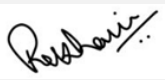




VERIFICATION REPORT “GROUPED PROJECTS FOR VIET NAM COOKSTOVE PROGRAM”



Report ID	EPL-VCS-2025-04
Project title	Grouped Projects for Viet Nam Cookstove Program
Project ID	2923
Verification period	01-July-2024 to 31-December-2024
Original date of issue	23-March-2025
Most recent date of issue	09-April-2025
Version	2
VCS Standard Version	4.7
Client	Sustainability Investment Promotion and Development Joint Stock Company (SIPCO)

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Summary:

EcoLance Private Limited (EPL), appointed by Sustainability Investment Promotion and Development Joint Stock Company (SIPCO), has performed the 5th verification of the greenhouse gas emission reductions reported for the project activity “Grouped projects for Viet Nam cookstove program” VCS 2923, covering monitoring period from 01/07/2024 to 31/12/2024 with regard to the relevant requirements for VCS activities.

The project activity involves distribution of fuel-efficient improved cookstoves (ICS) to replace the traditional three stone cookstoves (baseline scenario) in rural Vietnamese households. The project thereby reduces firewood consumption due to efficiency improvement which in turn reduces GHG emissions.

The objective of the verification is to have an independent review of ex-post determination of the monitored reductions in GHG emissions. Verification was conducted using EPL’s procedures in line with the requirements specified in the CDM M&P, the VCS validation and verification manual version 3.2, VCS standard v4.7, ISO14064-3: 2019 and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques. The verification consisted of desk review of documents, on-site assessment and the resolution of outstanding issues and the issuance of the verification opinion.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

The GHG emission reductions were calculated on the basis of the approved VCS methodology VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /06/.

During this verification, 03 Corrective Action Request (CARs) and 04 Clarification Requests (CLs) were identified related to operation, emission reduction calculation, monitoring of the VCS project activity in relation to all relevant VCS requirements for the project activity and the applied baseline and monitoring methodology. These CARs and CL are successfully closed after necessary corrections/clarifications by the client. The same has been discussed in Appendix B of this verification report.

VVB found no uncertainties during this verification of the project activity.

In conclusion, it is EPL's opinion that the project activity "Grouped projects for VietNam cookstove program", VCS project ID 2923, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology VMR0006 "Methodology for installation of High efficiency firewood cookstoves", version 1.1. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, EPL is able to certify that the emission reductions from the project during the monitoring period 01/07/2024 to 31/12/2024 amount to 1,315,358 tCO₂e.

CONTENTS

1	INTRODUCTION	6
1.1	Objective	6
1.2	Scope and Criteria	6
1.3	Level of Assurance.....	7
1.4	Summary Description of the Project	10
2	VERIFICATION PROCESS	11
2.1	Method and Criteria.....	11
2.2	Document Review	12
2.3	Interviews	14
2.4	Site Visits	17
2.5	Resolution of Findings	19
2.6	Eligibility for Validation Activities	20
3	VALIDATION FINDINGS	20
3.1	Methodology Deviations.....	20
3.2	Project Description Deviations.....	21
3.3	New Project Activity Instances in Grouped Projects.....	23
3.4	Baseline Reassessment	23
4	VERIFICATION FINDINGS.....	24
4.1	Project Details	24
4.2	Safeguards and Stakeholder Engagement	28
4.3	Accuracy of Reduction and Removal Calculations.....	39
4.4	Quality of Evidence to Determine Reductions and Removals.....	41
4.5	Non-Permanence Risk Analysis.....	45
5	VERIFICATION OPINION.....	46
5.1	Verification Summary	46
5.2	Verification Conclusion	47
5.3	Ex-ante vs Ex-post ERR Comparison	47

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION	49
APPENDIX 2: < CLS, CARS AND FARS >	50
<u>APPENDIX 3: COMPETENCY</u>	
<u>CERTIFICATES.....</u>	<u>53</u>

1 INTRODUCTION

1.1 Objective

Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed EcoLance Private Limited (EPL) to carry out verification of the project “Grouped projects for Viet Nam cookstove program” (VCS 2923) for the period from 01-July-2024 to 31-December-2024 (both dates included). This report summarizes the findings of the verification of the project, performed on the basis of VCS requirements as well as UNFCCC criteria of CDM to provide for consistent project operations, monitoring and reporting.

The objective of the verification is to have an independent evaluation of a project activity by an accredited validation and verification body against the requirements of the VCS Program Guide, Version 4.4 /03/, VCS standard version 4.7 /04/, GHG program applied on the basis of the registered project description /07/. 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) /07/ and that all physical features (technology, project equipment and monitoring systems) of the project are in place and in line with the applied methodology /06/;
- Monitoring report /01/ and Emission Reduction Calculation Sheet /02/ and other supporting documents are complete in line with the monitoring report templates for VCS, version 4.4 /05/;
- The data is recorded and stored as per the monitoring methodology /06/ and approved monitoring plan /07/.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units (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.

To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR /01/.

1.2 Scope and Criteria

The verification scope is:

- to verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- to evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- to verify that reported GHG emission data is sufficiently supported by evidence.
- to confirm that the project has performed to contribute to the sustainable development goals indicated in the MR.

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Validation and Verification Manual, version 3.2 /13/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.4 /33/. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

In order to ensure a complete, transparent and timely execution of the verification task the team leader has planned the complete sequence of events necessary to arrive at a substantiated final verification opinion. Various tools have been established in order to ensure an effective verification planning.

Materiality Threshold: The verification assessment for the GHG emission reduction was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold as defined in the VCS standard /04/ as below:

	Threshold	Related to
☒	1 %	Emission reductions or removals for large projects achieving a total emission reduction or removal of greater than 300,000 tonnes of carbon dioxide equivalent per year
☐	5 %	Emission reductions or removals for projects achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less.

Risk Analysis and verification planning: Before on-site assessment, the team leader has assessed the nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the project activity. The team leader has collected and reviewed the information relevant to the project activities and assessed the team competency to carry out the verification and ensured that it is able to conduct the necessary risk analysis. Based on the documents review and the stage of the project, potential risks that are material for the GHG emission reporting and estimation were identified and potential mitigation measures were identified before the remote assessment. Potential reporting risks and necessary auditing procedures for residual risk areas identified and assessed are tabulated below:

Sl. No.	Identification of potential risks	Risk Level	Mitigation measures	Risk Mitigated
1.	Project technology, location and monitored usage of project devices.	Low	During on-site visit, verification team can verify the disseminated Project technology in different locations and also cross verify with beneficiary households on the monitoring process and results.	☒ Yes ☐ No
2	Project baseline in cases where the pre-project scenario is the baseline	Low	This risk can be mitigated by conducting on-site interview to check consistency of information given by PP. Furthermore, verification team can also interview surveyor team to validate the survey conducted by PP.	☒ Yes ☐ No
3.	Risk associated with site specific social & environmental impact assessment	Low	This risk can be mitigated by on-site interview with PP representative and end users. Audit/assessment of documents and records by	☒ Yes ☐ No

			means of physical verification, either synchronously (in real time) or asynchronously (when applicable) to check the legal regulatory requirements and relevant reports.	
4	Risk related to appropriateness of monitoring plan/procedure and relevant records.	Low	During on-site visit the survey team shall be interviewed. Their competency records shall be checked. Consistency between information taken during survey and response by end users and real time situation noted during on-site visit shall be checked.	☒ Yes ☐ No

Verification team formation: The appropriate verification team was formed with qualified members qualified in accordance with EPL's qualification procedure for assessing the project for this monitoring period considering the potential risks and potential mitigation measures for those risks. The verification team and the technical reviewer consist of the following personnel.

Role/Qualification	Last Name	First Name
Team leader	Murty	Eswar
Technical Expert/Verifier	Das	Debarshi
Local Expert	Nguyen	Trang
Technical Reviewer	Buragohain	Champak

Consideration of materiality in conducting verification: Based on the verification planning, the audit has been carried out. This is performed by conducting remote site assessment and obtaining documentary evidences and other information and explanations to achieve reasonable assurance on emission reduction reporting and compliance with the registered PD /07/. From the audit findings, it is found that the GHG emission reduction are fairly stated and are in compliance with the standards and guidelines of VCS and applied methodology /03/, /04/, /05/, /06/, /13/.

The assessment was done through relevant document review as given in section 2.2 of this report and the corrective actions/clarifications as given in appendix 3 of this report. The final verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent EPL's instructions, **with a reasonable level of assurance**. The technical review was performed by a technical reviewer qualified in accordance with EPL's qualification procedure. Therefore, there is no material changes in reporting of ER in the final version (version 02, dated 20-March-2025) of the monitoring report /01/ by PP. So, the audit was done appropriately and sufficiently and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

This group project activity involves distribution of high efficiency cookstoves to rural households in Vietnam in order to replace inefficient 3-stone fire commonly used for cooking. This is a grouped project activity with 94 total project activity instance (PAI). The first PAI is in low-income households in the Lao Cai province. ICS deployed under this project substantially reduces fuel consumption and emissions from cooking.

Two ICS models disseminated under this project activity are Ecozen with a thermal efficiency of 38.44% and TK 90 with thermal efficiency of 30.25%. The group project is an initiative of Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) which is confirmed from registered PD /07/ and validation report /08/. Further, from on-site inspection and confirmation from end users the same is found to be correct. Each project stove is marked with a unique ID to differentiate it from other stoves and to identify it under this project. During this current monitoring period from 01 July 2024 to 31 December 2024, the project has resulted in emission reductions of 1,315,358 tCO₂e as against estimated emission reductions of 1,679,994 tCO₂e.

The first project activity instance is implemented in rural areas of Lao Cai province. PP has distributed TK 90 model of ICS to each beneficiary household under this project activity instance. For the whole project activity PP has distributed one out of the two models namely Ecozen and TK90. The name of end users, address, unique identification number, etc. are provided which is consistent with verified sample records and on-site audit. VVB, confirms the project implementation is as per the details given in the registered PD and monitoring plan.

The project has chosen fixed crediting period of 10 years from 07 January 2022 to 06 January 2032. This is the fifth verification under the current fixed crediting period.

Main information of the project activity is summarized in the table below.

Project Participant(s)	Sustainability Investment Promotion and Development Joint Stock Company (SIPCO)
Project Title	Grouped projects for viet nam cookstove program
Methodology(ies)	VMR0006, version 1.1 /06/
Sectoral Scope(s)	03- Energy demand
Registered PD	Version 07 of 23 November 2022
Project's current crediting period	07 January 2022 to 06 January 2032
Project documentation link	https://registry.terra.org/app/projectDetail/VCS/2923/14/

2 VERIFICATION PROCESS

2.1 Method and Criteria

Verification was conducted using EPL's procedures in line with the requirements specified in the VCS Requirements, i.e. VCS Program Guide version 4.4 /03/, VCS standard version 4.7 /04/. The GHG emission reductions is assessed on the basis of the approved baseline and monitoring methodology VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves (Version 1.1) /06/ and registered PD /07/.

Since the scope of the activity was to verify already registered project (grouped project), the verification consisted of the following major three phases:

- Legal contracting with PP, Document review and planning;
 - Contract with PP for the scope of the activity
 - Desk review of the Monitoring Report /01/, Emission Reduction Calculation sheet /02/, registered Project Document /07/, Validation report /08/, UNFCCC website /09/, Gold Standard registry /10/, GCC registry /12/ and VCS registry /11/.
 - VCS validation and verification manual, version 3.2 /13/.
 - Assessment of materiality threshold based on VCS standard /04/, risk analysis, audit planning including the on-site planning and verification team appointment.
- On-site assessment and supporting documents review

- Onsite assessment to identify operational status and other supporting parameters and cross-checking if data recording was properly done with meeting QA/QC.
- Interview with PP regarding the project implementation, GHG accounting systems, monitoring, project management, repair & maintenance, data management, ownership of the activity, double counting issues, QA/QC etc.
- Resolution of any material discrepancy and the issuance of the final verification report and certification.
 - Issuance of the findings (CARs/CLs) based on desk study and on site/remote assessment regarding any discrepancy between registered documents, reporting and the actual implementation situation.
 - Prepare final verification report based on the assessment, resolution of findings and technical reviews.

The following sections outline each step in more detail. The major milestones for the validation are provided below:

- Legal contract with PP for the scope of activity: 16-January-2025
- Receipt of initial project documents: 21-February-2025
- Submission of Notice of Validation/Verification Service (NOVS): 04-February-2025
- On-site Assessment: 03 to 07 March 2025
- Audit finding communication to PP: 11-March-2025
- Response Received from PP: 20-March-2025
- Draft verification report shared with PP: 25-March-2025
- First version of the verification report issued for submission: 09-April-2025

2.2 Document Review

EPL has primarily conducted the document reviews of the monitoring reports (MR) /01/ and emission reduction calculation sheets /02/ submitted by PP. Also, the registered project documents, corresponding validation report /07/, /08/, previous monitoring report and corresponding verification report /15/, /16/, VERRA Project review report /17/ have been reviewed. In addition, other supporting documents to cross-check PP's information and statements in the MR are reviewed which are listed below:

Code	Document's Name
/01/	SIPCO: Monitoring Report of the project "Grouped Projects for Viet Nam Cookstove Program" covering monitoring period from 01 July 2024 to 31 December 2024, version 1 of 22-January-2025, version 2 of 20-March-2025.

/02/	SIPCO: Emission Reduction Calculation Spreadsheet for the project “Grouped Projects for Viet Nam Cookstove Program” covering monitoring period from 01 July 2024 to 31 December 2024, version 01 of 31-January-2025, version 2 of 19-March-2025.
/03/	VCS: VCS Program Guide, version 4.4 of 29-August-2023
/04/	VCS: VCS Standard, version 4.7 of 16-April-2024
/05/	VCS: VCS Monitoring Report Template, version 4.4
/06/	VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves (Version 1.1) TOOL 30: Calculation of the fraction of Non-renewable biomass, version 4.0
/07/	SIPCO: Registered project design document for “Grouped Projects for Viet Nam Cookstove Program” VCS 2923, version 07 of 23 November 2022.
/08/	Carbon Check (India) Private Ltd.: Validation report for registration of “Grouped Projects for Viet Nam Cookstove Program” VCS 2923, version 6.0 of 23 November 2022
/09/	UNFCCC website for project activities and programme of activities https://cdm.unfccc.int/Projects/projsearch.html
/10/	Gold Standard Registry: https://registry.goldstandard.org/projects?q=&page=1
/11/	VERRA registry for VCS Projects: https://registry.verra.org/app/search/VCS
/12/	Global Carbon Council: GCC Project Portal https://projects.globalcarboncouncil.com/pages/gcc_home
/13/	VCS: VCS Guidance-Validation and Verification Manual, Version 3.2
/14/	Project link in VERRA: https://registry.verra.org/app/projectDetail/VCS/2923
/15/	a. SIPCO: Monitoring Report of the project “Grouped Projects for Viet Nam Cookstove Program” covering monitoring period from 01 January 2024 to 30 June 2024, version 03 of 08-November-2024. b. SIPCO: Monitoring Report of the project “Grouped Projects for Viet Nam Cookstove Program” covering monitoring period from 01 December 2022 to 30 June 2023, version 04 of 19-February-2024.
/16/	a. Ecolance private limited: Verification report of the project “Grouped Projects for Viet Nam Cookstove Program” VCS 2923, covering monitoring period from 01 January 2024 to 30 June 2024, version 02 of 08-November-2024. b. EPIC Sustainability Services Private Limited: Verification report of the project “Grouped Projects for Viet Nam Cookstove Program” VCS 2923, covering monitoring period from 01 December 2022 to 30 June 2023, version 03 of 21-February-2024.
/17/	VERRA: Project review report: Registration VCS 2923, dated 02 April 2024
/18/	SIPCO: ICS distribution database for all project activity instances.
/19/	UNFCCC: Guidelines for Sampling and Surveys for CDM Project activities and Programme of Activities, Ver. 4.0 (EB86, Annex 4)

/20/	UNFCCC: Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 09.0
/21/	SIPCO: Sampling plan - Project activity: Grouped projects for Viet Nam Cookstove Program of February 2025.
/22/	SIPCO: Training records of surveying team
/23/	SIPCO: Declaration of no Involvement of project “Grouped Projects for Viet Nam Cookstove Program” with other registries or schemes.
/24/	SIPCO: End user agreement – Carbon Waiver form with household owners
/25/	a. ICS Specifications for TK90 and Ecozen stoves. b. Report and analysis of the testing results of TK90 cookstove c. Report and analysis of the testing results of Ecozen cookstove
/26/	(a) SIPCO: Grievance addressable procedure. (b) SIPCO: Grievance mechanism.
/27/	Random number generation proofs for sample selection.
/28/	PP’s purchase contracts with ICS manufacturer.
/29/	Employment contracts of PP’s employees.
/30/	SIPCO: Survey records (survey forms, raw survey data sheet)
/31/	SIPCO: Stakeholder Consultation Report Period 01/07/2024 – 31/12/2024 For VCS 2923.
/32/	SIPCO: Code of Conduct for employees.
/33/	VCS: VCS Verification Report Template, version 4.4
/34/	KML file for all project instances.
/35/	Report on “Calculation of the fraction of non-renewable biomass (f_{NRB})” prepared by C4 EcoSolutions (Pty) Ltd.
/36/	PP’s declaration regarding scope 3 emissions: https://intracocarbon.com/public-announcement-on-grouped-projects-for-viet-nam-cookstove-program-project-id-2923
/37/	SIPCO: ICS distribution agreement

2.3 Interviews

During the verification, VVB carried out on-site assessment of sample ICS beneficiary households, documents check and interview with Project Proponent, Implementing partners and stakeholders to check if the reported information for the monitoring period are correct and followed due process in-line with the registered project document /07/.

The table below list the detail of interview taken with the PP and the individuals involved in the project during the verification and associated scope of the interview.

SN	Date	Name	Organization	Scope of interview
1	03/03/2025 to 07/03/2025	Ngo Thi Viet Anh	SIPCO	Project management, QA/QC for the project, Grievance mechanism, monitoring of project activity, Project implementation, ownership, legal compliance, environmental impacts, ongoing communications, maintenance and operation etc. Information flows for generating, aggregating and reporting- ER calculations. Data collection approach, tools and applied methodology use for ER calculation, QA/QC, Social and environmental impacts etc.
2	03/03/2025 to 07/03/2025	Nguyen Doan Thinh	SIPCO	
3	03/03/2025 to 07/03/2025	Bui Ngoc Bao Van	SIPCO	
4	03/03/2025 to 07/03/2025	Nguyen Thi Nen	WU of Doan Thuong commune	
5	03/03/2025 to 07/03/2025	Ngo Thi Thuy Duong	WU of Hai Duong	
6	03/03/2025 to 07/03/2025	Vu Thi Ngan	WU of Chi Lang Bac Commune	
7	03/03/2025 to 07/03/2025	Trinh Ngoc Anh	WU of Hai Duong	
8	03/03/2025 to 07/03/2025	Le Thi Huyen	WU of Phu Cu District	
9	03/03/2025 to 07/03/2025	Nguyen Thanh Huyen	WU of Hung Yen Province	
10	03/03/2025 to 07/03/2025	Pham Thi Hao	WU of Doan Dao Commune	

11	03/03/2025 to 07/03/2025	Nguyen Chi Huyen	WU of Hung Trach Commune
12	03/03/2025 to 07/03/2025	Pham Thi Hang	WU of Truong Xuan Commune
13	03/03/2025 to 07/03/2025	Nguyen Thi Hong Ha	WU of Quang Binh Province
14	03/03/2025 to 07/03/2025	Duong Thi Bich Thao	WU of Quang Binh Province
15	03/03/2025 to 07/03/2025	Ho Thi Ro	WU of Huong Hiep commune
16	03/03/2025 to 07/03/2025	Hoang Thi Minh Hong	WU of Quang Tri province
17	03/03/2025 to 07/03/2025	Le Thi Thanh Huyen	WU of Quang Tri Province
18	03/03/2025 to 07/03/2025	Ho Thu Be	WU of Ban Chua

List of project beneficiaries interviewed:

SN	Date	Name	District / village	Scope of interview
19	03/03/2025	Vu Thi Thin	Gia Loc / Dinh Dao	Monitoring survey operation Questionnaire, operation surveys/interviews for operational status of the project devices. The operational rate has been cross checked by the
20	03/03/2025	Tran Thi Chien	Gia Loc / Thung Do	
21	03/03/2025	Vu Thi Ngoan	Thanh Mien / Phuong Khe	
22	04/03/2025	Nguyen Thi Tui	An Thi / Luu Xa	

23	04/03/2025	Tran Thi Venh	An Thi / Luu Xa	acceptance sampling of the survey done by the PP. Discussion with the end users on the additionality part specifically end users were questioned about the cost of project stove paid by them (if any).
24	04/03/2025	Doan Thi Gam	Phu Cu / Dai Duy	
25	06/03/2025	Le Thi Lieu	Bo Trach / Tay Giang	
26	06/03/2025	Pham Thi Thuan	Bo Trach / Nam Gang	
27	06/03/2025	Tran Thi Luu	Quang Ninh / Kim Sen	
28	07/03/2025	Ho Thi Vien	Cam lo / Ban Chua	
29	07/03/2025	Ho Thi Phu	Dakrong / Phu An	
30	07/03/2025	Ho Thi Long	Dakrong / Gia Gia	

2.4 Site Visits

A site visit to the project activity was undertaken by the verification team from 03 to 07 March 2025 to assess the implementation and operation of the project activity and to review evidence, and interview key personnel to confirm evidence associated with the data generation, aggregation, and calculation and reporting of the monitoring parameters.

The site visit addressed:

- An assessment of the project implementation and operation as per the registered VCS PD /07/ (including physical inspection to confirm physical existence and operation of project components).
- Review of information flows for generating, aggregating, and reporting the monitoring parameters/data.
- Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the monitoring report /01/.

In line with the registered monitoring plan /07/ and applied methodology requirement /06/, previous monitoring report /15/ and corresponding verification report /16/, below is the parameter which has been monitored by PP using a sample survey method:

- $N_{y,i,j}$ Number of project devices of type i and batch j operating during year y (Annual/biennial).

PP has conducted simple random sampling using 95/10 as confidence/precision in line with registered PD /07/ and applied methodology /06/ aligning with sampling and survey

guidelines /19/. Stratified random sampling is applied for the entire 850,000 of project cookstoves distributed between 7th January 2022 to 14th January 2023. Since, the parameter of interest is a proportional parameter, the sample size is calculated following equations given in Guidelines for Sampling and Surveys for CDM Project activities and Programme of Activities, Ver. 4.0 (EB86, Annex 4) /19/ and it gave a sample size of 43 for the monitored parameter. However, PP has surveyed a total of 54 samples to account for any non-responses and to avoid biasness. The total number of samples required was divided proportionately for each group of ICS population divided based on ICS type, vintage and provinces. For calculation of sample size to assess the $N_{y,l,j}$ parameter, the expected proportion was taken 90% based on previous survey result which showed 96.29% operational rate. Therefore, this has been accepted by the verification team.

Selection of samples and survey:

Samples are selected randomly using random number generators. Each participating household is allotted a unique serial number for sample identification. Records of random sample generation, sample selection were checked by VVB and confirms the selection is random with appropriate statistical tool and therefore, represents the entire population /20/.

Physical survey was done by trained personnel from from 06 January 2025 to 18 January 2025. Audit team checked the training records of survey team /22/, cross checked survey forms /30/ and confirm that the details given in the MR and ER sheet is correct.

VVB's audit and sampling approach:

As per §25 of the Standard: Sampling and surveys for CDM project activities and programmes of activities (version 09.0) /20/, the verification team has to verify whether the project participant have implemented the sampling and surveys according to the sampling plan in the registered monitoring plan. The verification includes determining:

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

VVB checked the sample calculation and the minimum sample that has to be ensured as stipulated in the applied methodology and found that PP's sampling approach is correct

In line with §28 of the Sampling Standard (version 09.0) /20/, the verification team has chosen acceptance sampling for monitoring parameter for on site assessment. Considering Acceptable Quality Level (AQL) as 0.5%, Unacceptable Quality Level (UQL) as 20%, Producer risk of 10% and Consumer risk of 10% as per Table 2 in the referred Standard /20/, the sample size was 11 with Acceptance number (c) as 0. During the on-site verification the verification team visited one additional household apart from the minimum requirement.

The 12 sample households from PP's sample record were selected randomly using random function in Microsoft excel. Using excel formula random numbers were generated against each entry in PP's sample list, then this list was sorted as per ascending order of the random numbers generated. The first 12 samples after sorting were considered as samples for the on-site verification. The verification team physically visited each household to meet the respective beneficiaries as per list given in section 2.3 above. The verification team cross-checked filled in survey questionnaire interviewing the end users to confirm the consistency of information as contained in survey sheet and revealed by end users during the site visit.

During the on-site assessment, there were no hindrance and all the beneficiaries, project cookstoves and project related documents were accessible. EPL team assessed the implementation and operation of the proposed project activity, cross checked the ICSs with respect to its operability, usage details, baseline cookstoves and reviewed the information flows for generating, aggregating and reporting the monitoring parameters, interviewed key personnel to confirm the operational and data collection procedures. The audit team reviewed calculations and assumptions made in determining the GHG data and emission reductions. In addition, the quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters were reviewed and discussed.

2.5 Resolution of Findings

The findings can be raised in any stage of the verification to ensure the transparency of the information given and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations. The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL's positive conclusion on the project description. The verification protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of tables for Forward Action Request (FAR), Corrective Action Request (CAR) and the Clarification Request (CL); the different columns in these tables are described below.

Forward Action Request (FAR) is raised during verification to highlight issues related to project implementation that require review during the next verification or throughout remaining verifications of the project activity.

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

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;

- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions;
- Issues identified in a FAR during validation or previous verifications to be verified during the current verification have not been resolved by the project participants.

A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

For this project activity, findings were raised after on-site assessment and desk review of documents specially the MR and ER sheet submitted, registered project documents and validation reports and any outstanding issues raised during validation or previous verification. In summary, 03 CARs and 04 CLs were raised during this verification. There were no FAR from previous verification and no FAR has been raised during this verification. The findings were sent to PP in a separate sheet. With appropriate response and supporting documents from the PP, these were closed successfully. The detail of the findings and their resolution are given under Appendix 2 of this report.

2.5.1 Forward Action

Forward Action Request (FAR) is to be raised when the monitoring and reporting require attention and/or adjustment for the next verification period. FARs does not relate to VCS requirements for issuance of ERs achieved during subject monitoring.

No Forward action requests has been raised during validation and the previous verification which are applicable for the current monitoring period.

2.6 Eligibility for Validation Activities

The project is a registered VCS project and has already been validated /14/. This is the 5th verification. The project falls under the sectoral scope of 03. This is a verification activity and EPL is accredited for validation and verification of GHG emission reduction project activities falling under sectoral scope 3 under VCS. So, the VVB comply with requirement for validation and verification for particular sectoral scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

Methodology Requirement:

As per the applied version of the methodology the parameter “Fraction of woody biomass that can be established as non-renewable biomass (f_{NRB})” should be determined using one of the following options:

- (a) Calculate a f_{NRB} value as per TOOL30; or
- (b) Use the default value as provided in TOOL33; or
- (c) Use a default value included in an approved standardized baseline.

Deviation applied:

The value of f_{NRB} to be used in the ER calculations were determined using the CDM Tool 30. The analysis was done by C4 Ecosolutions (Pty) Ltd independently. The calculated value using Tool 30 was 0.8813. But to be more conservative, PP has applied an uncertainty deduction of 26% as recommended in the latest version 1.2 of the applied methodology VMR0006. So, the updated value used for calculation is $0.8813 * (1-0.26) = 0.6522$.

Verification team’s assessment:

The deviation proposed does not negatively impact the conservativeness of quantification of GHG emission reductions of the project activity. Instead, it increases the conservativeness of the applied ER calculations. Thus, it complies with the VCS standard. Verification team hereby confirms that the deviation in the monitoring report is in compliance of VCS standard. Further, the deviation is being followed and approved from the second monitoring period from 01/12/2022 to 30/06/2023 and has been verified and accepted by the VVB, EPIC Sustainability Services Private Limited, in their verification report No. SSPL/VCS/2023/136, dated 21/02/2024 for the 2nd monitoring period and was approved by VERRA on 02/04/2024 /15/, /16/.

3.2 Project Description Deviations

Deviation 1:

Project description requirement:

As per section 5.1 of the registered PD, the value of the parameter “Fraction of woody biomass saved by the project activity in year y that can be established as non-renewable biomass (f_{NRB})” was fixed at 94.03% which was calculated using CDM Tool 30 “Calculation of fraction of non- renewable biomass” version 03.

Deviation applied:

In order to opt for a conservative approach, the value of f_{NRB} has been recalculated using the latest version of CDM Tool 30 version 04. Recalculation using this latest version of the tool applying latest data at the time of recalculation has resulted in a value of 88.13%. This value has been used in ER calculations after applying uncertainty deduction on it as described in section 3.1 above.

Verification team's assessment:

Verification team has reviewed the updated f_{NRB} report /27/ prepared by C4 Ecosolutions revealed that all the data used for the recalculation is latest available data at the time of 2nd verification period during which this deviation was originally applied. It has been assessed as per section 3.21 of VCS Standard 4.7 and verification team confirms that it does not affect any applicability criteria of the methodology or appropriateness of the baseline scenario. This has no negative impact on additionality of the project as the deviation only increases the conservativeness of the calculated ERs. Therefore, the deviation has been accepted by the verification team. Moreover, this deviation was first applied during the second monitoring period from 01/12/2022 to 30/06/2023 and has been verified and accepted by the VVB, EPIC Sustainability Services Private Limited, in their verification report No. SSPL/VCS/2023/136, dated 21/02/2024 for the 2nd monitoring period and was approved by VERRA on 02/04/2024 /15/, /16/.

Deviation 2:**Project description requirement:**

To evaluate the monitored parameters during a monitoring period, representative sampling survey should be done as per stratified random sampling method across “model and age” of project stove.

Deviation applied:

The population within the project activity consists of several sub-populations that are known to vary. Therefore, it is better to conduct a stratified random sampling from each of these sub-populations separately. So, during this monitoring stratified random sampling procedure across “model, age & province” was applied as the sampling method instead of stratified random sampling across “model and age” only, as this would improve the precision of the estimate.

Verification team's assessment:

The applied sampling approach aligns with of section 5.2 of the Guidelines for sampling and surveys for CDM project activities and programmes of activities (version 04.0) & the para 15 Sampling standard (version 09.0). Furthermore, this deviation does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenarios, it only leads to monitoring results with better precision and representation of the project's user population. Therefore, the verification team has accepted this deviation.

Deviation 3:

Project description requirements:

Under section 5.1 of the registered PD, parameter “Efficiency of pre project device (η_{old})” has been mentioned as a fixed parameter available at the time of validation.

Deviation applied:

As per applied methodology VM0006 version 1.1 “Efficiency of pre project device (η_{old})” is a monitored parameter. Therefore, in the current monitoring report it has been included under the section 4.2 “Data and parameters monitored”.

Verification team's assessment:

This deviation does not impact the applicability of applied methodology, additionality of the project or appropriateness of the baseline scenario as it is just a change in the way of representing a particular parameter. Therefore, it has been accepted by the verification team.

3.3 New Project Activity Instances in Grouped Projects

The project activity is a group project. It involves distribution of energy efficient improved cookstoves to households in Viet Nam. A total of 850,000 ICSs were installed during the period from 07th January 2022 to 14th January 2023 all of which were added during the first and second monitoring periods /18/. There are no new instances added during this monitoring period.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Audit type	Period	Program	VVB name	Number of years
	Validation	06 June 2022	VCS	Carbon Check (India) Private Ltd.	
	1 st Verification	07 January 2022 – 30 November 2022	VCS	Carbon Check (India) Private Ltd.	0.9
	2 nd Verification	01 December 2022 – 30 June 2023	VCS	EPIC Sustainability Services Pvt. Ltd	0.58
	3 rd Verification	01 July 2023– 31 December 2023	VCS	Ecolance Pvt. Ltd.	0.5
	4 th Verification	01 January 2024 – 30 June 2024	VCS	Ecolance Pvt. Ltd.	0.5

	5 th Verificati on (ongoing)	01 July 2024 - 31 Decembe r 2024	VCS	Ecolance Pvt. Ltd.	0.5
	On the basis of reviewing the registered VCS Project Description /07/, the MR of this verification period /01/ VERRA registry, supporting documents made available to the verifier and information collected through performing interviews during the on-site assessment to confirm the audit history it has been confirmed that project complies with the requirement of Rotation of validation/verification bodies as per 4.1.27 of VCS Standard, version 4.7.				
Double counting and participation under other GHG programs	The PP has confirmed that emission reductions for this project are not double counted and are claimed only under VERRA for this monitoring period. The PP also confirms regarding no participation in any other GHG mechanism for this monitoring period /23/. The VVB confirms that PP is not participating in any other GHG mechanism. Furthermore, VVB confirms that the project has not been registered nor seeking registration in any other GHG program which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/. So, the VVB is able to confirm that this project activity is registered only in VERRA and has neither participated in other GHG programs nor intended to do so. VVB also confirm that the project is not rejected by any other program. Furthermore, PP has implemented the following measures to ensure that there is no overlap of beneficiaries or clean energy products across different projects or within the project: 1) Each device distributed under the project features a unique identifier (ID) that distinguishes the products within the project. 2) Additionally, the PP collects detailed information for each beneficiary, including their name, address, unique ID of the stove and phone number when available. 3) Each user signed a carbon title transfer form ensuring that all carbon credits are transferred to the PP.				

	4) The verification team has verified the information of the sampled end-users against the distribution database/02/ and confirmed its consistency. VVB has checked the above information and can confirm that there is no double counting of project beneficiaries in the project database.
No double claiming with emissions trading programs or binding emission limits	The PP has confirmed that the emission reductions for this project are not double counted and only claimed under VERRA for this monitoring period. The PP also confirms regarding no participation in any emission trading program or binding limits. So, the project complies with requirements of the VCS program.
No double claiming with other forms of environmental credit	The PP has confirmed that the emission reduction credits that will be issued in this monitoring period will not be claimed as other environmental credits /01/. Furthermore, VVB confirms that the project has not availed ERs for the current monitoring period under any other programs which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/.
Supply chain (scope 3) emissions double claiming	The project proponent procured ICS manufactured by Viet Charcoal Production Company Limited (manufacturer of project ICS) with whom agreement for carbon right waiver is available /28/. Similarly, the agreement with implementing Provincial's women Union has waved the right of carbon credits to PP only /27/. ICSs are distributed to end users free of cost with agreement of carbon waiver /24/. Therefore, there is no provision of double claiming. VVB also confirms that project proponent has posted a public statement on their website to inform that, carbon credits may be issued through the Verified Carbon Standard project ID 2923 for the greenhouse gas emission reductions and removals associated with stoves, manufactured by Viet Charcoal Production Company Limited and distributed by Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) /36/.

Sustainable development contributions

The project activity has distributed 850,000 ICS to households to replace traditional stoves. This activity helps in reducing the total fuel consumption in the project area and also saves time of women who are primarily engaged in cooking activities while also improving indoor air quality in rural households. In addition, employment is generated by the project for distribution of ICSs and post-distribution operation & maintenance activities.

During the onsite interview with different stakeholders & end-users, the verification team also conducted interview to confirm with end-users if project activity has contributed towards other benefits like time saving, health benefits etc. and comments suggesting realization of these benefits were received. Replacement of traditional cookstove with the ICS also leads to reduction of smoke, dust which creates indoor air pollution. These has been verified during onsite interview with stakeholders, distribution database /18/, MR /01/ & ER calculation sheet /02/.

From the assessment, VVB confirms that the project has made contributions towards SDG 1, SDG 3, SDG 5, SDG 7, SDG 8, SDG 13 and SDG 15.

SDG 1.4: In the current monitoring period the operational rate has been observed to be 98.14% which accounts to 788,303 households with enhanced access to basic services in the form of clean cooking technology.

SDG 3.9: In the current monitoring period the operational rate has been observed to be 98.14% which accounts to 788,303 households with reduced levels of household air pollution (HAP).

SDG 5.4: Due to higher efficiency of the project stoves, they consume less firewood resulting in less time consumption in firewood collection and cooking. Due to the project activity, time spent daily on unpaid domestic and care work by women of the beneficiary households have reduced. This is consistent with verification team's observation during the on-site verification.

	SDG 7.1: In the current monitoring period, operational rate has been observed to be 98.14% which accounts to 788,303 households with increased reliance on clean technology. SDG 8.3: The project has provided employment opportunity to skilled and unskilled personnel and relevant trainings for quality employment. VVB verified the employment records and training records during the monitoring period and confirms the project has generated 10 employment opportunities during the monitoring period /29/. SDG 13: Project activity has reduced GHG emission in this MP from energy saving. During this monitoring period, the project has contributed to reduce 1,315,358 tCO₂e of emissions. VVB confirms the contribution of project activity towards SDG 13. SDG 15.1.1: in the current monitoring period, the project activity has contributed to savings of 1,120,754 tons wood fuel from forests surrounding the communities. Thus, VVB confirms that project activity has contributed positively towards increase in forest area as a proportion of total land area.
Additional information relevant to the project	Not applicable as PP has not included any commercially sensitive information that are excluded from the report or public disclosure.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Although PP has a robust stakeholder identification process, stakeholder makeup has not changed during the current monitoring period since validation. The process applied for identification of stakeholders is as follows. The stakeholders can be identified in the three steps described below:

	Step 1: To identify the expected and unforeseen consequences of the project's activities. Once the outcomes are determined, the potential stakeholders affected by these impacts are identified. Step 2: Stakeholder group identification is carried out at each stage of project implementation. The stakeholder identification per different stages is as described below: • Project initiation: Stakeholders include groups such as Women Union or Youth Group who can assist the project initiator in making the potential beneficiaries and different involved parties understand the project benefits and potential impediments, making ingress within the community. • Project development: At this stage, stakeholders include government representatives, community development organisations, investors, NGOs working in defined groups, etc • Project implementation: End-users, implementing partners, stove manufacturers, training personnel etc. • Project monitoring (validation and verification process): surveyors, database developers, end-users involved in project monitoring. Step 3: To select representatives from each stakeholder groups identified in step 2 as the final step of the identification process. The final list of stakeholder includes end users, representative of Women Union, government authorities, local NGOs, business, local vendor and ICS manufacturers. Consistency and authenticity of these has been checked during the on-site interviews and from documents provided by PP and based on that VVB confirms that PP have a proper Stakeholder identification procedure in line with requirements of applied VCS Standard v4.7.
Legal or customary tenure/access rights	Not applicable. PP has conducted stakeholder consultation and the stakeholders were aware of the project during validation period. The project cookstoves are distributed to end users free of charge and ownership right of carbon credits lies with project proponent as per

	mutually signed end user agreement /24/. Hence there are no legal or customary tenure/access rights to territories and resources of the project, nor collective and conflicting rights held by stakeholders. This has been cross-checked by VVB during the on-site interviews and found valid.
Stakeholder diversity and changes over time	Not applicable The primary stakeholder group for the project is end users as stakeholders in implemented areas of the project. However, no major changes have occurred among the different stakeholder groups like ICS users, women union, local vendors, manufacturers and other government authority or NGOs. This was verified by VVB during the on-site interviews.
Expected changes in well-being	The project activity is contributing to the reduction in GHG emission due to reduction in use of non-renewable biomass as verified by onsite observation, reviewing of supportive documents include registered VCS PD /07/, MR /01/, ER calculation sheet /02/. The health of end-users is improved due to less indoor air pollution, less time needed for cooking & collecting wood. The end-users have confirmed during the onsite interview that the project activity allowed them to have more time to work. The project activity has also generated employments for the local community and helps in technological self-reliance in the area. Overall, the verification team found the project activity has contributed to the increase of local socio-economic well-being.
Location of stakeholders	The stakeholders are within the geographical boundary of Vietnam. Local people, interested government agencies are located nearby the implementation area and within the geographical boundary of Vietnam.
Location of resources	This project activity involves use of non-renewable woody biomass collected from local nearby areas by beneficiaries during both baseline and project scenario. There are no changes in location of these resources during the MP. ICS users have free access to local forest areas nearby.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	The PP has always welcomed to receive any feedback/continuous inputs via telephone, email or even personally at the project site. A feedback record is maintained by PP to record any feedback received. During monitoring surveys PP's staff has taken the chance to update information to different stakeholders, and collected comments through interviews, surveys, direct observation. Staff of SIPCO and Women union communicates with end users and collects their comments via visits or phone calls at least once a year. The details of ongoing communication activity are mentioned in the MR /01/ & annual reports /31/. Annual reports of the project made by PP have been duly shared with the Women Union & local governmental authority. The verification team reviewed and verified those during onsite interview with end users and members of Women union, cross-checked with registered VCS PD /07/ & MR /01/ which confirms the procedure and method for engagement. So, in VVB's opinion, PP has put all the efforts for ongoing stakeholder consultations.
Date(s) of stakeholder consultation	18th April 2021 is the date when the first physical stakeholder consultation was held on /07/, /08/. 06 to 18 January 2025 is the period when consultation with end users and monitoring survey for this MP were done /31/. 27 January 2025 is the date of the annual report which was shared with the stakeholders such as Women Union and other government authority. These were verified by reviewing the stakeholder consultation reports /31/ & onsite interview with different stakeholders.
Communication of monitored results	The result of the monitoring is always available in the VERRA website transparently /14/. Other than this, stakeholders were also communicated through annual report containing information on PP's monitoring survey. During the on-site audit, VVB has cross-checked this and found to be in line with the PP's reporting /01/, /31/.

Consultation records	Records of ongoing communication in the form of consultation forms and stakeholder consultation report has been made available to VVB. The verification team confirmed the method for documenting the outcomes ongoing consultation and communication by reviewing these documents /31/ & onsite interviews.
Stakeholder input	Feedbacks were summarized in the ongoing stakeholder consultation report & record /31/. However, there were no negative feedbacks received during the monitoring period. Some inputs from end users were received requesting increase in size of the ICS to accommodate bigger pots with larger quantity of food. However, PP has informed that increase in size of the ICS is not possible at the current point of time due to higher costs associated with it.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	As the physical stakeholder consultation was conducted on 18 April 2022, the project was shared with the stakeholders and found no feedback claiming on rights and usage of resources /07/. Receiving ICS is a completely voluntary activity and households in participating villages are free to choose whether they take part or not. Free, prior and informed consent is evident for each participating household via signed agreement to participate in the project. Also, as a part of ongoing stakeholder communication, the stakeholders at any time can put their grievances. However, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project.
Outcome of FPIC discussion	With the stakeholder consultation, the project was already validated. As mentioned above, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project on site assessments. So, this part is not applicable for this monitoring period.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	The PP is available to receive feedbacks/grievances at any time through different means. However, no grievance was found received during this monitoring period by VVB as discussed during on-site assessment and observed from grievance records /26/.
Grievance redress procedure	On the basis of onsite interview, reviewing of registered VCS PD /07/, grievance redressal mechanism in MR /01/, the verification team confirms on the grievance redressal procedure and method for documenting, acknowledging, investigating and addressing any grievances received recorded and reported in the MR /01/. During onsite visit, the verification team confirms that the end-users and all stakeholders know how to raise and send their grievances, but no grievance was during this monitoring period. Hence the verification team deemed the grievance redressal procedure including the grievance record as appropriate.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not applicable	As mentioned above, during this monitoring period, no public comments / grievances were received through any means. Same is verified during on-site assessment by VVB. PP has confirmed that any comments that will be received at any point of time will be addressed by PP.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The project activity involves replacing tradition firewood cookstoves with ICS in rural households while engaging with local communities. For implementation and monitoring PP has engaged local Women Unions which is confirmed from agreement copies /37/. PP has many years of experiences in implementing similar project activities and engaging with communities. Organisational policies are in place to ensure that the organization is run in accordance with all legal requirements /32/. Therefore, the project ensures no risk to stakeholders and to environment arises.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk has been identified. As described above, PP has always welcomed the stakeholders for comments/grievances. Also, the project activity aims to enhance well-being of stakeholders mainly the end users, there are no factors that will have any negative impact on the well-being of any stakeholder. During on-site assessment, VVB identified no risks to the stakeholder's wellbeing by the project activity.
Risks to stakeholder participation	No risk has been identified. As described above, PP has always welcomed the stakeholders for comments/grievances. Participation of end users in the project activity is a voluntary decision. Also, the project has not offered any risks to the stakeholder's participation. During on site assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Working conditions	No risk has been identified. As verified during onsite visit & interviewed with stakeholder, review of the registered VCS PD /07/ and MR /01/. The PP has employed all their staff in compliance with host country's Labor Law.
Safety of women and girls	No risk has been identified. The project does not involve any activity where safety of women or girl is a concern. However, the project proponent and their authorized representative follow all norms which ensure employed women or girl

	works under safe environment. The project activity helps in reducing unpaid domestic work of women associated with firewood collection and cooking. This has been verified during interview with some employees and review of employment records /29/ and employee handbook /32/.
Safety of minority and marginalized groups, including children	No risk has been identified. The project does not involve any activity where safety of any minority and marginalized groups or children is a concern. However, the project proponent and authorized representative follow all norms which ensure all employed people works under safe environment. This has been verified during interview with some employees and review of employment records /29/.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risk has been identified. There are no additional pollutants in comparison with the baseline scenario. On the basis of review of the registered VCS PD /07/ and MR /01/, onsite observation and interview with local stakeholder, it has been established that the project activity has a positive impact in this aspect as it helps reduce air pollutants from firewood smoke and improves the indoor air quality.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	The project does not involve any activity where safety of women or girl is a concern. However, the project proponent and authorized representative follow all norms which ensure employed women or girl or member of any other underrepresented groups works under safe environment. This has been verified during interview with some employees and review of employment records /29/.
Sexual harassment	The project does not involve any activity where safety of women or girl is a concern. However, PP's employee plicy have zero tolerance for any harassment or bullying. This has been verified during

	interview with some employees and review of employment records /29/.
Gender equity in labor and work	The project does not involve any activity where biasness based on gender is a concern. PP encourages women in local communities to take up employment as per their skills, and provide training to all staff regardless of their gender. PP as per it's human resource policy ensures fair opportunity and equal pay for equal work done to people of any gender. This has been verified during interview with some employees and review of employment records /29/.
Forced labor	On the basis of reviewing the registered VCS PD /07/ and MR /01/, onsite interview and observation, the verification team found no sign of forced labor. PP also maintains policies on forced and child labor and requires that all their staff adhere to these policies as verified by company code of conduct /32/ & interview with PP during onsite visit.
Child labor	The project does not involve any child labor. On the basis of reviewing the registered VCS PD /07/ and MR /01/, onsite interview and observation, the verification team found no sign of any child labor. PP also maintains policies on forced and child labor and requires that all their staff adhere to these policies as verified by company code of conduct /32/ & interview with PP during onsite visit.
Human trafficking	The project does not put any scope where human trafficking may happen.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The host country (Viet Nam) has enacted human rights protection act which is applicable for this project also. VVB via interview with project proponent and site personnel could confirm that the project does not put any human rights risk.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
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No risk identified	On the basis of the registered VCS PD /07/ & validation report /08/, MR /01/, onsite interview and observation, the verification team confirmed that the project activity does not have any activity which bring any negative impact to the indigenous peoples and cultural heritage.
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4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	On the basis of the registered VCS PD /07/ & validation report /08/ and MR /01/, onsite interview and observation, the verification team confirmed that the project activity does not involve any property right removal/relocation of property rights holders.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The beneficiaries have received the ICS free of cost as part of the project activity. This is as part of the design of the project and verified from End user agreement copies /24/.
Benefit sharing during the monitoring period	Other than free ICS to households, there is no other benefit sharing is applicable for the project.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.
Soil degradation and soil erosion	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

Water consumption and stress	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.
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4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.
Areas needed for habitat connectivity	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.
Areas for habitat connectivity	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project involves use of ICS replacing traditional cookstoves at households. Hence, no risk identified.

4.3 Accuracy of Reduction and Removal Calculations

The equations and choices provided in the methodology and all other methodological tools are correctly quoted in the MR /01/. The emission reductions of the project instances of the grouped project and project activity instance are calculated using the formulae mentioned in the applied methodologies; VMR0006 version 1.1 /06/. The verification team has reviewed the emission reduction spread sheets (ER sheets) and checked all the formulae and found they are correct and are in accordance with the monitoring plan of the registered PD /07/ and the applied monitoring methodology.

According to applied methodology VMR0006 (version 1.1) /06/ the emissions are calculated as below:

The methodology doesn't account for baseline emission and project emissions separately, instead it directly quantifies net emission reductions achieved by the project activity.

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

Where:

- i : Indices for the situation where more than one type/model of improved cook stove is introduced to replace three-stone fire
- j : Indices for the situation where there is more than one batch of improved cook stove of type i
- ER_y : Emission reductions during year y in t CO₂e
- $ER_{y,i,j}$: Emission reductions by improved cookstove of type i and batch j during year y in tCO₂e

$$ER_{y,i,j} = B_{y,savings,i,j} \times f_{NRB,y} \times NCV_{wood\ fuel} \times (EF_{wf,Co2} + EF_{wf,non\ Co2}) \times N_{y,i,j} \times 0.95 \quad \text{Equation (2)}$$

Where:

EF_{wf,CO_2}	: CO ₂ emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 112 tCO ₂ /TJ)
$EF_{wf,nonCO_2}$	: Non-CO ₂ emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 9.46 tCO ₂ e/TJ)
$N_{y,i,j}$	: Number of improved cook stoves of type i and batch j operating during year y
0.95	: Discount factor to account for leakage. Leakage is considered as default 0.95 in accordance with Section 8.3 of the VMR0006 methodology.
$B_{y,savings,i,j}$	: Quantity of woody biomass that is saved in tonnes per improved cook stove of type i and batch j during year y
$f_{NRB,y}$	: Fraction of woody biomass that can be established as non-renewable biomass (fNRB) (Calculated using Tool 30)
$NCV_{wood\ fuel}$	: Net calorific value of the non-renewable woody biomass that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/tonne)

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

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

Where:

$B_{y=1,new,i,survey}$	: Annual quantity of woody biomass used by improved cookstoves in tonnes per device of type i and batch j, determined in the first year of the implementation of the project through a sample survey
η_{old}	: Efficiency of baseline cookstove
$\eta_{new,i,j}$	: Efficiency of the improved cook stove type i and batch j determined through water boiling test (WBT)

$$\eta_{new,y,i,j} = \eta_p \times (DF_n)^{y-1} \times 0.94 \quad \text{Equation (4)}$$

η_p : Efficiency of project stove (fraction) at the start of project activity

$(DF_n)^{y-1}$: Discount factor to account for efficiency loss of project cookstove per year of operation (fraction). This value may be based on actual monitoring or based on manufacturer's declaration on expected loss in efficiency or through publicly available literature on relevant industry standards. Alternatively default value of 0.99 efficiency loss per year can be considered.

Leakage Emissions: In accordance with section 8.3 of applied methodology VMR0006 version 1.1 /06/ 5% leakage is considered using a default factor of 0.95.

Example ER calculation for TK 90 stoves distributed under PA 001:

$$\begin{aligned} B_{y,savings,i,j} &= B_{y=1,new,i,survey} \times (\eta_{new,i,j} / \eta_{old} - 1) \\ &= 1.242 \times (0.2987 / 0.1 - 1) \\ &= 2.2195 \text{ tonnes/year} \end{aligned}$$

Operationality rate during this monitoring period has been found to be 98.14%. For conservativeness PP has multiplied the operationality rate with the number of operational stoves found during the previous MP. Hence number of stoves operating under PA001 in this MP will be $9,450 \times 0.9814 = 9274$.

The current monitoring period is from 01 July 2024 to 31 December 2024 i.e 184 days. This accounts to a fraction of 0.50411 of a year.

Therefore, emission reductions for PA001 during the monitoring period will be:

$$\begin{aligned} ER_{y,i,j} &= B_{y,savings,i,j} \times f_{NRB,y} \times NCV_{wood\ fuel} \times (EF_{wt,Co2} + EF_{wt,non\ Co2}) \times N_{y,i,j} \times 0.95 \times 0.50411 \\ &= 2.2195 \times 0.6522 \times 0.0156 \times (112 + 9.46) \times 9274 \times 0.95 \times 0.50411 \\ &= 12,181 \text{ tCO}_2\text{e} \end{aligned}$$

VVB confirms that GHG emission reductions have been quantified correctly in accordance with the project description and applied methodology during the monitoring period from 01 July 2024 to 31 December 2024.

4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan. Below table describes the data parameters relevant to the monitoring plan:

Data parameters fixed ex-ante and available at validation are given below:

DATA/PARAMETER Unit	Source of data	Reported value for the current monitoring period	Assessment/Observation
Fraction of woody biomass saved by the project activity during year y that can be established as non-renewable biomass. ($f_{NRB,y}$)	MR and verification report of 2 nd monitoring period from 01/12/2022 to 30/06/2023 and current MR.	65.22%	This value has been calculated using CDM Tool 30 version 4.0. Although this value was fixed at the validation stage but later it was updated as per latest IPCC data during the 2 nd verification for the MP 01/12/2022 to 30/06/2023 and recommendations of the latest version of the applied methodology. It was approved during that verification /15/, /16/. Therefore, the applied value has been accepted by the verification team.
Net calorific value of the non-renewable woody biomass that is substituted or reduced. ($NCV_{wood fuel}$) TJ/tonne	Data based on registered PD /07/, validation report /8/	0.0156 TJ/tonne	This value is taken from 2006 IPCC Guidelines for National Greenhouse Gas Inventories; Volume 2 Energy, Chapter 1 Introduction. This is consistent with applied methodology and registered PD.
CO ₂ emission factor for use of wood fuel in baseline scenario. (EF_{wf,CO_2}) tCO ₂ /TJ	Data based on registered PD /07/, validation report /8/	112 tCO ₂ /TJ	This value has been taken as per 2006 IPCC guidelines. This is consistent with the applied methodology and registered PD.
Non-CO ₂ emission factor for use of wood fuel in baseline scenario ($EF_{wf,non-CO_2}$). tCO ₂ /TJ	Data based on registered PD /07/, validation report /8/	9.46 tCO ₂ /TJ	The value in the registered PD was 26.23 tCO ₂ /TJ in accordance with VMR0006 v1.1. However, in accordance with para 3.15.4 and para 3.15.5 of VCS Standard v4.7 which requires the project proponent to use the most recent data from IPCC. PP has calculated the non-CO ₂ emission factor considering values of methane and nitrous oxide

			emission factor from latest IPCC report ¹ .
Efficiency of project stove at the start of project activity (η_p)	Data based on registered PD /07/, validation report /8/	TK 90: 30.25% Ecozen: 38.44%	This value is as per efficiency tests by an authorized laboratory. This value is fixed as per the registered PDD.
Efficiency of baseline cookstove (η_{old})	Data based on registered PD /07/, validation report /8/	10%	The baseline stove is three stone fired stone using firewood. This was also confirmed with project beneficiaries during on site interviews. Hence, efficiency of stove is used 10% which is VMR0006 default. This value was fixed as per the registered PDD.

Data and parameters monitored:

Data/Parameter	Assessment
Data Unit	Number ($N_{y,i,j}$)
Description	Number of project devices of type i and batch j operating during year y
Source of data to be used	Project database, MR & verification report of previous MP and monitoring survey
Value of monitored parameter for the monitoring period	803,242 * 98.14% = 788,303 This value has been applied as per the results of monitoring survey where a precision level of 3.54% was achieved against the minimum requirement of 10% as per applied monitoring plan. During on-site visit all households were observed to have operational project stoves which matched with PP's observation recorded during the monitoring survey. Therefore, the applied value has been deemed acceptable by the verification team.
Accuracy of the monitoring equipment	Not applicable. No monitoring equipment is involved.
Measuring/Reading/Recording frequency	At least once every two years
Calculation method (if applicable)	Proportion of operational stove as per monitoring survey is multiplied by total number of stoves found to be operational during the previous monitoring period.

¹ V2_2_Ch2_Stationary_Combustion.pdf (iges.or.jp)

Calibration
Not applicable

Data/Parameter	Assessment		
Data Unit	Fraction ($\eta_{new,y,i,j}$)		
Description	Efficiency of the device of each type i and batch j implemented as part of the project activity		
Source of data to be used	Registered PD, validation report and applied methodology		
Value of monitored parameter for the monitoring period	Year	$\eta_{new,y,i,j,TK90}$	$\eta_{new,y,i,j,Ecozen}$
	3	27.86%	35.41%
	2	28.15%	35.77%
Accuracy of the monitoring equipment	Not applicable. No monitoring equipment is involved.		
Measuring/Reading/Recording frequency	Annually		
Calculation method (if applicable)	Applied values have been calculated using values of ICS efficiency at the start of operation in the equation below in line with recommendations of the applied methodology: $\eta_{new,y,i,j} = \eta_p \times (DF_n)^{y-1} \times 0.94$		
Calibration			
Not applicable			

Data/Parameter	Assessment
Data Unit	Tonnes ($B_{y=1,new,i,j,survey}$)
Description	Quantity of woody biomass used by project devices in tonnes per device of type i
Source of data to be used	Monitoring survey
Value of monitored parameter for the monitoring period	1.242
Accuracy of the monitoring equipment	Class III; with maximum capacity of 15 kg and division of 5g.
Measuring/Reading/Recording frequency	Determined once in the first year of project implementation
Calculation method (if applicable)	NA
Calibration	
Calibration details have been provided in the MR. However, this parameter was monitored during the first year of project implementation and was approved in the first verification. The same value has been fixed for the whole crediting period in line with recommendations of the applied methodology.	

Data/Parameter	Assessment
Data Unit	Number of years
Description	Life Span
Source of data to be used	Manufacturer's specification
Value of monitored parameter for the monitoring period	10 years
Accuracy of the monitoring equipment	Not applicable
Measuring/Reading/Recording frequency	Once at the time of commissioning
Calculation method (if applicable)	Not applicable
Calibration	
Not applicable	

During the verification, 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. No significant, lack of evidence and missing data were detected during verification. 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.

Random sample selection records /27/, Survey forms /30/ and training records of survey team /22/ confirm the QA/QC procedures in place. The survey resulted 98.14% operational rate which has been applied in calculating the total emission reductions.

Therefore, EPL is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is in line with the applicable VCS requirements.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent as this is a non-AFOLU project.

5 VERIFICATION OPINION

5.1 Verification Summary

EPL has performed verification of the emission reductions reported for the project activity with regard to the relevant requirements for VCS activities. The project participant of the project is responsible for:

- the preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document.
- the development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project in line with applied methodology and VCS.

It is the responsibility of EPL to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7 /04/ and GHG program applied on the reported greenhouse gas emission reductions from the project. Based on documented evidence and corroborated by an on-site assessment, EPL can confirm that:

- the project has been implemented and operated as per the registered Project Description /07/;
- the monitoring report /01/ and other supporting documents provided are complete, verifiable and in accordance with the applicable VCS Standard version 4.7 /04/ requirements;
- the monitoring is in place as per the applied baseline and monitoring methodology /06/;
- the monitoring plan in the MR is as per registered PD /07/ complying with the applied baseline and monitoring methodology /06/.

Verification was conducted using EPL's procedures in line with the requirements specified in the VCS program guide version 4.4, VCS standard Version 4.7, VCS validation and verification manual version 3.2, ISO14064-3: 2019, CDM M&P, the latest version of the CDM Validation and Verification Standard and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques.

5.2 Verification Conclusion

It is EPL's opinion that the GHG emission reduction stated in the monitoring report version 02 of 20-March-2025 for the project "Grouped Projects for Viet Nam Cookstove Program" (VCS 2923) for the period 01 July 2024 to 31 December 2024 and corresponding emission reduction calculation sheet are fairly stated with reasonable level of assurance. The GHG emission reductions are calculated on basis of approved VCS methodology VMR0006 version 1.1 /06/ and the monitoring plan included in the registered Project Description, version 07 of 23-November-2022. Hence, EPL hereby confirms that the verification is done in line with criteria of VCS. EPL is able to certify that the emission reduction from the project during the monitoring period is as shown below:

Verification period: From 01-July-2024 31-December-2024

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCU (tCO ₂ e)
01-Jul-2024 to 31-Dec-2024	-	-	-	1,315,358	-	1,315,358
Total	-	-	-	1,315,358	-	1,315,358

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-July-2024 to 31-Dec-2024	1,679,994	1,315,358	-21.7%	The reduction in achieved ERs can be attributed to the following factors: Value of f_{NRB} has decreased as per the updated data considered for this monitoring as compared to the value used for ex-ante estimates.

				○ Value of $B_{y=1, new, i, j, survey}$ parameter was higher in ex-ante estimates as compared to monitored ex-post value. ○ Fraction of operability rate achieved is lower than the ex-ante estimates. ○ Yearly reduction of ICS efficiency has been considered in the ex-post calculation. ○ The updated value of $EF_{wf, non CO_2}$ is less than what used for ex-ante calculations.
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APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
Not Applicable			

APPENDIX 2: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

Table 1. Remaining FAR from Previous verification and/or validation

FAR ID	00	Section no.		Date: DD/MM/YYYY
Description of FAR				
Not Applicable				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB's assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.		Date: 11/03/2025
Description of CL				
PP is requested to provide the following:				
1. Signed carbon waiver from project beneficiaries (for 10 samples) showing the ownership of claimed carbon credits. 2. Documentary evidence to establish employment of 10 employees as claimed against SDG target 8.3 in table 1 of the MR. 3. KML file for all project activity instances. 4. Full project beneficiary database. 5. Sampling plan for current monitoring period, as the already provided sampling plan is for the monitoring period from 01/01/2024 to 30/06/2024.				
Project participant response (1st round)				Date: 20/03/2025
1. Signed carbon waiver from project beneficiaries of 10 households have been provided to VVB for cross check the ownership of claimed carbon credits 2. The labor contracts of 10 employees as claimed against SDG 8.3 have been provided to VVB 3. The KML file for all project activity instances has been provided to VVB 4. The full project beneficiary data base has been provided to VVB 5. The sampling plan for monitoring period from 01/07/2024 to 31/12/2024 has been provided to VVB				
Documentation provided by project participant				
VVB's assessment (1st round)				Date: 24/03/2025
PP has provided all the requested documents. CL 01 is closed.				

CL ID	02	Section no.	1.12	Date: 11/03/2025
Description of CL				

1. PP is requested to provide more information on how they have arrived at the number of hours saved using the ICS, claimed as current project contributions against SDG target 5.4 in table 1 of the MR. 2. PP is requested to show the calculation of project contributions value for SDG target 15 as mentioned in table 1 of the MR.	
Project participant response (1st round)	Date: 20/03/2025
1. PP has not included the time saving in the monitoring survey but as ICS are more efficient it means it will require less firewood and ICS specifications also say that it improves cooking time hence all the households who are using the stoves are getting these benefits and therefore PPs are claiming it. PPs has been revised description in table 1 of the revised MR, ver 02 to suitable. 2. The calculation of project contribution value for SDG 15 has been provided in revised ER sheet, ver 02.	
Documentation provided by project participant	
VVB's assessment (1st round)	Date: 24/03/2025
1. PP has clarified the reasoning behind claiming contributions towards SDG 5.4 and have also revised the description in table 2 accordingly. The explanation is deemed appropriate by the verification team. 2. PP has included the calculation of wood savings in the updated version of the ER sheet. CL 02 is closed.	

CL ID	03	Section no.	3.2.2	Date: 11/03/2025
Description of CL				
PP is requested to provide the updated f_{NRB} calculations showing the new f_{NRB} value of 88.13% upon which 26% deduction has been applied for conservativeness as mentioned under section 3.2.2 of the MR.				
Project participant response (1st round)				Date: 20/03/2025
The f_{nrB} calculation with the value of 88.13% has been provided to VVB for cross check				
Documentation provided by project participant				
VVB's assessment (1st round)				Date: 24/03/2025
PP has provided the updated third party f_{NRB} analysis report and calculation sheet. CL 03 is closed.				

CL ID	04	Section no.	4.1	Date: 11/03/2025
Description of CL				
PP is requested to clarify whether they have taken cognizance of para 3.15.4 of VCS Standard v4.7 in determining the value of parameter " $EF_{wf,nonCO2}$ " to be used in ER calculations.				
Project participant response (1st round)				Date: 20/03/2025
As per IPCC 2006, the value of parameter " $EF_{wf,nonCO2}$ " is 26.23 tCO ₂ /TJ. This value is converted to tCO ₂ /TJ equivalent as per requirement of 3.15.4 of VCS Standard, ver 4.7 in methodology and is used to calculate ER as per equation 2 of applied methodology, ver 01.1.				
Documentation provided by project participant				
VVB's assessment (1st round)				Date: DD/MM/YYYY
PP has revised the ER calculation updating the value of $EF_{wf,nonCO2}$ in line with recommendations in para 3.15.4 of VCS standard. CL 04 is closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	2.2.2	Date: 11/03/2025
Description of CAR				
Under section 2.2.2 of the MR, the explanation mentioned under the column “Mitigation of preventive measures taken” are not specific to each row of the table. PP is requested to review and do the necessary revision.				
Project participant response (1st round)				Date: 20/03/2025
PPs has revised the description under column “Mitigation of preventive measures taken” to match with each row of table in revised MR, version 02.				
Documentation provided by project participant				
VVB’s assessment (1st round)				Date: 24/03/2025
PP has revised the column “Mitigation of preventive measures taken” in the relevant table under the section 2.2.2 of the MR. CAR 01 is closed.				

CAR ID	02	Section no.	4.2	Date: 11/03/2025
Description of CAR				
Under section 4.2 of the MR, η_{old} “efficiency of pre project device” has been mentioned as monitored parameter whereas this is a fixed ex-ante default value of applied methodology as per the registered PD.				
Project participant response (1st round)				Date: 20/03/2025
As per applied methodology VMR 006, ver 01.1, η_{old} “efficiency of pre project device” is monitored parameter and VERRA request us move it in monitored parameter. We has updated this changes in section 3.2.2 “Project description deviations” of the revised MR, ver 02				
Documentation provided by project participant				
VVB’s assessment (1st round)				Date: 24/03/2025
PP has clarified that η_{old} is a monitored parameter as per applied methodology VMR0006 version 1.1. Since this differs from the registered PD, it has been described as a project description deviation which has been deemed acceptable by the verification team. CAR 02 is closed.				

CAR ID	03	Section no.	1.1, 1.8 & 3.1	Date: 11/03/2025
Description of CAR				
Under section 1.1 of the MR, it has been mentioned that 94 project instances are in this grouped project but under section 1.8 and 3.1 information for 98 project instances have been provided. PP is requested to review and do the necessary correction.				
Project participant response (1st round)				Date: 20/03/2025
PP has planned to distribute ICSs for total of 98 project instances in grouped project but for some reason, there are 04 instances including PA009, PA050, PA058, PA079 have not been distributed yet. During this monitoring period, there are total of 94 instances were done.				
Documentation provided by project participant				
VVB’s assessment (1st round)				Date: 24/03/2025
PP has explained that although in tables under sections 1.8 and 3.1, project activities are numbered from 01 to 98, four PAs out of these have not been implemented yet. Therefore, statement in section 1.1 saying only 94 PAs are under this grouped project is correct. CAR 03 is closed.				

APPENDIX 3: COMPETENCY CERTIFICATES



Certificate of Appointment

<< ESWAR MURTY >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☒ Waste Handling and Disposal	
☐ Forestry and Other Land Use	
☐ Agriculture	
☐ Livestock and Manure	
☒ General [Applicable to 14064-1: 2018]	

Certificate No	EPL/CER/EM/2
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< DEBARSHI DAS >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☐ ISO 14064-1: 2018		

Role			
☒ Auditor	☐ Team Leader	☐ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☐ Waste Handling and Disposal	
☐ Forestry and Other Land Use	
☐ Agriculture	
☐ Livestock and Manure	
☐ General [Applicable to 14064-1: 2018]	

Certificate No	EPL/CER/DD/2
Date	20/09/2024
Validity	20/09/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< CHAMPOK BURAGOHAIN >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☒ Energy Industries (Renewable/Non-Renewable)
☒ Energy Demand
☒ Waste Handling and Disposal
☐ Forestry and Other Land Use
☐ Agriculture
☐ Livestock and Manure
☒ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/CH/5
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director
	

EPL/FR/5

ECOLANCE PRIVATE LIMITED

Version 2

12-02-2024



Certificate of Appointment

<< TRANG NGUYEN >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☐ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☐ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (Vietnam)	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☒ Waste Handling and Disposal	
☐ Forestry and Other Land Use	
☐ Agriculture	
☐ Livestock and Manure	
☐ General [Applicable to 14064-1: 2018]	

Certificate No	EPL/CER/TN/3
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director
	