01-May-2024 to 31-December-2025 (encompassing both the start and end dates)**) of the project activity. The project activity adopts fixed crediting period of 10 years as mentioned in section 1.10 of VCS joint project description & Monitoring Report version 04 dated 05-August-2025/4/.

As per the registered VCS Joint Project Description and Monitoring Report (JPDMR), the Project Proponent (PP) has considered a **fixed crediting period of 10 years** for the grouped project activity as approved by VERRA (referred in the webpage) for this project ID VCS 2794 with the crediting period start date is 21-April-2022 (First Instance Start date under this group project). However, as per the provision of Gap Validation; PP had considered para, 3.9.7 of VCS standard (v 4.7) as well, which states that *"Projects registered under other GHG programs are not eligible for VCU issuance beyond the end of the total project crediting period under those programs. For example, a CDM project with a seven year twice renewable project crediting period is not eligible for VCU issuance beyond the end of those 21 years. Where projects have been registered under more than one other GHG program, they are not eligible for VCU issuance after the date that is the earliest end date of all applicable project crediting periods."* The end date of crediting period for the CDM-CPA-30 is 29-February-2032. Therefore, the crediting period for this project activity under VCS needs to be limited within 29-February-2032. PP decided to follow 10 years fixed crediting period (as per para 3.9.1 of VCS standard), the end date is prescribed as 20-April-2032 which is after the expiry date of CDM crediting period i.e. 29-February-2032. So, the crediting period end date of the project activity under VCS will be limited to 31-October-2030. Hence, VCS crediting period is not breaching the CDM crediting period and length of crediting period is 09 years, 10 months, 09 days. VVB has cross-checked the relevant clause referred by PP in both registered VCS Joint PDMR and has co-related the same with the latest version of VCS Standard version 4.7/7/ & has found the above explanation and applicability of crediting to be correct further the same has already been approved by Verra.

The verification has been performed by review of evidences & documents submitted to the VKU Assessment Team by PP, for the registered project activity to establish that:

- The project activity has been executed and operated in strict adherence to the registered VCS Joint PD & MR version 04 dated 05-August-2025/4/ & stated guidelines stated in the adopted methodology i.e., AMS-II. G. “Energy efficiency measures in thermal applications of non-renewable biomass” version 09.0. Furthermore, all essential physical aspects of the project, including the technology employed, technical specifications of the Cookstoves, monitoring protocols, replacement of inefficient traditional three stone Cookstoves with ICS, and efficient distribution of Cookstoves, have been diligently implemented.
- The monitoring report/1/ and accompanying documentation have been meticulously compiled and are comprehensive in nature.
- The data has been methodically recorded and stored in accordance with the prescribed monitoring methodology outlined in " AMS-II. G. “Energy efficiency measures in thermal applications of non-renewable biomass” version 09.0"/13/ and the approved monitoring plan.

The verification process aimed to confirm the seamless implementation and full functionality of the monitoring system, ensuring the accurate generation of Verified Carbon Units (VCUs) without any instances of double counting/31/. Additionally, meticulous scrutiny of the monitoring records and emissions reduction calculations has been carried out to guarantee the precision as allowed by the sampling requirements, completeness, consistency, transparency, and absence of any material errors or omissions in the reported data. This aims to establish the reliability and integrity of the data.

1.2 Scope and Criteria

The scope of this verification was the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the grouped project activity “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030”. The verification of this grouped project has been based on the validated & registered VCS Joint PD & MR version 04/4/ & monitoring report/1/ along with supporting documents submitted by the project proponent to the VKU verification team. The documents thus submitted to the VKU Assessment/Verification Team have been reviewed against the following guidance & protocols:

- i. VCS Program Guide (Latest version 5.0) /6/
- ii. VCS standard (Version 4.7) /7/
- iii. VCS program Definitions (Version 5.0) /8/
- iv. VCS Registration & Issuance Process (Version 5.0) /12/
- v. VCS Validation and Verification manual (Version 3.2)/10/
- vi. AMS II.G. "Energy efficiency measures in thermal applications of non-renewable biomass" (Version-09.0)/13/
- vii. Tool 30: “Calculation of the fraction of non-renewable biomass”; (Version 01.0)/14/

- viii. CDM: Guidelines for Sampling and surveys for CDM project activities and programmes of activities, (Version 04)/15/
- ix. CDM: Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 09.0 /16/.
- x. CDM; Validation and Verification Standard for Project Activities version 3.0 /11/

The steps involved are as follows:

- To assess the project's compliance with other relevant rules including the host country legislation (Republic of Madagascar).
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units without any double counting. To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement & is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.

The verification method and criteria encompassed several phases, including

- I. Desk review of VCS Joint Project Description & monitoring report, registered under VCS (Version 04) dated 05-August-2025/4/ and other supporting documents listed in Table-04;
- II. Acceptance Sampling
- III. Onsite Visit at Project location
- IV. Onsite interviews & Focussed Group Discussions with End-Users, Stakeholders & PP representatives involved in project's implementation.
- V. Independent Technical Review
- VI. VKU's Completeness/Quality Check, and
- VII. The Final issuance of the verification report.

Outstanding issues raised during verification have been resolved, leading to the issuance of the final verification report and the relevant VCS Verification Deed of Representation.

It is important to note that the verification process does not involve providing consultancy to the project proponents. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.3 Level of Assurance

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent VKU's procedure with a **Reasonable level of assurance**, as per section 04 clause 4.1.2, 4.1.10 and clause 4.1.24 of the VCS Standard version 4.7/7/. The verification report is based on the Monitoring report/1/, registered VCS Joint PD & MR /4/ & supporting documents that were made available to the VKU's assessment team references in section 2.2 of this report and information collected through performing interviews with End-Users/PP Representatives/Local Stakeholders during on-site visit. /45/ The technical review has been performed by a technical reviewer(s) qualified in accordance with VKU's qualification procedure. The verification/assessment team and the technical reviewers consist of the following.

Table No 01: The Assessment Team Members are as follows:

Role/Qualification of Assessment Team	Gender	Last Name	First Name	Role ³
Team Leader & Technical Expert TA 3.1(Energy Demand)	Male	Dhankar	Anil	DR, OSV and VA
Validator Verifier	Female	Bhana	Sanjana	DR
Local Expert (Republic of Madagascar)	Female	Miguette	Sandeline	OSV

Table No 02: The Technical Reviewer Team is as follows:

Role/Qualification of Technical Team	Gender	Last Name	First Name	Role
Technical Reviewer & Technical Expert TA 3.1 (Energy Demand)	Female	Sharma	Deepali	TR

1.4 Summary Description of the Project

The project activity is a community-based grouped initiative that promotes energy-efficient improved cookstoves (ICS) at the household level, replacing traditional three-stone open fire systems used under the baseline scenario. In the absence of the project, households would

³ DR: Desk Review//OSV: Onsite Visit// VA: Verification Assessment//TR: Technical Review

continue meeting their cooking energy demand through inefficient firewood-based open fires, as described in the section 1.1 of VCS Joint PD & MR and confirmed during the assessment.

The project is registered under VCS (Project ID 2794⁴) as a Grouped Project Activity comprising ten (10) Instances. These Instances were originally included as CPAs under a CDM PoA (10443) and were subsequently transitioned into the present grouped project structure. The project is currently undergoing its second verification. Korea Carbon Management Ltd. (KCM) acts as the Coordinating & Managing Entity (Project Proponent).

The grouped project aims to disseminate efficient woody biomass-based ICS to rural households in Madagascar, leading to reduced firewood consumption, GHG emission reductions, conservation of forest resources, and improvement in indoor air quality.

Two types of ICS are implemented under the project:

- SoaRehitra (Portable ICS)
- Lamasinina (Fixed ICS)

Each project activity instance has been fully implemented under the grouped project. A total of 10 project activity instances are included, of which 8 instances involve the distribution of Portable ICS called “SoaRehitra” and 2 instances involve the distribution of fixed ICS model called “Lamasinina”. For the SoaRehitra Portable ICS instances, 13,752 cookstoves were distributed per instance, resulting in a total distribution of 110,016 SoaRehitra cookstoves across 8 instances. For the Lamasinina Fixed ICS instances, 13,604 cookstoves were distributed per instance, resulting in a total distribution of 27,208 Lamasinina cookstoves across 2 instances. These distribution numbers were calculated using the small-scale methodological threshold for energy savings, described under the ER sheet.

Accordingly, a total of 137,224 improved cookstoves have been distributed and implemented under the grouped project. Each project activity instance includes only one type of ICS (i.e. either SoaRehitra or Lamasinina as described above), ensuring homogeneity in terms of technology type and beneficiaries. Each household received one ICS under the project activity

⁴ As verified via VCS registered Joint PD & MR, the VCS Project ID for the Grouped Project is considered as the ID assigned by VERRA for VCS2794 which corresponds to CDM CPA#30 which was the earliest inclusion under CDM and already listed in VCS. There are total of 10 instances, all the other 9 instances were also listed under VCS corresponds to CDM CPAs of the same PoA (ID 10443) but sequentially followed by the CPA 30 (i.e. VCS2794). Therefore, PP has decided to retain the project title and VCS ID of CPA30 (i.e. VCS2794) as the Project to be re-designated as “Grouped Project” in line with the VCS Standard 4.7 para 3.23.9 (2) where all other 9 projects to be the instances under this grouped project. Since all these projects (i.e. instances) are not newly submitted/listed projects under VCS, rather these are existing listed VCS projects, therefore, VCS 2794 is now regarded as the project ID for the “Grouped Project”. The remaining 9 projects have been withdrawn from VCS to remove their independent identity under VERRA (reference: withdrawal request letter to VERRA dated 06-February-2025); whereas they remain the instances under this Grouped Project as demonstrated under the sections below.

The project is implemented within the national boundary of the Republic of Madagascar and targets rural households without prior access to improved cookstove technologies. All ICS are distributed free of cost and fully financed by KCM.

Details of the project Instances⁵ Are as follows

Instances	Project identification - CPA references	Earlier VCS Ref. ID (as per Listing status)	ICS Type	No. of ICS	Implementation Start Date
Instance 1	CPA 31	2795	Portable ICS (SaoRehitra)	13,752	21-April-2022
Instance 2	CPA 33	2797	Portable ICS (SaoRehitra)	13,752	09-June-2022
Instance 3	CPA 35	2799	Portable ICS (SaoRehitra)	13,752	30-June-2022
Instance 4	CPA 37	2801	Portable ICS (SaoRehitra)	13,752	29-August-2022
Instance 5	CPA 39	2803	Portable ICS (SaoRehitra)	13,752	14-November-2022
Instance 6	CPA 41	2805	Portable ICS (SaoRehitra)	13,752	19-December-2022
Instance 7	CPA 30	2794	Fixed ICS (Lamasinina)	13,604	14-February-2023
Instance 8	CPA 43	2807	Portable ICS (SaoRehitra)	13,752	17-April-2023
Instance 9	CPA 32	2796	Fixed ICS (Lamasinina)	13,604	30-June-2023
Instance 10	CPA 45	2809	Portable ICS (SaoRehitra)	13,752	17-July-2023

As verified via VCS registered Joint PD&MR, the above 10 instances included under this grouped project are the 10 registered CDM CPAs which are also the individual VCS project activities already listed under VERRA for gap validation. However, the transition from individual VCS projects (i.e. VCS listed status) to a Grouped Project (i.e. the current status) was required as per VCS Standard v4.7 para 3.23.9 (2) because of the conditions that all these projects are owned by the same Project Proponent and project boundaries intersect within 10 km radius. Under CDM PoA, these project instances were numbered in between CPA #30 to #45 wherein sequentially the CPA #30 (i.e. VCS ID 2794) was listed first in VCS pipeline which is also the first CPA registered out of these 10 CPAs under the CDM PoA. Therefore, PP has considered to retain the

⁵ Here instances are considered in sequential order based on their ICS distribution dates (even though the CPA ID references are in different sequence)

VCS ID 2794 (i.e. CPA #30) and its project title as the main project to be re designated as “Grouped Project” in line with the VCS Standard 4.7 para 3.23.9 (2) where all other 9 projects considered as individual instances under this grouped project. Whereas, the nomination of instances (i.e. Instance #1 to 10) has been done as per the definition & eligibility of group project instance as per VCS standard.

Under the grouped project, each project instances are fully implemented. A total of 110,016 Portable ICS (SoaRehitra) and 27,208 Fixed ICS (Lamasinina). The implementation of the ten Instances commenced between 21-April-2022 to 17-July-2023, as documented in the Monitoring Report and installation database.

During the current monitoring period, the project achieved total emission reductions of 838,810 tCO₂e, as verified through review of monitoring data and emission reduction calculations. The geographical boundary of all Instances lies within Madagascar, and verification of household locations and installation records has been conducted in accordance with VCS requirements. This has been verified by the assessment team during on-site review and personnel interview & focussed group discussion/44/ with the end-users.

The coordinates of the project region - (Vatovavy Fitovinany)

Latitude: 22° 24' 59.99" S and Longitude: 47° 51' 59.99" E

The geocoordinates of the grouped project activity has been verified via Google Earth Pro software and KML file provided by PP as per the requirement of section 1.8 of VCS MR template and cross verified during onsite visit of the project activity (Detailed assessment provided in section 2.4 of this report).

Each beneficiary has received 01 ICS per household as verified by the assessment team during physical inspection of cookstoves during onsite visit & desk review of VCS Joint PD & MR /4/ & section 1.1 of MR /1/ as submitted by the PP. The first project activity instance was implemented on 21-April-2022 under this project activity.

The project technology has been witnessed by the assessment team during on-site audit and found to be operating as per the specifications and description provided in the MR/1/ and the registered VCS Joint PD & MR version 04 /3/. Lifespan of 15 years as confirmed from stove manufacturer specification /25/.



Figure 01: Lamasinina Fixed cookstove during on-site assessment



Table no: 06: SaoRehitra Portable cookstove during on-site assessment

Table 03: By implementing the project activity, the following GHG sources of emissions are reduced/avoided:

Baseline/Source	As per methodology (AMS II G Version 09 section 5.2, point 16) which states “in the absence of the project activity, the baseline scenario would be the projected use of fossil fuels to meet similar thermal energy needs as those provided by the project devices”.
Project Equipment/Sink	The avoidance of GHG emission into the atmosphere is due to improved cooking stove (ICS) which directly reduces fuel wood consumption, of this project which is in line with 3.1.1 of ISO:14064 part-2
Baseline GHG emission source reduced/avoided	Emission reductions as a function of the reduction in the amount of non-renewable biomass fuel consumption in the efficient project stoves as compared to baseline stoves.

Post distribution, training /32/ is provided to end users on use, care, and upkeep of these stoves. For the current monitoring period, PP has conducted the spot checks which were cross-checked through the records shared by the PP. The stoves deployed under the group project activity are under strict surveillance of the PP to ensure their proper functioning throughout the project lifetime. This along with spot audits and post deployment maintenance services, ensure that the project stoves continue to work at efficiencies as specified by the manufacturer/28/. VVB has assessed this by cross-checking the records submitted by the PP & also witnessing the same while interviewing the end-users about the regular visit of the project proponent representatives. VVB also conducted the interview process with the implementors & distributors and discussed about how the process of regular spot check & maintenance being maintained in the households where the ICS is disbursed.

Tandavanala is a national level NGO to serve the local community, it is the implementing partner of the project with KCM and they have signed an MOU for the same/39/.

All this evaluation by the Assessment Team along with the evidences thus provided, reasonably conclude that the system level implementation of ICS projects is implemented effectively by the PP. Each project ICS included in the project activity with an end user agreement executed between end user and PP/20/. The project proponent for the project activity Korea Carbon Management Limited received carbon rights from user as per user agreement.

All the above information has been verified by the assessment team of VKU through desk review and during on-site assessment/45/ and it is found to be in line with the details provided in the registered VCS Joint PD & MR version 04 /4/. which is further found to be in-line with the adopted methodology i.e., AMS II.G. "Energy efficiency measures in thermal applications of non-renewable biomass" Version-09.0 /13/ and Tool 30- Calculation of the fraction of non-renewable biomass Version 01.0/14/The implementation of the project activity aligns with the specifications outlined in the registered VCS Joint PD & MR version 04 /4/. The calculation of emission reductions has been conducted conservatively, adhering to the applied methodology/13/. The ex-ante GHG emission reductions for the current monitoring period, spanning from 01-May-2024 to 31-December-2025 (both days included) within the fixed crediting period, are estimated to be 772,434 tCO₂e. However, the achieved emission reductions for the same monitoring period amount to 838,810 tCO₂e, which is 8.59% higher than the estimated ex ante emission reductions. The higher emission reductions are attributed to a higher usage rate compared to the rate estimated during the validation stage (ex-ante).

2 VERIFICATION PROCESS

The registered VCS project “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030” (VCS ID 2794) is undergoing second periodic verification with VKU Certification Pvt Ltd from 01-May-2024 to 31-December-2025 , (both dates included). The fixed 10-year crediting period from 21-April-2022 to 29-February-2032 (both dates included). The Joint Validation & verification of the grouped project activity was successfully done by Applus+ Certification (LGAI Technological Center, S.A. (Applus+ Certification). The approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

Verification has been conducted using VKU’s procedures in line with the requirements specified in the VCS Requirements, i.e., VCS Program Guide Latest version 5.0/6/, VCS standard version 4.7 /7/.

Sampling methods have been employed by the assessment team for the verification of GHG emission reductions or removals generated by the project in accordance with the paragraph 26 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, Version 09.0/16/.

- The GHG emission reductions are based on the approved Baseline and monitoring methodology AMS II.G. "Energy efficiency measures in thermal applications of non-renewable biomass" Version-09.0/13/
- Scope: 03 Energy Demand
- Project type: Type II – Energy Efficiency improvement project
- This is a grouped project.
- Tools used for GHG Calculations are as follows as per registered VCS Joint PD & MR version 04 /4/:
- Tool 30- “Calculation of the fraction of non-renewable biomass”; version 01.0/14/

Keeping in line with ISO (14064-3; 2019, clause 06 & 14065-2020, clause 09)/53/ Standard guidelines assessment team has framed down the process for completing the verification and has followed the same throughout the execution of audit of the said project i.e., VCS 2794

The verification consisted of the following phases:

1. **Planning and Intimation to VERRA about site visit:** The assessment team starts with a desk review then need for site visit is identified and site visit is planned. Assessment team also shared a NOVS i.e. Notice of Validation/Verification Services Form /48/ and submit it to verra , 15 business days before the initial meeting with the project proponent. The assessment team intimated Verra for this project activity on 21-January-2026. Decision to conduct an onsite visit by VVB has been considered in-line with VCS standard version 4.7

- guidelines in clause 4.1.11 to 4.1.15, physical inspection of the improved cookstoves has been considered.
2. **Document Review:** Relevant documents, such as the verification report, monitoring plan, methodology, VCS Joint PD & MR and QA/QC procedures are thoroughly reviewed.
 3. **Strategic Analysis:** Assessment team performed strategic analysis to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.
 4. **Risk Assessment;** Assessment team performed risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria. /49/
 5. **Evidence Gathering Activities;** Using risk-based approach assessment team prepared evidence gathering activities, to collect sufficient and appropriate evidence upon which to base the conclusion & determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement.
 6. **Audit and Sampling Plan:** An audit plan is prepared, including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality, the same has been documented in VKU.F24W. Audit Plan & VKU.F93W. Sampling Plan/50/
 7. **Evidence Gathering Plan;** The evidence-gathering plan is prepared based on the results of the VKU's Assessment Team's risk assessment. It has been designed to lower the verification risk to an acceptable level. · The evidence-gathering plan thus specifies the type and extent of evidence-gathering activities.
 8. **Client Confirmation and Approval:** The site visit audit plan is sent to the client for review and confirmation/approval via email.
 9. **On-Site Assessment:** This includes interviews and evaluation of the actual project scenario. /45/
 10. **Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
 11. **Independent Review:** A technical reviewer provides an independent assessment.
 12. **Final Verification:** After completeness checks, the verification report and certification are issued.

The following sections outline each step in more detail.

2.2 Document Review

During the document review, VKU has applied standard auditing techniques to assess the quality of information provided. The verification has been performed primarily based on the review of VCS monitoring report for “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030”

Version 2.4 of 08-May-2026 /1/ and the emission reduction calculations spreadsheet version 2.2 of 08-May-2026 /2/ has been assessed as part of the verification. In addition, the registered VCS Joint Project Description & Monitoring Report version 04 /4/ in particular the baseline estimations and the monitoring plan for the project has been reviewed. The following **table-04** lists the documentation that has been reviewed during the verification.

As per section 3.26 and clause 3.26.3 of the VCS Standard version 4.7 it is an obligation for the project proponent to make available to the assessment team the required supporting documents and data needed to support statements and data as documented in the monitoring report. Thus, the assessment team reviewed the following documents during verification:

Table No. 04: Lists of the documentation that has been reviewed during the current verification:

Current Verification Reference Documents	
/1/	Korea Carbon Management Ltd: VCS Monitoring report for “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030”, - Version 1.0 dated 12-January-2026. - Version 2.0 dated 25-February-2026 - Version 2.1 dated 09-March-2026 - Version 2.2 dated 20-March-2026 - Version 2.3 dated 27-April-2026 - Version 2.4 dated 08-May-2026
/2/	Korea Carbon Management Ltd: VCS Emission Reduction Calculation spreadsheet “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030”, - Version 1.0 dated 12-January-2026 - Version 2.0 dated 25-February-2026 - Version 2.1 dated 09-March-2026 - Version 2.2 dated 08-May-2026
Background Documents	
/ 3/	<u>CDM-CPA-DDs under for all CPAs under registered CDM programme of Activities (PoA) title: “10443 Madagascar Improved Cookstove Project by KCM”</u>
/4/	<u>Korea Carbon Management Ltd: Registered VCS Joint PD & MR version 04 dated 05-August- 2025 for the project “Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030”</u>
/5/	<u>LGA Technological Center, S.A(Aplusplus Certification): Joint Validation & Verification Report for the project “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” version 03 dated 12-August-2025</u>
/6/	<u>VCS Program Guide, version 5.0 dated 16-December-2025</u>
/7/	<u>VCS Standard Version 4.7 dated 16-April-2024</u>

	<u>VCS Version 5: Overview of VCS Program Updates and Effective Dates</u>
/8/	<u>VCS-Program Definitions Version 5.0 dated 16-December-2025</u>
/9/	<u>VCS Monitoring Report Template, version 4.4 dated 16-April-2024</u>
/10/	<u>Validation and verification manual version 3.2 dated 19-October-2016</u>
/11/	<u>CDM Validation & Verification Standard version 3.0 dated 09-September-2021</u>
/12/	<u>VCS Registration and Issuance Process Version 4.5 dated 16-April-2024</u>
/13/	<u>VCS: AMS-II.G.- Energy efficiency measures in thermal applications of non-renewable biomass Version 09.0</u>
/14/	<u>Tool 30 - Calculation of the fraction of non-renewable biomass Version 1.0</u>
/15/	<u>UNFCCC: Guidelines for Sampling and Surveys for CDM Project activities and Programme of Activities, Version. 4.0</u>
/16/	<u>UNFCCC: Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 09.0</u>
/16.1/	<u>General guidelines for SSC CDM methodologies, Version 23</u>
/17/	<u>https://registry.verra.org/app/projectDetail/VCS/2794</u>
/18/	UNFCCC: Project search: <u>https://cdm.unfccc.int/Projects/projsearch.html</u>
/19/	Gold Standard Foundation: <u>https://registry.goldstandard.org/projects?q=&page=1</u>
Reference/Supporting Documents Submitted by PP to VVB	
/20/	Korea Carbon Management Ltd: End user agreements between PP and end user of all the sample visited during site visit.
/21/	Korea Carbon Management Ltd: Declaration to avoid double counting, non-inclusion of project in any other standard
/22/	Korea Carbon Management Ltd : User Survey/Sample User Survey Form
/23/	Korea Carbon Management Ltd : ICS Installation Data base
/24/	Korea Carbon Management Ltd: Spot Check Mechanism records
/25/	Korea Carbon Management Ltd: Grievance/Repair/Maintenance- for the current Monitoring period (01-May-2024 to 31-December-2025, Including both the dates)
/26/	Korea Carbon Management Ltd: Monitoring Survey Reports
/27/	Korea Carbon Management Ltd: ICS Purchase record
/28/	Manufacturer's specification: - Declaration of ICS life and Efficiency

/29/	Stove performance test result of Lamasinina and SoaRehitra cookstove using standard water Boiling Test (WBT) conducted by the National centre of industrial and technological research of the Ministry of higher education and scientific research of Antananarivo, Madagascar in Fianarantsoa in November 2019
/30/	Korea Carbon Management Ltd: Comprehensive Declaration of Human Rights Principles & Equality (Includes Discrimination and sexual harassment, Equal pay and Labour Rights, Property Rights Child rights and human Trafficking etc.) for the improved Cookstove (VCS 2794) • Policy Review statements submitted by PP on sample basis • Policy Document: PP's Commitment to Gender Sensitivity, Non-Discrimination, Anti-Harassment, Employee & Stakeholders Welfare and Work Life Balance • Policy for Health and Safety • Policy for Safeguarding Human rights in the Workplace • Policy for Protection of Rights of Indigenous People and Cultural Heritage • Policy for prevention of Discrimination
/31/	Korea Carbon Management Ltd: No Claim of Emission Reductions from “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” (VCS 2794)" in Scope 03 Emissions
/32/	Korea Carbon Management Ltd: Training records for the trainings conducted during the current monitoring period (01-May-2024 to 31-December-2025, Including both the dates)
/33/	Korea Carbon Management Ltd: Local Stakeholder Consultation for “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” (VCS 2794) • Invitation for Local Stakeholder meeting of the Project Activity titled “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030”, • Photographs • Minutes of Meeting of the LSC • Attendance Sheet
/34/	Korea Carbon Management Ltd: f_{NRB} Report and f_{NRB} calculation sheet
/34A/	Korea Carbon Management Ltd: • VCS Exemption Letter dated 06-February-2025 • Email communication between PP and VCS regarding Emission Factor (EF) and f_{NRB} values
/35/	Korea Carbon Management Ltd: • PP's SDG survey report • Sample SDG survey records
/36/	Korea Carbon Management Ltd: Employment generation records of people employed

/37/	Korea Carbon Management Ltd: Monitoring, awareness records • Favour of free vaccination and medical support during the global pandemic. • Community relief and awareness programs conducted during the global pandemic • Zero occupational injuries and zero mortality records for the current monitoring period • Community-level exposure and awareness.
/38/	Korea Carbon Management Ltd: Evidences related to section requirement 4.2.2 of Verification report i.e., Communication. Of monitored results that includes Non-Technical Summaries, Feedback from beneficiaries etc
/39/	MOU for Baseline fuel consumption survey in Households, in republic of Madagascar, followed by Implementation and Management support for future projects/Programs between WeAct Pty. Ltd. & ONG Tandavanala & Korea Carbon Management (KCM)
/40/	Korea Carbon Management Ltd: Sampling survey sheet of Monitoring Period 1 under VCS (01-May-2024 to 31-December-2025 inclusive of both the dates)
/41/	Korea Carbon Management Ltd: Declaration and survey result of PM 2.5
VVB Documents used during Current Verification	
/42/	Mobile GPS Camera
/43/	GPS Google earth software used for Location; Google Earth
/44/	Personnel Interviews and Focused Group Discussions during on-site visit dated (14-February-2026 to 18-February-2026) detailed in section 2.3 of this report as recorded by VKU Assessment Team during onsite visit in a form called as VKU.F46W. Attendance Sheet of Onsite Audit.
/45/	Onsite visit on (14-February-2026 to 18-February-2026); to project implemented site i.e. District: Ifanadiana, Mananjary, Manakara, Vohipeno, Antsirabe and Betafo of Country Madagascar.
/46/	VKU's Internal Procedure on Sampling Method & Guidance: VKU.F74A.Sampling Plan Method and Guidance
/47/	Sampling Survey Questionnaire put to use by VKU's Assessment team during Onsite visit with End Users
/48/	Notice of Validation/Verification Services Form- VKU.VER.261.25_VCS_2794
/49/	VKU-Risk Assessment_ VKU.VER.261.25_VCS_2794
/50/	VKU-Audit Plan_ VKU.VER.261.25_VCS_2794 VKU- Sampling Plan_ VKU.VER.261.25_VCS_2794

/51/	VKU-Attendance Sheet of Onsite audit_ VKU.VER.261.25_VCS_2794
/52/	Screenshot of the random sample generator as evidence for random sample selection for the parameters opted for monitoring survey.
/53/	ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information
/54/	ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
/55/	ISO/IEC 17029:2019: Conformity assessment – General principles and requirements for validation and verification bodies
/56/	VKU-Field Assessment Checklist for Sample Selected by VVB for Energy Demand & Distribution Projects_ VKU.VER.261.25_VCS_2794
Other documents	
/57/	KML files for grouped project activity

2.3 Interviews

An on-site inspection/45/ has been performed by the assessment team and the representatives of the PP were interviewed personally by assessment team from 14-February-2026 to 18-February-2026. Tables 05, 06 & 07 provide a comprehensive overview of the onsite interview process/44/ conducted during the verification. These 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 & serve to identify the individuals interviewed and provide relevant information regarding their roles within the project. The key personnel interviewed during the opening meeting and closing meeting session of the onsite audit, are summarized in the below tables

The topics covered during interview ranges from general features and implementation of grouped project to technical details of the project like, distribution of cookstoves, annual follow-up visits to households, call over helpline number, process of Monitoring/sampling survey, internal audit and archiving procedures, grievance resolution process etc.

The assessment has been based on the feedback received during onsite /43/ visit while interviewing /44/ the site personnel-end users which is coupled with the documentation in VKU Field Assessment Checklist for Sample Selected by VVB for Energy Demand & Distribution Projects/56/. During Onsite Visit/45/, Assessment team also interviewed the local stakeholders/44/ and end users involved in the projects to verify the implementation of grievance mechanism and process of grievance resolution mentioned in the Monitoring

Report/1/ (refer section 1.11, & 2.2 of MR/1/) submitted by the PP. The assessment team confirmed the sustainable development claims and assessed the socio-economic impact of the project on the local community. Assessment Team also checked the records and observed that the PP provided opportunities for the locals to express their opinions and grievances, with efforts to resolve any issues through consultation with stakeholders. Assessment team thus verified all the above statements via focused group discussions and personal interview/44/ with stakeholders and with end users as tabulated below. Each end-user household has been provided with 01 stoves each:

Details of Personnel Interview/Focussed Group Discussion with end users/beneficiaries

Topic of Discussion that has been conducted with the end-users included:

- Evaluation of the baseline scenario
- On-site Interview on the number of project devices operating during the year y
- Amount of woody biomass consumed by improved cookstoves
- Operational status of cookstoves disbursed
- Zero-cost distribution of ICS

Assessment team shared a VKU.24W.Audit Plan for Verification Activity version 01 with an agenda to visit all 18-sample selected by VKU's assessment team as a part of acceptance sampling. VVB has chosen Sample size (n) = 18 (Households) with acceptance number (c) as 1. Wherein, Producer risk is 10% and Consumer risk is 10%. AQL = 1.0% and UQL = 20% which is in line with paragraph 32 & 33 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, version 09.0. These samples have been chosen randomly using a random number generator /52/ to avoid any biasedness.

Table no: 05: Personnel Interview and Focussed Discussion

S.No.	Interviewee		Interviewed by & Date	Topic of Discussion
	Name	Organisation & Affiliation		
1.	DEEPJYOTI BORAH	Weact Pty. Ltd. (SR. Advisor)	Anil Dhankar (Team Leader & Technical Area Expert)	Project type, scale, and boundary: Discussion on the grouped project structure comprising ten (10) project instances implemented within the geographical boundary of Madagascar and targeting rural households through the dissemination of improved cookstoves (ICS). Applicability of methodology: Confirmation of the applicability
2.	TIANA A. MANANSOA	NGO Tandavanala		
3.	RIVOALIMANI TRA MIONA	NGO Tandavanala – (Senior monitoring officer)		

4.	ANDRIATAFI KD ZO EMMEUNIL	NGO Tandavanala – (Monitoring officer)	Miguette Sandelina (Local Expert – Madagascar) 14-February-2026 to 18 -February-2026	of the applied methodology AMS-II.G (Version 09) for energy efficiency measures in thermal applications of non-renewable biomass, including discussion on baseline scenario, eligibility conditions, and emission reduction calculations. Project ownership and avoidance of double counting: Confirmation of the project ownership structure and clarification on measures adopted by the Project Proponent to avoid double counting of emission reductions across registries or other carbon crediting mechanisms. Organizational structure and roles: Review of the organizational structure of the operating team, including the roles and responsibilities of project management staff, field officers, and monitoring personnel responsible for implementation, data collection, and supervision. Distribution and beneficiary coverage: Discussion on the number of households and communes assigned to each field officer, including procedures followed for stove distribution, beneficiary identification, and installation records. Monitoring plan and monitoring arrangements: Review of the monitoring plan described in the project documentation, including monitoring arrangements, monitoring frequency, and procedures followed to track
5.	AKSHITA BATHENA	Weact Pty. Ltd. SR. (Project Trainee)		

				stove usage and operational status. Survey process: Review of the survey methodology adopted by the PP, including procedures for monitoring stove usage, data collection from households, and quality assurance mechanisms applied to monitoring data. Random sampling and spot audit procedures: Discussion on the random sampling procedures applied for household surveys, spot audit mechanisms implemented to verify monitoring data, and the approach used for selecting households for field verification. Field visits and spot checks: Discussion on the frequency of field monitoring activities such as annual follow-up visits to beneficiary households, routine spot check visits, and verification of stove usage and functionality. ICS operational status and implementation status: Discussion on the operational status of installed improved cookstoves, confirmation of commissioning details, and the overall implementation status of the project instances. Data recording and QA/QC procedures: Discussion on data recording practices, data management systems, and quality assurance and quality control (QA/QC) procedures implemented to ensure accuracy and reliability of monitoring data. Emission reductions calculation: Discussion on the approach used
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				for estimating emission reductions, including key monitored parameters, calculation methods, and assumptions applied during the monitoring period. Training and capacity building: Review of training programs conducted for project staff and monitoring personnel, including the frequency of training sessions and topics such as monitoring procedures, survey protocols, and beneficiary engagement. Beneficiary training and awareness: Discussion on the training provided to households regarding proper use, maintenance, and safety of improved cookstoves following distribution. Maintenance and after-sales support: Procedures implemented by the PP to ensure maintenance and proper functioning of cookstoves throughout the project lifetime, including mechanisms for repair and follow-up support. Documentation and record keeping: Review of the documentation maintained by the Project Proponent, including beneficiary records, stove distribution records, monitoring survey data, and supporting documentation related to project implementation. Grievance redressal mechanism: Discussion on the grievance mechanism established by the PP, including the process through which beneficiaries can report
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				complaints or issues related to stove functionality or project implementation and how such grievances are recorded and resolved. Administrative processes: Discussion on administrative and operational aspects such as salary disbursement procedures for field staff and internal reporting mechanisms. Frequency of beneficiary interaction: Confirmation of how frequently field officers visit beneficiaries and conduct monitoring activities to ensure continued use and proper functioning of the distributed cookstoves.
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Table no: 06: Details of Local Villager/Stakeholders and local Implementing partner for Personnel Interview/Focussed Group Discussion during onsite visit.

S. no	Date	Name of Local Stakeholders	Affiliation	Location	Topic of Discussion
1.	14-february-2026	RAHARIMALALA	Local agent Ranomafana	Ifanadiana	During the on-site assessment, personnel interviews and focused group discussions were conducted with some baseline users, ICS users local villagers/stakeholders and representatives of the local implementing partner involved in the distribution and monitoring of improved cookstoves (ICS). The purpose of these discussions was to verify the implementation of project activities at the community level and to corroborate information provided in the Monitoring Report. The following key topics were discussed:
1.	14-february-2026	FABIOLA	Local agent Kelilalina	Ifanadiana	
2.	14-february-2026	RAMANANDSAIBE	Local agent Ambiabé	Ifanadiana	
3.	14-february-2026	RAHERINANDRASANA	Local stakeholder	Ifanadiana	
4.	14-february-2026	PASCAL	Local agent Ambiabé	Ifanadiana	
5.	14-february-2026	BIOMARIE FASHAVAVY SARIAH	Local agent Kianjavato	Mananjary	
6.	14-february-2026	SANTATRINININA NOMENZONOHARG SANDROS	Local agent Andunapay	Mananjary	

7.	14-february-2026	ELISA	Baseline user	Mananjary	Grievance Redressal Mechanism: Awareness of beneficiaries regarding the grievance mechanism established by the Project Proponent, including available channels to report complaints or issues related to cookstove distribution, functionality, or project implementation, and the process for addressing such grievances. Annual Follow-up Visits: Confirmation from stakeholders and implementing partner staff regarding the conduct of periodic follow-up visits to beneficiary households to monitor stove usage, functionality, and continued participation in the project activity. Spot Check Visits: Discussion on spot check visits conducted by field officers or monitoring staff to verify the operational status of the distributed cookstoves and to ensure that the stoves are being used by the intended households. Training on Cookstove Usage: Verification of training and awareness sessions provided to beneficiaries on the proper usage, maintenance, and safety practices related to the improved cookstoves at the time of installation and during follow-up visits.
8.	15-february-2026	RANDRIA MANANA HERY	Local agent Lokomby	Manakara	
9.	15-february-2026	MENA	Local stakeholder	Manakara	
10.	15-february-2026	ASILININA	Local stakeholder	Manakara	
11.	15-february-2026	JEAN BOTSLO FLORONT	Local stakeholder	Manakara	
12.	15-february-2026	RAHERIVIN ANDRIA FERDINA	Local stakeholder	Manakara	
13.	15-february-2026	FAHOMEZANTSOA ERIC	Local agent	Manakara	
14.	15-february-2026	TSIMANIRISOA LOELIASIA	Local stakeholder	Manakara	
15.	15-february-2026	MARIEI	Beneficiary	Vohipeno	
16.	15-february-2026	RAHARIRALA LA JENEVEVE	Local stakeholder	Vohipeno	
17.	15-february-2026	TALAVA KARL DYNNOT	Local agent Vohipeno	Vohipeno	
18.	15-february-2026	SILVISTINE	Local stakeholder	Vohipeno	
19.	16-february-2026	RASAMIMANANA BERDELY JEONHONORE	Local agent - Analarory	Manakara	
20.	16-february-2026	AKSANETTALIE	Local stakeholder	Manakara	
21.	16-february-2026	RAHELITIANA VIVIANE	Local agent – Mitanty	Manakara	
22.	16-february-2026	RATSIMANANY BELSONEGRY	Local agent-Antsenardo	Manakara	
23.	16-february-2026	MAX FLARICE	Baseline user	Manakara	

24.	16-february-2026	RAZAFIVELONSTARA BEATRICE	Local stakeholder	Mananjary	Impact of High-Efficiency ICS: Discussion with villagers regarding the perceived impacts of replacing traditional baseline stoves with high-efficiency improved cookstoves, including reduction in fuelwood consumption, decrease in indoor smoke levels, improved cooking efficiency, and potential health and time-saving benefits. Baseline Stove Usage: Interviews with baseline stove users were conducted to understand traditional cooking practices, types of fuels used, and typical cooking conditions prior to the adoption of improved cookstoves.
25.	16-february-2026	EVELINE	Baseline user	Mananjary	
26.	16-february-2026	TSIORINIAINA BAVELO	Beneficiary	Mananjary	
27.	16-february-2026	RAZAFINARARAO SIRINNA	Local stakeholder	Mananjary	
28.	16-february-2026	ZAFINIBABANY PHILEMON	Local agent-Tsavavazy	Mananjary	
29.	17-february-2026	RAZAMAMLALA	Beneficiary	Mananjary	
30.	17-february-2026	RAAZAFIUELONTSARA BEATRICA	Local stakeholder	Mananjary	
31.	17-february-2026	RASOANANDRA SANA EROILINO	Baseline user	Mananjary	
32.	17-february-2026	RATSIMANAHY BELSON EGRIS	Local agent-Tsenavolo	Mananjary	
33.	17-february-2026	MANDIANA SOSEPHINE LONDRINAH	Beneficiary	Mananjary	
34.	17-february-2026	RASOAUELONIRINA RORETOVERONIQUE	Beneficiary	Mananjary	
35.	17-february-2026	RAKOTONIRINA SEAN KOLAVITA	Beneficiary	Mananjary	
36.	18-february-2026	RAKOTOARISON ROGER	Beneficiary	Antsirabe	
37.	18-february-2026	RASOAZANETY NOELINE	Stakeholder	Antsirabe	
38.	18-february-2026	RAKOLOMERMONJY TANTELINAEIRO DIONYSIO	Local agent- Ivory Anramomafana	Antsirabe	
39.	18-february-2026	SOBMANINA SITRAKA HERY WANAL	Local agent	Antsirabe	
40.	18-february-2026	RAZAFIALALA VOHERANIA PIERRETTE	Local stakeholder	Antsirabe	

41.	18-february-2026	RASOAZANAKO LONA JOIQUELINE	Local stakeholder	Antsirabe	
42.	18-february-2026	RAZANAIARISO CLANDINEMOMILINA	Local stakeholder	Antsirabe	
43.	18-february-2026	RAZAFIMAHAZO JUSTIN	Local stakeholder	Antsirabe	
44.	18-february-2026	RAFANOMEZANTSOA FELONIANA	Local agent	Antsirabe	
45.	18-february-2026	RAKOTONAND RASANA ROBERT	Local agent	Betafo	
46.	18-february-2026	RAHARIMAZA FABZONIRINA ROSELTE	Local stakeholder	Betafo	
47.	18-february-2026	RAHARIMAZA FANZONIRIA HANNTA AMBININTSO	NGO tandavanala	Antirabe	
48.	18-february-2026	RAKOTOARIMANANA RADOMIRANA	NGO tandavanala	Antirabe	
49.	18-february-2026	RAKOTOHOLI MANANA TONONIAINA	NGO tandavanala	Antirabe	

Table no: 07: Personnel Interview and Focused Discussion with VVB Selected Samples (Project Device Users)

S.No.	Date	Name	Stove ID	Location	Topic of Discussion
1	14-February-2026	RAVDLOLONIRINA	22SRW3105252	Ifanadiona	Household and beneficiary details, including family size, name of the stove user/owner, relationship with the stove owner (if different), device ID, and confirmation of installation or distribution records. Location and stove model information, including village or commune, type
2	14-February-2026	FIDIMALALA	22SRW3104390	Ifanadiana	
3	14-February-2026	BAKOLINANDRANDRININA	22SRW3912130	Ifanadiana	

					of cookstove installed (SoaRehitra Portable ICS or Lamasinina Fixed ICS), and date of installation.
4	14- February-2026	ROGER	225RW3913628	Ifanadiana	Cookstove usage patterns, including whether the ICS is actively used, number of improved stoves in the household, and whether baseline stoves are still used. Where applicable, reasons for continued baseline stove use were discussed.
5	14- February-2026	HELENE	22SRW3700618	Soavina, Nosyranika	
6	14- February-2026	RAZAFIMALALA JOELINE	22SRW3309265	Androrangaw da, Andonabe, Mananjary	Daily cooking practices, including the number of meals cooked per day and approximate cooking duration using the improved cookstove compared to traditional stoves.
7	14-February-2026	BAKOLY FRAGIE	22SRW3313252	Bacnamorona, Mananjary	Fuel consumption and fuel collection practices, including type of fuel used, quantity consumed, whether firewood is purchased or collected, and distance or time required to collect fuelwood.
8	15- February-2026	RASOANATOANDRO LECILE	22SRW4104181	Ambhomandroso centre, Manakara	
9	15- February-2026	LONNE ANDSIS DELPHIN	22SRW4106257	Betsipolivy , Sohoana , Manakara	

					Maintenance and support awareness, including any stove malfunction or repair experience and awareness of procedures to contact the project developer or field staff for support or grievance submission. Cooking conditions and practices, including whether cooking is done indoors or outdoors, common food items prepared (e.g., rice, beans, meat), and seasonal variations in cookstove usage. Health and environmental impacts, including user feedback on smoke reduction, indoor air quality improvement, reduction in eye irritation or respiratory discomfort, and changes in ash management and kitchen cleanliness. Economic benefits, including perceived reduction in firewood consumption and
10	15-February-2026	RADIMPISON JOEL	22SRW3502465	Amtanantsara, Vohitrndry, Vohipeno	
11	15-February-2026	RAZAFINDRAVELO JULIE	22SRW3508079	Andasy, Nato, Vohipeono	
12	16-February-2026	RAMAMA EMILIENNE	22SRW4504411	Ampitaka, Amalavory, Manakara	
13	16-February-2026	LESOAVINAJEAN PIERRE	22SRW3702400	Ambony Andrefana, Antsenavola, Mananajary	
14	16-February-2026	MAX	23SRW4301255	Andamsina, Tsarhafatra, Mananajary	
15	18-February-2026	RAKOTOARISON	23LW3201993	Ivorj/ andranohaia na/ Antsirabe II	

					potential cost savings for households that purchase fuelwood.
16	18- February-2026	MARIE THIRESE	23LW3205082	Mazauasoais oavinai Antsirabe II	Cost and Ownership , including whether the improved cookstove (ICS) was provided free of cost or against payment to the beneficiary.
17	18- February-2026	RANOARISOA CRLINE	23LW3009099	Alorobiakely /Amhonol Antsirabe II	Training and awareness , including confirmation of training or awareness sessions conducted during or after cookstove distribution regarding proper usage and maintenance.
18	18- February-2026	RAVAOASIMBOLA DORELTE	23LW3006406	Andranotsan a , latra, Ants, Rabbe	User satisfaction and social acceptance , including overall satisfaction with the cookstove, willingness to recommend it to other households, and feedback regarding the project implementation.

The VKU Assessment Team meticulously documented the information obtained during the interview with site personnel /44/. This data has been recorded using VKU's dedicated form, specifically VKU.F46W, known as the Attendance Sheet of Audit/51/. similarly, the interviews conducted with selected end-users have been individually documented in VKU's specialized form called VKU.62W: Appendix-1 of Field Assessment Checklist for Sample Selected by VVB for Energy Demand & Distribution Projects/56/. Through a comprehensive process involving

documentation, desk review, document verification, and interviews with site personnel and end-users of the deployed cookstoves, the VKU Assessment Team affirms that no negative comments have been received during the on-site interviews conducted by the team. For further details, please refer to section Local Stakeholder Consultation Apart from the monitoring survey, VVB has also interviewed the end user and confirmed regarding the baseline cookstove used prior to the implementation of the project stove. Furthermore, through document review and end user agreement signed by the end-user/20/. Verification team could verify that all instances replacing the baseline cookstoves that comply with the requirements to use efficiency of at least 20% or above as per the manufacturer's specification in the applied methodology/13/.

2.4 Site Visits

VKU audit team visited the households who has received the cookstoves for an onsite inspection on 14-February-2026 to 18-February-2026 in districts Ifanadiana, Mananjary, Manakara, Vohipeno, Manakara, Mananjary, Antsirabe and Betafo of Republic of Madagascar according to VCS standard version 4.7 guidelines in clause 4.1.12 and 4.1.13 for the current monitoring period spans from 01-May-2024 to 31-December-2025. The sampling approach employed by the assessment team for selecting the samples for the onsite visit is explained below:

PP's sampling approach:

The Project Proponent described the monitoring plan and sampling approach in the Monitoring Report in accordance with the registered monitoring framework of the grouped project. The project is implemented as a grouped project activity under the Verra, consisting of 10 project instances implementing improved cookstoves (ICS).

The PP stated that although sampling in the original PoA framework was designed at PoA level, the current project is structured as a grouped project activity with independent VCS listed projects acting as instances. Therefore, the monitoring surveys were conducted at the group project level covering all 10 instances.

Two sampling surveys were conducted for the current monitoring period:

- **Survey 1:** May 2024 – November 2024
- **Survey 2:** November 2025 – December 2025

Both surveys followed **biennial sampling requirements** with **95/10 confidence and precision levels**. According to the PP, the results of both surveys showed identical outcomes:

Parameter	2024 Survey	2025 Survey
Ny,i,j (Operational ICS)	100%	100%
μy,i (Use of baseline device)	100%	100%

Since both surveys resulted in the same outcome, the PP applied the same values across the entire **20-month monitoring period**.

The monitoring plan includes monitoring of the following parameters:

- **N_{y,i,j}**: Number of project devices operating during the monitoring period
- **μ_{y,i}**: Adjustment factor for continued use of baseline cooking devices

The PP stated that no leakage monitoring related to biomass competition is required because the parameter **Bold_{i,j}** is conservatively multiplied by **95%** as prescribed by the methodology.

A biennial sampling survey approach has been implemented, and the results from the most recent surveys conducted in November-December 2025, as per the 95/10 confidence level) can be applied conservatively). Similarly, earlier the survey was conducted in May 2024 with biennial approach. For this report, the Project Participant (PP) has referred to the November-December 2025 survey, as noted in this section. As per footnote #6 of the Sampling Standard, which references the "General Guidelines for SSC CDM Methodologies" (specifically paragraphs 26, 27, and footnote #4), survey results may be applied to a period of up to 12 months after the survey date. Additionally, these results can also be applied to the period preceding the survey date, effectively allowing the survey data to be valid for up to 24 months, regardless of when the monitoring reports are submitted.

Information Provided by the Project Proponent

The PP explained that the sampling plan was developed considering the entire population of ICS distributed across the **10 project instances**. Two types of improved cookstoves are implemented in the project:

- **SoaRehitra Portable ICS**
- **Lamasinina Fixed ICS**

Therefore, the PP established **two sampling frames**:

Sampling Frame	ICS Type	Population
Frame 1	SoaRehitra Portable	110,016
Frame 2	Lamasinina Fixed	27,208

Although the population is considered homogeneous in terms of baseline cooking practices and household characteristics, the PP separated the frames based on ICS technology type.

The sampling method applied was Simple Random Sampling, where households were selected randomly from the ICS database using a random number generator. Each ICS in the database has a unique identification number, enabling random selection for monitoring surveys.

Sampling Methodology

The PP stated that sampling was designed in accordance with the methodology AMS-II.G and the guideline Sampling and surveys for CDM project activities and programme of activities.

Two monitored parameters were assessed during the household surveys:

Parameter Ny,i,j : Operational status of ICS was determined through:

- Visual inspection of the stove
- Household interview confirming continued usage

Parameter $\mu_{y,i}$: Continued use of baseline cooking devices was determined through:

- Survey questionnaire on cooking practices
- Estimation of relative usage if baseline devices are used alongside project ICS

If baseline devices were still used, adjustment factors would be calculated according to methodology provisions.

Sample Size Determination

The PP calculated the minimum required sample size using the standard proportion-based sampling equation for **95% confidence level and 10% precision**:

$$n \geq \frac{1.96^2 \times N \times p(1-p)}{(N-1) \times 0.1^2 \times p^2 + 1.96^2 \times p(1-p)}$$

Where:

- **n** = Sample size
- **N** = Population size
- **p** = Expected proportion of operational ICS (assumed 0.9)
- **1.96** = 95% confidence level
- **0.1** = 10% relative precision

Using this formula, the PP calculated:

Sampling Frame	Population	Minimum Sample Size
Frame 1	110,016	43
Frame 2	27,208	43

Thus, the minimum required sample size at group level was:

86 Households (43 + 43).

To address potential survey non-response and field constraints, the PP increased the final survey sample size to: 120 Households.

Sample Distribution Across Instances

The Project Proponent stated that the grouped project activity consists of 10 individual project instances, which are treated collectively as a single grouped project activity under the Verra. As described in the registered monitoring plan, the baseline scenario, fuel type, household characteristics, and cooking practices across all instances are considered homogeneous.

Considering this homogeneity and the fact that all instances are implemented under the same programme design and monitoring framework, the Project Proponent applied a single sampling plan at the grouped project level.

After determining the final survey sample size of 120 households, the PP distributed the sample proportionally across all 10 instances to ensure representation of each instance within the monitoring survey. Accordingly, the total sample size was divided equally across the instances, resulting in 12 sample households per instance.

This approach ensures that each instance contributes equally to the overall survey results while maintaining the integrity of the group-level sampling design.

Survey Implementation

The PP conducted household surveys using the randomly selected sample households. The selected samples were recorded through screenshots of the online randomizer tool and documented in the sampling survey sheet.

During the surveys:

- Visual inspection was conducted to verify ICS operational status.
- Household interviews were conducted to determine cooking practices and potential use of baseline stoves.

A total of 120 households were surveyed, and monitoring data were collected for the parameters $N_{y,i,j}$ and $\mu_{y,i}$.

The survey results indicated:

- $N_{y,i,j} = 100\%$ operational ICS
- $\mu_{y,i} = 100\%$, indicating no continued use of baseline devices.

VWB Assessment on PP's sampling approach:

The Assessment Team reviewed the Monitoring Report, sampling survey sheets, household questionnaires, and supporting documentation provided by the Project Proponent.

The Assessment Team confirms that the sampling design, sampling frames, and sample size calculations are consistent with the requirements of the registered monitoring plan described in the Joint PD & MR and the sampling guidelines for CDM project activities.

The application of Simple Random Sampling, separate sampling frames for different ICS technologies, and the use of 95/10 confidence and precision levels for biennial sampling are in accordance with the requirements of the CDM sampling guidelines and the applied methodology AMS-II.G.

The Assessment Team reviewed the Monitoring Report, sampling survey sheets, household questionnaires, and supporting documentation provided by the Project Proponent.

The Assessment Team confirmed that the sampling design, sampling frames, and sample size calculations are consistent with the requirements of the registered monitoring plan described in the Joint PD & MR and the sampling guidelines for CDM project activities.

The project is implemented as a grouped project activity consisting of 10 project instances under the Verra. As described in the monitoring plan, the baseline scenario, household characteristics, fuel type, and cooking practices across all instances are considered homogeneous. Therefore, the Project Proponent adopted a single sampling plan at the group project level, which is consistent with the registered monitoring framework.

The sampling design includes two sampling frames based on the two ICS technologies implemented under the project, and the sampling method applied is Simple Random Sampling. The Assessment Team confirms that the application of Simple Random Sampling, the establishment of separate sampling frames for different ICS technologies, and the use of 95/10 confidence and precision levels for biennial sampling are in accordance with the requirements of the CDM sampling guidelines and the applied methodology AMS-II.G version 9.0.

The Assessment Team also verified that the minimum required sample size of 86 households (43 samples per sampling frame) was calculated correctly using the prescribed formula. The Project Proponent applied a conservative approach by increasing the sample size to 120 households, which exceeds the minimum required sample size and helps address potential non-responses, outliers, or data anomalies during field surveys.

Furthermore, the Assessment Team confirmed that the final sample size of 120 households was distributed across the 10 project instances, resulting in 12 sampled households per instance. This distribution ensures representation of each instance within the monitoring survey while maintaining the statistical reliability of the group-level sampling plan. The Assessment Team verified that the sample households were selected randomly using a random number generator from the ICS database and that the sampling process was properly documented.

Based on the review of the sampling calculations, monitoring survey documentation, and survey results, the Assessment Team concludes that the sampling approach adopted by the Project Proponent is consistent with the registered monitoring plan, the CDM Guideline Sampling and

surveys for CDM project activities and programme of activities, and the applied methodology requirements. Therefore, the sampling design and implementation are considered appropriate and conservative for determining monitored parameters during the monitoring period.

Development of the Verification/Sampling Plan:

The audit team has diligently documented its verification and sampling plan, ensuring a comprehensive approach to gathering evidence. The verification plan has been formulated by considering crucial elements of the verification process, aligning with the criteria of engagement. The plan takes into account and effectively addresses the following aspects:

- a) Level of Assurance
- b) Materiality
- c) Standards of evaluation & reporting for the verification including the assessment criteria
- d) Scope and objectives
- e) Assessment team and the roles of team members
- f) Schedule of verification activities

Verification Approaches

- a) ASP: Acceptance Sampling
- b) SPL: Sampling Approach (all data available)
- c) CDC: Complete data check of data including all data aggregation steps
- d) COM: Full data check at higher data aggregation levels and sampling at original data levels document the rationale for the decision.

Sampling/Verification Plan-

To ensure a comprehensive, transparent, and timely execution of the assessment task, the team leader has carefully crafted a detailed sequence of events that encompasses all the necessary steps to arrive at a substantiated final opinion. This meticulous planning allows for a systematic and organized approach to the assessment, ensuring that no crucial aspects are overlooked or neglected. In addition to the structured sequence of events, the team has implemented various tools and methodologies to facilitate the assessment planning process. These tools serve as aids in gathering and analysing the required information, ensuring the effectiveness and accuracy of the assessment. This approach guarantees that all relevant factors are taken into consideration and that the assessment is conducted in a rigorous and objective manner.

Table 08: Step 1- Identification of Materiality threshold

Check the relevant box against applicable threshold level	Threshold as per Section 4.1.10 of VCS Standard v4.7/5/	Related to
☒	1%	Quantitative materiality, as per

		reporting standards, dictates that the threshold for materiality concerning the aggregate of errors, omissions, and misrepresentations, either individually or in combination, for any reported value in relation to total reported GHG emission reductions and/or removals assets, should not exceed five percent. In other words, discrepancies below this five percent threshold are considered immaterial and do not significantly impact the overall reporting accuracy. The verification of the stated materiality threshold is conducted through the PP's sampling survey (referenced as /22/26/) and the acceptance sampling performed by the assessment team. These assessments revealed that the proportion of non-working stoves observed has been lower than anticipated, leading to a reduction in uncertainty. Based on these findings, the reported results have been accepted as valid and in compliance with the established materiality criteria.
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Table 08.1 Step 2- Identification of risks, their level and assessment

S.No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Assessment of the records/information/interview with personnel to check controls/mitigation measures
		Risk level	Potential actions causing risk	
1.	Monitoring parameter	High	Monitoring not done as per the registered	To mitigate the risk associated with the project claims, a thorough review of the VCS Joint Project description & Monitoring Report and Monitoring Plan, in

			VCS Joint PD & MR	alignment with VCS requirements, will be conducted. This review will ensure that the claims are consistent and compliant with the established VCS guidelines as stated in VCS standard version 4.7 and adopted methodology for the project i.e., AMS-II. G “Energy efficiency measures in thermal applications of non-renewable biomass” version 09.0/. Due to the thorough assessment of the systems in place through extensive interviews, documentation review the Assessment Team ensured that the risk due to non-compliance of monitoring is reduced within the uncertainties of the sampling guideline and methodology. Furthermore, to verify the plausibility of the monitoring parameters, project-specific evidence related to the host country Madagascar & region Vatovavy Fitovinany, has been cross-checked. This included interviews with relevant stakeholders such as end-users and beneficiaries, who can provide valuable insights and feedback on the project's effectiveness. Additionally, the Verification team has conducted interviews with the Promoters (referenced as /44/), which confirmed that the monitoring procedures have been implemented according to the
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				registered monitoring plan (referenced as /03/ & /4/). By employing these rigorous review processes and verification activities, the project can address and mitigate any potential risks and ensure the accuracy and reliability of the reported data and claims.
2.	Project design: Information on project design without adequate controls related to data, evidences (project/sector related)	High	Project design incorrectly described thus leading to incorrect delineation of the baseline scenario, causal change, threats to the project	To mitigate the associated risks, a comprehensive review of the project claims stated in the VCS Joint Project Description & Monitoring Report /4/ have been conducted. This review helped in assessing the claims against VCS requirements to ensure compliance and accuracy. The Assessment Team has performed a detailed assessment of baseline delineation as per the requirements of methodology and registered Joint PD & MR in the latter part of this report i.e., section 3.4. Furthermore, background documents such as the monitoring survey report /22/26/, which includes country-specific non-renewable biomass (f_{NRB}) studies, have been cross-checked with project-specific evidence from the host country/region. This process helped verify and validate the claims made in the project documentation. Additionally, interviews with relevant stakeholders (referenced

				as /44/) have been conducted to gather insights and perspectives from those involved in or impacted by the project. These interviews help provided valuable information to further assess the validity of the claims and ensure a comprehensive understanding of the project's performance. Regarding leakage, the default value of 0.95, as outlined in the specified methodology /13/, will be considered. This default value accounts for any potential leakage and ensures accurate calculations and assessments. By undertaking these measures, the project can effectively mitigate risks, enhance transparency, and ensure the reliability and credibility of the reported claims.
3.	Accuracy of the monitoring survey	Medium	Inadequately delineated monitoring plan may lead non-compliance	To mitigate the risk associated with the accuracy of the monitoring plan, several measures have been taken. These include: 1. Reviewing the monitoring survey report /22/26/ and the VCS Joint Project Description & Monitoring Report and CDM-CPA-DD for each instance (referenced as /03/. This review will assess the alignment of the monitoring plan with the reported data and claims, ensuring consistency and accuracy.

				2. Ensuring compliance with VCS requirements. The monitoring plan has been evaluated to ensure it meets the standards and guidelines set by VCS. 3. Assessing the sampling tool applied. The appropriateness and effectiveness of the sampling methodology used in the monitoring plan has been examined to ensure reliable and representative data collection. 4. Conducting onsite interviews with the Project Proponent (PP), their associates, and end-users. These interviews provided an opportunity to verify the feasibility and appropriateness of the monitoring plan. Feedback from stakeholders involved in the project helped validate the accuracy of the data collected and the effectiveness of the monitoring procedures. By implementing these measures, the project can mitigate the risk associated with the accuracy of the monitoring plan and ensure that the reported data and claims are reliable and consistent with the established guidelines and requirements under para 18 of CDM Standard: Sampling and surveys for CDM project activities
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				and programmes of activities, Version 09.0/16/
4.	Competence of personnel involved in conducting monitoring like surveys	Medium	Interview of the personnel involved and check the training records conducting such monitoring.	To mitigate the risk associated with monitoring surveys, the following steps have been taken: 1. Reviewing the training records (referenced as /32/) of the personnel responsible for conducting the surveys. This review ensured that the individuals involved in the monitoring process have received appropriate training and possess the necessary skills and knowledge to carry out accurate and reliable surveys. 2. Following the defined monitoring responsibilities. The roles and responsibilities of the monitoring team be clearly defined and adhered to throughout the survey process. This includes ensuring that all required data is collected, recorded, and analysed in a consistent and systematic manner. 3. Verifying the training records during interviews with relevant stakeholders (referenced as /32/. By conducting interviews, the validity of the training records has been confirmed, and any discrepancies or concerns can be addressed. By conducting a thorough review of the training records/32/ and

				verifying them through interviews, the project can mitigate the risk associated with monitoring surveys. This approach ensures that trained personnel are involved in the survey process and that they follow the established monitoring responsibilities, thereby enhancing the reliability and accuracy of the collected data.
5	Sampling	High	The major risk associated with sampling in a large-scale cookstove project is the potential for sampling bias, where the selected sample does not accurately represent the entire population. This can lead to incorrect conclusions about the project's performance.	1. Measurement Errors: Errors in measuring emissions reductions from cookstoves can lead to inaccurate results. This risk can be mitigated by ensuring that the validation and verification body VVB uses calibrated equipment and follows standardized measurement procedures. 2. Data Accuracy: Inaccurate data collection or reporting can impact the credibility of emission reductions. The VVB can mitigate this risk by conducting thorough data validation and verification checks. 3. Non-compliance: Failure to comply with project requirements or methodologies can lead to invalidation of emission reductions. The VVB can mitigate this risk by ensuring that the project adheres to all relevant standards and guidelines.

				To mitigate this risk, the VVB must use random sampling techniques and ensure that the sample is representative of the entire population. Regular audits and reviews can also help identify and correct any sampling biases.
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Sampling Plan:

Due to distribution of large amount of cookstove in project activity, it is impractical to assess each one individually. To overcome this, the verification team used appropriate sampling methods for assessment. These methods are carefully selected to ensure statistical validity and reliability. The team documents and explains the chosen sampling methods in detail, providing transparency and clarity to the verification process. The number of instances included in the project, eligible for monitoring, and the generation of Verified Carbon Units (VCUs) is determined proportionally based on the compliance rate observed among the sampled instances. This approach allows for a representative assessment of the project activity while maintaining efficiency and accuracy in the verification process.

☐	No sampling approach has been used by the VVB to verify the project's compliance with SD Vista requirements.
☒	A sampling approach has been applied by the VVB to verify the project's compliance with VCS requirements for the aspects derived in step 2 above. The statistical approach of sample size i.e., 18, acceptance number = 1) calculation is provided below.

VKU's Assessment Team employed an Acceptance Sampling during the onsite interviews, in full compliance with paragraph 26 of the Standard for Sampling and Surveys for CDM Project Activities and Programmes of Activities, Version 09.0/15. Acceptance sampling, a systematic and widely recognized method, has been chosen to ensure a representative and thorough evaluation of project instances. By strictly adhering to these sampling guidelines, the team has ensured an accurate and comprehensive assessment, upholding the highest verification standards.

From the Project Participant's sampling survey sheet, the team adopted an (AQL) of 1% and an (UQL) of 20%, with a producer risk of 10% and consumer risk of 10%, as per the Validation and Verification Body's (VVB) professional judgment. This has been based on their experience with similar projects in Technical Area 3.1, aligning with paragraphs 30 and 31 of the Sampling and Surveys for CDM Project Activities and Programmes of Activities, Version 09.0/16. Consequently, the VVB determined a sample size of 18 cookstoves, with an acceptance number (c) = 1. Random samples from the PP's survey have been selected referring the Sampling Standard Version 09 and Sampling Guidelines Version 4.0. The VVB physically inspected all 18 random samples,

confirming that each cookstove has been operational as per the PP's data. This process aligns with VKU's internal procedure: VKU-Sampling Plan Method and Guidance/46/.

Given the project's widespread distribution of cookstoves across the Vatovavy Fitovinany region in country - Madagascar, the Assessment Team applied a Simple Random Sampling approach for the purpose of on-site verification of the monitored data. For the verification exercise, the Assessment Team determined a sample size of 18 cookstoves, with an acceptance number (c) = 1, in accordance with the applicable verification sampling approach. The verification samples were randomly selected from the Project Proponent's monitoring survey database and supporting monitoring records.

The samples were drawn using a random number generator, ensuring representation of the cookstove distribution within the project boundary. While selecting the verification samples, the Assessment Team ensured that the selected households provide adequate representation across the different project instances implemented under the grouped project activity. Accordingly, the verification samples were distributed across the instances to ensure coverage of the project implementation area and to allow cross-checking of monitoring results reported by the Project Proponent.

The final verification sample selection was determined by the Assessment Team based on risk-based considerations, professional judgement, and the need to ensure representativeness of the project population. This approach enabled the Assessment Team to verify the operational status of the cookstoves, confirm beneficiary information, and cross-check monitoring data reported in the Monitoring Report against field observations.

During the site visit, the Assessment Team physically verified 18 randomly selected improved cookstoves (ICS) and confirmed their operational status through visual inspection and interviews with beneficiaries. Based on the site visit observations and the review of monitoring documentation, the Assessment Team confirmed that the sampled households are representative of the project population and that the monitoring data reported by the Project Proponent is consistent with the field verification results.

The Assessment Team confirms that the applied verification sampling approach is consistent with the requirements of the applied methodology AMS-II. G: "Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass" Version 09.0 and the registered VCS Joint Project Description and Monitoring Report.

The PP's sampling procedures are consistent with the approved methodology, and the survey, conducted by trained personnel, is robust. The verification team found the survey plan and execution adequate, with details outlined in Section 4.4 of this report.

Sample size and acceptance number based on AQL, UQL, and producer and consumer risks as per Sampling and Survey Standard v09.0

Producer Risk		5%		5%		5%		5%	
Consumer Risk		5%		10%		15%		20%	
AQL	UQL	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)
0.5%	10%	46	1	38	1	33	1	29	1
0.5%	15%	30	1	25	1	22	1	10	0
0.5%	20%	22	1	18	1	9	0	8	0
1.0%	10%	61	2	52	2	33	1	29	1
1.0%	15%	30	1	25	1	22	1	19	1
1.0%	20%	22	1	18	1	16	1	14	1
Producer Risk		10%		10%		10%		10%	
Consumer Risk		5%		10%		15%		20%	
AQL	UQL	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)	Sample Size (n)	Acceptance Number (c)
0.5%	10%	46	1	38	1	19	0	16	0
0.5%	15%	19	0	15	0	12	0	10	0
0.5%	20%	14	0	11	0	9	0	8	0
1.0%	10%	46	1	38	1	33	1	29	1
1.0%	15%	30	1	25	1	22	1	10	0
1.0%	20%	22	1	18	1	9	0	8	0

To determine the sample size, the VVB selected 18 household samples (each household received 01 ICS) with one-acceptance number (1), utilizing a random number generator software from the monitoring survey provided by the client.

Verification team based on its professional judgement and observation during acceptance sampling, derived its assessment including conclusions as discussed later in the following section of this report. The verification team selected random samples from PP's sample list. The

stoves details (unique serial number, date of deployment, type of ICS, name of user and address) have been checked and found to be consistent with that reported in the installation database. No inconsistency was observed for any of the 18 random household samples with respect to on-site & document review. This assessment of the selected samples has been done to ascertain the implementation status of the project activity w.r.t. the stove types, serial number, location, operation etc. of ICS.

2.5 Resolution of Findings

The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for VKU's positive conclusion on the joint project description & monitoring report. To guarantee transparency a verification protocol has been customized for the project. The protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of three situations in tables; the different columns in these tables are described below.

A corrective action request (CAR) is raised if one of the following occurs:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions;
- Issues identified in a FAR during previous assessment i.e., in validation or verification report to be cross verified during verification have not been resolved by the project participants.

A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met. A forward action request (FAR) is also raised in cases where any required deviation/information is not fulfilled in current verification and thus needs to be taken up in consequent verification for better transparency thus holding the applicability of the methodology eligible to the project activity and there is no impact of the same on additionality, baseline scenario & emission reduction calculation of project.

Keeping in line with the Clauses 4.1.21 of the VCS Standard Version 4.7, Assessment team has documented a summary of total 09 findings that include, **00 FARs**, **03 CLs** and **06 CARs** have been raised during this verification & same are closed successfully and details are provided under Appendix B of this report.

2.5.1 Forward Action Requests

Based on the review of the previous VCS Joint Validation & Verification report , VVB hereby confirms that no FAR has been raised which needs to be closed during this verification and no FAR has been raised during current verification, 01-May-2024 to 31-December-2025 (Inclusive of both start and end dates).

2.6 Eligibility for Validation Activities

VKU has not undertaken any validation activities as part of the verification. The Joint validation & Verification for the said project “VCS 2794” has been done prior to this verification by LGAI Technological Center, S.A. (Applus+ Certification). It is to further conclude that during current verification there is no validation assessment undertaken either by VKU itself or parallelly by other certification bodies, as the same is confirmed with focussed group discussions/44/ and interview with the PP during site visit/43/

Assessment team assessed the VERRA's website at the time of submission <https://verra.org/validation-verification/vku-certification-pvt-ltd/> wherein the scope of services of VKU certification Pvt. Ltd. is mentioned as verification and validation. Thus, ensuring that the accreditation details mentioned in FVR is consistent and correct.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified or requested by PP during the current monitoring period from 01-May-2024 to 31-December-2025 (Inclusive of both start and end dates). Also, no methodology deviations identified during the previous joint validation & verification which has been confirmed from the previous VCS Joint Validation & Verification Report /05/ easily accessible to the assessment team on the Verra webpage/17/.

3.2 Project Description Deviations

As per the review of the previous Joint Validation and Verification Report/5/ available on the Verra webpage/17/ and the Monitoring Report for the current monitoring period, it is confirmed that no project description deviations were identified during the previous joint validation and verification, nor requested during the current monitoring period.

3.3 New Project Activity Instances in Grouped Projects

Evidence-Gathering Process

The verification team reviewed the VCS Joint Validation and Verification Reports available on the VCS project webpage/17/, the registered Project Description, the Monitoring Report for the current monitoring period, the Project Instance Database, and ER calculation sheets. Interviews with the Project Proponent (KCM) during the onsite verification activities were also conducted to confirm whether any new project activity instances were added during the current verification period.

Number of New Project Activity Instances Added

Based on the above review, it is confirmed that no new project activity instances were added to the grouped project (VCS ID 2794) during the current verification period. The project continues to comprise the originally registered ten (10) instances.

Quality and Completeness of Evidence

The monitoring documentation and supporting records consistently reflect only the ten (10) registered instances. No additional instances were identified. The evidence reviewed is considered sufficient and consistent.

Conformance with Eligibility Criteria

As no new instances were included during the current verification period, assessment against the eligibility criteria for new inclusions is not applicable.

Conclusion – It is concluded that no new project activity instances were included in the grouped project during the current verification period. The project structure remains unchanged from the registered configuration.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

The project activity doesn't undergo any baseline reassessment during the monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

Based on the on-site assessment and monitoring results conducted by the audit team, it has been verified that the grouped project implementation and operation are in compliance with the VCS Joint PD & MR version /04/. The primary objective of the project is to distribute efficient and improved cooking stoves (ICS) to households in region Vatovavy Fitovinany of Host Country: Republic of Madagascar. The ICS promoted under this grouped project activity are of two types viz. (i) SoaRehitra portable ICS and (ii) Lamasinina fixed ICS. SoaRehitra portable ICS made of clay liner baked to high standards and insulated with outer metal sheet, which are commonly available in Host Country while the The Lamasinina fireplace is made up from from brick & clay. With a form of a locomotive, this improved stove has chimney. The improvement in thermal efficiency of the cooking stoves is achieved through proper design of the combustion chamber and ensuring effective air flow during the cooking process. This design optimization enables better heat transfer and reduces energy loss during cooking. In Madagascar the baseline cooking practice predominantly involves the use of conventional three stone stove that rely on firewood. By introducing wood-fuel ICS, the project aims to replace the traditional wood-fuel method and thereby reduce greenhouse gas (GHG) emissions. The use of Lamasinina and SaoRehitrs ICS results in improved heat transfer to the cooking utensils, reducing the amount of non-renewable biomass fuel required for cooking.

Each project activity instance has been fully implemented under the grouped project. For the portable SoaRehitra cookstove activities, 13,752 cookstoves were distributed per instance across 8 instances, resulting in a total of 110,016 cookstoves.

For the fixed Lamasinina cookstove activities, 13,604 cookstoves were constructed per instance across 2 instances, resulting in a total of 27,208 cookstoves.

Accordingly, a total of 137,224 improved cookstoves are distributed/deployed during current verification period

Overall, the project's approach contributes to mitigating GHG emissions by promoting the adoption of more efficient and sustainable cooking practices in rural households' region of Vatovavy Fitovinany of Host Country: Republic of Madagascar. The assessment team also conducted a verification of the project location. This is accomplished through a desk review using Google Earth Pro/43/ and during the onsite visit verified the location of each end-user household using GPS Map camera/42/. The latitude and longitude coordinates specified in the registered VCS Joint PD & MR version 04 /04/ which when checked through Google Earth/43/ and KML file /57/ are confirmed to be accurate.

PP obtained the geographic coordinates of the individual household while distributing the improved cookstove as confirmed from the PP while the onsite visit during the personnel

interviews. The same has been cross-checked by the during the desk-review by cross-checking the project database.

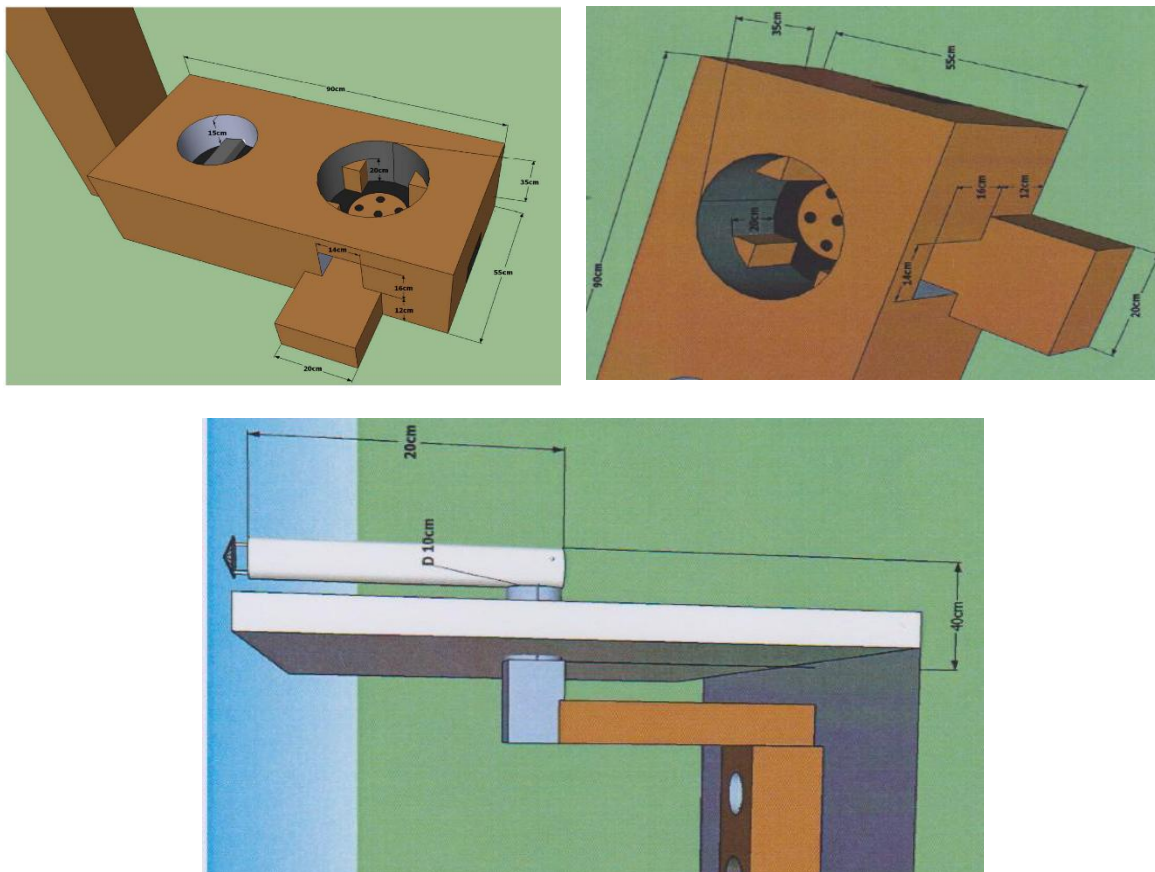


Figure 03: Showing the technical dimensions of the Lamasinina Improved cook stove

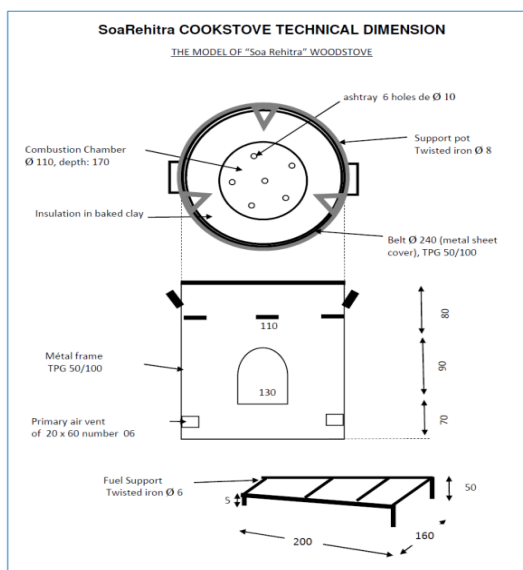


Figure 04: Showing the technical dimensions of the SaoRehitra Improved cook stove

A reduction in consumption of non-renewable biomass contributes towards reduction in GHG emissions into the atmosphere. Thus, ICS reduce GHG emissions through their improved thermal efficiency as compared to traditional/baseline stoves. This project is implemented by Korea carbon management (KCM) with the help of an implementing partner Local NGO “Tandavanala”.

Users have transferred the ownership of carbon credit via end user agreement /20/ of all 18 ICS samples & same have been verified by assessment team during desk review. The operational and management structure is verified from document review and on-site interview/44/. The assessment team confirms that during the current monitoring period i.e., **01-May-2024 to 31-December-2025 (inclusive of both dates)**. Each project activity instance has been fully implemented under the grouped project. For the portable SoaRehitra cookstove activities, 13,752 cookstoves were distributed per instance across 8 instances, resulting in a total of 110,016 units. For the fixed Lamasinina cookstove activities, 13,604 cookstoves were constructed per instance across 2 instances, resulting in a total of 27,208 units.

The first stove was deployed on 21-April-2022. This has been verified through review of the grouped project installation database /23/, the joint validation & verification report /05/, and the end-user agreement /20/.

The improved cookstoves (ICS) promoted under the project have a technical lifetime of 5.5 years for the SoaRehitra model and 15 years for the Lamasinina model. The initial tested thermal efficiency is 32.2% for SoaRehitra and 33% for Lamasinina, as determined through Water Boiling Tests (WBT) conducted by a third party. It is noted that efficiency values may vary across vintages in accordance with paragraph 27(a) of the applied methodology /13/.

Furthermore, based on interviews conducted and review of the Monitoring Report, it was confirmed that if any sampled stove is found to be operating below 20% efficiency, the corresponding proportion of stoves of that type within the CPA will be deemed non-operational and excluded from the emission reduction calculations.

A total of 137,224 improved cookstoves have been distributed and implemented under the grouped project, and the monitoring survey confirmed a 100% operational rate at a 95/10 confidence/precision level.

PP had conducted the monitoring (biennial approach survey during November-December 2025 in Madagascar (For detailed information refer section 2.4 of this report). During the survey it was found that 100% project devices are in operation as, and further confirmed by the assessment team from the submitted sampling spreadsheet by PP/26/.

So, to measure $N_{y,i,j}$ and $\mu_{y,i,j}$, PP multiplied the achieved proportion with commissioned stoves that is $100\% \times 137,224^6 = 137,224$

No. of ICS operational during second Monitoring period	137,224
Total no. of ICS deployed till end of 1st MP (30-June-2024)	137224

VKU's assessment team has verified 18 samples (in total 18 ICSs as each household have 1 ICS) which is the required number of samples as explained in section 2.4 above to ascertain accuracy of information. VKU confirms that all the ICS deployment is found to be operational in all 18 Households /23/. Each cook stove has unique identification number (ID) which has been provided in the end user agreement/20/ and are found to be consistent as per project database/23/. Along with the serial number, the stove model, end user name, address, installation date, location, any usage of baseline cookstove etc. have been verified. For all the 08 ICSs, information has been found to be consistent on ground during the site visit/45/. All the above stated information in this paragraph has been verified with the end user with the help of a questionnaire by VKU assessment team at the site attached in Appendix-3 of this report.

Operational and management system of the project is in place as verified through the site personnel interviews /44/ and document review of supporting documents listed in section 2.2.; Monitored data were cross-checked with the purchase records/27/ employment /36/ & Training records /32/ in order to confirm ICS deployment & ensure that all operational staff were trained before taking up positions. The assessment team thus confirmed that the monitoring of the project activity has been implemented in accordance with the monitoring plan in the registered VCS Joint PD & MR version 04 /04/ and CDM-CPA-DD of each instance /03/. The registered Joint PD & MR /04/ clearly describes the monitoring and responsibility of the personnels involved in different stages and procedure.

During the interview process with the beneficiaries and other local stakeholders/44/, it is noted that if stove owners are unable to successfully repair their stoves, they have the option to contact the ground staff or implementer for support via phone. The phone number is provided to stove owners upon registration and is also included in the ICS brochure, as well as in the TLC brochure, ensuring easy access to assistance when needed.

During the onsite visit, no changes have been observed or identified that could affect the project's additionality. There are no additions of components, extensions of technology, changes in project sites, or modifications in the values of operational parameters relevant to the calculation of emission reductions. Furthermore, no changes are detected that could impact the scale of the project activity or the applicability of the baseline and monitoring methodology, AMS

⁶ The values presented here under the results and reliability assessment tables are the total population at grouped level, where results were derived from the total samples taken across the 10 instances (i.e. at group level). Under the sampling survey sheet, all samples' data are presented, and assessment has been done.

II.G "Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass" (version 09.0/13)

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Audit type	Period	Program	Validation/ Verification body name	Number of years
	CDM Validation & CPA (30, 31, 32, 33, 35, 37, 39, 41, 43, 45) Inclusion	01-March- 2022 to 29- February 2032	CDM	KBS Certification Services Pvt. Ltd	10 Years Fixed
	VCS Gap Validation	21-April-2022 to 29- February- 2032	VCS	LGAI Technological Center S.A. (Applus+ Certification).	09 years 10 months 9 days
	VCS Verification I (Joint Validation & Verification)	21-April-2022 to 30-April- 2024	VCS	LGAI Technological Center S.A. (Applus+ Certification)	2 years 00 Months 10 days
	VCS Verification II	1-May-2024 to 31- December- 2025	VCS	VKU Certification Pvt. Ltd	1 year 8 months

	Evidence gathering activities: Keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3 & program requirement, the assessment team has performed the desk-review and reviewed the gap Joint validation & Verification report & CDM-CPA DD for this project available at the Verra's Webpage /17/ and CDM Website /18/ during the pre-engagement stage to confirm the duration of the applicability of current monitoring period & the crediting period of this project activity. Apart from the desk-review the VVB also confirmed the audit history while performing the personnel interview & focused grouped discussion with PP during the on-site assessment. Evidence Checked: While contracting VKU to perform this verification, the PP shared the details for the project activity including the audit history i.e., (Details of crediting period, monitoring period & number of verification) thus initially itself VKU confirmed the audit history by cross-checking with the VCS Joint PD & MR version 04 /4/, Joint Validation & Verification Report/5/ CDM CPA DD /3/ that is already approved by Verra and are accessible to the VVB on Verra's webpage. VVB's Conclusion: VVB concludes that the above stated activities performed and evidences collected to confirm the audit history is in-line with the ISO 14064-03 & program requirements which is deemed accurate and satisfactory to VKU's assessment team.
Double counting and participation under other GHG programs	Evidence Gathering Activities: Project's GHG Program Status, Cross-Verification of GHG Benefits & Rejection by other GHG programs: • The project has not applied under any other GHG program except VCS for current monitoring period, 01-May-2024 to 31-December-2025 (Inclusive of both dates). The project is registered under CDM as PoA with reference number 10443 and VCS only with project ID 2794. • This has been confirmed by checking VERRA registry website and similar exercise has been performed for GS/GCC/UCR and other similar registries with similar project title/capacity and Project Proponents but the assessment team was not been able to trace any such project registered under any of the above stated registries or under any other similar mechanisms. Similarly, an exercise of independently searching for such project registration or claim for current monitoring period has been performed for other GHG related benefits & based on both independent assessment and

	declaration submitted by PP/31/. The assessment team accepted the claim that there is no double counting from this project activity for current monitoring period. Evidence Checked: The grouped Project is not rejected by other GHG programs. A declaration/31/ for the same is checked and registries to confirm and found correct by the assessment team. https://cdm.unfccc.int/ https://www.goldstandard.org/ https://www.ucarbonregistry.io/ https://projects.globalcarboncouncil.com/ • WB's Conclusion: The assessment team has assessed the issuance records available on the Verra website and has also cross-checked by performing similar comprehensive search across the GHG programs using matching project titles and capacity, as well as Project Proponent details. This diligent examination did not yield any instances of the project being registered under any of the aforementioned registries or any comparable mechanisms and thus confirmed & ensured that the emission reduction generated from the project activity are not & will not be double counted hence accepted by the assessment team.
No double claiming with emissions trading programs or binding emission limits	Evidence Gathering Activities: The grouped project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. Evidence Checked: PP has provided declaration as evidence and also included in the MR/1/ that Net GHG emission reductions or removals generated by the grouped project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits any specific monitoring period under two mechanisms. Issuance Records Confirmation: An exercise of independently searching for such project registration or claim for current monitoring period has been performed by the assessment team & ensured that the emission reduction generated from the grouped project activity are not & will not be double counted for current monitoring period hence accepted by the assessment team.

	WVB's Conclusion: The assessment team confirms that the GHG emission reductions or removals generated by the grouped project activity have not been included in any emissions trading program or any other mechanism that includes GHG allowance trading.
No double claiming with other forms of environmental credit	Evidence Gathering Activities: The grouped project has not sought or received another form of GHG-related environmental credit. Issuance Records Confirmation: An exercise of independently searching for such project registration or claim for current monitoring period has been performed by the assessment team & ensured that the emission reduction generated from the grouped project activity are not & will not be double counted for current monitoring period hence accepted by the assessment team. Evidence Checked: The PP declares through the declaration /31/ and also mentioned in section 1.11.2 of monitoring report/1/ that the grouped project has not sought or received another form of GHG-related environmental credit, during this monitoring period.
Supply chain (scope 3) emissions double claiming ⁷	Evidence Gathering Activities: The ICS promoted under this grouped project activity is a multi-pot improved fixed cookstove made of raw materials such as clay and bricks and a portable type of stove made up of metal sheet and clay, which are commonly available in the Host Country. This includes some goods & services from manufacturers, suppliers, implementers etc. (i.e. third parties). However, there are no specific or identified/measured/disclosed Scope-3 inventory emissions in the supply chains of the manufacturing unit. Hence there is no potential risk of any double accounting or claiming of such scope-3 emissions across the projects. These can be further referred from the statements⁸ submitted by the manufacturing entity involved in the project Evidence Checked: The PP declares through the declaration /31/ and also mentioned in section 1.11.3 of monitoring report/1/ that the grouped

⁸ Copies of the declarations/statement received from ICS manufacturer and local implementing partner submitted to WVB .

	project has not sought or received another form of GHG-related environmental credit, during this monitoring period. VB's Conclusion: The assessment team confirms that there is no double claiming with other forms of environmental credit by the grouped project activity. The project proponent has demonstrated a thorough understanding of VCS requirements and has provided comprehensive documentation to support their position on Scope 3 emissions. This approach meets the standard reporting requirements, providing transparency and credibility to the grouped project's emissions accounting.
Sustainable development contributions	Evidence Gathering Activities: As per the VCS Standard Version 4.7 of Appendix 03: Document History and Effective dates, For V4.2, serial number 04 states that "it is required by project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. Effective immediately for all projects that request registration on or after 20-January-2023. Projects that request registration before 20-January-2023 shall demonstrate contributions to at least three SDGs by 20-January-2025". This is project's second periodic verification of first crediting period for the Monitoring Period 01-May-2024 to 31-December-2025 (Inclusive of both start and end dates), Since this project is registered after 20-January-2023, so the Project Proponent (PP) must demonstrate contributions to a minimum of three SDGs. For the current monitoring period, the PP has shown contributions to following stated SDGs & submitted a SDG survey report to support the claims/35/41/, as indicated below: The Project activity has implemented activities that results in SDG Contributions; 1.1, 3.9, 4.0, 5.4, 7.1, 8.8, 13.0,13.1 and 15.1,15.3. SDG Target: 1.1; Strengthen financial conditions of local people to reduce risk of low-income vulnerability against the poverty line, according to national definitions: The implementation of the ICS cookstove dissemination project in Republic of Madagascar. Contribution Type A (Direct local Employment): It has resulted in a significant increase in the total monthly income of 477 dedicated people who are locally employed at this CPA level and more than 272 people who are associated with this project at shared responsibility level attributed to this project activity, thus total contribution claim till the current monitoring period is considered as 477. Thus, the contribution over the project lifetime has been considered as the current project contribution realized

till the current monitoring period which is 477 people, which are locally employed in various functions of the project activity since the beginning. This includes both admin, skilled and unskilled workers.

Contribution Type B (Financial Benefits): Beyond direct employment, the project has yielded significant financial benefits for local households. Specifically, Total contribution at each instance level accounted to 13,752 and 13,604 households/beneficiaries respective to the ICS type SoaRehitra & Lamasinina respectively.

These households/beneficiaries at each instance level have reported improvements in their household incomes due to savings on fuel costs associated with the use of ICS. These energy-efficient cookstoves not only reduce fuel consumption but also enhance cooking efficiency, thereby saving time and resources. This time savings translates into new income-generating opportunities, as families are able to allocate their time towards productive activities rather than the labor-intensive process of gathering fuel and cooking.

The breadth of these benefits has been substantiated through the SDG survey report /35/, which outlines the financial impact of the project on local families. Additionally, focus group discussions (FGDs) held at the project level provided qualitative insights, allowing beneficiaries to share their experiences and confirm the positive changes in their economic circumstances.

Considering the evidence gathered/36/ and the positive feedback from the community, VKU has concluded that the contributions towards SDG indicator 1.1 are both authentic and correct. The project has not only provided immediate financial relief but has also laid the groundwork for sustainable economic growth among the local population.

SDG Target 3.9.1: Mortality rate attributed to household and ambient air pollution; The dissemination of improved cookstoves (ICS) under the grouped project contributes to a reduction in particulate matter emissions associated with traditional cooking practices. During the current monitoring period, positive impacts were realized across 13,752 (Portable ICS) and 13,604 (Fixed ICS) households, depending on the respective instance.

The transition from traditional three-stone fires to cleaner and energy-efficient ICS has resulted in reduced smoke emissions and lower concentrations of fine particulate matter (PM2.5) generated during cooking. This reduction contributes to improved indoor air quality, thereby supporting better health outcomes and reducing the risks associated with household and ambient air pollution, including airborne diseases.

This directly impacts on health of the households, especially because all Malagasy kitchens are in-house, and cooking is always done inside the house. During the on-site visit to Madagascar, the assessment team directly interviewed the end- users of the cookstoves to gather their feedback on the cooking experience.

The end-users confirmed that there is a significant reduction in smoke, and the improved cookstoves required less cooking time compared to the baseline stoves. As a result, the end-users reported an improvement in their health since the baseline stoves had adverse impacts on their well-being.

Overall, the dissemination of the ICS cookstoves has not only contributed to a considerable decrease in particulate emissions but has also led to improved health outcomes for the beneficiaries, as validated through surveys and direct interviews with end-users. Thus, assessment team could confirm that this health benefits resulted from reduction in PM2.5, can be directly attributed to mortality rate, which is also evident from the computation method published under this indicator 3.9.1

The claim/35/41/ is further supported by the “Madagascar Death Rate 1950-2025” statistics which published⁹:

- a) The death rate (%) reported in the country during 2023 to 2025 is 7.53, to 5.42
- b) b) The death rate (%) reported in 2015 was 7.46, in 2010 is 7.83 and further compared to year 2000 that reports 10.46, This value is further on higher side as we view historic trend,

Hence, this claim /41/ can be further justified with the basis of national statistics. Assessment Team verified the Manufacturer specification of cookstove and it is confirmed that this helps in reduction of pollutant such as PM 2.5 and supporting evidences have been verified by assessment team.

Hence VKU found the above claimed indicator: SDG 3.9; to be accurate and correct.

SDG Indicator 4.0; Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all:

Trainings are imparted in current monitoring period at different level on ICS & cooking practice imparted to 137,224 households

⁹ <https://www.macrotrends.net/countries/MDG/madagascar/death-rate>

Current contribution is accounted as:

At community level:

Instances	Number of Trainings – 2024	Number of Trainings – 2025
Instance 1	01	02
Instance 2	01	02
Instance 3	01	02
Instance 4	01	02
Instance 5	01	02
Instance 6	01	02
Instance 7	01	02
Instance 8	01	02
Instance 9	01	02
Instance 10	01	02

Contributed to community-level exposure and awareness of climate change, sustainable development, health, and nutrition well-being, through informal training on these topics related to and the operation of the improved cookstoves.

At team level:

Instances	Number of Trainings – 2024	Number of Trainings – 2025
Instance 1	02	03
Instance 2	05	05
Instance 3	02	03
Instance 4	04	04
Instance 5	08	04
Instance 6	02	04

Instance 7	02	05
Instance 8	04	04
Instance 9	03	04
Instance 10	03	05

Overall contribution over lifetime is equal to total contribution reported under VCS verification so far, which is 139 trainings (33 from previous monitoring period + 106 from the current monitoring period).

Regular/ periodic trainings which contributes community-level exposure and awareness of climate change, sustainable development, health, and nutrition well-being, through informal training on these topics and the operation of improved cookstove. Assessment Team verified the training record on ICS/32/.

Hence VKU found the above claimed indicator: SDG 4.0: to be accurate and correct.

SDG Indicator 5.4.1: Proportion of time spent on unpaid domestic and care work, by sex, age, and location; Due to this project activity;

Current contribution by each instance at least 13,752/ 13,604 (depending on instance) women were positively impacted at the project level.

To substantiate the project's alignment with SDG target 5.4, specifically the "Proportion of time spent on unpaid domestic and care work, by sex, age, and location," a detailed biennial sampling survey approach was undertaken. Recent surveys, conducted in November - December 2025 at a 95/10 confidence level, consistently reported reduction in the time required for unpaid domestic tasks, such as fuelwood collection, cooking, and cleaning—activities predominantly carried out by women. This time reduction can be attributed to the project's interventions, including improved cooking technologies, which have eased domestic burdens and allowed women to allocate more time toward income-generating opportunities and personal well-being, directly contributing to SDG target 5.4 by acknowledging and reducing unpaid care work.

Current project benefits extend to 13,752/13,604 women in households across the project region at each instance level. The SDG indicator is therefore correlated with the claim as follows:

- Target Gender (proportion by sex): Female
- Age category: Adult
- Impact on proportion of time spent: Reduction by 50% (explained

further below)

The target statement of this SDG expresses “recognizing and valuing unpaid care and domestic work,” achievable through indicators like “time spent on unpaid domestic and care work,” primarily associated with:

1. Drudgery of fuelwood collection
2. Household cooking
3. Cleaning activities
4. Time lost on health issues due to indoor smoke exposure from traditional open-fire cooking practices.

Evidence and Supporting Data

These claims are further supported by documented outcomes referenced in the SDG Reports/35/ (i.e., SDG Sampling Survey, Monitoring survey/26//40/, field questionnaires/22/ & Focus Group Discussion Reports conducted by the Project Participant). Statistically, these outcomes can be summarized as follows:

- 98% of the surveyed population reported more than a 75% improvement in livelihood indicators compared to the baseline scenario. Key improvements include direct time and cost savings, such as reductions in fuel costs, wood collection time, and cooking time, which allowed for more income-earning opportunities.
- The remaining 2% of the surveyed population confirmed similar benefits, with an improvement of at least 50% over baseline conditions.

The conservative estimate of a 50% decrease in the proportion of time women spend on unpaid domestic activities reflects actual field conditions, as established by the survey. Time saved due to the ICS directly impacts overall household livelihood. The reduction in time spent on these tasks will not only alleviate the daily burdens faced by women and children but also enhances their overall quality of life and livelihood opportunities. This improvement fosters greater engagement in other productive activities, education, and community involvement, significantly benefiting the entire household.

WB Opinion:

Based on the review of the SDG Sampling Survey Reports, Focus Group Discussion (FGD) Reports, and supporting monitoring documentation, it is concluded that the project activity has generated measurable and positive socio-economic impacts at the household level, particularly for women.

The dissemination of improved cookstoves (ICS) has demonstrably reduced the time burden associated with fuelwood collection and cooking, thereby decreasing unpaid domestic work and household drudgery. The statistically reported survey outcomes, indicating that 98% of respondents experienced more than 75% improvement and the remaining 2% reported approximately 50% improvement compared to baseline conditions, provide reasonable assurance of the project's positive contribution.

Accordingly, the verification team concludes that the project activity has made a significant contribution toward improving livelihood conditions and enhancing well-being, particularly for women, in alignment with the stated SDG objectives.

SDG Target: 7.1.2; Proportion of Population with Primary Reliance on Clean Fuels and Technology

The implementation of the Improved Cookstove (ICS) dissemination project has significantly enhanced access to clean cooking technology, benefiting 13,752/ 13,604 households (depending on instance) [kitchens] received access to clean technology of "SoaRehitra" and "Lamasinina" which are the energy efficient cooking devices that reduce the consumption of non-renewable biomass in the region . This initiative has been thoroughly verified by the assessment team, which reviewed the project database/23/ and conducted onsite visits. During these visits, team members interviewed end-users who confirmed the successful implementation of the cookstoves within their households.

The project has effectively replaced traditional, inefficient wood-burning cookstoves with the ICS, which utilize fuel more efficiently. This shift not only reduces the amount of wood consumed but also improves thermal energy transfer, thereby contributing to energy savings. The evidence from end-user interviews documented in VKU.62W: Appendix-1 of the Field Assessment Checklist for Sample Selected by VVB for Energy Demand & Distribution/56/ Projects substantiates these findings.

Given the comprehensive verification of implementation and user satisfaction, VKU has concluded that the claims related to SDG Indicator 7.1.2 are accurate and correct. The project not only promotes the use of clean fuels but also enhances overall energy efficiency and sustainability in cooking practices within the community.

SDG Target: 8.8.1; Fatal and Non-Fatal Occupational Injuries per 100,000 Workers, by Sex and Migrant Status

During the current monitoring period, the grouped project has achieved a commendable record of zero occupational injuries and zero fatalities, as confirmed by supporting evidence /37/. This outstanding outcome is a direct result of the proactive measures implemented to promote occupational health and safety at the Improved Cookstove (ICS) manufacturing sites.

To ensure the safety and well-being of workers and users, regular training programs are conducted, as outlined in SDG 4.0. These training sessions are held not only at the manufacturing sites but also across households during the reporting period. The assessment team verified the training records and corroborated the absence of occupational injuries and fatalities through onsite visits.

The thorough documentation and verification process conducted by the assessment team, including the review of ICS manufacturing records, reinforces the project's commitment to maintaining a safe working environment.

Based on the comprehensive evidence gathered, VKU has determined that the claims related to SDG Indicator 8.8.1 are accurate and correct. The project exemplifies best practices in occupational health and safety, ensuring the protection of all workers involved in the ICS manufacturing and distribution process.

SDG Target 13.0: Tonnes of greenhouse gas emissions avoided or removed; With ICS cookstove dissemination through the project implemented activities lead to an emission reduction of 838,810 tCO₂e in the current monitoring period that spans from 01-May-2024 to 31-December-2025 (inclusive of both dates) as verified from the MR/01/, ER/02/.

Instances	MP: 01-May-2024 to 31-Dec-2025
	Total emission reduction (tCO ₂ e)
Instance 1	81,139
Instance 2	81,785
Instance 3	82,098
Instance 4	82,836
Instance 5	83,135
Instance 6	83,904

Instance 7	86,577
Instance 8	84,631
Instance 9	87,088
Instance 10	85,617
TOTAL	838,810

Project prevented Emission Reduction under VCS during current monitoring period are 838,810 tCO₂e into the atmosphere. Assessment team evaluated the calculation of the emission reduction for this monitoring period in the ER sheet/02/ & also evaluated the application of correct methodology and formulae for this monitoring period with the registered methodology i.e., AMS II.G: Energy efficiency measures in thermal applications of non-renewable biomass" version 9.0.

Overall contribution over lifetime is 1st MP 692,366 tCO₂e + 2nd MP 838,810 tCO₂e = 1,531,176 tCO₂e it has been confirmed via review of Joint validation & verification report /5/ and ER sheet /2/ for current Monitoring period.

Hence VKU found the above claimed indicator: 13.0; to be accurate and correct.

SDG Target 13.1: strengthen resilience and adaptive capacity to climate related hazards and natural disasters; All the beneficiaries of the households (equals to 13,752/13,604 at instance level) are receiving resilience building capacity towards climate change and related hazards. Also, to substantiate the adaptive capacity, following adaptive measure has been considered for reference: Reduction in fuelwood at households which is an indicator for resilience against deforestation. This can be linked with the target of "100% operation of ICS at households"; and it has been achieved through regular training and spot checks at project level, which are as per training framework. The sampling survey and spot check monitoring practices ensured that 100% ICS are operational across the project. Assessment team verified Training records/32/ & monitoring survey records submitted by PP.

Hence VKU found the above claimed indicator: 13.1; to be accurate and correct.

SDG Target 15.1.1: (Forest area as a proportion of total land area) & 15.3.1: (Proportion of land that is degraded over total land area); The implementation of the ICS in the host country Republic of Madagascar

	resulted in significant benefits Considered equivalent to the f_{NRB} value of 96.6% /34/. As the project impact is continuous and contribution achieved at the project level is equivalent to the land area which may produce the equivalent volume of firewood that is now saved at project level. Assessment team verified the f_{NRB} report submitted by PP. Hence VKU found the above claimed indicator: SDG Target 15.1.1 & 15.3.1 to be accurate and correct. Assessment Conclusion The VKU assessment team has thoroughly evaluated the implementation of the training programs during onsite visits and through interviews conducted with site personnel. The team verified the training records /32/ available at the site, which have been submitted by the project proponent (PP), ensuring that all staff members received the requisite training. These training programs are instrumental in preparing and informing staff, equipping them with the skills and knowledge necessary to perform their responsibilities effectively. This preparation is crucial for maintaining the safety of project operations and facilitating accurate monitoring of emission reductions. Based on the information verified during the assessment, the team confidently concludes that the project has been implemented in accordance with the project description. In alignment with Clause 3.17.1 of the VCS Standard Version 4.7, the project proponent has stated contributions to more than three Sustainable Development Goals (SDGs). It is important to note that there are no specific Nationally Stated SD priorities identified for Madagascar. Therefore, the nine SDGs outlined in Section 1.12 of the Monitoring Report /01/ cannot be directly linked to any national priorities; however, they establish essential interconnectedness and linkages among various sustainability initiatives. All of the above-stated information has been verified by the VKU assessment team during onsite visits and site personnel interviews, and is therefore deemed acceptable. The assessment team concludes that the project not only meets its own objectives but also contributes positively to the wider SDG framework.
Additional information relevant to the project	The assessment team confirms that, according to the information provided in the monitoring report submitted by the project proponent (PP) to the validation and verification body (VVB), no commercially sensitive information has been excluded from the public versions of the project documents. This finding ensures conformity with the VCS Program requirements concerning permissible exclusions. The team verified this

information through cross-checking during interviews with the PP representative.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

There has been no change in the stakeholder's make up since validation.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Evidence Gathering Activities: The Project is already registered with VCS and registered VCS Joint PD & MR /4/; sections 2.1.1 of MR/1/ describe the Local Stakeholder Consultation Process as in-line with VCS requirement. The stakeholder's identification starts by listing all the people or groups who might have an influence over or be impacted by the project. The following have been considered as the key informants and focus groups who know best about the local residents The followings are the local stakeholders for the project activity: • Local residents around project area • Traditional stove users • Users of an ICS • Field assistants • NGO representatives The assessment team began by identifying the relevant stakeholders who could either influence or be impacted by the project during the pre-site assessment. Further during the onsite visit, the assessment team along with local villagers and officials, who are identified as key informants conducted focus group discussions & personnel interviews to gather insights from a diverse set of stakeholders, including local residents, traditional stove users, ICS (Improved Cookstove) users, field assistants, and representatives from relevant NGOs. These

	exercises helped assessment team capture qualitative and quantitative data, and stakeholder engagement records are reviewed to ensure transparency in the identification process. Evidence Checked: The accuracy and comprehensiveness of the information gathered through the Stakeholder Analysis are verified by cross-checking through interviews and focused group discussions with relevant experts and stakeholder representatives during the onsite audit conducted by the VVB. Onsite audit has been conducted to corroborate the findings from desk-based review with the registered VCS Joint PD & MR /4/. Assessment Conclusion: Based on the evidence gathered and verified through the Stakeholder Analysis, the Validation and Verification Body (VVB) has identified and documented the key stakeholders associated with the project. The VVB hereby concludes that the stakeholder identification process has been conducted thoroughly and in line with the project's requirements. The process is inclusive, transparent, and aligned with best practices for stakeholder engagement, thereby supporting the legitimacy of the project activities and their socio-environmental impact.
Legal or customary tenure/access rights	Evidence Gathering Activities: Information on legal/customary tenure rights of stakeholders, IPs, LCs and rights holders is gathered during interviews. The VVB carried out a comprehensive review of the project's voluntary nature and its potential impact on legal or customary tenure/access rights. This involved interviews with local households, consultations with village leaders, and discussions with Indigenous Peoples (IPs) and Local Communities (LCs). The VVB also reviewed the project's Monitoring Report and supporting documentation i.e., End-user agreements/20/ to confirm that participation in the ICS distribution was optional. The field visits included random household checks to ensure that the project had no impact on the tenure or access rights of any communities, including customary rights holders.

	Evidence Checked: VVB has cross-checked the declarations submitted by KCM along with the end-user agreements of all the 18 sample households visited with some other random beneficiaries and with interviews and focused grouped discussion. VVB's Conclusion: Based on interviews, the VVB concludes: • No legal or customary tenure/access rights over territories and resources exist for stakeholders, IPs, LCs and rights holders for this VCS project. • The project activity is a completely voluntary activity and households in participating village are free to choose whether they take part or not thus, the project does not involve or disrupt any legal or customary tenure/access rights to the territories and resources (including IPs, LCs, Customary Rights holders etc. Along with that there was No forest land involved even the project activity is involved in saving forest. The VVB confirms ongoing compliance with VCS 4.7 standards on stakeholder engagement, land acquisition and tenure rights consideration based on evidence mentioned above.
Stakeholder diversity and changes over time	Evidence Gathering Activities: As per desk review with registered Joint PD & MR/4/, interview with stakeholders and assessment of monitoring report/1/. It is deduced that the social, economic, and cultural diversity within stakeholder groups has been identified during interview with local stakeholders during onsite visit. /45/ The VVB conducted a review of the project's targeting and inclusion criteria, focusing on the distribution of ICS units to rural households. This involved the assessment of project documentation related to the identification of beneficiaries (baseline survey) and interviews with stakeholders to confirm the homogeneity of the participating households. Evidence Checked: The information gathered during the stakeholder consultation process has been cross checked and verified by VVB through the onsite audit, consultations with stakeholders, and review of relevant documents and data sources. The project proponent (PP)

has submitted the stakeholder consultation report to the VVB/33/, which provides the baseline data on the social, economic, and cultural diversity of the stakeholder groups at the time of validation.

- Distribution records/Project Database for each instance and beneficiary lists indicating that 13,604/13,752 (at instance level) households are included in the project. Further cross-confirming the Project database information with ICS end-user agreement with unique cookstove ID during onsite inspection that all households received one ICS of the same type, with no variation in the type of stove deployed across the project area.
- Stakeholder engagement records/monitoring survey/Stakeholder consultation records/declarations and interviews with project participants, confirming homogeneity in terms of social, economic, and cultural practices.
- Project monitoring data showing no changes or variations in the stakeholder group over time.

VVB's Conclusion: As the project activity targets households in rural communities with no previous ICS access. ICS are deployed /distributed free of cost to users. The project activity is fully implemented with a total of 13,604/13,752 (at instance level) numbers of households which are covered under this project. Each household received one ICS. Therefore, there is no changes in the beneficiaries over time.

Social, Economic, and Cultural Diversity:

- **Social:** While the project primarily engages a homogenous group, it promotes inclusivity through community engagement, allowing households to make decisions that affect them. The efficient use of cook stoves reduces time spent gathering firewood, enabling women and children to engage in other productive activities.
- **Cultural:** The project encourages participation from individuals within varied cultural perspectives, fostering harmony and respecting local customs. No adverse effects on cultural diversity have been observed.
- **Economic:** The initiative creates employment opportunities for both skilled and unskilled labor, positively impacting the local

	economy. With free ICS, all households benefit equally, enhancing economic participation. The project's approach to stakeholder diversity remains stable and in line with VCS standards Version 4.7/7/, showcasing effective community benefits without any adverse changes over time.
Expected changes in well-being	Evidence Gathering Activities: The distribution of energy-efficient cook stoves in the project area has brought about substantial positive changes in various dimensions of well-being and stakeholder characteristics under the baseline scenario. Environmental benefits include a reduction in deforestation due to the efficient utilization of firewood and improved air quality, particularly reducing indoor smoke pollution and enhancing respiratory health. Social impacts involve time savings for women and children, empowerment of women through decreased daily workloads, and overall improvements in health. On the economic front, households are expected to experience direct financial benefits through fuel savings, and the project creates job opportunities, fostering economic development within the community. Evidence Checked: The VVB has cross-checked the information through onsite assessment, and review of relevant documents also the VVB has assessed the PP's records of continuous stakeholder interactions and ongoing communication, including meeting minutes, attendance sheets, and feedback mechanisms. /25/ - Financial benefits assessment: Verified & interviewed about household income data for changes attributable to fuel savings (<i>applicable to those beneficiaries who bought firewood from market</i>) and additional income-generating opportunities, cross-referencing firewood prices and consumption rates pre-and post-project during the onsite visit /35/ - Health Data Validation: Interviewed the stove beneficiaries & local stakeholders and other traditional cookstove users to confirm improvements in health outcomes, correlating reductions in

	respiratory ailments with ICS usage among the target population. /41/ • Employment Verification: Cross-checked employment claims against local business and project engagement records to confirm new job creation linked to the ICS project for local craftsmen and women. /36/ • Surveys and Interviews: Conducted surveys and interviews with project beneficiaries to gather qualitative and quantitative data regarding changes in household incomes and time savings resulting from the implementation of the improved cooking stoves (ICS). • Community Feedback: Conducted local stakeholder interview and focussed group discussions during the onsite visit to understand the current scenario & encourage discussions on perceived changes in drudgery, especially among women and children, as a result of time saved in fuel collection and cooking. Assessment Conclusion: Based on the evidence gathered and verified, the VVB concludes that significant changes in stakeholder well-being and characteristics, including changes to ecosystem services identified as important to stakeholders, have been recorded during the current monitoring period.
Location of stakeholders	Evidence Gathering Activities: As per desk review with registered Joint PD & MR/4/, interview with stakeholders and assessment of monitoring report. The location of stakeholders, local communities is the geographic boundary of the Vatovavy Fitovinany of Madagascar. So VVB conducted onsite visit and field assessment to verify the location of the stakeholders residing in project implemented area. Evidence Checked: The Validation and Verification Body (VVB) has reviewed and verified the evidence provided by the PP, including: • Grievance Records/25/ • Project Database /23/

	Assessment Conclusion: Based on the evidence gathered and verified, the VVB concludes that the majority of identified stakeholders, including local communities, reside within the Vatovavy Fitovinany of Madagascar. The beneficiaries include local community members residing in rural areas with no prior access to improved cookstoves. Each household received one ICS distributed free of cost. The Project Instance Database includes location details of beneficiary households, confirming that stakeholders are situated within the defined project boundary. No indigenous peoples, customary rights holders, or communities outside the project boundary are identified as being adversely impacted by the project activity. The project interventions are household-level energy efficiency measures and are not expected to generate impacts beyond the defined geographical boundary. The VVB's conclusion ensures compliance with the VCS Standard version 4.7, clause 3.18.1/7/, by providing a detailed description of the location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that may be impacted.
Location of resources	Evidence Gathering Activities: As per desk review of registered VCS Joint PD & MR/4/ and onsite local stakeholder interview VVB confirmed the location of the resources. The ICS promoted under this project activity is a multi-pot improved fixed cookstove made of raw materials such as clay and bricks, which are commonly available in the Host Country. The project activity targets households in rural communities with no previous ICS access. ICS are distributed or deployed free of cost to users. The project activity is fully implemented with a total of 13,752 /13,604 numbers of households (at each instance level) which are covered under this project activity. The team also reviewed procurement records, distribution logs, and training materials related to the implementation of the improved cookstoves (ICS).

	Evidence Checked: Focused Group Discussion and Personnel interviews with PP & local stakeholders/44/. Records confirming the distribution of ICS to households in rural communities. Assessment Conclusion: The Monitoring Report states that project resources are distributed across the project region as described in Section 1.8 of MR i.e. Vatovavy Fitovinany and the ICS distribution database. The project activity involves locally manufactured portable and fixed improved cookstoves, distributed through project-supported manufacturers, suppliers, and implementers to rural households without prior access to ICS technology. Cookstoves were provided free of cost, with one unit distributed per household. Review of the distribution database and onsite observations, confirms that the cookstoves are installed and used within beneficiary households, representing domestic spaces under the ownership or customary use of the users. The information presented in the MR sufficiently describes the location of territories and resources to which stakeholders have ownership or customary access and is considered consistent with VCS Monitoring report template requirements and Standards requirement version 4.7.
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4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Evidence Gathering Activities: Desk review of the registered VCS Joint PD & MR /4/ and end user & stakeholder Interviews during onsite visit/45/. Evidence Checked: The AT has reviewed and verified the evidence provided by the project proponent, including: • The validated communication plan and its implementation records in registered Joint PD & MR /4/. • Onsite inspection of the Input/Grievance Register and its accessibility with the local stakeholders/25/.

	Assessment Conclusion: Based on the evidence gathered and verified, the VVB concludes that the project proponent has taken appropriate measures to effectively communicate and consult with stakeholders during the current monitoring period, in line with the requirements of the VCS Standard version 4.7, clause 3.18.5/7/. VVB concludes on the basis of End users interview during onsite visit that end users has helpline contact number of ground staff of respective area so they can call them and register their complaints also ground staff of PP visits them on regular basis so end-users can communicate their complaints and grievances to them. Also, for the feedback PP takes quarterly feedback and inputs from stakeholders via local team Tandavanala and adapt management accordingly. PP has also put a grievance register onsite, wherein, the stakeholders can put down his/her feedback and the same if found genuine will be addressed.
Date(s) of stakeholder consultation	Evidence Gathering Activities: The date of stakeholder consultation has been obtained through the following sources: • Review of the registered VCS Joint PD & MR /4/. The VVB cross-checked the date of stakeholder consultation mentioned in the registered VCS Joint PD & MR . • Interview discussions with the project proponent (PP) and site in-charge: During the onsite audit, the VVB conducted interviews with the PP representatives and the site in-charge to verify the date of stakeholder consultation. Evidence Checked: The VVB has reviewed and verified the evidence from the following sources: • Registered VCS Joint PD & MR /4/ & CDM- CPA-DD document/4/ • Interview records and notes from discussions with the PP and site in-charge during the onsite audit/44/. • Local Stakeholder Consultation Records/33/ VVB's Conclusion: Based on the evidence gathered and verified, the VVB concludes that the date of stakeholder consultation conducted for this project is 13-June-2018.

Communication of monitored results	Evidence Gathering Activities: Reviewed the grievance register to verify the documentation of grievances, investigations, and resolutions related to the communication of monitoring results. • Verified the maintenance of a grievance register and complaint for stakeholder feedback. • Confirmed the utilization of stakeholder engagement platforms for ongoing communication and ensuring transparency and accountability. Evidence Checked: The VVB reviewed the following sources of evidence: • Hard copies of monitoring survey results/spot check records maintained at the local office. /26/ • For easy comprehensibility and adequate availability of information, non-technical summaries are prepared for end-users detailing project activities and outcomes. /38/ • Documentation of verbal communication efforts made during the distribution of cookstoves regarding the accessibility of project documents. /38/ • Records of the dedicated helpline for end-users to access project information. /38/ • Feedback from end-users and stakeholders regarding their understanding and access to the project documentation. /38/ Assessment Conclusion: The on-site visit and documentation review confirm clear and effective communication of monitored results. The grievance register is well-maintained, and non-technical summaries are provided to end-users. Verified evidence includes hard copies of monitoring records and verbal communication logs. A dedicated helpline ensures information accessibility, and stakeholder feedback is systematically addressed, ensuring transparency and accountability.
Consultation records	Evidence Gathering Activities:

- Verified the procedure for acknowledging and storing comments or grievances in the Grievance register.
- Reviewed records of management meetings to confirm the discussion and resolution of grievances and any required management input or approval.

Evidence Checked:

- Grievance register/25/
- Procedure for grievance acknowledgment and storage.

WB's Conclusion: Based on the evidence gathered and reviewed during desk review and onsite audit, it is confirmed that:

During question-and-answer sessions with stakeholders, queries are noted and documented, ensuring that all concerns are captured and addressed. /25/

However, in this monitoring period no grievance has been reported but if any grievance is received the communication are documented and recorded as follows:

- Once a comment or grievance is received, it is acknowledged, and a copy is stored in the Grievance register.
- The Consultation record (grievance record) documents kept onsite and the database have a backup. All main documents are stored and maintained in the main office of PP and also at the project office of Tandavanala.
- Comments or grievances received are resolved as per the requirements. Which is confirmed by the assessment team during onsite interview with the PP.

The process for documenting and addressing comments or grievances received, including the involvement of the site official, has been verified through the onsite interview with the implementation team & project representative. Since the project developer is engaged in other projects of similar nature, assessment team took note of the standard redressal & reporting procedure and cross-verified with information in monitoring report.

Stakeholder input	Evidence Gathering Activities: The validation and verification body (VVB) conducted site visits and reviewed records related to stakeholder consultations. /33/ The VVB also conducted interviews with stakeholders to gather feedback on their experiences and insights regarding the project and the improved cookstoves (ICS). Evidence Checked: The VVB checked the following sources of evidence: Attendance records and participant feedback from the training and demonstration sessions. /32/ Documentation of the consultation process, including topics covered about the benefits of ICS, environmental advantages, usage instructions, and maintenance guidelines. /25/ The registered book that recorded stakeholder inquiries and inputs related to the stoves and the project. (Grievance Register)/25/ Communication materials provided to stakeholders during consultations, which outline the project's objectives and benefits. Assessment Conclusion: The VVB concludes that stakeholder engagement has been effectively integrated into the project implementation process. The interactive training and demonstration sessions/32/ not only informed local stakeholders about the improved cookstoves but also facilitated an open dialogue for inquiries and inputs, which were systematically recorded. /25/
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4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence Gathering Activities: Not Applicable Evidence Checked: Not Applicable

	VVB's Conclusion: As distribution of cookstove is completely voluntary activity and households in participating villages are free to choose whether they take part or not. So FPIC does not apply to the project activity since they do not infringe on or otherwise concern land rights
Outcome of FPIC discussion	Not Applicable

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	Evidence Gathering Activities: - Reviewed the grievance register or relevant records to verify if any grievances have been received during the current monitoring period. - Checked the procedures for grievance resolution, including steps taken to address grievances and document the outcomes. Evidence Checked: - Grievance registers or relevant records/25/ - Grievance resolution procedures/25/ VVB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: There were no grievances recorded or received during the current monitoring period.
Grievance redress procedure	To resolve the issue/comments PP is maintaining a grievance register, also, Beneficiaries and stakeholders have PP's contact information and the understanding that they should contact the organization with any problems, questions, or grievances. Thus, grievances received from the beneficiaries are found genuine it will be resolved.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Any cost associated with cookstove for beneficiaries?	Free distribution of ICS by Korea Carbon Management.	Evidence Gathering Activities: - Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period. - Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. - Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked: - Records of comments received (if any) - Grievance register - Complaint/suggestion box records - Local Stakeholder Consultation records during validation. Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: Mention comment is resolved by PP.

		During the Local Stakeholder Consultation at the time of validation, villagers raised questions about project benefits, employment opportunities, and future plans. The project proponent (PP) assured them of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area. The audit team confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms
Who is providing fund for the project?	This Project will get register under VERRA-VCS Framework for carbon financing to source the fund under this project.	Evidence Gathering Activities: - Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period. - Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. - Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked:

		- Records of comments received (if any) - Grievance register - Complaint/suggestion box records - Local Stakeholder Consultation records during validation. Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: Mention comment is resolved by PP. During the Local Stakeholder Consultation at the time of validation, villagers raised questions about project benefits, employment opportunities, and future plans. The project proponent (PP) assured them of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area. The audit team confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms.
For how many people's food can get cooked at once with this cookstove?	4 to 5 people can get food easily cooked at once with the help of this cookstove	Evidence Gathering Activities: Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period.

		• Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. • Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked: • Records of comments received (if any) • Grievance register/25/ • Complaint/suggestion box records • Local Stakeholder Consultation records during validation. Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: Mention comment is resolved by PP. During the Local Stakeholder Consultation at the time of validation, villagers raised questions about project benefits, employment opportunities, and future plans. The project proponent (PP) assured them of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area.
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		The audit team confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms
What are the benefits of the Cookstoves?	The cookstove will produce very less smoke which will further reduce the impact of several diseases. This will also reduce the quantity of biomass wood usage and the impact of overall global warming. The project will create direct employment for the local people.	Evidence Gathering Activities: - Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period. - Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. - Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked: - Records of comments received (if any) - Grievance register/26/ - Complaint/suggestion box records - Local Stakeholder Consultation records during validation. Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: Mention comment is resolved by PP.

		During the Local Stakeholder Consultation at the time of validation, villagers raised questions about project benefits, employment opportunities, and future plans. The project proponent (PP) assured them of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area. The audit team confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms.
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4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Evidence Gathering Activities: Desk-review, Document verification, Personal interview & focussed grouped discussion during onsite assessment/44/.

Evidence Checked: Employment Records/36/, Training Records/32/.

Assessment Conclusion: Based on the desk review and personnel interviews conducted during the on-site audit, it was confirmed that the Project Proponent has established a proficient management structure for the effective implementation and operation of the project activity. The project involves Korea Carbon Management Ltd. (KCM) as the Project Proponent, with Tandavanala acting as the local implementing partner responsible for field-level implementation, and WeAct Pty Ltd. providing supervision, coordination, and monitoring support for the project activity.

The project team consists of personnel with relevant expertise in their respective fields who work closely with end users and report to their designated supervisors through established reporting mechanisms. Tandavanala oversees the day-to-day operation and maintenance of the project activity in accordance with the implementation agreement established between the Project

Proponent (Korea Carbon Management Ltd.) and Tandavanala as the local implementing entity. Tandavanala is also responsible for managing field staff and operational aspects, including administrative matters such as salary disbursement.

WeAct Pty Ltd. provides additional supervision and coordination support and is involved in monitoring oversight to ensure proper implementation and reporting of project activities. It was noted that Korea Carbon Management Ltd. and WeAct Pty Ltd. have experience in managing similar projects globally, while Tandavanala has been implementing similar projects within the country for several years.

The Assessment Team further confirmed that these entities have been involved in the management and implementation of the **CDM PoA (10443)** and its associated CPAs since 2018. This information was cross-checked through project documentation and publicly available information on the websites of Tandavanala and Korea Carbon Management Ltd., which indicate that the management team possesses relevant experience in operating and managing similar improved cookstove projects.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion	
Natural and human induced risks to stakeholders' wellbeing	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Registered VCS Joint PD & MR /4/ Assessment Conclusion: Project activity is a cookstove project which is completely voluntary activity and is continuously operation since 2019. On the basis of onsite visit, it is identified that there is no such risk related to natural and human induced risks involved.
Risks to stakeholder participation	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Registered VCS Joint PD & MR /4/ Assessment Conclusion: Project activity is a cookstove project which is completely voluntary activity where stakeholders are free to participate. On the basis of onsite visit, it is identified that

		there is no such risk related to stakeholders' participation involved.
Working conditions	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Training records/32/ Assessment Conclusion: It is concluded that based on the onsite visit and end user interviews, It is concluded that there will be reduction of the workload as a result of reduced time for collecting the firewood, which can be used more productively for other income generating activities.
Safety of women and girls	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Employment Records /36/ Assessment Conclusion: As per onsite assessment, it is found that there were some female employee as ground staff of implementer and based on interview with them it is confirmed that company policies take care of all safety of women which is complies with laws so, there is no risks related to the safety of women and girls in the local community due to project activities even it creates jobs opportunity for girls and women which improve their quality of living. Hence, it is confirmed that PP fulfil the requirement of para 3.19.8 of VCS standard v4.7/7/ and the project strictly adheres to the laws for the women and girls, demonstrating the commitment to address any threat related to the safety of the women/girls of the project location.
Safety of minority and marginalized groups, including children	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Employment Records /36/ Assessment Conclusion: As per onsite assessment and interviews it is found that due to this project activity many peoples get employed

		also PP maintains safety of minority and marginalized groups, including children and project leads to prevention of fire hazards in the household kitchen and the improved cooking stove technology is environmentally safe.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	"No risk identified"	Evidence Gathering Activities: Onsite visit and Desk Review Evidence Checked: Manufacturer Specification /28/, PM 2.5 declaration /41/ Assessment Conclusion: As project activity is an improved cookstove project activity which results in health conditions of ICS users due to improved indoor air quality (reduction in Indoor Air Pollution from wood smoke) no release of any noise, any discharge to water and does not lead to generation of any waste, hazardous materials etc. which can be verified from the operational condition of the project. it is confirmed during onsite audit and interview with local stakeholders, survey results and SDGs claimed by PP in current monitoring period.

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	Evidence gathering activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence checked: The Project Proponent (PP) has provided a declaration/30/ stating that no incidents of discrimination or sexual harassment have occurred within the project. Assessment Conclusion: There have been no reports of such incidents during the monitoring period. PP has ensured no discrimination through the implementation of comprehensive policies and training aimed at preventing and promptly addressing such issues. PP believes that discrimination in all its forms (gender, race, religion, sexual orientation,

	or other habits) and sexual harassment and assault have no place within the company and the policies reflect the same.
Sexual harassment	Evidence gathering activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence checked: Declaration provided by PP/30/ and policy document Assessment Conclusion: There have been no reports of such incidents during the monitoring period. PP has ensured no discrimination through the implementation of comprehensive policies and training aimed at preventing and promptly addressing such issues.
Gender equity in labor and work	Evidence Gathering Activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence Checked: Declaration provided by PP and policy document/30/ Assessment Conclusion: PP supports diversity, inclusion, and equity with attention to vulnerable populations, including women and female children. PP prohibits any form of discrimination, harassment, or assault, all being grounds for dismissal of employment, termination of the contract, an immediate discreet investigation of the reported incident, and where warranted, reports to the applicable authorities. In conclusion, the Project Proponent (PP) has demonstrated a strong commitment to gender equality in labour and work practices.
Forced labor	Evidence Gathering Activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence Checked: Declaration provided by PP and policy document/30/ Assessment Conclusion: There have been no reports of forced labor, during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Also, the local implementing partner "Tandavanala" is a registered national entity who operates and follows all required practices, hence there is no chance of engaging any forced labour. Additionally, PP has implemented policy measures to ensure that project is safeguarded from any such risk factors.

Child labor	Evidence Gathering Activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence Checked: Declaration provided by PP and policy document/30/ Assessment Conclusion: There have been no reports of child labor during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Also, the local implementing partner Tandavanala is a registered national entity who operates and follows all required practices, hence there is no chance of engaging any forced labour. Additionally, PP has implemented policy measures to ensure that project is safeguarded from any such risk factors.
Human trafficking	Evidence Gathering Activities: Desk-review, Personnel interview & focussed grouped discussion. Evidence Checked: Declaration provided by PP and policy document/30/ Assessment Conclusion: PP abides by the labour laws in the country where it operates and contract individuals, the project proponent, and implementing partners welcome any beneficiary who requests project services and is committed to the stated terms and conditions of project participation. The project does not use any victims of human trafficking as confirmed from the onsite interview.

4.2.7.2 Human Rights

The following demonstrations show how the project is committed to safeguard the rights of Indigenous People (Ips), Local communities (LCs), and customary right holders, while following the international human rights law¹⁰, the UNDRIP¹¹ and ILO Convention 169-

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
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¹⁰ <https://www.ohchr.org/sites/default/files/Documents/Publications/fs9Rev.2.pdf>

¹¹ https://www.un.org/development/desa/indigenouspeoples/wpcontent/uploads/sites/19/2018/11/UNDRIP_E_web.pdf

No Risks Identified	Evidence gathering activities: Desk-review of declaration, Personal interview & focused grouped discussion. Evidence checked: Declaration provided by PP along with Interview with site personnel/44/. Assessment Conclusion: The project maintains a commitment to upholding the rights of IPs, LCs, and customary rights holders, aligning with international human rights standards, including the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169. No instance of any human rights violation or concern has been reported or identified within the project (inclusive of staff and contracted workers employed across the project). Also, the local implementing partner Tandavanala is a registered national entity who operates and follows all required practices, hence there is no chance of encountering any risk or violation to human rights.
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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 Identified	The grouped project does not impact and protects any cultural heritage as part of project activities. Evidence Gathering Activities: Desk review and local stakeholders' interview during onsite visit/45/. Evidence Checked: Registered VCS Joint PD & MR/4/ and interview/44/ Assessment Conclusion: The grouped project activity, focused on distributing improved cookstoves, does not affect the tangible cultural heritage of stakeholders, as it involves no land development or implementation on their property. Instead, it empowers households by providing access to clean, modern energy, addressing socio-economic challenges faced by indigenous communities in Madagascar. The local partner, Tandavanala, is a registered national entity adhering to all required practices, ensuring that no aspects of indigenous people's cultural heritage are disrupted. Given that the cookstoves are manufactured outside the beneficiaries' land, the

project has no negative impact on intangible¹² cultural heritage either. Rather, it fosters cultural harmony by engaging diverse groups without interfering with their customs, traditions, or beliefs. This assessment confirms the project's commitment to safeguarding cultural heritage while advancing sustainable development.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No Risks Identified	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. Evidence checked: Declaration provided by PP/30/ Assessment Conclusion: In conclusion, the grouped project activity involving the production and distribution of cook stoves has not incorporated any land or property of the stakeholders, including Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders, as the stoves are manufactured outside their land. This ensures that their land and property rights are protected and respected throughout the project implementation. Additionally, as per the review of the policies, it is confirmed that the PP has implemented policy measures to monitor regularly and ensure that project is safeguarded from any such risk factors.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefit-sharing plan is not applicable to this grouped project as it does not involve any risk to property rights, which has been explained in the previous section. The project centres around the free distribution of Improved Cookstoves (ICS) to households, where beneficiaries receive these stoves at no cost and with full ownership. Additionally, regular monitoring, training, and support are provided to the households, helping them achieve sustainable development (SD) benefits in the long run.

¹² Tangible cultural heritage consists of non-physical intellectual wealth, such as folklore, customs, beliefs, traditions, knowledge, and language

Benefit sharing during the monitoring period	N/A
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4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion	
	Risk Identified	Mitigation or preventive measure taken during the monitoring period
Impacts on biodiversity and ecosystems	No risk identified	Evidence gathering activities: Desk-review of registered VCS Joint PD & MR /4/ & CDM CPA-DD/3/, Personal interview & focussed grouped discussion. Evidence checked: In person physical witness of the project implemented area during an on-site visit. Assessment Conclusion: This grouped project activity is characterized by its positive impact on biodiversity and the ecosystem. By reducing deforestation caused by traditional fuel gathering practices, the project helps preserve local flora and fauna. Additionally, the promotion of improved cook stoves leads to more efficient use of resources, further benefiting the environment. Overall, the project contributes to the conservation of biodiversity, enhancement of the local ecosystem, reduction in removal of woody biomass from forests surrounding the communities thereby leading to an increase in above-ground biomass in these forests.
Soil degradation and soil erosion	No risk identified	Evidence gathering activities: Desk-review of registered Joint PD & MR, Personal interview & focussed grouped discussion. Evidence checked: In person physical witness of the project implemented area during an on-site visit. Assessment Conclusion: This grouped project activity is an ICS disseminating project and its usages has no effect on soil degradation and soil erosion.
Water consumption and stress	No risk identified	Evidence gathering activities: Desk-review of registered Joint PD & MR , Personal interview & focussed grouped discussion.

		Evidence checked: In person physical witness of the project implemented area during an on-site visit. Assessment Conclusion: The ICS and its usages do not include any water consumption, these ICS is a multi-pot improved fixed cookstove made of raw materials such as clay and bricks, which are commonly available in the Host Country. which are used inhouse as replacements to old cooking practices, Hence, no direct or indirect impact on water consumption and relates stress.
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4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Evidence gathering activities: Not Applicable Evidence checked: Not Applicable Assessment Conclusion: Given that the grouped project activity involves the manufacturing and distribution of Improved Cook Stoves (ICS), which is not situated in or near habitats for rare, threatened, or endangered species, there are no direct impacts on these species or their habitats. The production and distribution of ICS are typically conducted in industrial or commercial settings that are separate from natural habitats. As a result, the project does not pose a risk to these species or their habitats, and the assessment for this particular aspect is not applicable.
Areas needed for habitat connectivity	Evidence gathering activities: Not Applicable Evidence checked: Not Applicable Assessment Conclusion: Not applicable.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	N/A
Areas for habitat connectivity	N/A

4.2.8.2 Introduction of Species

This project activity involves the manufacturing and distribution of ICS, and no planting or species introduction, hence this information is **not applicable**.

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	N/A

4.2.8.3 Ecosystem conversion

Not Applicable, as the project activity is neither ARR, ALM, WRC nor ACoGS

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Evidence gathering activities: Not Applicable Evidence checked: Not Applicable Assessment Conclusion: Since the project activity is not an Afforestation and Reforestation (ARR) project, Agroforestry and Agro-silvopastoral Systems (ALM) project, Wetland Restoration and Conservation (WRC) project, nor an Avoided Conversion of Grasslands and Shrublands (ACOGS) project, the information related to these specific project types is not applicable. This means that the project does not fall under any of these categories and therefore does not need to be evaluated based on the criteria specific to these types of projects.

4.3 Accuracy of Reduction and Removal Calculations

The equations and choices provided in the methodology /13/ and all other methodological tools are correctly quoted in the MR /1/. The emission reductions of the project activity are calculated using the formulae mentioned in the applied methodologies; AMS-II. G (version 09.0) /13/. The verification team has reviewed the emission reduction spread sheet (ER sheets /2/ and checked all the formulae and found they are correct and are in accordance with the monitoring plan of the VCS Joint PD & MR & CDM CPA-DD/03/ and the applied monitoring methodology /13/.

Methods and formulae set out in the Joint project description & Monitoring Report for calculating actual emissions for current monitoring period.

According to applied methodology AMS-II. G (version 09.0) /13/ the emissions are calculated as below:

Baseline Emission:

$$ER_y = \sum_i \sum_j ER_{y,i,j} - LE_y \quad \text{Equation (1)}$$

Where:

- i = Indices for the situation where more than one type of project device is introduced to replace the pre-project devices.
- j = Indices for the situation where there is more than one batch of project device
- ER_y = Emission reductions during year y in t CO₂e
- $ER_{y,i,j}$ = Emission reductions by project device of type i and batch j during year y in t CO₂e
- LE_y = Leakage emissions in the year y

Now

$$ER_{y,i,j} = B_{y,savings,i,j} \times N_{y,i,j} \times f_{NRB,y} \times \mu_y \times NCV_{biomass} \times EF_{projected_fossil\ fuel}$$

Where:

- $B_{y,savings,i,j}$ = Quantity of woody biomass that is saved in tonnes per improved cookstove of type i and batch j during year y
- $f_{NRB,y}$ = Fraction of woody biomass that can be established as non-renewable biomass (f_{NRB})
- μ_y = Adjustment to account for any continued use of pre-project devices during the year y when applying equations 6 and 8 (fraction). Use 1.0 in other cases.

NCV_{biomass} = Net calorific value of the non-renewable woody biomass that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/tonne)¹³

$EF_{\text{projected_fossilfuel}}$ = Emission factor for the fossil fuels projected to be used for substitution of non-renewable woody biomass by similar consumers. Use a value of 63.7 tCO₂/TJ

$N_{y,i,j}$ Number of improved cookstoves of type i and batch j operating during year y

Please note that as per the approved exemption/34A/, the parameter $EF_{\text{projected,fossil fuel}}$ has been applied in alignment with the structure of VMR0006. Accordingly, the emission factor is considered as a combined value, comprising both CO₂ and non-CO₂ components:

$$EF_{\text{projected,fossil fuel}} = EF_{\text{CO}_2} + EF_{\text{non-CO}_2}$$

Where:

- $EF_{\text{CO}_2} = 112 \text{ tCO}_2/\text{TJ}$ (retained from VMR0006 and previously validated configuration),
- $EF_{\text{non-CO}_2} = 9.46 \text{ tCO}_2\text{e}/\text{TJ}$ (retained from VMR0006 and previously validated configuration).

Thus:

$$EF_{\text{projected,fossil fuel}} = 112 + 9.46 = 121.46 \text{ tCO}_2\text{e}/\text{TJ}$$

The non-CO₂ component was not separately highlighted during the exemption request/34A/, as it was already part of the previously validated and approved configuration under VMR0006 and did not undergo any change.

To calculate $B_{y,\text{savings},i,j}$, PP use equation 4 of the applied methodology¹⁴

$$B_{y,\text{savings},i,j} = B_{\text{old},i,j} \times L_y \times [1 - (\eta_{\text{old},i,j} / \eta_{\text{new},i,j})]$$

Where:

$B_{\text{old},i,j}$ = Annual quantity of woody biomass that would have been used in the absence of the project activity to generate useful thermal energy equivalent to that provided by the project device type i and batch j

L_y = leakage adjustment factor or 0.95 (as per default value) of AMS-II.G version 09.0

¹³2006 IPCC Guidelines for National Greenhouse Gas Inventories; Volume 2 Energy, Chapter 1 Introduction

¹⁴ <https://cdm.unfccc.int/UserManagement/FileStorage/F3ISTOABY87UK5DVNJ69XW4MR20LZP>

$\eta_{new,i,j}$ = Efficiency of the project device i and batch j

$\eta_{old,i,j}$ = Efficiency of the old devices being replaced by project devices of type i and batch j

$B_{old,i,j}$ = $B_{old,HH} / N_{d,HH}$

Where:

$B_{old,HH}$ = Annual quantity of woody biomass that would have been used in the household in the absence of the project activity to generate useful thermal energy equivalent to that provided by the project devices (tonnes/household/year)

$N_{d,HH}$ = Number of project devices per household (number)

f_{NRB} = $NRB / (NRB + RB)$

where:

$f_{NRB,y}$: fraction of non-renewable biomass (%)

NRB : non-renewable biomass (tons)

RB : Renewable biomass (tons)

Leakage Emissions: In accordance with methodology AMS-II. G version 09.0/13/, leakage is considered as default 0.95.

VKU's assessment team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan in VCS Joint PD & MR /4/ and CDM-CPA-DD/3/. The table below describes the data/parameters relevant to the monitoring plan.

Data parameters fixed ex-ante and available at validation are given below in Table No.-09:

S. No	Data/parameter	Unit	Value applied	VVB's Assessment
1	Annual quantity of woody biomass that would have been used in the absence of the project activity to generate useful thermal energy equivalent to that provided by the project device type i and batch j ($B_{old,i,j}$)	Tonne/year	4.39	This value is taken from Survey Report conducted by CEDII (Regional Centre of Documentation and Information) as per VCS Joint PD & MR/4/ and CDM- CPA-DD/3/.
2	Emission factor for the fossil fuels projected to be used for substitution of non-renewable	tCo2/TJ	112+9.46= 121.46	This value is a default value taken from IPCC as verified

	woody biomass by similar consumers $EF_{\text{project_fossil fuel}}$			via registered VCS joint PD & MR /4/.
3	Adjustment factor to account for leakage related to the non-renewable woody biomass saved by the project activity (Fraction) AD_{LE}	Fraction	0.95	This value is a default value taken from applied methodology and verified via registered joint PD & MR /4/
4.	Uncertainty deduction for f_{NRB}	Fraction	0.26	This value is a default value taken from applied methodology and verified via registered joint PD & MR /4/
5.	Efficiency of the system being replaced (Traditional Cooking Stoves) (η_{old})	Percent (%)	10	This value is a default value taken from the applied Methodology, version 09.0/13/ and cross verified from VCS Joint PD & MR/4/ and CDM- CPA-DD/3/.
6.	Net calorific value of the non-renewable woody biomass that is substituted (NCV_{biomass})	TJ/tonne	0.0156	This value is a default value taken from the applied Methodology, AMS-II.G version 09.0 /13/ and cross verified from VCS Joint PD & MR /4/ and CDM- CPA-DD/3/.
7.	Fraction of woody biomass saved by the project activity during year y that can be established as non-renewable biomass (f_{NRB_y})	Fraction	$0.966 \cdot (1 - 0.26) = 0.714$	The f_{NRB} calculation has been referred in line with the para 39(a) of the applied methodology which prescribes that “conduct local studies to determine the local f_{NRB} value (sub national values by) as per the methodological tool “Calculation of fraction of non-renewable biomass”. Thus, the value has been

				established from sub national survey report conducted "by The Regional Center of Documentation and Information (CEDII)" for the project region and this value will be fixed ex-ante. The f_{NRB} value has been calculated using the equation 1, 3, 5 & 6 of the methodological tool 30: "calculation of fraction of non- renewable biomass" Version 01 (version applied in the registered Joint PD & MR). The survey had been conducted and values & calculations are reported by an independent third party (CEDII) which was further approved by the host country DNA. The f_{NRB} adjustment factor is applied to calculate f_{NRB} value as per the exemption received from VERRA
8	The operating lifetime of the project device (Life span)	Number of years	Lamasinina - 15 years SoaRehitra - 5.5 years	As per Manufacturer specification/28/. Value was fixed once at the time of project stove deployment.

Data and parameters monitored are given below in Table No.-10:

S.No.	Parameter	Unit	Value	Description/Assessment
1	Number of project devices of type i and batch j	Number	SoaRehitra portable ICS:	From the total commissioned ICS, PP has conducted the sample survey/26/ in line with monitoring plan and sampling and

	operating during year y ($N_{y,i,j}$)		13,752*100% = 13,752 Lamasinina Fixed ICS: 13,604*100% = 13,604 (Numbers above is represents the number of ICS in each Instance included in the grouped project activity)¹⁵ Total ICS Operational =1,37,224	survey guidelines covering 120 ICS samples (as each household has 1 ICS) which are found 100% operational by the PP. PP had conducted monitoring survey of random 120 samples (12 samples for each project instance) in November-December 2025 in Madagascar. During the survey it was found that 100% project devices are in operation, and this was further confirmed by the Verification team from the submitted sampling survey spreadsheet by PP. So, to measure $N_{y,i,j}$ PP multiplied the achieved proportion with commissioned stoves that is SoaRehitra portable ICS: 13,752*100% = 13,752 Lamasinina Fixed ICS: 13,604*100% = 13,604 During the site visit/45/, VKU confirmed with the beneficiary whether or not the PP has performed monitoring/measurement campaign, survey on stove operation (for the parameter $N_{y,i,j}$) and usage of baseline cook stove. The verification team also interviewed end users on baseline scenario of the household and enquired the pre-project/baseline stove/s and its operation during the project scenario. The verification team also
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¹⁵ Under the grouped project, a total of 10 project activity instances are included. Of these, 8 instances involve the distribution of SoaRehitra portable ICS, and 2 instances involve the distribution of Lamasinina fixed ICS. For the SoaRehitra instances, each instance involved the distribution of 13,752 cookstoves, while for the Lamasinina instances, each instance involved the distribution of 13,604 cookstoves. Accordingly, the values have been reported by technology type, as the same distribution quantity applies uniformly across the respective instances.

				assessed Competence of personnel involved in conducting monitoring. Hence, VKU's verification team employed acceptance sampling and verified taking random 18 household samples with acceptance number 01 (Each house has been deployed with 01 cookstove) and verified ICS samples and all samples were found operational. Thus, VKU concludes that reported results are deemed satisfactory.
2	Efficiency of the device of each type i and batch j implemented as part of the project activity ($\eta_{new,i,j}$)	%	For SoaRehitra ICS: 32.2% For Vintage 1: 31.50% For Vintage 2: 29.41% For Vintage 3: 27.32% For Vintage 4: 25.23% For Vintage 5: 23.14% For Lamasinina ICS- 33%	This parameter has been calculated initially at the time of distribution based on WBT conducted by PP on randomly selected Households from the database, selected as per sampling size calculation. In line with the methodology AMS II.G. version 9.0, the efficiency of the ICS models for the project has been determined using data from the Water Boiling Test (WBT) and subsequent sampling methodologies. The operational efficiency of the cookstoves at year 1 has been calculated as 31.71% for Lamasinina and 31.50 for SoaRehitra, based on verified results from the National Industrial & Technological Research Center (NITRC) and a third-party WBT test conducted in June 2019. The degradation of the cookstove's efficiency over its 15-year for Lamasinina and 5.5 years SoaRehitra for So certified lifetime follows a linear model. The initial efficiency at the time of inclusion into the CPA was recorded as 33% for Lamasinina and 32.20 for SoaRehitra. The annual

			For Vintage 1: 31.71% For Vintage 2: 30.93% For Vintage 3: 30.15% For Vintage 4: 29.37% For Vintage 5: 28.59%	efficiency reduction is calculated as follows: (Efficiency at vintage year 1- terminal efficiency of the cookstove)/ operational years = Annual efficiency drops for Lamasinina = $(31.71\% - 20\%) / 15 \text{ years} = 0.78\%$ Annual efficiency drops for SoaRehitra = $(31.50\% - 20\%) / 5.5 \text{ years} = 2.09\%$ Based on this reduction, the efficiencies for the relevant monitoring period are projected and incorporated into the emission reduction calculations. During the first year of operations, the efficiency is expected to be 31.71%, followed by a linear decrease of 0.78% annually over the subsequent years. The value has been considered as ex-ante fixed for same ICS type for the year 1 which can be confirmed with the WBT report submitted/29/ and further yearly loss in efficiency of ICS is calculated as per para 27 (a) of the applied methodology, AMS- II.G Version-09.0/13/ and respective vintage wise efficiencies have been determined. This is in line with the methodology and registered CDM-CPA- DD/3/ and VCS Joint PD & MR /4/ hence deemed satisfactory to VKU's assessment team.
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3	To establish the date of commissioning, the Project Participant opted to group the devices in “batches” and the latest date of commissioning of a device within the batch shall be used as the date of commissioning for the entire batch (Date of commissioning of batch j)	Date	To be referred from the ER calculation sheet/2/ and Stove Distribution database/19/.	This parameter is calculated based on distribution database of cook stoves according to CDM-CPA-DD/3/ and VCS Joint PD & MR /4/ for each batch the date of distribution of first and last ICS is recorded and the last date shall be used as date of commissioning for that batch which can be confirmed from the project installation database.
4	Adjustment to account for any continued use of pre-project devices during the year y ($\mu_{y,i,j}$)	Fraction (or %)	100%	This parameter is calculated based on sampling survey and sample size are calculated based on the applied methodology/13/. Option 2 of the page 14 of the methodology has been referred while conducting the sampling survey for adjustment to any use of baseline devices. Since no baseline stove was observed during PP’s survey and assessment team also confirms this scenario to be true as the same result are found during site visit of the selected 18 samples. Hence the results are acceptable to assessment team.
5	Number of project devices	Fraction	1	This parameter is recorded at the time of distribution of cook stove and as per the established procedure in VCS Joint PD & MR /4/ and CDM-CPA-DD/3/, the number

	distributed per household ($N_{d,HH}$)			of project devices to be deployed per household is 1 and same has been found to be correct & authentic during site visit of the selected 18 samples. Hence the results are acceptable to assessment team. VVB cross checked the end-user agreements of the beneficiaries to further confirm the unique ID of the cookstoves and hence confirmed the deployment of one device per household.
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VVB's Conclusion:

VVB carefully examined the monitoring data collected during the specified period to confirm its accuracy and completeness. This scrutiny aimed to identify any potential errors, inconsistencies, or outliers that could affect the quality of the data. After confirming the accuracy of the monitoring data, the project proponent proceeded with data analysis. They have used appropriate statistical methods and techniques to process the collected data and derive meaningful insights from it. Based on the results of the data analysis, the project proponent estimated the emissions reductions achieved as outlined in the monitoring report. This estimation is crucial for evaluating the project's effectiveness in reducing greenhouse gas emissions or achieving its intended environmental goal

Emission reductions have been calculated in accordance with the applied methodology AMS-II.G version 9.0 /13/, and VCS Joint PD & MR /4/ & CDM CPA-DD /03/.

It is noted that, as part of the approved exemption process by Verra during the VCS Joint validation & verification stage, certain key parameters specifically the emission factor (EF) and fraction of non-renewable biomass (f_{NRB}) have been applied in alignment with VMR0006 requirements, rather than the default values under AMS-II.G. This deviation has been formally approved and is consistent with the registered project documentation.

The PP has used a combination of monitored data and ex-ante fixed parameters including default values as mandated/permitted by the applied methodology. The values used for the calculation of GHG emission reductions have been thoroughly assessed by the verification team against the applicable requirements and supporting evidence, including the registered Joint PDMR, Joint Validation and Verification Report, approved exemption letter and email communications between the Project Proponent and Verra/34A/. Based on this assessment, the verification team confirms that the applied values are appropriate, consistent with the approved project framework and correctly applied in the emission reduction calculations.

4.4 Quality of Evidence to Determine Reductions and Removals

When verifying the reported emission reduction, VKU ensured that there was a clear audit trail that contained the evidence and records that helped verify the stated figures. All source documents that form the basis for assumptions and other information underlying the GHG data are shown above.

When assessing the audit trails, VKU also examined:

1. whether sufficient evidence is available, both in terms of frequency and in covering the full monitoring period
2. the source and nature of the evidence
3. if comparable information is available from sources other than that used in the monitoring report/1/, VKU cross-checked the monitoring report against the other sources to confirm that the stated figures are correct. The sources and the data referenced are shown in Section 2.2 above. All records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant, lack of evidence and missing data are detected during verification. Hence, the verification team confirms that the monitoring system ensures the required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures.

Assessment of the Monitoring Plan Approach

The monitoring plan employed for PoA (#10443) has been assessed as robust and well-justified. A comprehensive approach to data collection and analysis has been facilitated while adhering to the necessary regulatory and methodological standards. The combination of PoA-level and CPA-level sampling surveys, along with proactive leakage management, has effectively reinforced the credibility and reliability of the reported GHG emission reductions associated with the project activities. In accordance with the provisions outlined in the registered PoA (#10443), a thorough approach to sampling has been implemented, reflecting both PoA-level frameworks and considerations for individual CPAs. The following points present the assessment of the monitoring plan, along with justifications for the methodologies that have been applied:

Dual-Level Sampling Approach: It has been established in the registered PoA that sampling is generally conducted at the PoA level for all CPAs included within a specific monitoring period. However, acknowledging that each CPA is treated as an independent project under the VCS, CPA-level sampling surveys have been executed by the PP. Two pivotal sampling periods have been undertaken:

Operational CPAs: A set of surveys was conducted in May 2024 previously and November-December 2025, focusing on operational CPAs.

Biennial Sampling: A recent biennial sampling was carried out in November-December 2025.

Conservative Data Use: The results derived from these sampling surveys have been conservatively applied to the monitoring parameters within the Sampling Monitoring plan. This conservative approach has ensured that the calculations related to GHG emission reductions

adequately account for potential variabilities or uncertainties associated with the data, thereby reinforcing the integrity of the reported findings.

Parameters Monitoring: PP's monitoring plan has been explicitly designed to monitor the parameters listed in Section 4.2 "Data & parameters monitored." Of the monitoring period basically involving the below mentioned parameters.

Monitored Parameter:

$N_{y,i,j}$	Number of project devices of type i and batch j operating during year y
$\mu_{y,i}$	Adjustment to account for any continued use of pre-pre-project devices during the year y

These parameters are critical for accurately calculating the actual GHG emission reductions achieved by each CPA. The share of operating stoves and the continued use of pre-project devices will be assessed based on the outlined sampling procedures.

PP's Role: The responsibility for conducting the sampling surveys and maintaining a comprehensive database of all operational stoves has been assigned to the PP. This database is regarded as essential for ensuring ongoing transparency, accountability, and validation of data utilized during the reporting periods.

Consideration of Leakage: The necessity of monitoring for leakage through competitive uses of biomass has been deemed unnecessary, as the parameter $Bold_{i,j}$, which has been conservatively adjusted by being multiplied by 95% to account for potential leakage. This approach is consistent with best practices and ensures a prudent estimation of the GHG benefits attributed to the project.

Assessment of the Sampling Plan

The sampling plan presented demonstrates a clear adherence to the requirements outlined in the "Sampling and surveys for CDM project activities and programme of activities," version 04. The following points summarize the key aspects of the sampling design, objectives, reliability requirements, and target populations as assessed by the validation and verification body (VVB):

1. Sampling Design:

- A representative sampling approach was planned, incorporating grouping and sampling across all beneficiaries under each CPA. This design aligns well with the established guidelines, ensuring that a diverse and adequate representation of the population is achieved.
- Representative sampling will be undertaken as part of the Sampling Plan
- By allowing for grouped sampling, the plan enhances efficiency while still maintaining a focus on reliability and unbiased results.

2. Objective and Reliability Requirements:

- The primary objective of the sampling plan is to obtain unbiased and reliable estimates of key variables over the monitoring period. This goal is comprehensively supported by employing statistical methods meeting the criteria set forth in the Sampling Standard.
- It has been clarified that parameter values are estimated independently for each CPA unless a single sampling plan covering a group is implemented. The choice to adopt a 95/10 confidence/precision level for sample size calculations is appropriate, particularly given its consistency with the approved methodology A.M.S. II G. version 09/13/
- In instances where survey results do not meet the targeted precision levels of 90/10 or 95/10, the provision to utilize the lower bound of the confidence interval as an alternative to repeating surveys is a prudent approach. This decision balances the need for accuracy with practical considerations regarding resource utilization and time. The project activity has been treated as single frame and 95/10 confidence/precision has been considered for a biennial¹⁶ sampling.

3. Target Populations:

- The target population for the proportion of Improved Cooking Stoves (ICS) still in operation ($N_{y,i,j}$) has been correctly identified as all households in the POA database using fuel wood in ICS deployed under the PoA for cooking. This definition ensures that the sampling captures the relevant demographic.
- Similarly, the target population for the pre-project appliances ($\mu_{y,i,j}$) has been clearly identified as the set of old stoves still in use under the CPA database. This segmentation is crucial for accurately assessing the persistence of GHG emissions and the effectiveness of the project.

Assessment of Sampling Frame for ICS Projects:

The sampling framework is crucial for ensuring accurate estimates related to the impact of ICS projects. It captures data that reflects the operational status of ICSs and accounts for the continued use of pre-project devices. The framework is developed based on two distinct methodologies: one for the PoA level and another for CPA level, with the latter being applicable due to the unique characteristics of some CPAs treated as am group project under VCS.

- **PoA-level Sampling Frame:**

¹⁶ biennial sampling survey approach is followed and results from the latest sampling survey applied under the current MP (i.e. survey conducted during Jan 2024 as per 95/10 level, as justified under the footnote 20). For further reference, footnote #6 of 'Sampling Standard' can be considered which refers to "General guidelines for SSC CDM methodologies" and its respective para 26, 27 & footnote #4 prescribes that the survey results may be used for the period 12 months after the survey date, on top of using the results for the period prior to the survey date, resulting in up to 24 months period to which the survey results may be applied to, irrespective of when the monitoring reports are uploaded.

Initial project designs incorporate multiple improved cookstove (ICS) models and may use groupings to ensure homogeneity within CPAs. In the present case, a group of ten (10) CPAs from the same CDM-PoA are considered as project instances under a grouped project activity in VCS.

- **Project level Sampling Frame:**

In this case, ten (10) project instances are implemented under a grouped project activity and treated as a single project activity under the VCS program. As the baseline conditions and cooking practices across the project instances are similar and the improved cookstove (ICS) technologies are implemented in a comparable manner, a single consolidated sampling frame has been applied.

Data Collection Mechanisms

The sampling frame utilizes a dual approach for data collection:

- **Registration Process:** Newly deployed ICSs are systematically recorded, populating a stove database essential for ongoing monitoring.
- **Monitoring Survey:** A comprehensive survey tool developed by PP involving questionnaires and visual inspections is employed to monitor the ongoing use and efficacy of the ICSs throughout the project's lifetime. The survey design adheres to the "Sampling and Surveys for CDM Project Activities and Programme of Activities," ensuring it meets required standards.

Adjustment Factors for Pre-Project Device Usage: The document outlines conservative adjustment factors based on survey findings:

- If one old device continues usage among three pre-project stoves: 0.66 adjustment factor.
- If one device meets 25% of a household's cooking needs alongside the project stove: 0.75 adjustment factor.

The estimation of the sample size for the proportion or mean value of the parameters being investigated is required to meet the prescribed levels of confidence and precision, specifically 95/10 for biennial sampling and 90/10 for annual sampling. A procedure has been outlined to ensure that the sample of households selected will adequately represent the overall project population while minimizing any potential sampling error. Random samples will be drawn from each Primary Sampling Unit, ensuring a 95% confidence level and a 10% margin of error.

The parameters to be estimated through this sampling process are the number of stoves still in operation during the monitoring period, denoted as $N_{y,i,j}$, and the continued use of old stoves, denoted as $\mu_{y,i,j}$. Both parameters can be addressed through a single survey, employing the described confidence and precision levels, depending on whether monitoring is conducted annually or biennially. Since the results for both parameters are required in terms of proportion or percentage, the sample size determination is based on a "proportion value parameter."

According to the registered sampling plan, which aligns with the "Guidelines for Sampling and Surveys for CDM Project Activities and Programmes of Activities, Version 07.0, Appendix 1, Paragraph 5," several approaches are available to obtain the necessary estimates of the parameters of interest:

- (a) Results from previous studies may be referenced.
- (b) In the absence of previous studies, a preliminary sample may be conducted, and the resulting data can be used for estimates.
- (c) Best guesses based on the researcher's own experience may be employed.
- PP has access to previous studies of sampling as there were sampling surveys conducted at PoA level. However, for the current grouped project, being the joint validation & verification, PP has decided to conduct a primary sampling survey at Group level by adopting a minimum required sample number as described above.
- For the following monitoring periods, the estimates shall be adjusted taken into account the results of the previous monitoring period(s) or the result from recent sample survey, which is conducted after the previous monitoring periods. Since the current monitoring period falls under the applicability period of the biennial sampling conducted previously during May 2024 and also in November-December 2025 ; hence here both the options (a) and (b) can be referred.

Both parameters, $N_{y,i,j}$ and $\mu_{y,i,j}$, are considered proportion-based. Therefore, the sample size for these parameters is calculated using the following equation:

$$n \geq \frac{1.96^2 N \times p (1 - p)}{(N - 1) \times 0.1^2 \times p^2 + 1.96^2 \times p (1 - p)}$$

Where:

- **n** = Sample size.
- **N** = Population size (total number of households/ICS).
- **p** = Expected proportion.
- **1.96** = Corresponds to the 95% confidence level (for 90% confidence, 1.645 would be used).
- **0.1** = Denotes the 10% relative precision.
- A specific number of ICS are distributed under each project instance and under each instance only a specific ICS type is distributed, as given below. Hence, population size, N in the above equation will be the total of households/ICS under each frame.

Sampling Frame	Instances	ICS Type	Total ICS in each instance	Total population in each frame
Frame 1	Instance 1	SaoRehitra portable	13,752	110,016
	Instance 2	SaoRehitra portable	13,752	
	Instance 3	SaoRehitra portable	13,752	
	Instance 4	SaoRehitra portable	13,752	
	Instance 5	SaoRehitra portable	13,752	
	Instance 6	SaoRehitra portable	13,752	
	Instance 8	SaoRehitra portable	13,752	
	Instance 10	SaoRehitra portable	13,752	
Frame 2	Instance 7	Lamasinina fixed	13,604	27,208
	Instance 9	Lamasinina fixed	13,604	

Thus, the required assumptions are made to exemplify the sample size calculation for parameters: $N_{y,i,j}$ and $\mu_{y,i,j}$. It is expected at least 90% of ICS will be operational, hence the expected proportion p for $N_{y,i,j}$ is taken as 0.9.

Sample Size calculation:

The calculation of the required sample size for both the parameters in the monitoring period is illustrated below considering a 95/10 level of confidence and precision (i.e. for biennial monitoring). In all cases a conservative approach is taken, however if for any parameter the required 95/10 confidence/precision is not met then the PP will randomly select an additional sample and collect further data from this sample to ensure the pooled data meet or exceed the required thresholds. Thus, oversampling can also be considered by PP while calculating the sample size.

Alternatively, as per the provision of Sampling Standard the lower bound or the upper bound (whichever is conservative) of the 90 per cent or 95 per cent confidence interval of the parameter value may be chosen.

For both the Parameter $N_{y,i,j}$ and $\mu_{y,i,j}$: based on the above assumptions, the resulting sampling size for a 95/10 confidence/precision is calculated as:

For Sampling Frame 1 (i.e. instances with SoaRehitra ICS):

$$\frac{1.96^2 \times 110,016 \times 0.9 (1 - 0.9)}{(110,016 - 1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9 (1 - 0.9)}$$

The resulting calculation provides:

$$N \geq 42.67$$

$$n=43$$

[However, as per the sampling requirements, in case the resulting sample size to achieve the desired confidence/precision levels is smaller than 30 ICS, a minimum sample size of 30 shall be chosen when the parameter of interest is a proportion and n=43 is higher than 30 ICS, which is appropriate]

For Sampling Frame 2 (i.e. instances with Lamasinina ICS):

$$n \geq \frac{1.96^2 \times 27,208 \times 0.9 (1 - 0.9)}{(27,208 - 1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9 (1 - 0.9)}$$

Which comes out to be $n \geq 42.62$

$$n = 43$$

Thus, PP has calculated this minimum required sample size number separately for the two sampling units: for instances with SaoRehitra ICS and Instances with Lamasinina ICS.

As the sampling activity is applied at group level, therefore total sample size considered as 86 (43+43). Therefore, in this case a minimum sample size of 86 is to be sampled for both the parameters.

Other provisions:

PP may choose to use the same samples to monitor more than one parameter, this is because parameters have same units (i.e. proportion/fraction). Sampling more than one parameter within the same sample (household) helps reduce travel needs for monitoring and the associated costs. At the same time this approach ensures the random selection of samples for every parameter. Similarly, oversampling is strongly encouraged, not only to compensate for any attrition, outliers or nonresponse associated with the sample, but also to prevent a situation at the analysis stage where the required reliability is not achieved and additional sampling efforts would be required.

Thus, the sample size shown above will be adjusted upwards to account for any situational non-responses (such as absence of respondent on the day of visit, medical urgency, climatic condition etc.). Here PP may determine the appropriate non-responses rate based on previous experience or based on the local conditions at the time of such sampling survey. In this regard, oversampling is considered as part of the registered monitoring plan. However, based on prior experience of sampling it has been realized by PP that responses from min. required samples are generally achievable. Hence, oversampling may not be a mandatory requirement; but as part of standard sampling practice followed by PP additional samples are considered as over samples in the sample size under this project.

Final Sample size considered for the 2nd Monitoring Period (with consideration of oversampling):

n (final) = 120

Table No. 11: The resultant applied sample size by the PP is summarized below:

Parameters	$N_{y,i,j}$ (Usage Rate)
Sample size -ICS	120
Actual Samples Surveyed (each household has 1 ICS)	120
ICS found operating	100%
Precision achieved	0.00%

Parameters	$\mu_{y,i,j}$ (Adjustment fraction)
Sample size -ICS	120
Actual Samples Surveyed (each household has 1 ICS)	120
ICS found operating	100%
Precision achieved	0.00%

The achieved precision was found to be less than 10% or 0% since 100% ICS are found to be operating with no pre-project devices operational along with the deployed ICS, thus meeting the required 95/10 confidence and precision standards.

VB's opinion on Oversampling:

The Assessment Team reviewed the Monitoring Survey Sheet and confirmed that the Project Proponent adhered to the registered sampling plan and applied a conservative approach by including a 39.53% oversampling provisions in the sample size calculations as a conservative measure. This provision was incorporated to address potential non-responses, outliers, and other anomalies that may arise during household surveys. The oversampling rate was determined based on prior project experience and aligned with standard sampling practices to ensure robust data collection.

The inclusion of a 39.53% oversampling provision helps mitigate risks associated with non-response or unavailability of households during the survey, rather than any disengagement by beneficiaries. In line with project protocols, the survey team stops data collection once the required number of Improved Cookstoves (ICS) is achieved. Therefore, the oversampling was included as a **precautionary provision in the sampling design**, while the final survey results were based on the required valid sample size.

The oversampling provision aligns with the standards set forth in the “Sampling and surveys for CDM project activities and programmes of activities” version 09.0, which permits the survey team to disregard unresponsive households and proceed to the next available sample. This approach ensures that the final survey sample maintains the required integrity and confidence levels.

The Project Proponent has provided detailed justification for the oversampling provision in the Sampling Survey Sheet. The original calculated sample size of 86 (43+43) ICS was expanded with an additional 39.53% to accommodate potential non-responses and ensure the completion and overall reliability of the survey results. The Assessment Team verified the sampling calculations, reviewed the monitoring survey records, and interviewed the Project Proponent representatives. Based on the review, the Assessment Team confirms that the sampling approach is consistent with the sampling guideline, the registered VCS Joint PD & MR /4/ & CDM CPA-DD /03/, and considers the sampling approach conservative and appropriate.

VVB's Detailed Assessment of the Monitoring Plan

The Assessment Team conducted a thorough review of the Monitoring Plan employed by the Project Proponent) to ensure it effectively captures high-quality, unbiased, and reliable information regarding the performance of the Improved Cookstove (ICS) project. This assessment validated the adherence to necessary protocols in line with the approved methodologies, specifically AMS-II. G version 09.0.

1. Project Database Management

The database management process has been examined, confirming that the information collected by the Project Participant (PP) and the CPA implementer is systematically stored in an electronic database. This database is regularly updated by trained staff, ensuring accuracy and completeness. Cross-checking involved reviewing training records for database management staff, confirming their qualifications and training related to data entry and other processes. The Assessment Team verified measures taken to avoid duplicate entries of serial numbers and addressed discrepancies appropriately. Replacement cases to be managed effectively, with clear procedures outlined for both damage replacement and end-of-life replacements. PP has submitted the project database or the ICS installation database /23/ to the VVB along with relevant training records /32/, attendance records, and also submitted the employment records to cross-check the competence of the staff conducting the training and the ones who perform spot checks and monitoring surveys across the project implemented areas. The same information has been confirmed via interviews and focussed group discussion/44/ with implementing team and project representatives.

2. Spot Checks of ICS Deployed/24/

Trained field staff conduct regular spot checks on households selected from the project database. The Assessment Team assessed the project database for these checks, focusing on cross-verifying database information against actual field conditions. Verification included reviewing records from spot check visits, conducting interviews with field staff to understand

their processes, and observing field check procedures. Any inconsistencies noted, such as address changes or ICS units found to be inactive, are documented and addressed in updates to emission reduction calculations.

3. Data Quality, Consistency, and Duplication Checks

The dedicated data management team responsible for quality assurance and quality control (QA/QC) practices have been assessed. The Assessment Team conducted interviews with QA/QC personnel, reviewed internal audit records, and cross-checked monitoring survey records/26/spot check records/24/ on data integrity and consistency. Observations of the implementation of reliability checks during the sampling survey confirmed that any deviations from acceptable precision levels are addressed promptly, further ensuring data reliability and robustness.

4. Monitoring & Reporting

The Assessment Team confirmed that monitoring specific parameters is carried out annually or biennially according to standard practices of 90/10 or 95/10 confidence precision in sampling. Reporting practices are evaluated for alignment with project guidelines, with continuous monitoring of operational aspects maintained at the team level. Documentation related to monitoring survey/26/, spot check/24/ have been made readily available for review, ensuring transparency and accountability in monitoring and reporting processes. Interviews/44/ with project personnel provided additional insights into the reporting processes and adjustments made based on previous monitoring results.

VVB's Conclusion

The Assessment Team confirmed that the monitoring plan for the ICS project is comprehensive and effectively implemented. Key elements such as project database management, spot checks, sample plan strategy, data quality management, and continuous monitoring practices align with necessary standards required for credible emission reduction calculations. The rigorous cross-checking methods—including training record reviews, interviews, and focus group discussions—further substantiated the Project Proponent's adherence to the monitoring plan, showcasing a commitment to high standards in data collection and analysis, essential for the project's success.

Furthermore, the database and purchase record was also checked/cross verified to confirm the number cookstove for the parameter $N_{y,i,j}$ and $\mu_{y,i,j}$. As per paragraph 25 of the Sampling Standard, version 09 /16/, the assessment team has to verify whether the project participants entity have implemented the sampling and surveys according to the sampling plan in the registered monitoring plan. The verification includes determining:

- (a) Whether the required confidence/precision has been met;
- (b) Whether the selected sample are representative of the population.

As per the applied methodology AMS-II. G. version 09.0/13/, and registered VCS Joint PD & MR/4/ the necessary confidence / precision of 95/10 for the parameters have been met. 95/10

is a methodological choice and has been cross verified by the assessment team from the supporting documents submitted including ER sheet/2/, sampling survey sheet/26/ and registered CDM-CPA-DD/3/ and VCS Joint PD & MR /4/

Emission reductions have been calculated in accordance with the applied methodology AMS-II. G. version 09.0 /16/, and registered VCS Joint PD & MR version 04 /4/ and CDM-CPA-DD /3/. The PP has used monitored data and ex-ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the assessment team and found appropriate and correct.

The full set of emission reductions calculation are provided in emission reduction spreadsheet/2/. The achieved emission reductions (Ery) during the monitoring period is 838,810 tCO₂e which are 8.59% Higer than the estimated emission reduction i.e., 772,434 tCO₂e for the current monitoring period. The higher emission reductions are attributed to a higher usage rate compared to the rate estimated during the validation stage (ex-ante) and it can be verified from the MR/1/, ER spreadsheet/2/ and Monitoring Survey Report/26/ provided by PP and assessed by the assessment team as stated above.

The assessment team has checked and confirmed the emission reduction calculations in the spreadsheet and found to be accurate. The monitoring report/1/ is supported by emission reduction spreadsheet/2/. The consistency and formula are verified and found to be accurate.

All records necessary for monitoring are archived in accordance with the requirements outlined in the registered monitoring plan. During the verification process, no significant issues such as lack of evidence or missing data are identified. As a result, the assessment team has confirmed that the monitoring system effectively maintains the required quality and ensures accurate monitoring data. Additionally, all internal data undergoes rigorous Quality Assurance (QA) and Quality Control (QC) measures.

VKU concludes that the method used to calculate emission reductions is accurate and provides a conservative estimate. This method aligns with the applicable Verified Carbon Standard (VCS) requirements outlined in section 3.15 of VCS Standard version 4.7/07. The verification of the greenhouse gas (GHG) statement has been conducted in accordance with ISO 14064-3:2019, ensuring adherence to international standards.

4.5 Non-Permanence Risk Analysis

This is not an AFLOU project, hence non-permeance risk is not applicable to the present project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

VKU Certification Pvt. Ltd. (referred to as VKU) declares that it conducted the second verification of the fixed crediting period, for the monitoring period 01-May-2024 to 31-December-2025 , (inclusive of both start and end dates), for the project activity “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030”, VCS Registry Project ID 2794, with regard to the relevant requirements for VCS activities. The project proponents of the “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” amount to 838,810 tCO₂e of carbon dioxide equivalent (tCO₂e). These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard, version 4.7/07/

The project proponents of the “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” are responsible for:

- The preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered joint project design & Monitoring report version 04 of 05-August-2025 & CDM CPA-DD/03/.
- The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project.

It is the responsibility of VKU to express an independent verification opinion about the project’s conformity with the requirements of VCS Standard version 4.7/7/ and GHG program applied, on the reported greenhouse gas emission reductions from the project. Based on documented evidence and confirmed by an on-site assessment, VKU can confirm that:

- the project has been implemented and operated as per the Joint PD & MR version 04 /03/;
- the monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS standard version 4.7 requirements/7/;
- the monitoring is in place as per the applied baseline and monitoring methodology;
- The monitoring plan in the Joint Project Description & Monitoring Report version 04 of 05-August-2025 & monitoring report version 2.4 of 08-May-2026/04/is as per the applied baseline and monitoring methodology.

As per VCS Standard Version 4.7, clause 4.1.23, 4.1.24 and 4.1.25, VKU is of opinion that GHG emission reduction stated in the monitoring report 2.4 of 08-May-2026 for the “Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-030” in Republic of Madagascar for the

period 01-May-2024 to 31-December-2025 (Inclusive of both start and end dates) **are fairly and correctly stated**.

5.2 Verification Conclusion

VKU's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU Certification considered necessary to give **Reasonable level of assurance** that reported GHG emission reductions are fairly stated.

Table No 12: Opinion/Conclusion by Validation-Verification Body

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
Positive opinion ☒ Negative Opinion ☐ Adverse Opinion ☐ Unmodified Opinion ☒ Modified Opinion ☐	Monitoring Report Version 2.4 of 08-May-2026 Emission Reduction Sheet Version 2.2 of 08-May-2026	01-May-2024 to 31-December-2025 (Inclusive of both the days)	838,810 tCO ₂ e	The GHG emission reductions are calculated on the basis of approved methodology, AMS. II G /13/ and the monitoring plan included in the registered VCS Joint PD & MR version 04 & CDM CPA-DD/3/
Hence VKU is able to certify that the emission reduction from the project during the current monitoring period 01-May-2024 to 31-December-2025 (Inclusive of both start and end dates) amounts to 838,810 tCO₂e assessed in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.7/7/ The VVB hereby issues a resolutely positive and unmodified opinion meticulously drafted in strict accordance with ISO 14064-3:2019, /54/ Section 09, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. /53/ This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7./55/ Our verification process provides a robust and reasonable level of assurance regarding the veracity of the reported GHG emission reduction data. This data is devoid of any material misstatements and is steadfastly supported by the evidence furnished by the Project Proponent (PP), comprehensively presented in Table 04 of this report.				

Verification period: From 01-May-2024 to 31-December-2025 (both dates included):

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

ER summary¹⁷ (actual achieved) at the Group Project level:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-May-2024 to 31-December-2024	336,348	0	0	336,348	0	336,348
01-January-2025 to 31-December-2025	502,462	0	0	502,462	0	502,462
Total	838,810	0	0	838,810	0	838,810

Instance 1:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-May-2024 to 31-December-2024	32,535	0	0	32,535	0	32,535
01-January-2025 to 31-December- 2025	48,604	0	0	48,604	0	48,604
Total	81,139	0	0	81,139	0	81,139

¹⁷ Since this is a grouped project activity, the ER values at group level presented. Also, instance wise segregated ER values are also reported with their respective start dates. This is to be noted that these vintages are based on yearly allocation of ERs for the purpose of issuance of VCU at VERRA; whereas vintage representation of ICS operation is differently calculated as per commissioning date definition of ICS batches with conservative application of ICS efficiency.

Instance 2:

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-May-2024 to 31-December-2024	32,794	0	0	32,794	0	32,794
01-January-2025 to 31-December- 2025	48,991	0	0	48,991	0	48,991
Total	81,785	0	0	81,785	0	81,785

Instance 3:

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-May-2024 to 31-December-2024	32,920	0	0	32,920	0	32,920
01-January-2025 to 31-December- 2025	49,178	0	0	49,178	0	49,178
Total	82,098	0	0	82,098	0	82,098

Instance 4:

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-May-2024 to 31-December-2024	33,216	0	0	33,216	0	33,216
01-January-2025 to 31-December- 2025	49,620	0	0	49,620	0	49,620
Total	82,836	0	0	82,836	0	82,836

Instance 5:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-May-2024 to 31-December-2024	33,336	0	0	33,336	0	33,336
01-January-2025 to 31-December- 2025	49,799	0	0	49,799	0	49,799
Total	83,135	0	0	83,135	0	83,135

Instance 6:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-May-2024 to 31-December-2024	33,644	0	0	33,644	0	33,644
01-January-2025 to 31-December- 2025	50,260	0	0	50,260	0	50,260
Total	83,904	0	0	83,904	0	83,904

Instance 7:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-May-2024 to 31-December-2024	34,716	0	0	34,773	0	34,773
01-January-2025 to 31-December- 2025	51,861	0	0	51,805	0	51,805
Total	86,577	0	0	86,577	0	86,577

Instance 8:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-May-2024 to 31-December-2024	33,936	0	0	33,936	0	33,936
01-January-2025 to 31-December- 2025	50,695	0	0	50,695	0	50,695
Total	84,631	0	0	84,631	0	84,631

Instance 9:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-May-2024 to 31-December-2024	34,921	0	0	34,921	0	34,921
01-January-2025 to 31-December- 2025	52,167	0	0	52,167	0	52,167
Total	87,088	0	0	87,088	0	87,088

Instance 10:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-May-2024 to 31-December-2024	34,331	0	0	34,331	0	34,331
01-January-2025 to 31-December- 2025	51,286	0	0	51,286	0	51,286

Total	85,617	0	0	85,617	0	85,617
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5.3 Ex-ante vs Ex-post ERR Comparison

Net GHG emission reductions for total project activity instances under this project are: -

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-May-2024 to 31-December-2024	309,732	336,348	8.59%	The higher emission reductions are attributed to a higher usage rate compared to the rate estimated during the validation stage (ex-ante).
01-January-2025 to 31-December-2025	462,702	502,462	8.59%	
Total	772,434	838,810	8.59%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
NA	NA	NA	NA

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
AT	Assessment Team
BE	Baseline Emissions
BEF	Baseline Emission Factor
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reductions
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DOE	Designated Operational Entity
EB	Executive Board
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
HH	Household
IPCC	Intergovernmental Panel on Climate Change
KCM	Korea Carbon Management
MoV	Means of Verification
MR	Monitoring Report
NGO	Non-governmental Organisation

NA	Not Applicable
OSV	On Site Visit
PAI	Project Activity Instances
PD	Project Description
PE	Project Emission
PP(s)	Project Proponent(s)
QA/QC	Quality Assurance /Quality Check
Ref.	Document Reference
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCU	Verified Carbon Unit
VCS	Verified Carbon Standard
VKU	VKU Certification Private Limited
VVS	Validation and Verification Standard
VVB	Validation and verification body

APPENDIX 3: SAMPLING SURVEY SHEET

QUESTIONNAIRE

Sampling Survey Questionnaire put to use by VKU during Onsite Assessment with End Users/ Household / Stakeholder's Details for ICS visited by Verification Team as per VVB Sample selected

Sr. No.....	
Household / Stakeholder's name <i>(Indicate relationship with owner in case is different person)</i>	
ID of the related sales agreement	
Location <i>(Village / District / Region / neighbourhood)</i>	
Device Model / Type	
Date of purchase and installation	
ID of the device (plate)	
Is the device in operation? How many?	
Is the baseline stove in use?	
How many dependants in the household?	
How many meals cooked per day? <i>(Per day preferentially, other measures allowed)</i>	
Do you know how to contact CME/PP in case of any problem/complaint/suggestion?	
Is there any test that has been conducted for your device by CME/PP? <i>(e.g., efficiency tests)</i>	
How much it saves? <i>(% of firewood save/Currency/day preferentially, other measures allowed but trying to keep homogeneity)</i>	
Is there any other previous device in use actually? In which situations?	
Which was the previous used fuel?	
Cooking inside home? Outside?	
Opinion about:	<i>Perception about the smoke? / Respiratory wellness? / Allergies / Itching?</i>
The user is happy with the stove. <i>(Include any comments of the user)</i>	
Signature of the user: <i>(If the user doesn't want to sign, respect the decision)</i>	

APPENDIX 4: AUDIT FINDINGS

Finding No. <u>01</u>	Date: 22-02-2026
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/ ~~remote~~ /hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement - VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 - VCS MR Template, v4.4	
Non-Conformity The Assessment Team was unable to trace sufficient supporting documentation to substantiate the claims and requirements related to program exclusivity, emission crediting safeguards, social and occupational aspects, and operational performance during the current monitoring period, as required under Clause 3.26.3 of VCS Standard Version 4.7 and related applicable requirements.	
Evidence - The Assessment Team was unable to trace any declaration confirming that the project is not active under any other GHG program in the folder of supporting documents submitted by the Project Proponent to the VVB. - The Assessment Team was unable to trace any documentary evidence to verify the Project Proponent's claim stated in the Monitoring Report that the project activity under VCS will not claim emission reductions for the same monitoring period that has been or will be covered under CDM as part of the registered PoA. No supporting documentation substantiating this statement was identified in the submitted records. - The Assessment Team verified during the on-site inspection that the energy-efficient cookstoves are locally manufactured. However, the Assessment Team was unable to trace copies of the declarations/statements from the Improved Cookstove (ICS) manufacturer and the local implementing partner in the folder of supporting documents submitted by the Project Proponent to the VVB. - The Assessment Team was unable to trace evidence supporting the claims of the reported SDGs for the current monitoring period.	

5. The Assessment Team noted that the Project Participant has not referenced the latest available data for the death rate (%) in the country, with the reported values covering 2020 – 2023, while the current monitoring period ends in December 2025. 6. The Assessment Team was unable to trace information explaining why the Project Participant has claimed the SDG contribution to be the same as the current project contributions over the project lifetime. 7. The Assessment Team was unable to understand why the Project Participant has only considered 13,752/13,604 women as positively impacted at the project level. 8. The Assessment Team was unable to trace any public comments on the project webpage. 9. The Assessment Team was unable to trace any evidence to verify the authorization of WeAct Pty Ltd for monitoring this group project. 10. The Assessment Team was unable to trace any exemption request from VERRA dated 06 February 2025 on the project webpage for the parameter EFprojected- fossil fuel. 11. Based on the review of the referenced document ('General Guidelines for SSC CDM Methodologies', paragraphs 26, 27, and footnote #4), the Assessment Team was unable to trace any information confirming that, when two monitoring surveys are available during a verification period, only the latest survey is considered. 12. The Assessment Team confirmed during the on-site inspection that the sampling approach was explained by the Project Proponent. However, the Assessment Team was unable to trace documented evidence (e.g., randomization records, screenshots, or sampling logs) confirming that the samples selected for the current monitoring survey were generated using a random number generator or an online randomization tool, as stated in the Monitoring Report. 13. The Assessment Team confirmed during the on-site inspection that the spot check mechanism was explained and described by the Project Proponent. However, the Assessment Team was unable to trace documented evidence supporting the implementation of the spot check mechanism in the folder of supporting documents submitted to the VVB.	
1st Response from PP	Date: 25/02/2026
1. A formal declaration confirming that the project is not active under any other GHG program has now been provided and uploaded in the supporting documents folder submitted to the VVB. 2. Supporting documentation confirming that VCS emission reductions are not claimed for the same monitoring period covered under CDM has now been provided and referenced in the revised Monitoring Report and supporting documents. 3. Declarations from the ICS manufacturer and the local implementing partner, confirming local manufacturing and deployment arrangements, have now been submitted as supporting evidence to the VVB. 4. Supporting evidence substantiating the reported SDG contributions for the current monitoring period has now been provided and referenced in the revised Monitoring Report. 5. The section has been updated using the latest available country-level data, aligned with the current monitoring period ending in December 2025, and revised accordingly. 6. The section has been revised to clearly show the difference between SDG contributions for the current monitoring period and for the project lifetime. Both have been shown separately in the revised Monitoring Report. 7. This is a conservative estimation at project level. PP would like to inform that 1 ICS is considered per household under the instances. These numbers (13752/13604) represent ICS = household. Now, as per the household configuration each household will have at least one female. So this value is the most conservative consideration. Also, the following para in the table already describes that “Due to the project activity, each and every woman in the household experiencing reduction in drudgery, specifically for women and children, as time saved through reduction of time spent collecting fuelwood and cooking time due to efficient ICS technology.” Therefore, considering 1 woman per household as the direct beneficiary of this SDG indicator is realistic as well as conservative.	

8. No public comments were received for the project. The section has been revised to clearly state this in the Monitoring Report. 9. Documentary evidence confirming the authorization of WeAct Pty Ltd for monitoring the grouped project has now been submitted in the supporting documents folder. 10. The Verra exemption request dated 06 February 2025 related to the parameter EFprojected-fossil fuel has now been uploaded and referenced on the project webpage and in the supporting documents. 11. The Monitoring Report has been clarified to explain the applicability of multiple surveys, including justification in line with the SSC CDM Sampling Standard, and the section has been updated accordingly. 12. Documentary evidence supporting the random selection of samples (including randomization records/screenshots/logs) has now been provided in the supporting documents folder. 13. Supporting documentation demonstrating the implementation of the spot check mechanism has now been submitted to the VVB and referenced in the revised Monitoring Report.	
Documents provided by PP for review	
1. Revised MR Version 2.0 dated 25/02/2026	
1st Review by Assessment Team	Date: 10/03/2026
1. The declaration dated 25-February-2026 submitted by the PP confirming that the project activity is not registered under and does not participate in any other GHG program has been reviewed. Based on the review of the submitted declaration, the information provided is considered adequate. Accordingly, the finding is closed. 2. The detailed declaration dated 25-February-2026 submitted by the PP confirming that emission reductions generated under the VCS project will not be claimed for the same monitoring period covered under CDM as part of the registered PoA has been reviewed. The supporting documentation and corresponding updates in the Monitoring Report have also been verified. Accordingly, the response is accepted and the finding is closed. 3. The declarations submitted by the project proponent confirming that the energy-efficient cookstoves are locally manufactured have been reviewed. The submitted documentation is found to be consistent with the information reported in the Monitoring Report and observations during the site visit. Accordingly, the response is accepted and the finding is closed. 4. The supporting documentation and references provided in the revised Monitoring Report Version 2.0 dated 25-02-2026 substantiating the reported SDG contributions for the current monitoring period have been reviewed. The evidence provided is adequate. Accordingly, the finding is closed. 5. The revised Monitoring Report (Section 1.12) submitted by the PP has been reviewed. It is confirmed that the latest available country-level death rate (%) data covering the period 2023–2025 has now been incorporated. The reported values were cross-checked against the referenced source and found to be consistent. Accordingly, the revision is accepted and the finding is closed. 6. The revised section in the Monitoring Report clarifying the difference between SDG contributions for the current monitoring period and the project lifetime has been reviewed. The clarification adequately explains the basis of reporting and aligns with the MR template requirements. Accordingly, the response is accepted and the finding is closed. 7. The explanation provided by the PP regarding the conservative estimation of women positively impacted at the project level has been reviewed. The PP has clarified that one ICS is considered per household and at least one female beneficiary is assumed per household, which represents a conservative approach. Accordingly, the response is accepted and the finding is closed. 8. Section 2.1.5 of the revised Monitoring Report has been reviewed in accordance with the VCS MR Template requirements. It is confirmed that no public comments were received during the stakeholder consultation process. The project Verra webpage and grievance records were also	

reviewed to verify the absence of additional stakeholder comments. Accordingly, the finding is closed.

9. The documentary evidence confirming the authorization of WeAct Pty Ltd for monitoring the grouped project submitted by the PP has been reviewed. The documentation adequately demonstrates the authorization for monitoring the project. Accordingly, the response is accepted and the finding is closed.
10. The exemption request approval from Verra dated 06-February-2025 related to the parameter EFprojected-fossil fuel has been reviewed. It is confirmed that the emission factor applied in the revised Monitoring Report is consistent with the exemption approval. Accordingly, the finding is closed.
11. The revised Monitoring Report submitted by the PP has been reviewed and it is confirmed that both the applicable monitoring surveys conducted during the verification period have now been appropriately referenced and explained in line with the General Guidelines for SSC CDM Methodologies. Accordingly, the response is accepted and the finding is closed.
12. The sample survey documentation submitted by the PP, including screenshots of the online random number generator used for sample selection, has been reviewed. The evidence confirms that the sampling was conducted using a randomization approach as stated in the Monitoring Report. Accordingly, the finding is closed.
13. The documentation supporting the implementation of the spot check mechanism i.e. spot check forms submitted by the PP has been reviewed. The evidence confirms that the spot check mechanism was implemented during the monitoring period, consistent with the explanation provided during the site visit. Accordingly, the response is accepted and the finding is closed.

CL01#CLOSED

Finding No. <u>02</u>	Date: 22-02-2026
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/ ~~remote~~ /hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement ▪ VCS Standard Version 4.7, dated 16-April-2025 ▪ VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 ▪ VCS MR Template, v4.4	
Non-Conformity The Assessment Team identified that the Project Proponent has not complied with the requirements of the VCS Monitoring Report Template Version 4.4. Several mandatory sections contain incomplete, non-project-specific, or template placeholder information, and certain sections do not reflect the	

actual project scenario. Additionally, modifications to the prescribed template structure were observed.

Evidence

1. The Assessment Team noted that the information provided in this section (Location of stakeholders) is not aligned with the requirements of the VCS Monitoring Report Template version 4.4.
2. The Assessment Team noted that the information provided in this section (Location of resources) is not aligned with the requirements of the VCS Monitoring Report Template version 4.4.
3. The Assessment Team noted that the information provided in this section (Property Rights) is not aligned with the requirements of the VCS Monitoring Report Template version 4.4.
4. The Assessment Team noted that the Project Participant has not filled in the information in Section 2.4.1 (Rare, Threatened, and Endangered species) in accordance with the VCS Monitoring Report Template version 4.4 guidelines.
5. The Assessment Team noted that the information provided in Section 3.3 (Grouped Project) does not represent the actual project scenario, and only the template requirements are mentioned in the submitted Monitoring Report.
6. The Assessment Team noted that the information provided in Section 3.4 (Baseline Reassessment) does not represent the actual project scenario, and only the template requirements are mentioned in the submitted Monitoring Report.
7. The Assessment Team noted that the template appears to have been tampered (Section 5.4 of the Monitoring report).

1st Response from PP

Date: 25/02/2026

1. The section has been revised and aligned with the requirements of the VCS Monitoring Report Template v4.4.
2. The section has been updated to ensure alignment with the VCS MR Template v4.4 requirements.
3. The information has been revised to comply with the VCS Monitoring Report Template v4.4.
4. Section 2.4.1 has been completed and revised in line with the VCS MR Template v4.4 guidelines.
5. Section 3.3 has been revised to reflect the actual project scenario, and project-specific information has been added in the revised Monitoring Report.
6. Section 3.4 has been revised to clearly present the actual baseline reassessment scenario applicable to the project.
7. The section has been reviewed and corrected to ensure consistency with the original VCS Monitoring Report Template, and no template content has been altered.

Documents provided by PP for review

Revised MR Version 2.0 dated 25/02/2026

1st Review by Assessment Team

Date: 10/03/2026

1. The section 2.1.1 of revised Monitoring Report 2.0 dated 25/02/2026 submitted by the PP has been reviewed. It is confirmed that the section related to Location of Stakeholders has been revised and aligned with the requirements of the VCS Monitoring Report Template v4.4.

PP has also mentioned a footnote Here project region refers to all the areas (i.e. villages in different municipality zones, across districts and region) that encompass the entire population of 13,752 / 13,604 households (at instance level). These can be referred from the ICS database, The information is now project-specific and consistent with the template requirements. Accordingly, the response is accepted and the finding is closed.

2. The revised Monitoring Report (MR Version 2.0 dated 25/02/2026) submitted by the PP has been reviewed. It is confirmed that the section related to Location of Resources has been updated to align with the requirements of the VCS MR Template v4.4 and now reflects project-specific information. Accordingly, the response is accepted and the finding is closed.
3. The section 2.3.4 of revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the section related to Property Rights has been revised to comply with the requirements of the VCS Monitoring Report Template v4.4, and the information provided now reflects the actual project scenario. Accordingly, the response is accepted and the finding is closed.
4. Section 2.4.1 (Rare, Threatened, and Endangered Species) of the revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the section has been completed in accordance with the VCS MR Template v4.4 guidelines and now contains project-specific information. Accordingly, the response is accepted and the finding is closed.
5. Section 3.3 (Grouped Project) of the revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the section has been revised to reflect the actual project scenario, As no new instances are added during current monitoring period, the section has been reported in line with the VCS MR template requirements
6. The Template requirements are removed by PP and the section has been updated in line with the actual project scenario, the response is accepted and the finding is closed.
7. Section 5.4 of the revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the section has been corrected and is now consistent with the original VCS Monitoring Report Template structure, and no template content has been altered. Accordingly, the response is accepted and the finding is closed.

CAR 02 #CLOSED

Finding No. <u>03</u>		Date: 22-02-2026
Finding Type- CAR ☒ CL ☐ FAR ☐		
Stage of finding raised :		
Desk Review	☒	
On-site/ ~~remote~~ /hybrid assessment	☒	
Technical Review	☐	
Project Review Report by Registry	☐	
Requirement		

- VCS Standard Version 4.7, dated 16-April-2025 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 - VCS MR Template, v4.4	
Non-Conformity	
The Assessment Team identified inconsistencies, incorrect information, and incomplete entries in the submitted Monitoring Report (MR v01, dated 12-Jan-2026), including incorrect reporting of verification details, monitoring period duration, and audit history information.	
Evidence	
- The Assessment Team identified that the name of the Validation/Verification Body (VVB) reported for VCS Verification II is not correctly stated in the submitted documentation. The information presented in the relevant section does not align with the contract for the respective verification activity. - The Assessment Team identified that the duration (number of years) of the current monitoring period under VCS Verification II is not correctly stated in the submitted documentation. The period reported does not align with the actual monitoring period covered under this verification activity. - The Assessment Team was unable to trace the “Number of years” corresponding to the CDM Validation & CPA (30, 31, 32, 33, 35, 37, 39, 41, 43, 45) Inclusion in the Audit History section. The relevant column does not reflect any information for the stated entry in the submitted documentation. - Blank Page in section 1.8 of the Monitoring report. - The Assessment Team noted that, based on the information available on the project webpage and in Section 1.2 of the Monitoring Report, this appears to be the second monitoring period under VCS. The Assessment Team was unable to trace any information in the monitoring report explaining why the Project Participant stated this as the first monitoring period under VCS. - The Assessment Team noted that the reported values in section 1.12 of the MR are not consistent with the EX-Post ER Sheet submitted by the Project Participant. - The Assessment Team was unable to trace the exact date of the monitoring survey. - The Assessment Team was unable to trace detailed calculation, sample equations, results, reliability checks, or outlier information in the Survey Response Sheet and EX-Post ER Sheet for the current monitoring period.	
1st Response from PP	Date: 25/02/2026
- The name of the Validation/Verification Body (VVB) has been corrected and aligned with the contract for VCS Verification II in the revised documentation. - The duration (number of years) of the current monitoring period has been corrected to reflect the actual monitoring period covered under VCS Verification II. - The “Number of years” corresponding to the listed CDM Validation & CPA inclusions has now been filled in and updated in the Audit History section. - The blank page in Section 1.8 has been removed, and the Monitoring Report has been updated accordingly. - The Monitoring Report has been revised to clearly state that this is the second monitoring period under VCS, and the earlier inconsistency has been corrected. - The values reported in Section 1.12 have been corrected and aligned with the EX-Post ER Sheet.	

7. The exact monitoring survey date has now been clearly stated in the Monitoring Report and aligned with the supporting documents.
8. Detailed calculations, sampling equations, results, reliability checks, and outlier information for the current monitoring period have now been provided and referenced in the Survey Response Sheet and the EX-Post ER Sheet.

Documents provided by PP for review

Revised MR Version 2.0 dated 25/02/2026

Revised ER Sheet Version 2.0 dated 25/02/2026

1st Review by Assessment Team

Date: 10/03/2026

1. The revised Monitoring Report Version 2.0 dated 25/02/2026 submitted by the PP has been reviewed. It is confirmed that the name of the Validation/Verification Body for VCS Verification II has been corrected and is now consistent with the contractual documentation for the respective verification activity. Accordingly, the response is accepted and the finding is closed.
2. The revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the duration of the current monitoring period under VCS Verification II has been corrected and now reflects the actual monitoring period covered under this verification activity. Accordingly, the response is accepted and the finding is closed.
3. The revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the "Number of years" corresponding to the CDM Validation and CPA inclusions (30, 31, 32, 33, 35, 37, 39, 41, 43, 45) has now been completed in the Audit History section, and the required information is appropriately reflected. Accordingly, the response is accepted and the finding is closed.
4. Section 1.8 of the revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the previously identified blank page has been removed, and the Monitoring Report has been updated accordingly. Accordingly, the response is accepted and the finding is closed.
5. The revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the earlier inconsistency regarding the monitoring period under VCS has been corrected, and the Monitoring Report now clearly states that the current verification corresponds to the second monitoring period under VCS. Accordingly, the response is accepted and the finding is closed.
6. Section 1.12 of the revised Monitoring Report and the revised EX-Post ER Sheet Version 2.0 dated 25/02/2026 submitted by the PP have been reviewed. It is confirmed that the reported values are now consistent between the Monitoring Report and the ER Sheet. Accordingly, the response is accepted and the finding is closed.
7. The revised Monitoring Report submitted by the PP has been reviewed. It is confirmed that the exact monitoring survey dates are now been clearly reported and is consistent with the supporting documentation provided. Accordingly, the response is accepted and the finding is closed.
8. The Survey Response Sheet and the revised EX-Post ER Sheet Version 2.0 dated 25/02/2026 submitted by the PP have been reviewed. It is confirmed that detailed calculations, sampling equations, results, reliability checks, and outlier information for the current monitoring period have now been provided and appropriately referenced. Accordingly, the response is accepted and the finding is closed.

CAR 03 #CLOSED

Finding No. <u>04</u>		Date: 22-02-2026
Finding Type- CAR ☒ CL ☐ FAR ☐		
Stage of finding raised : Desk Review ☒ On-site/ ~~remote~~ /hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐		
Requirement - VCS Standard Version 4.7, dated 16-April-2025 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 - VCS MR Template, v4.4		
Non-Conformity The Assessment Team identified material inconsistencies, lack of transparency, and incomplete information in the submitted Ex-Post Emission Reduction (ER) calculation sheet for the current monitoring period. The sheet does not clearly present vintage information, calculation formulae, or consistent justification for deviations between ex-ante and ex-post ERs. As a result, the ER calculations for the current monitoring period cannot be transparently traced and verified in accordance with the applicable VCS requirements.		
Evidence - Vintage year is not clearly stated for each instance. - Many sections lack formulae, and some values are recorded as zero. - Justifications provided for the differences in achieved versus ex-ante ERs do not align with the adjacent column values. For example, some EX-Post ERs are higher than ex-ante estimates, but the Project Participant's remarks state 'Lower due to reduced year fraction of ICS operation during the current monitoring period.' - Overall, the EX-Post ER sheet does not clearly demonstrate the ER calculations for the current monitoring period."		
1st Response from PP		Date: 25/02/2026
- The vintage year has now been clearly stated for each project activity instance in the revised EX-Post ER sheet. - Missing formulae have been added, and values previously shown as zero have been reviewed and corrected where applicable. The ER sheet has been updated accordingly.		

3. The justifications have been revised to ensure consistency with the achieved EX-Post ER values. Any mismatches between remarks and calculated ERs have been corrected in the revised ER sheet. 4. The EX-Post ER sheet has been revised to clearly demonstrate the emission reduction calculations for the current monitoring period, including formulas, inputs, and results.	
Documents provided by PP for review	
PP/PD will list out here the documents submitted to support the response	
1st Review by Assessment Team	Date: 10/03/2026
1. The revised EX-Post ER Sheet Version 2.0 dated 25/02/2026 submitted by the PP has been reviewed. It is confirmed that the vintage year for each project activity instance is now clearly reported in the ER sheet. Accordingly, the response is accepted and the finding is closed. 2. The revised EX-Post ER Sheet submitted by the PP has been reviewed. It is confirmed that the previously missing formulae have been incorporated and values previously reported as zero have been reviewed and corrected where applicable. The ER calculation sheet now presents the calculation structure more clearly. Accordingly, the response is accepted and the finding is closed. 3. The revised EX-Post ER Sheet submitted by the PP has been reviewed. It is confirmed that the remarks and justifications for differences between achieved EX-Post ERs and ex-ante ER estimates have been revised, and the explanations are now consistent with the corresponding calculated ER values. Accordingly, the response is accepted and the finding is closed. 4. The revised EX-Post ER Sheet Version 2.0 dated 25/02/2026 submitted by the PP has been reviewed. It is confirmed that the sheet now clearly presents the emission reduction calculations for the current monitoring period, including relevant inputs, formulas, and calculated results, allowing transparent traceability of the ER calculations. Accordingly, the response is accepted and the finding is closed.	
CAR 04 # CLOSED	

TR COMMENTS

Finding No. ____05____	Date: 19-03-2026
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised :	
Desk Review	☐
On-site/ ~~remote~~ /hybrid assessment	☐
Technical Review	☒
Project Review Report by Registry	☐
Requirement	

- VCS Standard Version 4.7, dated 16-April-2025 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 - VCS MR Template, v4.4	
Non-Conformity	
The Monitoring Report and supporting documentation lack clarity, completeness, and consistency. Specifically, the justification for variation in death rate values for the year 2015 compared to the JPDMR is not provided; the location and maintenance of relevant registers are not clearly defined; grievances recorded during the monitoring period have not been reported in the Monitoring Report; and the duration and representativeness of the six-month sampling survey have not been adequately justified.	
Evidence	
Section 1.12 of MR - The reason for difference in the death rate values from Year 2015 in comparison with JPDMR is unclear. Section 2.1.2 of MR - Location of the register is unclear. Section 2.1.4 of MR - As per the grievance records submitted, Grievances have been raised and not reported in the MR. Why? Section 4.3 of MR - Sampling survey carried out for 6 months?	
1st Response from PP	Date: 20/03/2025
- The difference in death rate values for Year 2015 in comparison with the JPDMR is due to variation in data sources and updates considered at the time of MR preparation. The MR uses the most recent and validated dataset available during monitoring, which may differ slightly from the values reported in the JPDMR. The same will be clarified in the revised MR for better transparency. - PP has submitted the grievance register. The first page of the register includes a flow chart of communication channel to show how stakeholder/beneficiary can reach out to PP to submit their grievance if any. - PP would like to refer to the explanation and details discussed with the VVB team during the on site visit. There was no grievance recorded during the MP, however the grievance register also serves as the primary record book for all kinds of inputs from beneficiaries and stakeholders. Therefore, the statements which are noted under the grievance register are the positive feedback submitted by beneficiaries, some maintenance related updates, which are noted and addressed by local agents. Hence the nature of those inputs can not be categorized as Grievance. Hence, these are not reported under grievance; whereas all supporting documents are submitted to VVB. - YES ,the sampling survey carried out only 6 months	
Documents provided by PP for review	
Revised MR version 2.2 dated 20/03/2025	
1st Review by Assessment Team	Date: 23-03-2026
The Assessment Team has reviewed the justification provided by the PP regarding the variation in death rate values for the year 2015. It is confirmed that the variation is due to updates in data sources used at different stages. AT also confirm that the source of the values	

mentioned in the joint PDMR and MR for the current MP is same. The revised MR includes appropriate clarification, and the explanation is considered acceptable. 2. The Assessment Team has reviewed the submitted grievance register and confirms that the register includes details of the communication mechanism. The location and maintenance of the register were verified during the site assessment, and the approach is considered acceptable. 3. The Assessment Team has reviewed the explanation provided by the PP and confirms that no negative grievances were recorded during the monitoring period. The register primarily includes positive feedback and maintenance related inputs, which have been appropriately addressed by the PP. The approach is considered acceptable. 4. The Assessment Team has reviewed the information regarding the six-month sampling survey. It is confirmed that the survey has been conducted in line with project implementation practices and is considered representative for the monitoring period. Accordingly, the responses provided by the PP are found to be adequate, and the finding is closed.	
2nd Response from PP/PD	Date: Mention date of response Submission here
PP/PD will provide point wise response here	
Documents provided by PP/PD for review	
PP/PD will list out here the documents submitted to support the response	
2nd Review by Assessment Team	Date: Mention date review of Submission here
Mention here the review/feedback of response point wise	

Finding No. ____06____	Date: 19-03-2026
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised : Desk Review ☐ On-site/ ~~remote~~ /hybrid assessment ☐ Technical Review ☒ Project Review Report by Registry ☐	
Requirement	

VCS Standard Version 4.7, dated 16-April-2025	
Non-Conformity	
The Monitoring Report is not prepared in accordance with applicable standards and reporting requirements. Specifically, the Project Proponent has applied a retired version of the VCS standard, which is no longer valid as of 21-March-2024, without justification despite the availability of updated VCS standards. Additionally, the report does not follow standard reporting conventions, as table numbers and captions are not consistently presented above the tables, resulting in formatting inconsistencies.	
Evidence	
Throughout the MR - This version of the standard used by PP is no longer in use and hence, inaccurate. Unable to identify, why PP has used a standard which has been long retired by VCS since 21-March-2024. Throughout the MR - As per standard reporting conventions, table number and captions should be placed above the table.	
1st Response from PP	Date: 20/03/2025
- It is a typo error; PP has now corrected the version no consistently throughout the report. - Noted. The table numbers and captions will be revised and placed above the respective tables in accordance with standard reporting conventions in the updated submission.	
Documents provided by PP for review	
Revised MR version 2.2 dated 20/03/2025	
1st Review by Assessment Team	Date: 23-03-2026
- The Assessment Team has reviewed the update MR and confirm that the VCS Standard v4.7 is consistently mentioned and applied throughout the report. - The Assessment Team acknowledges the PP's commitment to revise the table formatting. Based on the review of the revised MR, it is confirmed that table numbers and captions have been appropriately aligned with standard reporting conventions. Accordingly, the responses provided by the PP are found to be adequate, and the finding is closed.	

2nd Response from PP/PD	Date: ~~Mention date of response Submission here~~
PP/PD will provide point wise response here	
Documents provided by PP/PD for review	
PP/PD will list out here the documents submitted to support the response	
2nd Review by Assessment Team	Date: ~~Mention date review of Submission here~~
Mention here the review/feedback of response point wise	

Finding No. 7	Date: 22-04-2026
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised : Desk Review ☐ On-site/ ~~remote~~ /hybrid assessment ☐ Technical Review ☐ Project Review Report by Registry ☒	
Requirement	
Project Review Report Dated 22-04-2026 AMS-II.G, 9.0, Section 6.2	
Non-Conformity	
1. The survey sheet analysis has not been submitted. 2. The parameter value for EFprojected-fossil fuel applied is 121.46, whereas the value approved for use by Verra via approval letter dated 06 February 2025 is 112.	
Evidence	

Project Review Report Dated 22-04-2026	
1st Response from PP	Date: 27-04-2026
1. The Project Proponent (PP) has submitted the monitoring survey sheet analysis to VVB. However, the PP has formally requested VCS to treat the survey sheet as confidential and not make it publicly available. 2. Please note: 1. Before the exemption submission we had called with VERRA, we informed about the options and also our preference (i.e. option 3 as can be referred in the email pdf, exemption). 2. At the point of exemption, the project was already validated by VVB (FVR issued and submitted to VERRA) with VMR0006. So while in all these communications (i.e. email to VERRA, exemption letter, exemption approval etc.) we mentioned the changes to be adopted, we had mentioned only the values that are likely to be effected, leaving all other parameter aligned with VMR006.It can be further referred from the email from VERRA dated 07 Jan 2025. The screen is attached below with orange and yellow underlines. It's clearly stated by VERRA team that they agreed to Option 3 we proposed to VERRA and under this scenario AMS II G was to be used with adjustment to EF and fNRB in line with VMR0006.Here, VVB needs to understand that VMR0006 is structured with all requirements of AMS II G and additionally uses equations to accommodate non-CO2 EF and discounting factor for fNRB. Since in our case both regular EF (i.e. CO2) and non-CO2 EF were used in line with VMR006, hence while transiting to only 'AMS II.G' as the applied meth, we requested exemption that already included 'Methodology deviation' (which can also be referred under the verra's email to KCM) to keep the emission factors and fNRB values aligned with VMR0006. 3. In this regard, while communicating to verra we had only highlighted the value of the CO2 EF which is because AMS II G version 09 includes older value of CO2 EF, hence the methodology deviation was applied to ensure that CO2 EF latest value shall be applied while non-CO2 EF value is already applied as per VMR0006, thus its value was not highlighted separately. This can be further interpreted from the Email dated 20 Dec 2024 from PP to VERRA. Under the 'Outcome requested' for 'Option 3', the heading itself clarifies that applicability of AMS II G will be with adjustments of EF and fNRB in line with VMR0006. It means, Non-CO2 emission factor will be anyhow adopted without any change in it's value. 4. Thus, we followed the required procedure and project was then registered and also credits were issued from the 1st verification. It implies that EF values were adopted for both CO2 and non-CO2 values under the project after exemption from VERRA.	
Documents provided by PP/PD for review	
1. Monitoring survey sheet analysis 2. Exemption letter 3. Email Communication between PP & VCS 4. Updated monitoring report version 2.3	
1st Review by Assessment Team	Date: 28/04/2026

1. The Assessment Team (AT) confirms that the monitoring survey sheet analysis has been submitted to VVB. The request by the PP to maintain confidentiality of the survey data has been noted. 2. With respect to the emission factor (<i>EF_projected-fossil fuel</i>): • The AT has reviewed the exemption letter, email communications between the PP and VCS, and supporting documentation. • It is confirmed that VCS approved the application of AMS-II.G under Option 3 with adjustments to EF and fNRB aligned with VMR0006 through an exemption (methodology deviation). • The AT confirms that the applied emission factors (including CO₂ and non-CO₂ components) are consistent with the approved exemption and supporting evidence. • The approach adopted by the PP is found to be in line with the approved deviation and applicable requirements.	
Conclusion: The responses and supporting documents provided by the PP are found to be adequate. The issue is considered closed .	
2nd Response from PP/PD	Date: ~~Mention date of response Submission here~~
PP/PD will provide point wise response here	
Documents provided by PP/PD for review	
PP/PD will list out here the documents submitted to support the response	
2nd Review by Assessment Team	Date: ~~Mention date review of Submission here~~
Mention here the review/feedback of response point wise	

Finding No. 8	Date: 22-04-2026
Finding Type- CAR ☒	CL ☐ FAR ☐
Stage of finding raised:	
Desk Review	☐
On-site/ ~~remote~~ /hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☒
Requirement	

AMS-II. G, 9.0 Project Review Report Dated 22-04-2026 VCS Monitoring Report Template, v4.4, Section 1.1 & 5.4	
Non-Conformity	
1. The calculation of the fraction of emission reductions per day for 2024 has not accounted for the exact number of days in a leap year. 2. The summary of emission reductions in Section 1.1 of the Monitoring Report is not correctly formatted. For example, use digit grouping in thousands and mark a decimal point with a dot (.), not with a comma (,). 3. The last table in Section 5.4 of the MR does not have the total row.	
Evidence	
ER Sheet version 2.1 & MR version 2.2	
1st Response from PP	Date: 27/04/2026
1. The monitoring period spans from 01-May-2024 to 31-Dec-2024 (245 days) and does not include 29-Feb-2024. Therefore, the leap day is not part of the monitoring period. Emission reductions have been calculated based on actual monitored days using the following approach: $ER_y = ER_{\text{annual,ICS}} \times \frac{N_y}{365}$ Where: ER_y = Emission reductions during the monitoring period $ER_{\text{annual,ICS}}$ = Annual emission reduction per stove N_y = Number of monitored days Additionally: Vintage year calculations are limited to a maximum of 365 days by adding 364 days to the previous vintage end date. This ensures consistency irrespective of whether the calendar year has 365 or 366 days. Therefore, the leap year (2024) does not impact the emission reduction calculations. 2. PP has updated the formatting in Section 1.1, revising the value from 8,39,197 tCO₂e to 839,197 tCO₂e in line with the required convention. The report has also been reviewed to ensure consistency throughout. 3. The total row in the last table of Section 5.4 of the MR has now been added. The table has been updated accordingly in the revised document	
Documents provided by PP/PD for review	
Updated Monitoring report version 2.3	
1st Review by Assessment Team	Date: 28/04/2026

1. The AT has reviewed the emission reduction calculations and confirms that: - Calculations are based on actual monitored days (245 days). - The monitoring period does not include the leap day. - The applied methodology and calculation approach are consistent and acceptable. 2. AT confirm that the all the values reported in section 1.1 of the revised monitoring report (version 2.3 dated 27-April-2026) is correctly formatted with an internationally recognized format for presentation of values. 3. AT confirm that PP added the total row in the last table in Section 5.4 of the Revised MR version 2.3 dated 27-April-2026.	
Conclusion: The responses and revisions provided by the PP are adequate. The finding is considered closed .	
2nd Response from PP/PD	Date: ~~Mention date of response Submission here~~
~~PP/PD will provide point wise response here~~	
Documents provided by PP/PD for review	
~~PP/PD will list out here the documents submitted to support the response~~	
2nd Review by Assessment Team	Date: ~~Mention date review of Submission here~~
~~Mention here the review/feedback of response point wise~~	

Finding No. 9	Date: 07/05/2026	
Finding Type- CAR ☒	CL ☐	FAR ☐
Stage of finding raised:		
Desk Review	☐	
On-site/ ~~remote~~ /hybrid assessment	☐	
Technical Review	☐	
Project Review Report by Registry	☒	
Requirement		
AMS-II. G, 9.0		
Project Review Report Dated 22-04-2026 (Round 02)		

Non-Conformity	
1. The emission reductions per stove per year are first determined before multiplying it with the exact number of days the stoves have been in operation. While determining the ER per stove per day, the exact number of days in a year must be established. Year 2024 has 366 days, and the ER/stove per year (tab “Input Values_Calculation” rows 43:46), must be divided by 366 days in order to arrive at the ER/stove/day. The formulas in column G of tab “ICS Dist Status+ER Calculation” must be changed, and a correct division using 366 days be applied. The same should be done in row 15.	
Evidence	
ER Sheet version 2.1	
1st Response from PP	Date: 08/05/2026
1. The issue has been corrected in the updated ER sheet. As per the comment, the ER/stove/day calculations have been revised by applying the correct number of days for the leap year 2024, i.e., 366 days instead of 365 days. Accordingly, the formulas in column G and column I of tab “ICS Dist Status+ER Calculation” have been updated to ensure that the ER/stove/year values from tab “Input Values Calculation” (rows 43:46) are correctly divided by 366 days prior to calculation of emission reductions based on the exact operational days of the stoves. The following cells in column G have been updated accordingly: G15, G29, G30, G60, G61, G62, G63, G64, G164, G165, G179, G180 and G181. Further, the following cells in column I have also been revised as per the leap year calculation requirement: I26, I45, I46, I78, I79, I80, I81, I95, I96, I97, I98, I99, I113, I114, I115, I129, I130, I131, I145 and I147 I148. Further, a complete review of the entire ER sheet has been carried out and all instances wherever the leap year 2024 calculation was applicable have also been corrected accordingly to maintain consistency throughout the sheet.	
Documents provided by PP for review	
1. Revised ER sheet version 2.2 date 08-May-2026 2. Revised ER sheet version 2.4 date 08-May-2026	
1st Review by Assessment Team	Date: 08/05/2026
1. The Assessment Team has reviewed the response provided by the PP/PD along with the revised ER Sheet version 2.2 dated 08-May-2026. During the review, the AT verified the revisions made in the tab “ICS Dist Status+ER Calculation”, including the formulas updated in Column G and Column I, as referenced by the PP. The AT confirms that the project proponent has revised the ER/stove/day calculations by applying the correct number of days for leap year 2024, i.e., 366 days, instead of 365 days, wherever applicable.	

The AT further reviewed the referenced cells including G15, G29, G30, G60, G61, G62, G63, G64, G164, G165, G179, G180, G181 and the relevant cells under Column I (I26, I45, I46, I78, I79, I80, I81, I95, I96, I97, I98, I99, I113, I114, I115, I129, I130, I131, I145 and I147 I148), and confirmed that the formulas have been corrected appropriately to divide the annual ER/stove/year values by 366 days prior to proportional calculation based on actual operational days. In addition, the AT reviewed the overall ER sheet and confirms that the PP has carried out consistency checks throughout the workbook to identify and correct all applicable leap year calculations associated with monitoring year 2024. Based on the review of the revised calculations and supporting evidence submitted, the AT confirms that the concern raised by the registry has been adequately addressed. Therefore, the finding is considered closed.	
2nd Response from PP/PD	Date: ~~Mention date of response~~ Submission here
PP/PD will provide point wise response here	
Documents provided by PP/PD for review	
PP/PD will list out here the documents submitted to support the response	
2nd Review by Assessment Team	Date: ~~Mention date review of~~ Submission here
Mention here the review/feedback of response point wise	

Finding No. <u>01</u>	Date: 14-02-2026
Finding Type CAR ☐ CL ☐ FAR ☐	
Stage of finding raised :-	
Desk Review ☒	
On site/remote/hybrid assessment ☐	
Technical Review ☐	
Project Review Report by Registry ☐	
Requirement	

Non-Conformity	
Evidence	
1st Response from PP	Date: Mention date of response Submission here
PP/PD will provide point wise response here	
Documents provided by PP for review	
PP/PD will list out here the documents submitted to support the response	
1st Review by Assessment Team	Date: Mention date of review Submission here
Mention here the review/feedback of response point wise	
2nd Response from PP/PD	Date: Mention date of response Submission here
PP/PD will provide point wise response here	
Documents provided by PP/PD for review	
PP/PD will list out here the documents submitted to support the response	
2nd Review by Assessment Team	Date: Mention date review of Submission here
Mention here the review/feedback of response point wise	

APPENDIX 5: COMPETENCE STATEMENTS

Team Leader and Technical Expert T.A.3.1



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Anil Dhankar
Nationality	Indian
Countries of Experience	India, Nepal, Malawi
Educational Qualification	B.Sc. (Botany, Chemistry, Zoology) M.Sc. (Environmental Science)
Year of Experience	2 Years 9 months
Area of Expertise	Climate Change & Environment/Industry
Eligible Sectoral Scope	SS 1 – TA 1.2 - Energy generation from Renewables Energy sources SS 3 – TA 3.1. Energy demand He is a GS Approved Auditor
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	NO
Local Expert (India)	YES
TA Expert (1.2, 3.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	23/06/2025
Approved by	Barun Kumar (Technical Manager)	Date	23/06/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
1.4	30.03.2025	Inclusion of registries section and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.3	30/07/2024	Inclusion of Filling guideline for eligible sectoral scope and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.2	29/11/2022	Inclusion of Project Trainee, Validator/Verifier Trainee and Local Expert (Country Wise) in roles Table.	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	27/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022

Validator Verifier



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Sanjana Bhana
Nationality	Indian
Countries of Experience	India
Educational Qualifications	M.Sc. (Environmental Sciences) B.Sc. (Life Sciences, Biotechnology, Chemistry)
Year of Experience	3.2 Years
Area of Expertise	Climate Change & Environment/Industry
Eligible Sectoral Scope	NA
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i ☒ Plan Vivo ☒ CCB

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	NO
Technical Reviewer	NO
Local Expert <i>(Country Wise)</i>	NO
TA Expert <i>(XX)</i>	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	21/11/2025
Approved by	Sunil Kathuria (Technical Manager)	Date	21/11/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
1.5	10.10.2025	Inclusion of Plan Vivo & CCB under approved for registries section	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.4	30.03.2025	Inclusion of registries section and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.3	30/07/2024	Inclusion of Filling guideline for eligible sectoral scope and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.2	29/11/2022	Inclusion of Project Trainee, Validator/Verifier Trainee and Local Expert (Country Wise) in roles Table.	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	27/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022

Local Expert (Republic of Madagascar)



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Miguette Sandelina
Nationality	Madagascar
Countries of Experience	Madagascar
Educational Qualification	Diploma (Tourism and Hospitality) Bachelor's Degree in Commerce and Technology
Year of Experience	6+ Years
Area of Expertise	Translation and Interpretation
Eligible Sectoral Scope	NA
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Madagascar)	YES
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	03/07/2025
Approved by	Barun Kumar (Technical Manager)	Date	03/07/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
1.4	30.03.2025	Inclusion of registries section and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.3	30/07/2024	Inclusion of Filling guideline for eligible sectoral scope and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.2	29/11/2022	Inclusion of Project Trainee, Validator/Verifier Trainee and Local Expert (Country Wise) in roles Table.	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	27/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022

Technical Reviewer and Technical Expert T.A.3.1:



VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Deepali Sharma
Nationality	Indian
Countries of Experience	India, Zimbabwe, Madagascar, Mozambique, Ethiopia, Nigeria, Togo, Uganda
Educational Qualifications	M.Sc. in Environmental Science B.Sc. in Environmental Science
Year of Experience	4 years
Area of Expertise	Climate Change & Environment/Industry
Eligible Sectoral Scope	SS 1 – TA 1.2 - Energy generation from Renewables Energy sources SS 3 – TA 3.1. Energy demand
Approved for Registries	She is a GS Approved Auditor ☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i ☐ Plan Vivo ☒ CCB

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India)	YES
TA Expert (1.2 & 3.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	16/12/2025
Approved by	Sunil Kathuria (Technical Manager)	Date	16/12/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
1.5	10.10.2025	Inclusion of Plan Vivo & CCB under approved for registries section	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.4	30.03.2025	Inclusion of registries section and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.3	30/07/2024	Inclusion of Filling guideline for eligible sectoral scope and other editorial changes	Apoorva Gupta	Dr. Vikas Kumar Aharwal
1.2	29/11/2022	Inclusion of Project Trainee, Validator/Verifier Trainee and	Vandana Gupta	Dr. Vikas Kumar Aharwal