



IMPROVED COOKING STOVE PROGRAMME IN BURUNDI



Document Prepared By: 4K Earth Science Private Limited

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Summary:

4K Earth Science Private Limited (4KES) has been contracted by, “AERA Group” to undertake verification and certification for the greenhouse gas (GHG) emission reductions reported from ‘Improved Cooking Stove Programme in Burundi’ for the monitoring period 01-January-2024 to 30-June-2025 (Both Date Inclusive) in the initial monitoring report version 1.0, dated 04/09/2025 /1.1/.

The purpose of this project is to combat climate change and contribute to sustainable development of Burundi, by reducing non-renewable wood fuel consumption and greenhouse gas (GHG) emissions of household users in rural and/or peri-urban areas of Burundi by selling affordable Improved Cooking Stoves (ICSs) in replacement of traditional wood stoves. Thanks to the higher efficiency of ICS distributed compared to baseline wood stoves, the project reduces the consumption and combustion of wood fuel more efficiently, thus reducing CO₂ emissions regarding the baseline situation.

Since the project start on 02/11/2018, 291,486 ICS /11/ have been sold reducing emissions by 645,383 tCO₂ during this monitoring period /2.2/. During this monitoring period spanning from 01-January-2024 to 30-June-2025 (Both Date Inclusive), 17,299 cookstoves have been distributed to households. Distribution status has been checked from the distribution database /11/. The project boundary is in compliance with the registered VCS Joint PD MR /05/.

The vintage wise distribution per batch:

Batch	Start	End	Number of stoves
Batch 1	02/11/2018	01/11/2019	28,043
Batch 2	02/11/2019	01/11/2020	89,919
Batch 3	02/11/2020	01/11/2021	89,697
Batch 4	02/11/2021	01/11/2022	66,528
Batch 5 ¹	02/11/2022	01/11/2023	-
Batch 6	02/11/2023	01/11/2024	2,817
Batch 7	02/11/2024	01/11/2025	14,482
Total	-	-	291,486

The stoves distributed are of model 'Matawi' which significantly reduce the fuel usage and emissions while cooking. The working condition of the distributed cookstoves was verified during the on-site audit and assessment team can confirm that they were found to be in operational condition.

The PoA and the CPA implementer is POWA S.A since September 2021, the main technology supplier under the PoA, with the assistance of AERA Group, leading carbon finance advisor in Africa.²

The project proponent of the project activity is POWA S.A. who owns the rights to carbon credits generated from the project activity. During the registration of ICS, the participating household signs a declaration to transfer the ownership rights of the carbon assets generated from this project to the project proponent (POWA), as confirmed from the sample beneficiary agreement /20/. Thus, emission reductions generated by project will be solely claimed by the PP and this has been verified by the Verification team during the PP's representative interviews.

Verification team has checked the agreement between AERA GROUP SAS and POWA S.A. for transfer of credits dated 03/03/2022 /24/.

The assessment team has interviewed the end-users during the on-site audit and confirmed that the project has been implemented as mentioned in the VCS Joint PD MR /05/, the records available and the monitoring survey /17/. The project has been implemented as per the VCS Joint PD MR /05/ and no material discrepancy has been found between the project description and project implementation. The data and variables provided in the monitoring report are consistent with the VCS Joint PD MR /05/. PP has submitted a monitoring survey database /17/ where 326 households were surveyed during the current monitoring period. The assessment team also checked the survey records /17/ with sample check as per the "Sampling and Survey for CDM Project Activities and Program Activities" Version 09.0 /26/ and found to be consistent for the current monitoring period.

The project has been implemented as described in the VCS Joint PD MR /05/ and no discrepancy was identified between the project implementation and the project description. VVB has applied acceptance sampling approach to check the applicability of PP's monitoring sampling results /17/.

The verification team also confirms through the interviews that POWA conducts regular spot checks to evaluate the status of ICS and give advice on the use of ICS as mentioned in the MR /1.2/ and registered VCS Joint PD MR /05/. Further, the procedures used by PP to address the concerns regarding the replacement of the part damaged or broken parts were checked and confirmed during the onsite visit through interviews with the beneficiaries. All the beneficiaries confirmed that they have been given training on how to use the stoves during the installation and are also aware of the procedures/contact details to the PP in case of any stove is damaged or broken. This is the 4th VCS verification of the project and the total emission reductions achieved under this monitoring period i.e., 01-January-2024 to 30-June-2025 (Both Date Inclusive) are 645,383 tCO_{2e}.

A risk-based approach has been followed to perform the 4th periodic VCS verification of the project activity. In the course of the verification, 03 Corrective Action Requests (CARs), 01 Clarification Requests (CL) and 00 Forward Action Request were raised.

The management of the 'POWA S.A.' responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project final monitoring report Version 1.2, dated 20/01/2026 /1.2/.

The calculation and determination of GHG emission reductions from the project is the responsibility of the management of the AERA Group. The development and maintenance of records and reporting procedures are in accordance with the Monitoring Report Version 1.2, dated 20/01/2026 /1.2/.

It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the period 01-January-2024 to 30-June-2025 (Both Date Inclusive) based on the reported emission reductions in the final monitoring report Version 1.2, dated 20/01/2026 /1.2/ for the same period.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, 4KES planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

4KES confirms the following.

Reporting period: 01-January-2024 to 30-June-2025 (Both Date Inclusive)

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU's (tCO ₂ e)	Removal VCU's (tCO ₂ e)	Total VCU's (tCO ₂ e)
01-January-2024 to 31-December-2024	458,634	0	8,916	449,718	0	449,718
01-January-2025-30-June-2025	203,390	0	7,725	195,665	0	195,665
Total	662,024	0	16,641	645,383	0	645,383

¹ For commercial reasons no new distribution occurred from 02/11/2022 to 01/11/2023. Distribution resumed in 2024 hence the interruption in batch 5, therefore no credits will be generated for this batch.

² Before 2021, OBEN was the implementer.

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1 INTRODUCTION

1.1 Objective

4KES has been commissioned by 'AERA Group' to perform verification of its registered VCS project 'Improved Cooking Stove Programme in Burundi', for the reported GHG emission reductions for the given monitoring period 01-January-2024 to 30-June-2025 (Both Date Inclusive). The VCS projects must undergo an independent third-party verification and certification of emission reductions as the basis for issuance of Voluntary Emission Reductions (VERs).

The objectives of this verification exercise are, by review of objective evidence, to establish that:

- The project activity has been implemented and operated as per the project description (PD) and that all physical features (technology, project equipment and monitoring and metering equipment) of the project are in place.
- Monitoring report and other supporting documents are complete.
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional to generate Voluntary Emission Reductions (VERs/VCUs) without any double counting, and
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

1.2 Scope and Criteria

The scope of verification is to assess the claims and assumptions made in the VCS monitoring report (MR) against the VCS criteria, including but not limited to, VCS standard, applied methodology and other relevant rules and requirements established for VCS project activities.

The Verification is not meant to provide any consulting towards the project participants. However, stated requests for clarification and/or correction actions request may have provided inputs for improvement of the project design.

1.3 Level of Assurance

The verification process entails a thorough and independent review of the VCS Joint PD MR, MR and additional supportive evidence including the baseline and monitoring methodology, subsequent background information. Monitoring plan, follow-up interviews and documentation provided to the VVB against VCS criteria (VCS Program guide v4.4 /04/ and VCS Standard v4.7 /03/).

Microsoft Teams remote audit/Physical site visit was also conducted to verify the implementation and monitoring plan of the project activity and found in accordance with the monitoring report /1.2/ and registered VCS Joint PD MR /05/.

A draft verification report prepared by assessment team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by 4KES are duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable VCS requirements as appropriate. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team.

4KES 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. 4KES planned and performed the verification by obtaining evidence and other information and explanations that 4KES considers necessary to give reasonable level of assurance that reported estimated GHG emission reductions are fairly stated.

The estimated and actual GHG emission reductions were calculated correctly on the basis of the relevant applied methodology, AMS-II.G., v10.0 /06/. The assessment result has met a reasonable level of assurance in verification that GHG assertions are free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

The grouped project activity, “Improved Cooking Stove Programme in Burundi” entails distribution and installation of Improved Cookstoves (ICS) to households in rural and peri-urban areas of the whole Republic of Burundi. The project activity involves replacing the inefficient baseline wood stoves in order to reduce consumption of fuel and lead to an increase in the combustion efficiency, thereby reducing CO₂. In accordance with the registered VCS Joint PD MR /05/, the project is a grouped project and new instances will be added in the future with ICS disseminated only in Burundi, following the criteria mentioned in the VCS Standard v4.7 /03/. The first instance of the grouped project distributes ICS in the households of Burundi.

The purpose of this project is to combat climate change and contribute to sustainable development of Burundi, by reducing non-renewable wood fuel consumption and greenhouse gas (GHG) emissions of household users in rural and/or peri-urban areas of Burundi by selling affordable Improved Cooking Stoves (ICSs) in replacement of traditional wood stoves. Thanks to the higher efficiency of ICS distributed compared to baseline wood stoves, the project reduces the consumption and combustion of wood fuel more efficiently, thus reducing CO₂ emissions regarding the baseline situation.

Since the project start on 02/11/2018 (as verified from supportive /15/), 291,486 ICS /11/ have been sold *reducing emissions* by 645,383 tCO₂ during this monitoring period /2.2/. During this monitoring period spanning from 01-January-2024 to 30-June-2025 (Both Date Inclusive), 17,299 cookstoves have been distributed to households. Distribution status has been checked from the distribution database /11/. The project boundary is in compliance with the registered VCS Joint PD MR /05/.

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Total	-	-	291,486

Technical specifications of the Matawi stove:

Weight	5.1 kg (stand-alone)
Efficiency	32.1%
Type of fuel	Wood/Charcoal
Height x Width	23 x 26 cm
Recommended pots diameter	12 inches
Durability	Approx. 8 years ⁴

Technical details have been verified from the supportive document /10/ and manuals /18/. The stoves distributed are of model 'Matawi' which significantly reduce the fuel usage and emissions while cooking. The working condition of the distributed cookstoves was verified during the on-site audit and assessment team can confirm that they were found to be in operational condition. Pictures of the Matawi stove:

³ For commercial reasons no new distribution occurred from 02/11/2022 to 01/11/2023. Distribution resumed in 2024 hence the interruption in batch 5, therefore no credits will be generated for this batch.

⁴ Although the approx. lifetime is 8 years, stoves are removed conservatively after 5 years from the database and no credits are requested.



The PoA and the CPA implementer is POWA S.A since September 2021, the main technology supplier under the PoA, with the assistance of AERA Group, leading carbon finance advisor in Africa.

The project proponent of the project activity is POWA S.A. who owns the rights to carbon credits generated from the project activity. During the registration of ICS, the participating household signs a declaration to transfer the ownership rights of the carbon assets generated from this project to the project proponent (POWA), as confirmed from the sample beneficiary agreement /20/. Thus, emission reductions generated by project will be solely claimed by the PP and this has been verified by the Verification team during the PP's representative interviews.

Verification team has checked the agreement between AERA GROUP SAS and POWA S.A. for transfer of credits dated 03/03/2022 /24/.

The assessment team has interviewed the end-users during the on-site audit and confirmed that the project has been implemented as mentioned in the VCS Joint PD MR /05/, the records available and the monitoring survey /17/. The project has been implemented as per the VCS Joint PD MR /05/ and no material discrepancy has been found between the project description and project implementation. The data and variables provided in the monitoring report are consistent with the VCS Joint PD MR /05/. PP has submitted a monitoring survey database /17/ where 326 households were surveyed during the current monitoring period. The assessment team also checked the survey records /17/ with sample check as per the "Sampling and Survey for CDM Project Activities and Program Activities" Version 09.0 /26/ and found to be consistent for the current monitoring period.

The project has been implemented as described in the VCS Joint PD MR /05/ and no discrepancy was identified between the project implementation and the project description. VVB has applied acceptance sampling approach to check the applicability of PP's monitoring sampling results /17/.

The verification team also confirms through the interviews that POWA conducts regular spot checks to evaluate the status of ICS and give advice on the use of ICS as mentioned in the MR /1.2/ and registered VCS Joint PD MR /05/. Further, the procedures used by PP to address the

concerns regarding the replacement of the part damaged or broken parts were checked and confirmed during the onsite visit through interviews with the beneficiaries. All the beneficiaries confirmed that they have been given training on how to use the stoves during the installation and are also aware of the procedures/contact details to the PP in case of any stove is damaged or broken. This is the 4th VCS verification of the project and the total emission reductions achieved under this monitoring period i.e., 01-January-2024 to 30-June-2025 (Both Date Inclusive) are 645,383 tCO_{2e}.

2 VERIFICATION PROCESS

The registered VCS project is undergoing 4th verification under VCS (1st Crediting period), the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

4KES assessed and determined whether the proposed implementation and operation of the project activity and the steps taken to report emission reductions comply with the criteria and relevant guidance provided by the VCS Board. The validation/verification process consist of the following three phases.

- A desk review of the VCS Joint PD MR /05/ and VCS MR /01/,
- Follow up interviews with project stakeholders
- The resolution of outstanding issues and issuance of final report and opinion.

The prepared verification report and other supporting documents then undergo an internal quality control before being submitted to the VCS executive board for issuance of credits as per VCS standard v4.7 /03/.

Sampling plan for verification of the project:

During the on-site verification, a random sampling approach has been used by the verification team to verify the reported values of the monitored parameters (Ny,i,j and μy) as listed in the MR /1.2/ which are determined through sampling by PP.

The verification team followed the “Standard for Sampling and Surveys for CDM Project Activities and Programme Activities” version 09, para 29 and 33, esp. for taking samples out of the PP’s sample. Verification has adopted the acceptance sampling approach in order to verify the sampling result of the PP for the applied verification period.

The Sampling and surveys for CDM project activities and programmes of activities (Version 9.0) /26/ states under paragraph 28 that “When the project participants or the coordinating/managing entity have applied a sampling approach, the VVB may apply acceptance sampling as described in the steps indicated in paragraphs 29–38 below as part of validation/verification activities”.

For the determination of VVB’s acceptance sample size in the checklist, verification team assumed the following factors:

Acceptable quality level (AQL) – 1.0%

Unacceptable Quality Level (UQL) – 15%

Producer risk- 5%

Consumer risk- 20%

Verification team has determined acceptance sample size based on the “Table. Sample size and acceptance number based on AQL, UQL, and producer and consumer risks” of standard “Sampling and surveys for CDM project activities and programme of activities” version 09.0. From the above assumed factors, the verification team determined the minimum sample size (n) as 19 minimum samples for end user places under the project and acceptance number (c) as One. The verification team shared the samples with the PP during on-site visit.

The actual number of sample size where the acceptance survey was done given below:

Parameters	VPA Implementer's sample size	Acceptance sample size (n)	Acceptance Number (z)	Sampling method used
Monitoring parameters as per the MR	326 samples of Monitoring survey	19	1	Acceptance sampling using Random sample

During site visit, Verification team visited sample end users applying the random selection technique to cross check the data reported by PP. Verification team has checked the PP samples result with the on-site interview, survey results /17/, End-user agreements /20/ and end users data base as per the ER sheet /2.2/ and found consistent. The result of the survey is given below:

Parameters	VVB Sample size (n)	No of PP's record beyond unacceptable level (C)	Accepted Samples By VVB	Accepted/ Rejected
Monitoring parameters as per the MR	19	0	19	Accepted

All the visited samples were showing similar result as reported by PP in its monitoring records. Onsite audit results/observation is found to be in line with PP surveys and results. Further, all the primary monitoring records on-site were reviewed to assess the consistency of information in MR and ER calculation spreadsheet and found the monitoring data to be correctly transcribed. Based on that, verification team concludes that sampling results and values presented by PP in the MR and spread sheets and results of survey are consistent with the onsite observation and interview with the Beneficiaries.

Hence, verification team confirms that PP's survey/sampling records to be acceptable in line with the requirements of the Sampling Standard and Guidance.

Duration of Verification:

Verification Contract	01/07/2025
Audit	15/09/2025 (Microsoft Teams remote audit by Team leader) and 15/09/2025 to 20/09/2025 (Physical site visit by Local Expert and Technical Expert)

Findings raised	08/10/2025
Draft Verification Report	19/10/2025
Final Verification Report	28/01/2026

2.2 Document Review

The verification is performed primarily as a document review of the registered VCS Joint PD MR and associated documents as stated in detail in appendix I of this document. The assessment is performed by a verification team using a protocol. The cross checks between information provided in the Monitoring report, VCS Joint PD MR and information from sources other than those used, if available, the team's sectoral or local expertise and, if necessary, independent background investigations.

2.3 Interviews

In accordance with VCS standard, version 4.7 /03/, para 4.1.9 "A site visit that includes a visit to facilities and/or project areas shall be conducted at validation. Such a site visit shall be conducted at verification under the following circumstances:

- The first verification of the project after validation
- Verification of project baseline reassessments; and
- Verifications that assess a project description deviation where the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario"

Verification team performed the Microsoft Teams remote interviews/Physical site visit and interviewed PP's representatives/Employees/Carbon Consultant/Stakeholders and reviewed documents to achieve a reasonable level of assurance in the verification. Kindly find below names of the persons interviewed (Microsoft Teams remote audit interviews/Physical site visit).

Location	The geographical boundaries of the project comprise rural and/or peri-urban areas of the whole Republic of Burundi (18 administrative provinces: geographic coordinates 3°23' S, 29°55' E).		
Dates	15/09/2025 (Microsoft Teams remote audit by Team leader) and 15/09/2025 to 20/09/2025 (Physical site visit by Local Expert and Technical Expert)		
Key points discussed	Name of person interviewed	Designation, Organization	Mode of interview
Project Implementation, Operational data, Data collection, Roles and		Managing Director, POWA S.A	Microsoft Teams
		POWA S.A	Microsoft Teams
		Operations Manager, POWA S.A	Microsoft Teams

responsibilities, QA/QC, procedures, Calculation of ERs, VCS requirements, Sustainable development Impact, Complaints, Mode of communication, Environmental impact, any other concerns		Commercial director, POWA S.A	Microsoft Teams
		Project Manager, AERA Group SAS	Microsoft Teams
		Field Team Leader, POWA S.A	Physical site visit
		Production Manager of ICS Matawi, Buganda Production Site	Physical site visit
		Local stakeholder: Association des femmes de Buterere « NAWE NUZE »	Physical site visit
		Local stakeholder: Farmers Association of Ruziba	Physical site visit
		Local stakeholder: Community Leader - Makamba	Physical site visit
		Local stakeholder: Head of Community in BUGANDA-CIBITOKE	Physical site visit
		Local stakeholder: Women association for mutual aid and Child support - Makamba	Physical site visit
		Local stakeholder: CROIX ROUGE DU BURUNDI (RED CROSS BURUNDI)	Physical site visit

2.4 Site Visits

As already discussed in the above section, physical site is done for the current verification in line with para 4.1.9 of the VCS standard, version 4.7 /03/. An on-site was undertaken by the assessment team to carry out the following:

- An assessment of the implementation and operation of the registered project activity as per registered VCS Joint PD MR /05/ and MR /1.2/.
- A review of information flows for generation, aggregation and reporting of the monitoring parameters.
- Interview with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan in the VCS Joint PD MR /05/.
- A cross check between information provided in the monitoring report and data from other sources such as monitoring survey forms, monitoring survey results spreadsheets, technical specifications, or similar data sources.

- A review of calculation and assumptions made in determining the GHG data and emission reduction.
- Relevant QA/QC procedure were checked to prevent, identify, and correct, any error in the reported monitoring parameters.

For cross-checking of the monitoring survey results, in line with standard for 'Sampling and Surveys for CDM Project Activities and Programmes of Activities' v09.0 /26/, the assessment team has visited 19 beneficiaries in Burundi. The interviews with the project beneficiaries have been conducted with help of Local expert and Technical Expert. The information of the end users interviewed, and the topics covered during the onsite audit are given in the table below.

No.	Name and surname of the Beneficiary	Cookstove ID	GPS coordinates of Household	Date of interview	Subject	Team member
1.		01BUJ211139 Matawi Fixed	Lat: -3340278 Long: 29.370603	16/09/2025	Verification of the participants in monitoring survey and cross verification with the results provided by PP.	Mr. Manirakiza Sylvestre – Physical Site Visit Interviews
2.		03CIB041106 Matawi Fixed	Lat: -3002739 Long: 29.220311	15/09/2025	Operation and usage of project ICS and details of the baseline device and usage level of baseline device.	
3.		03CIB87229 Matawi Fixed	Lat: -2,925086 Lat: 29, 199035	15/09/2025	Feedback on the ICS installed whether it saves money, time and produces less smoke compared to the baseline device used.	
4.		01BUJ127291 Matawi Fixed	Lat: -334127 Long: 29.371245	16/09/2025	Training and Ongoing support provided by PP for operation of project ICS	
5.		07RUT65155 Matawi Fixed	Lat: -3.991833 Long: 30.036207	18/09/2025	Date of Installation and model and serial number of installed ICS	
6.		07RUT237803 Matawi Fixed	Lat: -3.778733 Long: 30.00942	18/09/2025	Number of ICS owned by household	
7.		08MAK033775 Matawi Fixed	Lat: -4.368176 Long: 29.761471	19/09/2025	Type of fuel used in ICS	
8.		08MAK226570 Matawi Fixed	Lat: -4.120054 Long: 29.939599	19/09/2025	Social and Environmental benefits from the project activity	
9.		P1BUJ003735 Matawi Fixed	Lat: -3363512 Long: 29365273	16/09/2025		
10.		P6NGO077331 Matawi Fixed	Lat -2.906022° Long 29.840259°	20/09/2025		
11.		P9RUM034084 Matawi Fixed	Lat -4.041198° Long 29.485153°	19/09/2025		
12.		PW-CIB001661 Matawi Fixed	Lat: -2,972699, Lat: 29,201744	15/09/2025		
13.		PW-NGO001901 Matawi Fixed	Lat -2.939852° Long 29.958476°	20/09/2025		
14.		PW-NGO004521 Matawi Fixed	Lat -2.943237° Long 29.972894°	20/09/2025		

15.		PW-NG0004622 Matawi Fixed	Lat -2.942116° Long 29.957441°	20/09/2025	Grievance mechanism etc.	
16.		PW-RUT003203 Matawi Fixed	Lat -3.98765° Long 30.03361°	18/09/2025		
17.		PW-RUT004796 Matawi Fixed	Lat -3.989506° Long 30.035729°	18/09/2025		
18.		PW-RUT010223 Matawi Fixed	Lat -3.924878° Long 29.999834°	18/09/2025		
19.		PW-RUT014312 Matawi Fixed	Lat -3.924355° Long 29.999011°	18/09/2025		

2.5 Resolution of Findings

The objective of this step is to identify, discuss and conclude on the issues related to the monitoring, implementation and operations of the registered project activity that could impair the capacity of the registered project activity to achieve emission reductions or influence the monitoring and reporting of emission reductions. This is done based on the desk review and Microsoft Teams remote interview/Physical site visit. The verification team prepares and/or updates a verification protocol (internal document) that records the conformities and non-conformities, which may be of following types.

CAR (Corrective Action Request) is raised if one of the following occurs:

- Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions.
- Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable CDM/VCS requirements have been met. All CARs and CLs raised by the 4KES during verification shall be resolved prior to submitting a request for issuance.

FAR (Forward Action Request) is raised during verification if the monitoring and reporting require attention and/or adjustment for the next verification period.

During the Verification process, total 03 CAR and 01 CL were raised and resolved satisfactorily. No FAR has been raised. The list of CARs/CLs/FARs raised and the response provided, the mean of validation, reasons for their closure and references to correction in the relevant documents are provided in Appendix 2 of this report.

2.5.1 Forward Action Requests

No FARs were raised during the verification.

2.6 Eligibility for Validation Activities

4KES conducted the verification activity; the validation was performed by the other VVB. 4KES has a valid UNFCCC accreditation in the sectoral scope from UNFCCC. The accreditation scope can be checked from the below link: <http://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0069>.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

A temporal deviation had been applied during the second monitoring period under VCS, regarding the monitoring of the efficiency that should be monitored on an annual frequency. PP was not able to conduct efficiency test on an annual basis, because of some delays observed with the laboratory.

To ensure that this deviation does not negatively impact the conservativeness of the quantification of GHG emission reductions, it was decided for that monitoring period to use the lowest efficiency of all the batches as the efficiency for all the batches.

Also, this temporary deviation relates only to the procedures for monitoring the efficiency and does not relate to any other part of the methodology.

For actual monitoring period, there is no methodology deviation.

3.2 Project Description Deviations

No project description deviation is applied during this monitoring period or previous monitoring periods.

3.3 New Project Activity Instances in Grouped Projects

There is no new instance added to this grouped project. The monitoring period only include the first instance⁵ of the grouped project. The same is confirmed from the CDM PoA website /29/. During the monitoring period, 17,299 improved cookstoves were distributed within the project boundary. The verification team confirms that the newly distributed cookstoves correspond to the same technology (Jiko Matawi), baseline scenario, geographic scope (Burundi), and methodological approach as defined in the registered VCS Joint PD-MR. No new project activity instance has been introduced. The newly distributed cookstoves are implemented as additional project devices under the existing first instance of the grouped project, in accordance with VCS Standard v4.7 Sections 3.6.10 to 3.6.17 and the eligibility criteria set out in Section 1.4 of the project description.

No.	Criterion	How the new project activity instances to comply
1	Meet the applicability conditions set out in the methodology applied to the project	New project activity instances meet the applicability conditions set out in Section 3.2 where the target of the end-user is household and the ICS deployed is at least 20% of thermal efficiency. All the new distributions target same households since project beginning. The ICS distributed are also the same type.
2	Use the technologies or measures specified in the project description.	Only improved cookstoves to be adopted in the project, The Jiko Matawi Improved cookstove is the one being distributed since the project started as described in the project description document.
3	Apply the technologies or measures in the same manner as specified in the project description.	Only improved cookstoves are adopted in the project and it distributed to replace traditional cookstoves in household.
4	Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area.	The new project activity instances are installed within Burundi only and subject to the same baseline scenario determined in Section 3.4. of the project description document.

⁵ The first instance included in the grouped project corresponds to the CPA 1 of the CDM PoA 10474 “Improved Cooking Stove Programme in Burundi supported by Republic of Korea”, for its post-2020 accounting of Emission Reductions

5	Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.	All the new project activity instances that are included in the grouped project respect additionality criteria set out in section 3.5. of the project documents.
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The verification team has reviewed the eligibility criteria and supporting evidence provided in the Monitoring Report for the newly distributed improved cookstoves. Based on the document review, on-site verification, and cross-checks with the registered VCS Joint PD-MR, the verification team confirms that the newly distributed cookstoves comply with all applicability conditions of the applied methodology AMS-II.G v10.0, are implemented using the same technology and design as specified in the project description, and are subject to the same baseline scenario and geographic boundary. The verification team concludes that the newly distributed cookstoves do not constitute a new project activity instance and are correctly included as additional project devices under the existing first instance of the grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

The grouped project activity, “Improved Cooking Stove Programme in Burundi” entails distribution and installation of Improved Cookstoves (ICS) to households in rural and peri-urban areas of the whole Republic of Burundi. The project activity involves replacing the inefficient baseline wood stoves in order to reduce consumption of fuel and lead to an increase in the combustion efficiency, thereby reducing CO₂. In accordance with the registered VCS Joint PD MR /05/, the project is a grouped project, and new instances will be added in the future with ICS disseminated only in Burundi, following the criteria mentioned in the VCS Standard v4.7 /03/. The first instance of the grouped project distributes ICS in the households of Burundi.

The purpose of this project is to combat climate change and contribute to sustainable development of Burundi, by reducing non-renewable wood fuel consumption and greenhouse gas (GHG) emissions of household users in rural and/or peri-urban areas of Burundi by selling affordable Improved Cooking Stoves (ICSs) in replacement of traditional wood stoves. Thanks to the higher efficiency of ICS distributed compared to baseline wood stoves, the project reduces the consumption and combustion of wood fuel more efficiently, thus reducing CO₂ emissions regarding the baseline situation.

Since the project start on 02/11/2018 (as verified from supportive /15/), 291,486 ICS /11/ have been sold reducing emissions by 645,383 tCO₂ during this monitoring period /2.2/. During this monitoring period spanning from 01-January-2024 to 30-June-2025 (Both Date Inclusive), 17,299 cookstoves have been distributed to households. Distribution status has been checked from the distribution database /11/. The project boundary is in compliance with the registered

VCS Joint PD MR /05/. The verification team further confirms that the improved cookstoves distributed during the monitoring period correspond to the same technology (Jiko Matawi), baseline scenario, geographic scope (Burundi), and methodological approach as defined in the registered VCS Joint PD-MR. All newly distributed cookstoves meet the eligibility criteria specified in Section 1.4 of the project description, including compliance with AMS-II.G v10.0 applicability conditions, additionality requirements, and baseline assumptions. No changes to the technology, baseline scenario, geographic scope, or methodological approach were identified during the monitoring period.

The vintage wise distribution per batch:

Batch	Start	End	Number of stoves
Batch 1	02/11/2018	01/11/2019	28,043
Batch 2	02/11/2019	01/11/2020	89,919
Batch 3	02/11/2020	01/11/2021	89,697
Batch 4	02/11/2021	01/11/2022	66,528
Batch 5 ⁶	02/11/2022	01/11/2023	-
Batch 6	02/11/2023	01/11/2024	2,817
Batch 7	02/11/2024	01/11/2025	14,482
Total	-	-	291,486

Technical specifications of the Matawi stove:

Weight	5.1 kg (stand-alone)
Efficiency	32.1%
Type of fuel	Wood/Charcoal
Height x Width	23 x 26 cm
Recommended pots diameter	12 inches
Durability	Approx. 8 years ⁷

The stoves distributed are of model 'Matawi' which significantly reduce the fuel usage and emissions while cooking. The working condition of the distributed cookstoves was verified during the on-site audit and assessment team can confirm that they were found to be in operational condition.

Pictures of the Matawi stove /16/:

⁶ For commercial reasons no new distribution occurred from 02/11/2022 to 01/11/2023. Distribution resumed in 2024 hence the interruption in batch 5, therefore no credits will be generated for this batch.

⁷ Although the approx. lifetime is 8 years, stoves are removed conservatively after 5 years from the database and no credits are requested.



The PoA and the CPA implementer is POWA S.A since September 2021, the main technology supplier under the PoA, with the assistance of AERA Group, leading carbon finance advisor in Africa.

The project proponent of the project activity is POWA S.A. /14/ who owns the rights to carbon credits generated from the project activity. During the registration of ICS, the participating household signs a declaration to transfer the ownership rights of the carbon assets generated from this project to the project proponent (POWA), as confirmed from the sample beneficiary agreement /20/. Thus, emission reductions generated by project will be solely claimed by the PP and this has been verified by the Verification team during the PP's representative interviews. Verification team has checked the agreement between AERA GROUP SAS and POWA S.A. for transfer of credits dated 03/03/2022 /24/.

The assessment team has interviewed the end-users during the on-site audit and confirmed that the project has been implemented as mentioned in the VCS Joint PD MR /05/, the records available and the monitoring survey /17/. The project has been implemented as per the VCS Joint PD MR /05/ and no material discrepancy has been found between the project description and project implementation. The data and variables provided in the monitoring report are consistent with the VCS Joint PD MR /05/. PP has submitted a monitoring survey database /17/ where 326 households were surveyed during the current monitoring period. The assessment team also checked the survey records /17/ with sample check as per the "Sampling and Survey for CDM Project Activities and Program Activities" Version 09.0 /26/ and found to be consistent for the current monitoring period.

The project has been implemented as described in the VCS Joint PD MR /05/ and no discrepancy was identified between the project implementation and the project description. VVB has applied acceptance sampling approach to check the applicability of PP's monitoring sampling results /17/.

The verification team also confirms through the interviews that POWA conducts regular spot checks to evaluate the status of ICS and give advice on the use of ICS as mentioned in the MR /1.2/ and registered VCS Joint PD MR /05/. Further, the procedures used by PP to address the concerns regarding the replacement of the part damaged or broken parts were checked and

confirmed during the onsite visit through interviews with the beneficiaries. All the beneficiaries confirmed that they have been given training on how to use the stoves during the installation and are also aware of the procedures/contact details to the PP in case of any stove is damaged or broken. This is the 4th VCS verification of the project and the total emission reductions achieved under this monitoring period i.e., 01-January-2024 to 30-June-2025 (Both Date Inclusive) are 645,383 tCO_{2e}.

The selected monitoring period i.e. 01-January-2024 to 30-June-2025 (both days included) is within the 1st crediting period i.e. 02-November-2018 to 01-November-2025 which is accepted to the verification team.

There was no major change during the monitoring period which might affect the applicability of methodology or might cause material errors in emission reductions. 15 stoves from the monitoring surveys /17/ were part of the stoves replaced during the monitoring period and have therefore been considered as non-operational for ER calculations even if replaced and functional by the time of the surveys. The same is considered under the usage survey calculation and hence ER calculation. The same is confirmed from the monitoring survey records /17/ and ER calculation excel sheet /2.2/.

The project design as mentioned in the registered VCS Joint PD MR /05/ & monitoring report /1.2/ submitted is implemented and thus the same is acceptable to the assessment team. All required monitoring equipment's and procedures as mentioned in the registered VCS Joint PD MR & monitoring report are available and implemented in an appropriate manner.

Since the project activity involves distribution of improved cookstoves, it does not come under the purview of an Environmental Impact Assessment and does not involve any negative impact. The assessment team can confirm that the project activity does not cause any environmental or social harm.

The organisational role and responsibility (Organization structure /12/) as mentioned in the registered VCS Joint PD MR /05/ & monitoring report /1.2/ is followed onsite. All the emergency preparedness as mentioned in the registered VCS Joint PD MR & monitoring report is followed onsite and no discrepancies were found regarding the same.

The assessment team found that the project is in line with the registered VCS Joint PD MR and monitoring report.

As per the registered VCS Joint PD MR /05/, ex-ante emission reductions for this monitoring period are 503,252 tCO_{2e} however actual emission reductions corresponding to this monitoring period are 645,383 tCO_{2e}. The actual emission reduction is 28.24% higher than the estimated emission reduction which is acceptable to the verification team. The increase in expected ERs is mainly due to the Nyi parameter. There are more stoves distributed and working than what was expected. CL-01 has been raised in this respect and successfully closed. The increase in the emission reductions has no impact on the project additionality, scale and applicability of the methodology. Refer Appendix-3 of this report for more details.

Section 1.2 of the VCS MR /1.2/ mention about the audit history. The registered VCS project is undergoing 4th periodic VCS verification for the monitoring 01-January-2024 to 30-June-2025 (both days included) under VCS 1st Crediting period i.e. 02-November-2018 to 01-November-2025 (including both the days). Verification team has checked the audit history table mentioned under section 1.2 of the VCS MR /1.2/ and found accurate.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	Verification team has checked the audit history mentioned under section 1.2 of the MR /1.2/ and found that MR /1.2/ has been filled appropriately.

Double counting and participation under other GHG programs	The project activity has already been registered under Clean Development Mechanism (CDM) of UNFCCC, under Kyoto Protocol. This project is a Component Project Activity (CPA) under a registered Programme of Activities (CDM-PoA). The details are as follows: CDM-PoA Registration number: 10474 /29/. Title: Improved Cooking Stove Programme in Burundi supported by Republic of Korea Weblink: https://cdm.unfccc.int/ProgrammeOfActivities/poa_db/U2ZYTF1EWXPBHK0069GCLNSDRIQ78A/view CPA Reference number: 10474-P1-0001- CP1 /30/ Title: Improved Cooking Stoves Programme in Burundi supported by Republic of Korea – CPA1 Weblink: https://cdm.unfccc.int/ProgrammeOfActivities/cpa_db/R5MF4X6GWEJY8CVS9317ADKB2NUHTP/view Verification team confirms that it has checked that there is no double counting associated with project activity being participation of other GHG programs as no credit has been claimed under CDM for this monitoring period. The same is also verified from the declaration given by the PP /23/.
No double claiming with emissions trading programs or binding emission limits	Net GHG emission reductions or removals generated by this project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions as the host country i.e. Burundi is not a participant in any emission trading programs or nor does it have any binding limits. Also the project has not sought or received another form of GHG-related environmental credits including renewable energy certificates.
No double claiming with other forms of environmental credit	Project activity has not sought, received, or is planning to receive credit from another GHG-related environmental credit system. The same is confirmed from the PP's representative interviews.
Supply chain (scope 3) emissions double claiming	Project proponent or authorized representative is not a buyer or seller of a product whose emissions footprint is changed by the project activities. The same is confirmed from the PP's representative interviews.
Sustainable development contributions	Verification team has checked the supportive for the activities that result in the SD contributions from the project activity for each SDG. SDG Target 3.9: During the monitoring period, 287,909 end-users experience less fumes and time saving. Verification team has checked the same from the monitoring report /1.2/ and the ER calculation sheet /2.2/ and found correct. The same was also verified during the acceptance sampling of the project ICS households during the site visit.

	SDG Target 7.1: During the monitoring period, 17,299 improved cookstoves distributed. Verification team has verified the same from the distribution database /11/ and the PP's representative interview. SDG Target 8.0: 0 jobs were created during this monitoring period for the operational phase. Verification team has verified the same during the Microsoft Teams remote audit/Physical site visit interviews. SDG Target 13.0: During this monitoring period, 645,383 tCO_{2e} of greenhouse gas emissions avoided. Verification team has checked the same from the monitoring report /1.2/ and the ER calculation sheet /2.2/ and found correct. SDG Target 15.0: During this monitoring period, 1,071,826 tonnes of wood saved. Verification team has checked the same from the monitoring report /1.2/ and the ER calculation sheet /2.2/ and found correct. Section 1.12 of the Monitoring report /1.2/ has been checked and found OK. The project activity contributes positively to sustainable development. The verification team has reviewed the SDG contribution and the contributions to SDG has been verified by checking the monitoring survey /17/, employment record /22/, data base /11/ and ER sheet /2.2/. The samples taken for the onsite audit along with the interview (Section 2.3 of this report) with the PP's representative/employees/stakeholders also confirmed that the SDG contributions have been monitored by the PP.
Additional information relevant to the project	No commercially sensitive information has been excluded from the public version of the monitoring report.

Finding: CAR-01, CAR-02 and CAR-03 was raised and successfully closed. Refer Appendix 2 of this report for more details.

Opinion:

Assessment team concludes the following:

- a) There are no material discrepancies between project implementation and the project description provided in the registered VCS Joint PD MR /05/.
- b) The monitoring plan is implemented completely and monitoring system (i.e., process and schedule for obtaining, recording, compiling and analysing the monitored data and parameters) is appropriate.
- c) There are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology.
- d) The GHG emission reductions or removals generated by the project have not included in an emissions trading program or any other mechanism that includes GHG allowance trading.
- e) The project has not received or sought any other form of environmental credit or has become eligible to do so since validation or previous verification.
- f) Project is only registered under VCS.

In view of the information's as verified above the assessment team is able to conclude that the project has been implemented as described in the project description.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	For the purpose of initiating and developing this project, the implementer, either directly or through his team of professionals, has undertaken correspondence and consultations. Stakeholders were identified at validation and since, the project design has not changed. This was confirmed during validation and verified during this monitoring period through the stakeholder interviews. Thus, this section is not applicable.
Legal or customary tenure/access rights	There are no legal or customary tenure/access rights to territories and resources issues as the project is about the distribution of Improved cookstoves to households. N/A.
Stakeholder diversity and changes over time	The ICSs are distributed to all types of stakeholders within the region, as visible during each site visit. There was no change in the make-up of the stakeholders' groups. Thus, this is not applicable.
Expected changes in well-being	The initiative has brought clear benefits to households by lowering exposure to smoke and reducing the need for fuelwood. Over time, communities have noticed improvements in their overall quality of life, contributing to greater satisfaction within tribal groups. Project participants experience less effort in gathering firewood, enjoy considerable savings on fuel, and benefit from cleaner indoor environments, which in turn supports better health outcomes and shorter cooking times (see SDG contribution section). The same was verified during various interviews

Location of stakeholders	All stakeholders reside and carry out their activities within the geographical boundaries of Burundi, where the project is implemented. They consist of individuals and groups who may be affected by the project, whether directly or indirectly.
Location of resources	The local villagers rely on nearby forests as a key resource, primarily gathering wood to fuel their cookstoves. The same was verified during the site visit.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	The PP has established the ongoing communication mechanism with the stakeholders involved during local stakeholders' consultation. All stakeholders were made aware of the possibility to approach the CPA implementer via provided contact details. In this context, the CPA implementer distributed also a non-technical summary with contact details of both the CPA and PoA implementer, who can reach them in case of any grievances. This was confirmed during validation. Also, POWA/OBEN contact details are provided on the contract signed by the end-users /20/ who acquire a cookstove, to ensure that they can contact at any time.
Date(s) of stakeholder consultation	19-October-2018
Communication of monitored results	A grievance logbook used for compiling all comments received is available. During this monitoring period, there were 178 comments in the grievance book regarding ICS identified during follow ups (28 damaged ICS, 150 to be reinforced). All ICS have been replaced or rehabilitated. 15 stoves from the monitoring surveys were part of the stoves replaced during the monitoring period and have therefore been considered as non-operational for ER calculations even if replaced and functional by the time of the surveys. Verification team has confirmed the same from the grievance records /13/, Monitoring survey /17/ and ER calculation sheet /2.2/.
Consultation records	During stakeholders' consultation, there were no complaints submitted to the DNA of the host Party on the handling of the outcome of the local stakeholder consultation. This was confirmed by VVB during validation. And since the project validation, the logbook, used for the recording of comments received is available /13/.
Stakeholder input	No negative feedback is received during the interviews with respect to the project operations. Thus, no modifications have been since comments received during the LSC /25/ did not question the design of the project activity in principle.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	After the stakeholder's consultation, among which, the following entities were present: • The Designated National Authority of Burundi • The Energy Directorate of Burundi • Representatives of local authorities • Administrative representatives of rural communities • Communal associations delegates • National deputies • Religious leaders • Local population The project proponent received Letter of approval (LoA) from the designated national authority (DNA) for CDM in Burundi on 26-December-2018.
Outcome of FPIC discussion	As the LoA was granted, it is thus confirmed that the project activity is in line with the regulatory requirements of the host country. As per Local Stakeholders Minutes /25/, the project did not encroach on land, relocated people without consent, and forced physical or economic displacement. Furthermore, the project aims at providing improved cookstoves to households thus, there is no need to displace local population.

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	During this monitoring period, there were 178 comments in the grievance book regarding ICS identified during follow ups (28 damaged ICS, 150 to be reinforced). Apart from issues with damaged ICS, no major issues or grievance were raised by the stakeholders. All ICS have been replaced or rehabilitated. Verification team has confirmed the same from the grievance records /13/, maintenance database /21/ and found accepted.
Grievance redress procedure	All ICS have been replaced or rehabilitated.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Mr Nzeyimana Déo, farmer Q: How is the stove made? Can its high energy efficiency cause premature wear of the structure?	OBEN: The stove is made of local clay, moulded, dried and cooked. OBEN trains local youth to produce the casings. Thus, there is job creation induced by the project. No, the structure does not wear out faster, only the food is cooked in a shorter time than usual	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
Mr. Kubwamungu Jérôme, local representant. [Comment] Long consideration of the project, including congratulations to developers, effects on household economies, initiative to reduce pressure on existing forests, etc. He encouraged OBEN to promote and spread these stoves throughout the country. If necessary, ask for government support. Q: Is it not possible to speed up the start of the project?	OBEN: There are prerequisites to actually start the project, including this public consultation. The project must first be validated with the authorized bodies of the United Nations. But until today, OBEN is doing its best to start the project before the end of the year.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
Police Regional Commander Q: The police have many positions that include 3 to 4 agents, OBEN could approach the authorities at the highest level to provide these stoves to all positions?	OBEN takes good note of the consideration and will make the necessary contacts. However, because the process can take a long time, we encourage those who are interested to buy them at their own expense given the savings it can achieve for households.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
Ms. Nibigira Aline, farmer. Q: The ordinary fireplace costs 1500 BIF on the market. Everyone does not have the same means of purchase. There are even indigents. Can you not lower the advertised price of 4000 BIF?	Venant Barindogo, GIZ consultant. As a technician and connoisseur of the field, he explained all the stages of manufacturing such stove: cost of the clay, transport, mixing, molding, drying, cooking ... He demonstrated that the stove	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.

	would sell much more expensive (7 to 8000 BIF) without the support of the promoters OBEN and ECOEYE subsidy. OBEN: To facilitate the acquisition, OBEN will go through local associations to register those who want and allow them to pay in two instalments. For the needy, the Red Cross will identify them and they will be able to benefit from the stoves free of charge.	
• Nibaruta Stevens, teacher. Q: I come from far away, Kaburantwa and I understood the interest of buying this home. Can you send them to us?	OBEN: Yes, there is a distribution network that is being set up through the Red Cross volunteers. Delegate of the Red Cross, Mrs Happy: we are going to move them progressively to the chief towns of the communes, then to the level of the zones, hills, and so on towards the households. Thus all the Burundian population will be able to benefit from it. The common goal of the Red Cross and OBEN is to see any household use this improved home within 5 years. For now, you can contact the volunteer of the Red Cross in your area who will establish the list of acquirers. The production of stoves on site has not succeeded despite several efforts (poor quality of the sheet metal and firebricks). The cost remains high compared to the purchasing power of citizens.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Ndayizeye J.Delors, President of association fighting for the environment	OBEN takes note of the excellent suggestion and will analyze how to integrate this aspect into its intervention programs for the population.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.

Q: Suggestion that each improved stove buyer plant a tree in his plot to try to participate in the reforestation of the country, and thus mitigate the effects of climate change.		
• Zacharie TUYAGA, Reverend Pastor at EEAC Ruziba, Kanyosha Rural, Bujumbura Province Q: Is it forbidden for craftsmen to mimic and manufacture the fireplace?	OBEN: No, it's not forbidden. They are even encouraged to imitate them, there is no restriction on this, the goal always being to introduce as many households as possible.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Nijimbere Léonard, local representative and hill chief Q: Since the project is of national interest, can we not ask the government to finance the stoves free of charge for the benefit of the entire population?	Administrative officer of Buganda commune: the current policy is to raise awareness among the population to change their behavior in order to consume less, to have a careful attitude towards the preservation of the environment, to count on his own strength, etc. First, people need to be aware of the benefit that the project brings them, because in 2 months they get their money back. The government will support this. Moreover, it does not have the means to offer free stoves to all the population.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Nkurunziza Delphine, farmer. Q: Will there not be a problem with distribution and availability?	OBEN will multiply the manufacturing sites all over the country. As the production proceeds, the Red Cross will ensure the distribution of the outbreaks in the various localities to the cleaning of the hill as explained by the delegate present here. We will increase the production points accordingly.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.

• Nzokira Mathias, farmer Q: Are there demonstration points for the use of stoves on all hills?	OBEN: The Red Cross distribution agents will initiate the demonstration locations of the new stove at the same time, but also a small explanatory leaflet and how to use it will be available for those who can read.	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Uwezowamungu, WFP representative [Comment] He testified of his experience in the production and popularization of improved stoves in Gitega province. Tests and demonstrations carried out in collaboration with the Red Cross have shown that the introduction of the improved stoves reduces the amount of fuel four times. In addition, there is a decrease in cooking time and smoke. But the other aspect that WFP was aiming for through this project is the reduction of violence against women by avoiding spending most of their time in the woods to look for firewood. He said there needs to be a lot of awareness at all levels to make the improved stove more and more of a necessity.	N/A	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Stanislas Niyonzima, GIZ representative at the public event [Comment] Considerations about the importance of acquiring an improved stove because of its energy efficiency. Information on the fact that GIZ is committed to supporting the program by	N/A	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.

supporting awareness raising. It is to facilitate production, affordability for the purchasers, provided that the operation is conceived in the durable sense.		
• Mbonigaba Rachelle, worked in stoves manufacturing and benefited from it [Comment] Praise of the stove, the change it has induced in his habits, saving time, no more fumes that disturbed the children ... Given the very significant decrease in the budget induced by the acquisition of the new home, it turns out to be far less expensive compared to the previous situation	N/A	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
• Mr. Yvan Kasaba, Adviser to the General Directorate of Energy for the promotion of Renewable Energies. [Comment] Considerations on various sources of energy available in Burundi: hydroelectric, biogas (very very little), solar (very very little), charcoal and wood (more than 90%). But nothing can replace what we consume, hence the importance of reducing what we consume. The improved stove is a solution in this sense. He also reflected on the link between deforestation and the decrease in rainfall. Even dams will end up not working if you do not reduce deforestation. So, there will be no more electricity, so no plants, so no development! Hence the importance of awareness and consciousness.	N/A	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.

• Mr. BONJA Prosper, delegate of AND [Comment] Considerations on the international dimension of the project with regard to global warming. He said the situation is alarming, which is why the world is investing in various projects to lower the level of greenhouse gas emissions. He then encouraged the participants to acquire these stoves and thus contribute to the achievement of the objectives of the Government and the United Nations. He also highlighted the positive social aspects of the life of Burundian women: lightening their daily work, saving time, less smoke The project will change the way of living and contribute to its development.	N/A	The same was checked during the validation of the project. Verification team has checked the same from the LSC extracts /25/.
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4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The project team has the required experience in implementing this project activity as it already manages other Improved cookstoves projects in Burundi & Congo (see for example VCS project 2636 Eastern DRC Cookstove Project - South Kivu).

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	The project activity consists of distributing improved cookstoves (ICS) to households and does not present any natural or human-induced risks to stakeholders' well-being. On the contrary, it contributes to an improved quality of life by lowering dependence on firewood and reducing related health risks, thus those risks are not applicable. The same was confirmed during the remote/site visit interviews.
Risks to stakeholder participation	The project activity focuses on providing improved cookstoves to individual households. It does not create any trade-offs or negative effects on livelihoods, land, or food security. As a result, no risks have been identified that could hinder stakeholder participation.

	PP has a mechanism for on-going communication /13/ with local stakeholders which has been discussed during the on-site visit interviews with local stakeholders.
Working conditions	The project activities generate employment opportunities for local communities through the manufacturing and distribution of improved cookstoves (ICS). All working conditions, including hours, environment, physical workload, rest periods, and minimum wage, are aligned with the provisions of Burundi's Labor and Employment Law. Therefore, no risks related to working conditions have been identified that could affect stakeholder participation in the project. The same was confirmed during the remote/site visit interviews.
Safety of women and girls	As mentioned above, the project's personnel are interviewed during each monitoring period and women never reported any security problem. Women are upmost priority as main beneficiaries of the project, also women are employed both in stove production, stove distribution and data collection. The same was confirmed during the remote/site visit interviews.
Safety of minority and marginalized groups, including children	The project activity has no adverse impact on minority or marginalized groups, including children. It fully complies with national laws that strictly prohibit forced labor and child labor. By reducing the need to collect firewood for cooking, the project also helps to ease the workload traditionally borne by children and vulnerable groups. Consequently, no risks have been identified concerning the safety or well-being of minority and marginalized communities. There is no identified risk related to the safety of women and girls, as confirmed through remote and on-site interviews with the PP's representatives and employees.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	The project activity is designed to reduce the use of wood fuel in traditional cookstoves, which in turn helps address public health concerns. It improves the quality of life for people in Burundi by lessening the burden, time, and financial costs associated with firewood collection, while also reducing indoor air pollution. On a broader scale, the project contributes to the global effort of lowering greenhouse gas (GHG) emissions. Overall, the activity delivers positive benefits for both local communities and the environment, without generating pollution in the project area.

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	POWA S.A follows the applicable laws in Burundi regarding discrimination and sexual harassment policy. In addition to the

	applicable law regarding prevention, protection of victims and repression of gender-based violence⁸, the state of Burundi developed an action plan, in 2019, in order to enhance the applicable law⁹. No discrimination has been reported during this monitoring period. The same was also confirmed during the POWA/OBEN employee interviews.
Sexual harassment	POWA S.A follows the applicable laws in Burundi regarding discrimination and sexual harassment policy. In addition to the applicable law regarding prevention, protection of victims and repression of gender-based violence¹⁰, the state of Burundi developed an action plan, in 2019, in order to enhance the applicable law¹¹. No sexual harassment has been declared during this monitoring period. The same was also confirmed during the POWA/OBEN employee interviews.
Gender equity in labor and work	The project actively promotes the participation of women in local communities by offering employment opportunities aligned with their skills and by providing training to all staff members irrespective of gender. In line with its human resource policy, the company guarantees equal opportunities and ensures equal pay for equal work for both men and women. In addition, the project supports women's empowerment by creating further opportunities through self-help groups and community-based initiatives. The same was also confirmed during the POWA/OBEN employee interviews.
Forced labor	The project aligns with the labour convention and labour rights of Burundi, which is a member of the International Labour Organisation (ILO) since 1963.. The project does not use victims of human trafficking, forced Labour and child labor and this is verified during each site visit for each monitoring period by the audit team. The same was also confirmed during the POWA/OBEN employee interviews.
Child labor	The project aligns with the labour convention and labour rights of Burundi, which is a member of the International Labour Organisation (ILO) since 1963.. The project does not use victims of human trafficking, forced Labour and child labor and this is verified during each site visit for each monitoring period by the audit team. The same was also confirmed during the POWA/OBEN employee interviews.
Human trafficking	The project aligns with the labour convention and labour rights of

⁸ <http://www.presidence.gov.bi/wp-content/uploads/2017/07/loi-013-2016.pdf>

⁹ <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/CSW/64/National-reviews/Burundi.pdf>

¹⁰ <http://www.presidence.gov.bi/wp-content/uploads/2017/07/loi-013-2016.pdf>

¹¹ <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/CSW/64/National-reviews/Burundi.pdf>

Burundi, which is a member of the International Labour Organisation (ILO) since 1963.. The project does not use victims of human trafficking, forced Labour and child labor and this is verified during each site visit for each monitoring period by the audit team.

The same was also confirmed during the POWA/OBEN employee interviews.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Since project validation there was no risk related to human rights identified during site visits. Furthermore, POWA S.A employs local population for project management, and the project aligns with the labour convention and labour rights of Burundi, which is a member of the International Labour Organization (ILO) since 1963 and signed the following fundamental conventions¹²: C029 – Forced Labour Convention, 1930. Since 11.03.1963. C087 – Freedom of Association and Protection of the Right to Organize Convention, 1948 (No.98). Since 25.06.1993 C098 – Right to Organize and Collective Bargaining convention, 1949. Since 10.10.1997. C100 – Equal Remuneration convention, 1951. Since 25.06.1993. C105 – Abolition of Forced Labour convention, 1957. Since 11.03.1963. C111 – Discrimination (Employment and Occupation) convention, 1958. Since 25.06.1993. C138 – Minimum Age Convention, 1973. Since 19.07.2000. C182 – Worst Forms of Child Labour convention, 1999. Since 11.06.2002.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project activity consists of the distribution of improved cookstoves; thus, it does not involve people displacement.

¹² https://normlex.ilo.org/dyn/nrmlx_fr/?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:103466

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project activity does not involve population displacement and/or access rights. The project activity consists of distributing improved cookstoves (ICS) to households, with installation carried out only upon the informed request of the beneficiaries. These cookstoves do not interfere with or violate any property rights.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Not applicable, as there is no stakeholder group affected by the project activity, which would lead to access tenure/access rights issues. The project does not have any impact on property rights.
Benefit sharing during the monitoring period	Not applicable, as there is no stakeholder group affected by the project activity, which would lead to access tenure/access rights issues. The project does not have any impact on property rights.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project does not generate any negative impacts on biodiversity or local ecosystems. On the contrary, it delivers an overall positive contribution by reducing the use of non-renewable fuelwood, which supports forest conservation and strengthens ecosystem health. Thus, this is not applicable.
Soil degradation and soil erosion	The project has no adverse effects on soil; instead, it contributes to reducing forest degradation and supports soil conservation efforts.
Water consumption and stress	The project involves the distribution of ICS. Thus, it is not linked to water consumption activities and its related impacts.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable

Areas needed for habitat connectivity	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable
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Evidence gathering activities, evidence checked, and assessment conclusion	
Habitats for rare, threatened, and endangered species	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable
Areas for habitat connectivity	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	The project activity has no impact on rare, threatened, or endangered species; therefore, this aspect is not applicable

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project activity is not an ARR, ALM, WRC or ACoGS project. Considering the cookstove distribution project, this section is not applicable.

4.3 Accuracy of Reduction and Removal Calculations

The verification team was able to confirm that the monitoring plan contained in registered VCS Joint PD MR /05/ and MR /1.2/ is in accordance with the approved methodology applied for the project activity i.e. “AMS-II.G., ver. 10.0 - Energy efficiency measures in thermal applications of non-renewable biomass” /06/ and its applicable tools.

The parameters stated in the monitoring plan /05/ and the applied methodology /06/ have been fulfilled in the current monitoring period.

The GHG emission reductions were correctly calculated on the basis of the applied methodology AMS-II.G., ver. 10.0 /06/, VCS Joint PD MR /05/ and the formulae given in the monitoring report /1.2/.

Parameter monitored:

Verification team confirms through remote interviews/physical site visit and from the document review, the actual monitoring system complies with the monitoring plan mentioned in the registered VCS Joint PD MR /05/. According to the monitoring plan in the registered VCS Joint PD MR, there are seven monitoring parameters required to be monitored.

Monitored Parameter		
Data/Parameter	Ny,i,j	
Data Unit	Units	
Description	Number of project devices of type i and batch j operating during year y	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring/Reading/Recording Frequency	As per the applied methodology /06/ and registered VCS Joint PD MR /05/, the parameter is to be recorded at least once every two years through monitoring survey. The same is followed during this monitoring period as confirmed from the Monitoring survey /17/ and ER sheet /2.2/. The monitoring survey /17/ for this MP has been conducted from 03/07/2025 to 29/07/2025 and for the previous survey MP was conducted from 04/01/2024 to 21/01/2024.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes, measuring and reporting frequency is in accordance with registered monitoring plan /05/ and methodology /06/.
	Description of measurement methods and procedures applied	$N_{y,i,j} = Pop_{y,i} * N$ ($N_{y,i,j}$ for each batch, is determined by multiplying all devices sold in the batch with the proportion of cooking stoves found to be operating in a representative sample of each batch ($Po_{y,i}$).

		Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024. Batch 7, stoves sold between 02/11/2024 and 01/11/2025. The monitored proportion of stoves found operational for the batch are represented in the table below: <table><tr><th>Batch Year</th><th>Batch 1</th><th>Batch 2</th><th>Batch 3</th><th>Batch 4</th><th>Batch 6</th><th>Batch 7</th></tr><tr><td>2024</td><td>87.2 7%</td><td>92.7 3%</td><td>94.5 5%</td><td>90.9 1%</td><td>98.1 8%</td><td>98.1 8%</td></tr><tr><td>2025</td><td>87.2 7%</td><td>92.7 3%</td><td>94.5 5%</td><td>90.9 1%</td><td>98.1 8%</td><td>98.1 8%</td></tr></table> Measured based on a representative sample. Sampling standard used for determining the sample size to achieve 95/10 confidence precision according to the latest version of Standard for sampling and surveys for CDM project activities and programme of activities, version 09.0 /26/ as confirmed from tab “Sample size calculation” of ER calculation sheet /2.2/. For each batch i.e. year 2019, year 2020, year 2021, year 2022, year 2024 and year 2025, random samples were selected as confirmed from tab “ID2828 PROJECT DATABASE” of ER calculation sheet /2.2/. The survey of the households has been conducted by OBEN team through Kobo ToolBox as confirmed from the interviews and ER calculation sheet /2.2/. The employees were found competent for the monitoring survey and trainings /19/ were provided to them. 95/10 precision was met for all the batches as confirmed from tab “ID2828 MS MP7” of ER calculation sheet /2.2/.	Batch Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	2024	87.2 7%	92.7 3%	94.5 5%	90.9 1%	98.1 8%	98.1 8%	2025	87.2 7%	92.7 3%	94.5 5%	90.9 1%	98.1 8%	98.1 8%
Batch Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7																	
2024	87.2 7%	92.7 3%	94.5 5%	90.9 1%	98.1 8%	98.1 8%																	
2025	87.2 7%	92.7 3%	94.5 5%	90.9 1%	98.1 8%	98.1 8%																	

	Monitoring Equipment	Not Applicable						
	Monitored Value	Batch Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7
		2024	8,147	82,555	84,804	60,480	776	223
		2025	0	50,451	84,804	60,480	2,766	9,853
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not Applicable						
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not applicable for the parameter.						
	Calibration frequency/interval:	Not applicable for the parameter.						
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	Not applicable for the parameter as already stated.						
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable for the parameter as already stated.						
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable for the parameter as already stated.						

	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not applicable for the parameter as already stated.
	How were the values in the monitoring report verified?	The values were obtained from the stove distribution database /11/ by multiplying the batch average of operational stoves with the total number of commissioned stoves. The total sample size for the current monitoring period was identified as 330 households however 326 households were finally monitored during this monitoring period. The value is checked from the Monitoring survey records /17/ and the ER calculation sheet /2.2/ and found OK.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.
Findings	No findings raised in this respect.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from PP's monitoring survey /17/ submitted to the verification team. Further, it was cross- checked by applying acceptance sampling based on "Sampling and surveys for CDM project activities and programmes of activities", v9.0 /26/ and determining 19 households as samples for interviews during the on- site visit.	

Monitored Parameter	
Data/Parameter	μy
Data Unit	Fraction
Description	Adjustment to account for any continued use of pre-project devices during year y

Means Verification	of	Criteria/Requirements	Assessment/Observation
		Measuring/Reading/Recording Frequency	As per the applied methodology /06/ and registered VCS Joint PD MR /05/, the parameter is to be recorded at least once every two years through monitoring survey. The same is followed during this monitoring period as confirmed from the Monitoring survey /17/ and ER sheet /2.2/. The monitoring survey /17/ for this MP has been conducted from 03/07/2025 to 29/07/2025 and for the previous survey MP was conducted from 04/01/2024 to 21/01/2024.
		Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes, measuring and reporting frequency is in accordance with registered monitoring plan /05/ and methodology /06/.
		Description of measurement methods and procedures applied	Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024. Batch 7, stoves sold between 02/11/2024 and 01/11/2025. During the biennial monitoring campaign, mandated field agents inquire if the baseline stove that was supposed to be replaced by the ICS is still used. Field agents estimate the usage rate of the pre-project stove(s) by formulating questions to determine the frequency of usage of both the project devices and baseline devices. Sampling have been conducted following a 95/10 precision (biannual inspection) in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, as confirmed from tab “Sample size calculation” of ER calculation sheet /2.2/, and 95/10 precision was met for batch 1 and batch 3, for the remaining batches, the

	precision was not met and therefore the higher bound of the interval was used as confirmed from tab “ID2828 MS MP7” of ER calculation sheet /2.2/. For each batch i.e. year 2019, year 2020, year 2021, year 2022, year 2024 and year 2025, random samples were selected as confirmed from tab “ID2828 PROJECT DATABASE” of ER calculation sheet /2.2/. The total sample size for the current monitoring period was identified as 330 households however 326 households were finally monitored during this monitoring period. The survey of the households has been conducted by OBEN team through Kobo ToolBox as confirmed from the interviews and ER calculation sheet /2.2/. The parameter was assessed during surveys. Users where asked if they were still using baseline stoves. The employees were found competent for the monitoring survey and trainings /19/ were provided to them.																					
Monitoring Equipment	Not Applicable																					
Monitored Value	<table><tr><td></td><td>Batc h 1</td><td>Batc h 2</td><td>Batc h 3</td><td>Batc h 4</td><td>Batc h 6</td><td>Batc h 7</td></tr><tr><td>2024</td><td>88. 28%</td><td>69. 94%</td><td>88. 43%</td><td>66. 35%</td><td>38. 79%</td><td>62. 77%</td></tr><tr><td>2025</td><td>88. 28%</td><td>69. 94%</td><td>88. 43%</td><td>66. 35%</td><td>38. 79%</td><td>62. 77%</td></tr></table>		Batc h 1	Batc h 2	Batc h 3	Batc h 4	Batc h 6	Batc h 7	2024	88. 28%	69. 94%	88. 43%	66. 35%	38. 79%	62. 77%	2025	88. 28%	69. 94%	88. 43%	66. 35%	38. 79%	62. 77%
	Batc h 1	Batc h 2	Batc h 3	Batc h 4	Batc h 6	Batc h 7																
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2025	88. 28%	69. 94%	88. 43%	66. 35%	38. 79%	62. 77%																
Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer’s specification?	Not Applicable																					
Is the accuracy valid for the entire measuring range or do	Not applicable for the parameter.																					

	different accuracy levels apply to different measuring ranges?																						
	Calibration frequency/interval:	Not applicable for the parameter.																					
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	Not applicable for the parameter as already stated.																					
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable for the parameter as already stated.																					
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable for the parameter as already stated.																					
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not applicable for the parameter as already stated.																					
	How were the values in the monitoring report verified?	<table><tr><td></td><td>Batc h 1</td><td>Batc h 2</td><td>Batc h 3</td><td>Batc h 4</td><td>Batc h 6</td><td>Batc h 7</td></tr><tr><td>2024</td><td>88.28%</td><td>69.94%</td><td>88.43%</td><td>66.35%</td><td>38.79%</td><td>62.77%</td></tr><tr><td>2025</td><td>88.28%</td><td>69.94%</td><td>88.43%</td><td>66.35%</td><td>38.79%</td><td>62.77%</td></tr></table> The value is checked from the Monitoring survey records /17/ and the ER calculation sheet /2.2/ and found OK.		Batc h 1	Batc h 2	Batc h 3	Batc h 4	Batc h 6	Batc h 7	2024	88.28%	69.94%	88.43%	66.35%	38.79%	62.77%	2025	88.28%	69.94%	88.43%	66.35%	38.79%	62.77%
		Batc h 1	Batc h 2	Batc h 3	Batc h 4	Batc h 6	Batc h 7																
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2025	88.28%	69.94%	88.43%	66.35%	38.79%	62.77%																	
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.																						
Findings	No findings raised in this respect.																						

Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from PP's monitoring survey /17/ submitted to the verification team. Further, it was cross-checked by applying acceptance sampling based on "Sampling and surveys for CDM project activities and programmes of activities", v9.0 /26/ and determining 19 households as samples for interviews during the on- site visit.
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Monitored Parameter		
Data/Parameter	$\eta_{new,i,j}$	
Data Unit	%	
Description	Efficiency of the device of each type i and batch j implemented as part of the project activity.	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring/Reading/Recording Frequency	As per the registered VCS Joint PD MR /05/, the parameter is to be monitored annually through Water Boiling Test. The same is followed during this monitoring period as confirmed from the WBT conducted by CRUEA (competent authority) /08/ and ER sheet /2.2/. 2 WBTs have been conducted during this monitoring period, some WBTs have been conducted in October 2024 meeting the annual requirement and new WBTs conducted in July 2025. Therefore, also meeting annual requirement. The WBT from previous monitoring period were conducted in January 2024. Hence the same is accepted to the verification team.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes, measuring and reporting frequency is in accordance with registered monitoring plan /05/ and methodology /06/.

	Description of measurement methods and procedures applied	Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024. Batch 7, stoves sold between 02/11/2024 and 01/11/2025 Measured based on a representative sample. Sampling standard used for determining the sample size to achieve 90/10 confidence precision according to the latest version of Standard for sampling and surveys for CDM project activities and programme of activities, version 09.0 /26/ as confirmed from tab “Sample size calculation” of ER calculation sheet /2.2/. For each batch i.e. year 2019, year 2020, year 2021, year 2022, year 2024 and year 2025, selected from samples of “Monitoring survey” as confirmed from tab “ID2828 WBT MP_7” of ER calculation sheet /2.2/. Sample size has been calculated to achieve 90/10 precision. The sample size required was 3 stoves however 5 stoves tested per batch as confirmed from the WBT conducted by CRUEA (competent authority) /08/ and ER sheet /2.2/. For each batch i.e. year 2019, year 2020, year 2021, year 2022, year 2024 and year 2025, Precision was achieved as confirmed from tab “ID2828 WBT MP_7” of ER calculation sheet /2.2/.																				
	Monitoring Equipment	Calibrated equipments were used under the WBT test as confirmed from the calibration certificates /09/.																				
	Monitored Value	<table><tr><td>Year</td><td>Batch 1</td><td>Batch 2</td><td>Batch 3</td><td>Batch 4</td><td>Batch 6</td><td>Batch 7</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7													
Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7																

		WBTs result s 2024	30.4 %	30.9 %	31.6 %	32.3 %		
		WBT result s 2025	28.2 %	30.0 %	30.8 %	31.5 %	31.9 %	32.1 %
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not Applicable						
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not applicable for the parameter.						
	Calibration frequency/interval:	Not applicable for the parameter.						
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	Not applicable for the parameter as already stated.						
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Calibrated equipment were used under the WBT test as confirmed from the calibration certificates /09/. CRUEA laboratory did the calibration which is a competent authority.						
	Is(are) calibration(s) valid for the whole reporting period?	Not applicable for the parameter as already stated.						

	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not applicable for the parameter as already stated.																					
	How were the values in the monitoring report verified?	<table><tr><td>Year</td><td>Batch 1</td><td>Batch 2</td><td>Batch 3</td><td>Batch 4</td><td>Batch 6</td><td>Batch 7</td></tr><tr><td>WBTs results 2024</td><td>30.4 %</td><td>30.9 %</td><td>31.6 %</td><td>32.3 %</td><td></td><td></td></tr><tr><td>WBT results 2025</td><td>28.2 %</td><td>30.0 %</td><td>30.8 %</td><td>31.5 %</td><td>31.9 %</td><td>32.1 %</td></tr></table> Project Stoves are tested using WBTs which was conducted by CRUEA in the department of physics of the University of Burundi for thermal efficiency. The monitoring of the parameter has been conducted following the VCS Joint PD MR /05/. The values have been checked by the verification team from the WBT conducted by CRUEA (competent authority) /08/ and ER sheet /2.2/.	Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	WBTs results 2024	30.4 %	30.9 %	31.6 %	32.3 %			WBT results 2025	28.2 %	30.0 %	30.8 %	31.5 %	31.9 %	32.1 %
Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7																	
WBTs results 2024	30.4 %	30.9 %	31.6 %	32.3 %																			
WBT results 2025	28.2 %	30.0 %	30.8 %	31.5 %	31.9 %	32.1 %																	
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Tests are performed by third party “Centre de Recherche Universitaire sur les Energies Alternatives (CRUEA)” (University of Burundi) with calibrated equipment and cross-checked with manufacturer information suggesting an efficiency of 32.10%. The WBTs results for batch 7 (32.8%) has been capped to efficiency of new stoves (32.1%) as per registered CPA-DD value which is found accepted. Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.																					
Findings	No findings raised in this respect.																						
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/																						

	and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from the WBT conducted by CRUEA (competent authority) /08/ and ER sheet /2.2/.
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Monitored Parameter		
Data/Parameter	Date of commissioning of batch j	
Data Unit	Date	
Description	To establish the date of commissioning, the Project Participant opts 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	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring/Reading/Recording Frequency	Fixed and recorded at the time of commissioning/distribution of the last project device in the batch as mentioned in the VCS Joint PD MR /05/ and MR /1.2/.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes
	Description of measurement methods and procedures applied	Fixed and recorded at the time of commissioning/distribution of the last project device in the batch as mentioned in the VCS Joint PD MR /05/ and MR/1.2/. Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024.

		Batch 7, stoves sold between 02/11/2024 and 01/11/2025
	Monitoring Equipment	Not Applicable
	Monitored Value	Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024. Batch 7, stoves sold between 02/11/2024 and 01/11/2025 Verification team has verified the same from the distribution database /11/.
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not Applicable
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not Applicable
	Calibration frequency/interval:	Not Applicable
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the	Not Applicable

	local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not Applicable
	Is(are) calibration(s) valid for the whole reporting period?	Not Applicable
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not Applicable
	How were the values in the monitoring report verified?	Batch 1 covers stoves sold between 02/11/2018 and 01/11/2019. Batch 2 covers stoves sold between 02/11/2019 and 01/11/2020. Batch 3 covers stoves sold between 02/11/2020 and 01/11/2021, Batch 4, stoves sold between 02/11/2021 and 01/11/2022. Batch 6, stoves sold between 02/11/2023 and 01/11/2024. Batch 7, stoves sold between 02/11/2024 and 01/11/2025 The date of commissioning of each batch of stove distributed is sourced from the Project database /11/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.
Findings	No findings raised in this respect.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/.	

	The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from the Project database /11/ submitted to the verification team.
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Monitored Parameter																				
Data/Parameter		Date of commissioning of project device i																		
Data Unit		Date																		
Description		Actual date of commissioning of the project device.																		
Means of Verification	Criteria/Requirements	Assessment/Observation																		
	Measuring/Reading/Recording Frequency	Fixed and recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR /1.2/.																		
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes																		
	Description of measurement methods and procedures applied	Fixed and recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR/1.2/.																		
	Monitoring Equipment	Not Applicable																		
	Monitored Value	<table><tr><td>Batch</td><td>Batch 1</td><td>Batch 2</td><td>Batch 3</td><td>Batch 4</td><td>Batch 6</td><td>Batch 7</td></tr><tr><td>Date</td><td>02/11/2018</td><td>02/11/2019</td><td>02/11/2020</td><td>02/11/2021</td><td>02/11/2023</td><td>02/11/2024</td></tr></table> Verification team has verified the same from the distribution database /11/.						Batch	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	Date	02/11/2018	02/11/2019	02/11/2020	02/11/2021	02/11/2023
Batch	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7														
Date	02/11/2018	02/11/2019	02/11/2020	02/11/2021	02/11/2023	02/11/2024														

	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not Applicable
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not Applicable
	Calibration frequency/interval:	Not Applicable
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not	Not Applicable

	specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?								
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not Applicable							
	Is(are) calibration(s) valid for the whole reporting period?	Not Applicable							
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not Applicable							
	How were the values in the monitoring report verified?	Batch Date	Batch 1 02/1 1/20 18	Batch 2 02/1 1/20 19	Batch 3 02/1 1/20 20	Batch 4 02/1 1/20 21	Batch 6 02/1 1/20 23	Batch 7 02/1 1/20 24	

		The date of commissioning of each stove distributed is sourced from the Project database /11/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.
Findings	No finding raised in this respect.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from the Project database /11/ submitted to the verification team. Further, it was cross- checked by applying acceptance sampling based on “Sampling and surveys for CDM project activities and programmes of activities”, v9.0 /26/ and determining 19 households as samples for interviews during the on- site visit. User agreements /20/ were used to verify the data.	

Monitored Parameter		
Data/Parameter	N	
Data Unit	Number	
Description	Number of project devices distributed	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring/Reading/Recording Frequency	Recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR /1.2/.

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes																																						
	Description of measurement methods and procedures applied	Recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR/1.2/. Every time an ICS is sold a sale agreement is filled and an electronic database is filled. Based on the information collected into this electronic database, the number of ICSs distributed is determined. The same was confirmed from the PP's representative interview.																																						
	Monitoring Equipment	Not Applicable																																						
	Monitored Value	291,486 <table><tr><th>Batch</th><th>Start</th><th>End</th><th>Number of stoves</th></tr><tr><td>Batch 1</td><td>02/11/2018</td><td>01/11/2019</td><td>28,043</td></tr><tr><td>Batch 2</td><td>02/11/2019</td><td>01/11/2020</td><td>89,919</td></tr><tr><td>Batch 3</td><td>02/11/2020</td><td>01/11/2021</td><td>89,697</td></tr><tr><td>Batch 4</td><td>02/11/2021</td><td>01/11/2022</td><td>66,528</td></tr><tr><td>Batch 5¹³</td><td>02/11/2022</td><td>01/11/2023</td><td>-</td></tr><tr><td>Batch 6</td><td>02/11/2023</td><td>01/11/2024</td><td>2,817</td></tr><tr><td>Batch 7</td><td>02/11/2024</td><td>01/11/2025</td><td>14,482</td></tr><tr><td>Total</td><td>-</td><td>-</td><td>291,486</td></tr></table>			Batch	Start	End	Number of stoves	Batch 1	02/11/2018	01/11/2019	28,043	Batch 2	02/11/2019	01/11/2020	89,919	Batch 3	02/11/2020	01/11/2021	89,697	Batch 4	02/11/2021	01/11/2022	66,528	Batch 5 ¹³	02/11/2022	01/11/2023	-	Batch 6	02/11/2023	01/11/2024	2,817	Batch 7	02/11/2024	01/11/2025	14,482	Total	-	-	291,486
Batch	Start	End	Number of stoves																																					
Batch 1	02/11/2018	01/11/2019	28,043																																					
Batch 2	02/11/2019	01/11/2020	89,919																																					
Batch 3	02/11/2020	01/11/2021	89,697																																					
Batch 4	02/11/2021	01/11/2022	66,528																																					
Batch 5 ¹³	02/11/2022	01/11/2023	-																																					
Batch 6	02/11/2023	01/11/2024	2,817																																					
Batch 7	02/11/2024	01/11/2025	14,482																																					
Total	-	-	291,486																																					
		Verification team has verified the same from the distribution database /11/.																																						

¹³ For commercial reasons no new distribution occurred from 02/11/2022 to 01/11/2023. Distribution resumed in 2024 hence the interruption in batch 5, therefore no credits will be generated for this batch.

Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Not Applicable			
Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not Applicable			
Calibration frequency/interval:	Not Applicable			
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	Not Applicable			
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not Applicable			
Is(are) calibration(s) valid for the whole reporting period?	Not Applicable			
Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not Applicable			
How were the values in the monitoring report verified?	291,486			
	Batch	Start	End	Number of stoves

		Batch 1	02/11/2018	01/11/2019	28,043
		Batch 2	02/11/2019	01/11/2020	89,919
		Batch 3	02/11/2020	01/11/2021	89,697
		Batch 4	02/11/2021	01/11/2022	66,528
		Batch 5 ¹⁴	02/11/2022	01/11/2023	-
		Batch 6	02/11/2023	01/11/2024	2,817
		Batch 7	02/11/2024	01/11/2025	14,482
		Total	-	-	291,486
		The date of commissioning of each stove distributed is sourced from the Project database /11/.			
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.				
Findings	No finding raised in this respect.				
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from the Project database /11/ submitted to the verification team.				

¹⁴ For commercial reasons no new distribution occurred from 02/11/2022 to 01/11/2023. Distribution resumed in 2024 hence the interruption in batch 5, therefore no credits will be generated for this batch.

Monitored Parameter		
Data/Parameter	Nd,HH	
Data Unit	Number	
Description	Number of project devices distributed per household	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring/Reading/Recording Frequency	Recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR /1.2/.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes/ No)	Yes
	Description of measurement methods and procedures applied	Recorded at the time of commissioning/distribution of the project device as mentioned in the VCS Joint PD MR /05/ and MR/1.2/. Every time an ICS is sold a sale agreement is filled and an electronic database is filled. The same was confirmed from the PP's representative interview.
	Monitoring Equipment	Not Applicable
	Monitored Value	1.03 The ND,HH value used for ex-ante estimation is 1. However, by assessing the database an average of 1.03 is found. This value as more conservative than ex-ante value (1.0) and value from monitoring surveys (1.03) is taken into consideration for ER calculation. Verification team has verified the same from the distribution database /11/ and Monitoring survey /17/.
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment	Not Applicable

	comply with local/national standards, or as per the manufacturer's specification?	
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Not Applicable
	Calibration frequency/interval:	Not Applicable
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, pending until the findings are closed or as per the manufacturer's specifications?	Not Applicable
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Not Applicable
	Is(are) calibration(s) valid for the whole reporting period?	Not Applicable
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Not Applicable
	How were the values in the monitoring report verified?	1.03 Verification team has verified the same from the distribution database /11/ and Monitoring survey /17/. If a household purchases more than one cooking stoves, monitoring surveys of sampled kitchens' stoves in use account for any additional project device and be reflected in adjustment factor Nd,HH. It was also verified by the verification team during the onsite visit that only one cooking

		stove per household is registered in the electronic database.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensure correct transfer of data and reporting of emission reduction and all necessary QA/QC processes are in place.
Findings	No finding raised in this respect.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) /05/ and applied methodology /06/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan /05/. The verification team is able to confirm that the project is implemented as per the VCS Joint PD MR /05/ and there is no discrepancy observed between the actual monitoring system and the monitoring plan set out in the VCS Joint PD MR /05/ and the applied methodology /06/. The data has been verified from the Project database /11/ submitted to the verification team. Further, it was cross- checked by applying acceptance sampling based on “Sampling and surveys for CDM project activities and programmes of activities”, v9.0 /26/ and determining 19 households as samples for interviews during the on- site visit.	

Sampling approach:

By the end of current monitoring period, the project activity has installed 291,486 number of the ICS /11/. As defined in the registered VCS Joint PD MR /05/, the PP has applied sampling approach for measurement and determination of the monitoring parameters i.e. the share of operating stoves and the continued use of pre-project devices as outlined below. The sampling approach was checked and verified by the assessment team as below.

Determination of the Sample Size:

A sample size has been determined by the PP to meet reliability requirements. Parameter values have been estimated as per the requirements in AMS-II.G. As per methodology para 41, “When biennial inspection is chosen a 95 per cent confidence interval and a 10 per cent margin of error shall be achieved for the sampling parameter. On the other hand, when the project proponent chooses to inspect annually, a 90 per cent confidence interval and a 10 per cent margin of error shall be achieved for the sampled parameters. In cases where survey results indicate that 90/10 precision or 95/10 precision are not achieved, the lower bound of the 90 per cent or 95 per cent confidence interval of the parameter value may be chosen as an alternative to repeating the survey efforts to achieve the 90/10 or 95/10 precision”.

A biennial inspection has been conducted for this monitoring period, the sample size has been calculated to obtain a 95/10 confidence precision.

The sample size for estimating the proportional parameters i.e. the share of operating stoves and the proportion of meals cooked with preproject devices (continued use of pre-project devices) is calculated using the formula provided in the “Guideline: Sampling and surveys for CDM project activities and PoAs” Appendix 1 para 12 /27/:

$$n \geq \frac{1.645^2 N \times p(1-p)}{(N-1) \times 0.1^2 \times p^2 + 1.645^2 p(1-p)}$$

The monitoring of pop_y (share of operating stoves) and the proportion of meals cooked with pre-project devices is based on the same sample, which is the sample with the larger sample size of the two.

For the average efficiency of the cookstoves, the sample size is calculated using the formula mentioned in the “Guideline: Sampling and surveys for CDM project activities and PoAs” version 04.0 (simple random sampling, Appendix 1, para.51) /27/ applicable to the determination of a mean value parameter:

$$n \geq \frac{1.645^2 NV}{(N-1) \times 0.1^2 + 1.645^2 V}$$

In general, if the sample size calculation returns a value of less than 30 samples, a minimum sample size of 30 is chosen when the parameter of interest is a proportion. If the parameter of interest is a numeric mean value (i.e. not a proportion or percentage) the student’s t-distribution is used if the resulting sample size is less than 30.

The t-value depends on (i) the level of confidence (90%) and (ii) the size of the sample (n=40, with oversampling). The exact figure is derived in Microsoft Excel using the TINV function, as per para. 13 of the “Guideline: Sampling and surveys for CDM project activities and PoAs.” /27/.

Please refer tab “Sample size calculation” to the ER calculations /2.2/ for a detailed calculation.

The following minimum sample sizes (after oversampling) have been calculated:

Table 5: Calculation of sample size of proportions (95/10 confidence/precision)

Batch 1

Parameter	$z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
pop_y	1.96	28,043	90%	52	55	Yes
1-UY	1.96	28,043	90%	52	55	Yes

Batch 2

Parameter	$z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
pop_y	1.96	89,919	90%	52	55	Yes

1-UY	1.96	89,919	90%	52	55	No ¹⁵
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Batch 3

Parameter	$Z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
p _{op,y}	1.96	89,697	90%	52	55	Yes
1-UY	1.96	89,697	90%	52	55	Yes

Batch 4

Parameter	$Z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
p _{op,y}	1.96	66,528	90%	52	55	Yes
1-UY	1.96	66,528	90%	52	55	No

Batch 6

Parameter	$Z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
p _{op,y}	1.96	2,817	90%	52	55	Yes
1-UY	1.96	2,817	90%	52	55	No

Batch 7

Parameter	$Z_{\alpha/2}$	N	p	Minimum sample size	Final sample size	Monitoring precision achieved
p _{op,y}	1.96	14,482	90%	52	55	Yes
1-UY	1.96	14,482	90%	52	55	No

The WBTs are conducted annually for each batch. For this monitoring period, stoves distributed from batch 1, batch 2, batch 3 and batch 4 have been tested in October 2024, to meet annual monitoring requirement. Also batch 1, batch 2, batch 3, batch 4, batch 6 and batch 7 have been tested in July 2025, meeting also annual monitoring. The WBTs are conducted annually for each batch /08/. All the results are available in the ER sheet. The results from July 2025 (more conservative) are displayed below

Batch 1 tested in 2025:

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculate d Sample size	Calculate d sample size w/ oversampling	Final sample size	Precision achieved
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¹⁵ Whenever the precision is not met, the lower bound of the interval is used for calculations.

Efficiency	1.645	28,043	0.02	29.8%	2	3	5	2%
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Batch 2 tested in 2025

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculated Sample size	Calculated sample size w/ oversampling	Final sample size	Precision achieved
Efficiency	1.645	89,919	0.02	29.8%	2	3	5	1%

Batch 3 tested in 2025

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculated Sample size	Calculated sample size w/ oversampling	Final sample size	Precision achieved
Efficiency	1.645	89,697	0.02	29.8%	2	3	5	0%

Batch 4 tested in 2025

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculated Sample size	Calculated sample size w/ oversampling	Final sample size	Precision achieved
Efficiency	1.645	66,528	0.02	29.8%	2	3	5	1%

Batch 6 tested in 2025

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculated Sample size	Calculated sample size w/ oversampling	Final sample size	Precision achieved
Efficiency	1.645	2,817	0.02	29.8%	2	3	5	0%

Batch 7 tested in 2025

Parameter	$Z_{\alpha/2}$	N	SD	Mean	Calculated Sample size	Calculated sample size w/ oversampling	Final sample size	Precision achieved
Efficiency	1.645	14,482	0.02	29.8%	2	3	5	0%

The final total sample size for this monitoring period consisted of 330 households. This sample was drawn from the complete database by AERA Group, and the list of selected households was shared with POWA S.A for monitoring purposes. In the field, the team successfully located and

surveyed 326 households. The remaining four households could not be found and, following a conservative approach, were considered to have non-operational stoves.

The z-value applied depends on the chosen confidence level. For a 95% confidence level, the value of 1.94 has been used, in line with paragraph 116 of the Guideline: Sampling and Surveys for CDM Project Activities and PoAs.

The verification team has confirmed that the project meets the desired precision that has been mentioned in the monitoring plan. The reliability calculations for the operating (for Batch 2019, 2020, 2021, 2022, 2024 and 2025) have been summarized in the table above.

Selection of Samples for Survey:

Selected sample details were conveyed to the field team, which visited each sample household and collected the details. The assessment team interviewed the people involved in the monitoring survey /17/ and has also witnessed the demonstration of the step-by-step collection of the information during the survey. The verified details of the survey process are as below:

- The PP has used the random selection technique for the selection of the samples. A random auto-number generator (excel's RAND function) has been used.
- The survey of the households was conducted with the help of the Kobo Toolbox, a tool for collection and storage of stove information, GPS coordinates, pictures of end-user agreements etc. Out of total beneficiaries, samples are randomly selected and further used for monitoring survey purpose.
- The GPS coordinates of location during the survey are also noted down and survey results do not get submitted without GPS results.

The verification team has accessed the random numbers generated during selection from the ER sheet /2.2/ and matched it with the monitoring survey results /17/. It is found and concluded that the PP has used as robust and accurate mechanism for selection samples and all the samples selected for the survey are randomly selected. The survey personnel were well trained and competent enough to carry out the survey and understand the gravity of correct data collection requirement. Further, preparedness for conducting survey was adequate and survey plan was robust. The integrity and correctness of the survey data is reasonably assured.

Verification of the Sampling survey by the Assessment team

- The assessment team has checked and verified the ICS distribution database /11/ as provided by the PP and total number of installed stoves are verified from the 291,486 stoves distributed. Thus, the PP has correctly considered the population size N in determination of sample size.
- As per methodology para 41, "When biennial inspection is chosen a 95 per cent confidence interval and a 10 per cent margin of error shall be achieved for the sampling parameter. On the other hand, when the project proponent chooses to inspect annually, a 90 per cent confidence interval and a 10 per cent margin of error shall be achieved for the sampled parameters. In cases where survey results indicate that 90/10 precision or 95/10 precision are not achieved, the lower bound of the 90 per cent or 95 per cent confidence interval of the parameter value may be chosen as an alternative to repeating the survey efforts to achieve the 90/10 or 95/10

precision". A biennial inspection for monitoring survey has been conducted for this monitoring period, the sample size has been calculated to obtain a 95/10 confidence precision. An annual inspection for WBTs have been conducted for this monitoring period, the sample size has been calculated to obtain a 90/10 confidence precision.

- The assessment team used the acceptance sampling approach (in line with para 28 of CDM Sampling Standard /26/) and a sample size of 19 was determined (determined through table 2 of the CDM Sampling Standard /26/), based on 1.0% Acceptable quality level and 15% unacceptable quality level with 5% of producer risk and 20% of consumer risk in line with para 30 and 31 of "Sampling and surveys for CDM projects activities and programmes of activities" version 09.0 respectively. Thus, the acceptance number taken by the assessment team is 1.
- PP had arranged an onsite audit for the interviews of the samples. Assessment team interviewed all 19 samples, and the operational status of the stoves was checked. it was observed that no discrepant records were observed with the survey data of the PP. A trained team from PP's side conducted the survey which has been confirmed during the interviews of PP representatives, employees and training supportive /19/.
- As confirmed during the interviews, the sampling was carried out based on the latest Guideline for Sampling and Surveys for CDM Project Activities and Programme of Activities, version 04. PP has opted for representative sampling due to the dissemination of large number of ICS under the project, which will involve grouping and sampling across project instances. The sampling has been done to obtain an unbiased and reliable estimate of the proportion. Verification team confirms that the best sampling frame for the population would be simple random sampling on the monitoring survey results produced by the PP.
- Furthermore, the emission reductions have been calculated in accordance with the applied methodology AMS-II.G., ver. 10.0 /06/ and VCS Joint PD MR /05/. The PP has used the monitoring data and ex-ante fixed data including default values as mentioned in VCS Joint PD MR /05/ and applied methodology /06/. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and is found to be appropriate and correct.

Opinion: The verification team confirms;

- The monitoring plan has been implemented as per the registered VCS Joint PD MR /05/;
- The monitoring complies with the requirement of the applied methodology /06/;
- The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included above under monitoring parameter and confirms to the requirement of the VCS Joint PD MR /05/;
- The values included in the monitoring report /1.2/ and corresponding emission reduction sheet /2.2/ are verified and included under monitoring parameter, wherever appropriate.

Parameters not monitored/ex-ante:

S. No.	Data/Parameter, Unit	Description	Value	Assessment
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1.	Bold,p (tonnes/person/year)	Annual quantity of woody biomass that would have been used per person in the household in the absence of the project activity to generate useful thermal energy equivalent to that provided by the project devices	1.07	The value applied is consistent with the conservative literature as detailed in the registered CDM POA-DD /30/. The value was fixed at the time of validation. It is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
2.	Np,HH (Number)	Average number of persons served per household prior to project implementation	4.7	The figure has been sourced from the USAID 2008: Burundi population Survey: Status and Structure of Population /33/. The value was fixed ex ante at the time of validation and is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
3.	Bold,HH (tonnes/household/year)	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	5.03	This is a calculated value determined by the following equation: $Bold,HH = Bold,p \times Np,HH$ (=Bold,HH when only one project device per household is distributed) = $1.07 \times 4.7 = 5.03$. The value was fixed ex ante at the time of validation and is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
4.	Bold,i,j (tonnes/year)	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>i</i> and batch <i>j</i>	5.03	The value is calculated using the following equation: $Bold,i,j = Bold,HH / Nd,HH$ The value was fixed ex ante at the time of validation and is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
5.	$\eta_{old,i,j}$ (Fraction)	Efficiency of the device being replaced	0.1	The value has been determined ex ante at the CPA level based on the applied methodology AMS-II.G. /06/ default value and found consistent with the registered CDM CPA /31/ and the VCS Joint PD MR /05/. The value was fixed ex ante at the time of validation and is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
6.	Leakage (Fraction)	Net to gross adjustment factor to account for leakages	0.95	The value has been determined ex ante at the CPA level based on the applied methodology AMS-II.G. /06/ default value and found consistent with the registered CDM CPA /31/ and the VCS Joint PD MR /05/. The value was fixed ex ante at the time of validation and is found to be consistent with the VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.

7.	fNRB,y (Fraction)	Fraction of woody biomass saved by the project activity in year y that can be established as non-renewable biomass.	81.83 %	PP has applied the value of 81.83% which was fixed ex-ante at the time of validation. The value has been calculated by determining the share of renewable and non-renewable woody biomass consumption for the country. The value was determined ex ante at the CPA level and is found consistent with the registered CDM CPA /31/, VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.
8.	NCV Biomass (TJ/tonne)	IPCC default for wood fuel, 0.0156 TJ/tonne, based on the gross weight of the wood that is 'air-dried' may be used if fuel used in project device is also woody biomass. If fuel used in the project device is charcoal, 0.029 TJ/tonne may be used.	0.0156	The applied value is consistent with the IPCC Guidelines for National Greenhouse Gas Inventories /32/ and the applied methodology AMS-II.G. /06/. The value was determined ex ante at the time of validation and found consistent with the registered VCS Joint PD MR /05/, MR /1.2/ and the ER sheet /2.2/.

Opinion:

In the opinion of assessment team, ex-ante parameter values that were applied in the calculations is consistent with registered VCS Joint PD MR /05/ and correctly applied in MR /1.2/, emission reductions spreadsheet /2.2/ and justified.

Assessment of Data and Calculation of GHG emission reductions:

According to the VCS PD MR /05/ and approved methodology AMS-II.G., Version 10.0 /06/, Emission Reductions are calculated as follows:

The approved methodology does not account for baseline emissions/project emissions separately but quantifies 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.

As per the VCS PD MR /05/ and the applied methodology AMS-II.G. /06/, emission reductions are calculated as.

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

Where:

- i = Indices for the situation where more than one type of project device is introduced to replace the pre-project devices¹⁶
- 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

¹⁶ For example, in some instances, full replacement of the pre-project device would require the implementation of more than one project device (e.g. one stove suitable for cooking and the other stove suitable for cooking/boiling water).

$ER_{y,i,j}$ = 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

$$ER_{y,i,j} = B_{y,savings,i,j} \times N_{y,i,j} \times \mu_y \times f_{NRB,y} \times NCV_{biomass} \times EF_{projected_fossil\ fuel} \quad (\text{Equation 2})$$

Where:

$B_{y,savings,i,j}$ Quantity of woody biomass that is saved in tonnes per cook stove of type i and batch j during year y

$f_{NRB,y}$ Fraction of woody biomass saved by the project activity in year y (established as non-renewable biomass using survey methods)

$NCV_{biomass}$ Net calorific value of the non-renewable woody biomass that is substituted (IPCC default for wood fuel, 0.015 TJ/tonne, based on the gross weight of the wood that is 'air-dried')

$EF_{projected_fossilfuel}$ 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

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

μ_y Adjustment to account for any continued use of pre-project devices during the year y applying equation 6

As per VCS Joint PD MR /05/, $B_{y,savings,i,j}$ due to implementation of efficient thermal devices is estimated using equation 6 of the applied methodology /06/.

$$B_{y,savings,i,j} = B_{old,i,j} \times (1 - (\eta_{old,i,j} / \eta_{new,i,j})) \quad \text{Equation 6}$$

Where:

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

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

As per the VCS PD MR /05/ and the applied methodology AMS-II.G. /06/, $B_{old,i,j}$ is determined as follows:

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

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)

$B_{old,i,j}$ is multiplied by a net to gross adjustment factor of 0.95 to account for leakages, in which case surveys are not required.

Emission reductions are calculated as follows:

Value	Unit	Source/r eference	Precision /confiden ce level	VVB justification

Ny,i,j	Batch Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	n/a	Calculate d Ny,i,j = N * pop_stoves,y	95/10 (Biennial)	This is an ex-post parameter and justified above.
	2024	8,147	82,555	84,804	60,480	776	223				
	2025 ¹⁷	0	50,451	84,804	60,480	2,766	9,853				
Pop,y	Batch Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	%	Monitoring surveys	95/10 (biennial)	This is part of an ex-post parameter (Ny,i,j) and justified above.
	2024	87.27%	92.73%	94.55%	90.91%	98.18%	98.18%				
	2025	87.27%	92.73%	94.55%	90.91%	98.18%	98.18%				
μ,y		Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	fraction	Monitoring see section 4.2. above	95/10 (biennial)	This is an ex-post parameter and justified above.
	2024	88.28%	69.94%	88.43%	66.35%	38.79%	62.77%				
	2025	88.28%	69.94%	88.43%	66.35%	38.79%	62.77%				
f _{NRB,y}	0.8183							fraction	Section E.1 of registered CPA1	N/A	This is an ex-ante parameter and justified above.
NCV _{biomass}	0.0156										
EF _{projected_fossilfuel}	63.7							tCO2/TJ	Methodology AMS-II.G version 10.0	N/A	The applied value is as per the applied methodology /06/ and hence found OK.

¹⁷ As 2025 vintage does not cover the full year, a prorata of 181/365 is used to adjust ER calculation for that vintage

By,savings, i,j	Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	tonnes/y ear	ER calculatio ns By,saving s,i,j = Bold,i,j*(1 - ηold,i,j/η new,i,j)* 0.95	N/A	Verification team has verified the By,savings,i,j calculation /2.2/ and found OK.
	2024	3.0	3.10	3.14	3.17	3.19	3.20				
	2025	3.0	3.10	3.14	3.17	3.19	3.20				
Bold,i,j	4.89							tonnes/y ear	Section E.1 of registre d CPA1	N/A	This is an ex- ante parameter and justified above.
Bold,HH	5.03							tonnes/H H/year	Section E.1 of registre d CPA1	N/A	This is an ex- ante parameter and justified above.
Nd,HH	1.03							Personne s/HH	Monitorin g surveys see section 4.2 above	N/A	This is an ex-post parameter and justified above.
ηold,i,j	10							%	Section E.1 of registre d CPA1	N/A	This is an ex- ante parameter and justified above.
ηnew,i,j	Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	%	WBTs results	90/10 (annually)	This is an ex-post parameter and justified above.
	WBT result s 2025	28.2 %	30.0 %	30.8 %	31.5 %	31.9 %	32.1 %				
Project emissi ons (PEy)	0							tCO2/yea r	Section 5.4, ER calculatio ns below		Not applicable as per VCS PD MR /05/ and applied methodology /06/.

Leakage emissions (LEy)	16,641	tCO ₂ /year	Section 5.4 below. Only leakage due to charcoal is considered here as Adjustment factor (0.95) already applied at By,savings,i,j level	N/A	As per the VCS PD MR /05/ and the applied methodology AMS-II.G. /06/, leakage is taken account of in the calculation by multiplying By,savings,i,j by a net to gross adjustment factor of 0.95 to account for leakages. Verification team has verified the same from the ER sheet /2.2/ and found OK. In such case, surveys to determine leakage ex-post are not required. Further leakage emissions occur due to switching from baseline device using firewood to efficient project device using charcoal. These emissions are calculated by using a default value of 0.030 t CH ₄ /t charcoal in accordance with “AMS-
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											III.BG.: Emission reduction through sustainable charcoal production and consumption” as verified from the ER sheet /2.2/ and found OK.
Emission reductions	Year	Batch 1	Batch 2	Batch 3	Batch 4	Batch 6	Batch 7	tCO2/year	ER calculations $ER_y = \sum_i \sum_j ER_{y,i} LE_y$	N/A	Verification team has verified the Emission reduction calculation /2.2/ and found OK.
	2024	17,184	142,154	188,094	101,178	753	355				
	2025	0	43,080	93,274	50,173	1,331	7,8074				

The results of the emission reduction are shown in the table below:

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-January-2024 to 31-December-2024	458,634	0	8,916	449,718	0	449,718
01-January-2025 to 30-June-2025	203,390	0	7,725	195,665	0	195,665
Total	662,024	0	16,641	645,383	0	645,383

Opinion:

The verification team confirms that

- The complete data set for the identified and required parameter for the operational days in the current monitoring period was available;
- The reported data has been cross checked with available records, as indicated in the section 4.3 above under monitored data, wherever appropriate;
- The baseline, project and leakage emissions have been determined in accordance with the requirement of the applied methodology, as contained in the final monitoring report and corresponding emission reductions spreadsheet;
- The assumptions, emission factors and default values used are justified, as indicated in the section 4.3 above.

4.4 Quality of Evidence to Determine Reductions and Removals

All relevant documents were checked to assess the correctness and quality of data submitted by the project participants, which are used to determine emission reductions.

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan /05/. No significant lack of evidence and missing data were detected during desk review and remote interviews/physical site visit. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The monitoring parameters have been measured / determined without material misstatements and is in line with all applicable standards and relevant requirements. The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included in section 4.3 under each parameter and confirms to the requirement of the VCS Joint PD MR /05/.

It was also verified that the project's team involved in the monitoring of project activity is well experienced. Hence, the verification team concludes that competent staff is employed by the project proponent to carry out the relevant tasks with sufficient accuracy. Furthermore, it was confirmed that internal training program for the monitoring staff are conducted on regular basis.

Evidence referred for verification of individual monitoring parameter and fixed parameter are defined under section 4.3. We further confirm that, sufficient evidence covering the entire monitoring period and at the required frequency were available. A list of referred documents for verification is also included in Appendix 2 of this report.

4.5 Non-Permanence Risk Analysis

Not Applicable

5 VERIFICATION OPINION

5.1 Verification Summary

4K Earth Science Pvt. Ltd. (4KES), contracted by 'AERA Group', has performed the independent verification of the emission reductions for the VCS project activity (VCS ID - 2828) "Improved Cooking Stove Programme in Burundi" in Burundi for the monitoring 01-January-2024 to 30-June-2025 (Both Date Inclusive) as reported in the Monitoring Report Version 1.2, dated 20/01/2026 /1.2/. POWA S.A are responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

4KES commenced the verification on the basis of the baseline and monitoring methodology AMS-II.G. - Version 10.0 /06/, the monitoring plan contained in the registered VCS Joint PD MR /05/ and Monitoring Report (Version 1.2, dated 20/01/2026 /1.2./) as per the process described under Section 2 of this report.

4KES 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. 4KES planned and performed the verification by obtaining evidence and other information and explanations that 4KES considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the period 01-January-2024 to 30-June-2025 (Both Date Inclusive) are fairly stated in the Monitoring Report Version 1.2, dated 20/01/2026 /1.2/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology AMS-II.G. - Version 10.0 /06/ and the VCS standard v4.7 /03/. Verification team confirm that verification of the GHG statement was conducted in accordance with ISO 14064-3: 2019.

5.2 Verification Conclusion

In our opinion the GHG emissions reductions reported for the project activity for the period 01-January-2024 to 30-June-2025 (Both Date Inclusive) are fairly stated in the Monitoring Report Version 1.2, dated 20/01/2026 /1.2/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology AMS-II.G. - Version 10.0 /06/ and the VCS standard v4.7 /03/. Verification team confirm that verification of the GHG statement was conducted in accordance with ISO 14064-3: 2019.

Verification period: From 01-January-2024 to 30-June-2025 (Both Date Inclusive)

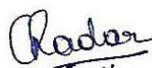
Verified GHG emission reductions and carbon dioxide removals in the above verification period:

For projects that are not required to assess permanence risk, use the following table:

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-January-2024 to 31-December-2024	458,634	0	8,916	449,718	0	449,718
01-January-2025 to 30-June-2025	203,390	0	7,725	195,665	0	195,665

Total	662,024	0	16,641	645,383	0	645,383
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Approved by



Chandrakala R

Managing Director

4K Earth Science Private Limited

Date: 28-January-2026

Place: Bangalore, India

5.3 Ex-ante vs Ex-post ERR Comparison

The comparison of the estimated ex-ante GHG emission reductions and removals and the achieved emission reductions and removals for this monitoring period are reported in the below table.

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-January-2024 to 31-December-2024	402,457	449,718	+11.74%	The increase in expected ERs is mainly due to the Nyi parameter. There are more stoves distributed and working than what was expected. Ex-ante Nyi is 172,818 and the value monitored during this monitoring period is 236,985.
01-January-2025-30-June-2025	100,795 ¹⁸	195,665	+94.28%	The increase in expected ERs is mainly due to the Nyi parameter. There are more stoves distributed and working than what was expected. Ex-ante Nyi is 89,282 and the value monitored during this monitoring period is 208,355.
Total	503,252	645,383	+28.24%	The ex-post emission reductions for this monitoring

¹⁸ The Ex-ante value calculated for the period of 01/01/2025 to 31/12/2025 is 200,260 VCUs. Therefore the ex-ante value for period from 01/01/2025 to 30/06/2025 is 100,795 (200,260*181/365).

				period are more than the ex-ante emission reductions for this monitoring period which is found accepted to the verification team. The same is due to more ICS operational (Ny,i,j monitoring parameter) during this monitoring period compared to the VCS PD MR /05/.
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Finding: CL-01 was raised and successfully closed. Refer Appendix 2 of this report for more details.

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
N/A	N/A	N/A	N/A

APPENDIX 2: LIST OF DOCUMENTS

S. No.	Document Name
/1/	/1.1/ Monitoring Report, Version 1.0, dated 04/09/2025 (Initial Version) /1.2/ Monitoring Report, Version 1.2, dated 20/01/2026 (Final Version)
/2/	/2.1/ Draft Emission Reduction Calculation Sheet (corresponding to initial Version of VCS MR) /2.2/ Final Emission Reduction Calculation Sheet (corresponding to final Version of VCS MR)
/3/	VCS Standard Version v4.7 https://verra.org/wp-content/uploads/2024/04/VCS-Standard-v4.7-FINAL-4.15.24.pdf
/4/	VCS Program Guide, v4.4 https://verra.org/wp-content/uploads/2023/08/VCS-Program-Guide-v4.4.pdf
/5/	Joint Project Description & Monitoring Report version 1.8, dated 29/11/2022 and Joint Validation & Verification Report version 2, dated 10/12/2022 https://registry.verra.org/app/projectDetail/VCS/2828
/6/	Approved monitoring methodology: AMS-II.G.: Energy efficiency measures in thermal applications of non-renewable biomass, Version 10.0 https://cdm.unfccc.int/UserManagement/FileStorage/1FSPVQM7JWELKHB5U94DXR23TOC6AZ
/7/	Websites referred: http://www.itouchmap.com/latlong.html (Latitude-Longitude location finder)
/8/	WBTs conducted for the project activity stoves by CRUEA (UNIVERSITY OF BURUNDI FACULTY OF SCIENCES DEPARTMENT OF PHYSICS) 2024 and 2025
/9/	Calibration certificates of the equipment used for WBT dated 01/10/2024 and 01/07/2025 by CRUEA
/10/	Manufacturers / Technical specification of the ICS from CRUEA lab (UNIVERSITY OF BURUNDI FACULTY OF SCIENCES DEPARTMENT OF PHYSICS) Supportive Lifetime Matawi Powa Stove
/11/	Implementation status: Project distribution database
/12/	Organization structure for the project activity along with roles and responsibility
/13/	Grievance mechanism supportive: log book

/14/	Company registration certificate
/15/	Supportive for the start date of the project activity
/16/	Photographs of project stove and baseline practice
/17/	Monitoring survey conducted during this monitoring period by PP and Sample selection video Monitoring survey form
/18/	Manuals: 1. Installation and use manual 2. Production process of cook-stoves 3. User Guide
/19/	Training of staff 20/06/2025
/20/	End user agreement (warranty card and Carbon rights transfer)
/21/	Maintenance database: routine maintenance and follow up visits
/22/	Job creation: List of employees with their income, salary slips and contracts
/23/	Declaration/Confirmation from PP regarding not having created or sought any other form of environmental credits for the same period, dated 26/08/2025
/24/	Contract signed between AERA Group SAS and POWA for transfer of credits on 03/03/2022
/25/	LSC minutes
/26/	Sampling and surveys for CDM project activities and programmes of activities, version 09.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf
/27/	Guideline for Sampling and surveys for CDM project activities and programme of activities, version 04 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf
/28/	VCS Monitoring Report Template, v4.4 https://verra.org/documents/vcs-monitoring-report-template-v4-4/
/29/	CDM Webpage of grouped project- PoA 10474: Improved Cooking Stove Programme in Burundi supported by Republic of Korea https://cdm.unfccc.int/ProgrammeOfActivities/poa_db/U2ZYTF1EWXPBHK0069GCLNSDRIQ78A/view
/30/	Registered CDM PoA-DD (PoA 10474: Improved Cooking Stove Programme in Burundi supported by Republic of Korea) https://cdm.unfccc.int/ProgrammeOfActivities/poa_db/U2ZYTF1EWXPBHK0069GCLNSDRIQ78A/view
/31/	CDM registered CPA (CPA 10474-P1-0001-CP1: Improved Cooking Stoves Programme in Burundi supported by Republic of Korea – CPA1) https://cdm.unfccc.int/ProgrammeOfActivities/cpa_db/R5MF4X6GWEJY8CVS9317ADKB2NUHTP/view
/32/	IPCC Guidelines for National Greenhouse Gas Inventories.
/33/	USAID 2008: Burundi Population Survey: Status and Structure of Population https://2012-2017.usaid.gov/documents/1866/2008-burundi-population-census-status-and-structure-population

/34/	Previous MR, Verification Report and Review closure
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APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUEST

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

This is the 4th periodic verification of the project activity under 1st CP. No FAR raised during the previous verification /34/.

FAR ID	XX	Section no.	Date: XX/XX/XXXX
Description of FAR			
Project participant response			Date:
Documentation provided by project participant			
DOE assessment			Date:

Table 2. CL from this verification

CL ID	01	Section no.	5.3	Date: 08/10/2025
Description of CL				
Under section 5.4 of the MR, ex-ante estimated reductions for the period 01-January-2025-30-June-2025 are mentioned as 100,975 tCO ₂ e. PP need to clarify the source of the same. Also PP need to clarify the difference between the ex-ante estimate and the ex-post VERs along with the impact of the same on the project design.				
Project participant response				Date: 08/10/2025
The Ex-ante value calculated for the period of 01/01/2025 to 31/12/2025 is 200,260 VCU (as per project description document). Therefore, the ex-ante value for period from 01/01/2025 to 30/06/2025 is 100,795 (200,260*181/365). Explanation is also added in footnote 15 of the report				
Documentation provided by project participant				
Revised monitoring report				
DOE assessment				Date: 19/10/2025
The clarification provided and the revisions made by the PP in the revised MR /1.2/ are consistent with the VCS PD /05/. Accordingly, the ex-ante value for the period 01/01/2025 to 30/06/2025, calculated as 100,795 VCU (200,260 × 181 / 365) is found to be acceptable. The justification for the increase is found acceptable. The increase in the emission reductions has no impact on the project additionality, scale and applicability of the methodology. Hence this CL is closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	4.1	Date: 08/10/2025
Description of CAR				
A review of MR Table 4 (Sustainable Development Contributions) against the Excel SDG monitoring sheet (Current MP: 01-Jan-2024 to 30-Jun-2025 and Previous MP) identified multiple inconsistencies and gaps in reported Sustainable Development contributions: SDG 1 (No Poverty): The MR does not report SDG-1, while the Excel evidence shows 287,909 households with money savings. PP need to maintain consistency. SDG 3 (Good Health): The MR reports 287,903 households, whereas the Excel shows 287,015 households experience less smoke & time saving in the current MP. PP need to maintain consistency. SDG 15 (Life on Land): The MR reports 1,102,794 tonnes of wood saved in the current MP, while the Excel shows 1,071,826 tonnes. PP need to maintain consistency.				
Project participant response				Date: 08/10/2025
Following VVB's comments: 1) The SDG 1 has been removed from the SDGs contributions table 2) The correctly updated value is 287,909 this has been corrected in the MR and in ER sheet 3) The SDG 15 value has been corrected in the monitoring report and is now consistent with the ER sheet				
Documentation provided by project participant				
Revised monitoring report Revised Ex-post ER sheet				
DOE assessment				Date: 19/10/2025
1. The revisions made by the PP in the updated MR/1.2/ are found acceptable to the Verification Team. The SDGs indicated in Table 4 of the MR /1.2/ are now consistent with the approved VCS PD/05/ and aligned with the ER Sheet /2.2/. Hence, this part of CAR is closed. 2. The revisions made by the PP in the updated MR/1.2/ are found acceptable to the Verification Team. The SDG 3 value indicated in Table 4 of the MR /1.2/ are now consistent with the ER Sheet /2.2/. Hence, this part of CAR is closed. 3. The revisions made by the PP in the updated MR/1.2/ are found acceptable to the Verification Team. The SDG 15 value indicated in Table 4 of the MR /1.2/ are now consistent with the ER Sheet /2.2/. Hence, this part of CAR is closed.				

CAR ID	02	Section no.	4.1	Date: 08/10/2025
Description of CAR				
Under section 3.1 of the MR, PP has detailed about the regular spot checks however no details of the regular maintenance are provided. PP need to include regular maintenance activities during this monitoring period. Also, PP need to clarify whether maintenance activities were considered under the ER calculation considering stoves may not be operating during repair or replacement.				
Project participant response				Date: 08/10/2025

Among the stoves selected for the monitoring surveys, 15 of the stoves were repaired during the monitoring period as verifiable in the “ID2828 MS MP7” tab of the ER sheet. Those 15 stoves have been all considered as non-operational conservatively for ER calculation. A note has been added to all of those stoves considered as non-operational in the monitoring surveys tabs (ID2828 MS MP7) to explain why although operational by the time of the surveys they have been considered as non-operational.

Documentation provided by project participant

Revised Monitoring report

Revised ER sheet

DOE assessment
Date: 19/10/2025

The revisions made by the PP in the updated MR/1.2/ and ER Sheet /2.2/ are found acceptable to the Verification Team. In the “ID2828 MS MP7” tab of the ER sheet /2.2/, 15 repaired stoves have been conservatively treated as non-operational for ER calculations in the ER sheet /2.2/. Hence, this CAR is closed.

CAR ID	03	Section no.	4.1	Date: 08/10/2025
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Description of CAR

Appendix are missing in the submitted monitoring report. PP need to follow the VCS MR template

Project participant response
Date: 08/10/2025

Appendix was removed as no appendix was included in the monitoring report. Following VVB’s comment the appendix is now added.

Documentation provided by project participant

Revised monitoring report

DOE assessment
Date: 19/10/2025

The verification team confirms that revised MR /1.2/ is now prepared in accordance with the VCS template v 4.4 /28/ consistently, missing appendix have also been included in the revised MR /1.2/. Hence this CAR is closed.

Table 4. FAR from this verification

No FAR raised during this verification.

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

APPENDIX 4: TEAM COMPETENCE

<u>Certificate of Competence</u>							
Name	☒ Mr. ☐ Ms.	Chetan Swaroop Sharma					
Qualification Procedure	Fulfils the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.						
Appointed to work as:							
	Validator/ Verifier	Team Leader	Trainee	Technical Expert	Technical Reviewer	Financial Expert	Approver
<i>Appointed</i>	Yes	Yes	No	Yes	Yes	No	Yes
<i>Appointed Date</i>	30-07-2025						
Authorized to work as Technical Expert for:							
<i>Authorized Technical Area</i>	Sectoral Scope		TA Code		Technical Area within the scope		
	Energy industries (renewable - / non-renewable sources)		1.1		Thermal energy generation		
	Energy industries (renewable - / non-renewable sources)		1.2		Renewables		
	Energy distribution		2.1		Energy distribution		
	Energy demand		3.1		Energy demand		
	Waste handling and disposal		13.1		Solid waste and wastewater		
	Waste handling and disposal		13.2		Manure		
Authorized to work as Local Expert for:							
<i>Country/Countries</i>	India, Mauritius						
<u>Compliance check by:</u>							
				Anand S. R.			

<u>Certificate of Competence</u>							
Name	☒ Mr. ☐ Ms.	Darshan Kumar Sharma					
Qualification Procedure	Fulfil the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.						
Appointed to work as:							
	Validator/ Verifier	Team Leader	Trainee	Technical Expert	Technical Reviewer	Financial Expert	Approver
<i>Appointed</i>	No	No	Yes	No	No	No	No
<i>Appointed Date</i>	30-07-2025						
Authorized to work as Technical Expert for:							
<i>Authorized Technical Area</i>	Sectoral Scope		TA Code		Technical Area within the scope		
	-		-		-		
Authorized to work as Local Expert for:							
<i>Country/Countries</i>	-						
Compliance check by:							
				Anand S. R.			

<u>Certificate of Competence</u>							
Name	☒ Mr. ☐ Ms.	Ma Paa Puratchikkanal					
Qualification Procedure	Fulfil the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.						
Appointed to work as:							
	Validator/ Verifier	Team Leader	Trainee	Technical Expert	Technical Reviewer	Financial Expert	Approver
<i>Appointed</i>	Yes	Yes	No	Yes	Yes	Yes	Yes
<i>Appointed Date</i>	30/07/2025						
Authorized to work as Technical Expert for:							
<i>Authorized Technical Area</i>	Sectoral Scope		TA Code		Technical Area within the scope		
	Energy industries (renewable - / non-renewable sources)		1.1		Thermal energy generation		
	Energy industries (renewable - / non-renewable sources)		1.2		Renewables		
	Energy demand		3.1		Energy demand		
	Construction		6.1		Construction		
	Waste handling and disposal		13.1		Solid waste and wastewater		
	Waste handling and disposal		13.2		Manure		
	Agriculture		15.1		Agriculture		
Authorized to work as Local Expert for:							
<i>Country/Countries</i>	India, Sri Lanka and Thailand						
<u>Compliance check by:</u>							
				Anand S. R.			

<u>Certificate of Competence</u>							
Name	☒ Mr. ☐ Ms.	Sylvestre Manirakiza					
Qualification Procedure	<i>Fulfils the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.</i>						
Appointed to work as:							
	Validator/ Verifier	Team Leader	Trainee	Technical Expert	Technical Reviewer	Financial Expert	Approver
<i>Appointed</i>	No	No	No	Yes	No	No	No
<i>Appointed Date</i>	30-07-2025						
Authorized to work as Technical Expert for:							
<i>Authorized Technical Area</i>	Sectoral Scope		TA Code		Technical Area within the scope		
	Energy demand		3.1		Energy Demand		
Authorized to work as Local Expert for:							
<i>Country/Countries</i>	Burundi						
Compliance check by:							
				Anand S. R			