



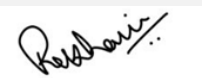
**Verified Carbon  
Standard**

## VERIFICATION REPORT

# GROUPED PROJECTS FOR LAOS IMPROVED COOKSTOVE



|                                  |                                              |
|----------------------------------|----------------------------------------------|
| <b>Report ID</b>                 | EPL-VCS-2025-21                              |
| <b>Project title</b>             | Grouped Projects for Laos Improved Cookstove |
| <b>Project ID</b>                | 2924                                         |
| <b>Verification period</b>       | 01-July-2024 to 31-January-2025              |
| <b>Original date of issue</b>    | 10-July-2025                                 |
| <b>Most recent date of issue</b> | 02-December-2025                             |
| <b>Version</b>                   | 05                                           |
| <b>VCS Standard Version</b>      | 04.7                                         |

|                     |                                                                                                                                                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Client              | Sustainability Investment Promotion and Development Joint Stock Company (SIPCO)                                                                                                                     |
| Prepared by         | EcoLance Private Limited                                                                                                                                                                            |
| Approved by         | <br>Rekha Menon, Director-Technical                                                                                |
| Work carried out by | Ms. Trang Nguyen: Team Leader & Verifier<br>Mr. Bidyut Baishya: Team member<br>Mr. Debarshi Das: Technical Expert<br>Ms. Dalivone Khambancheua: Local Expert<br>Mr. Eswar Murty: Technical Reviewer |

## Summary:

### Brief description of the verification and the project:

**Verification:** Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed EcoLance Private Limited (hereafter referred as EPL), to carry out the third verification of the VCS project “Grouped Projects for Laos Improved Cookstove” in villages/Districts/provinces in Laos as per official decision No. 0365/DCC assigning specific geographic areas of stove distribution to three project developers (SIPCO, Bridge Carbon, and IceBerg) in order to avoid overlaps in project boundaries, VCS ID: 2924 which falls under the sectoral scope 03. The verification is based on the desk review of the Monitoring report /01/, registered & updated VCS PD /24/ and the corresponding validation report /24/, supporting emission reduction calculation spread sheets /02/ and other relevant supporting documents made available to the verification team by the project proponent accompanied by onsite audit and also onsite interviews. This verification involves the period from **01-July-2024 to 31-January-2025** (including both the days).

**Project:** The project “Grouped Projects for Laos Improved Cookstove” is a grouped project which initially employed VCS methodology VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /B02/. But during the current verification PP has applied the new and updated methodology VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1.0 as part of project deviation and the GHG emission reductions were calculated on the basis of this updated methodology VM0050 /B02/. The grouped project activity (“hereafter “proposed project activity”) involves distribution/installation of energy efficient Improved Cooking Stove (ICS) in the households (hereafter referred as “users”) of Laos. The proposed project activity aims at reducing the wood fuel consumption of traditional stove users by distributing/installation of energy efficient Improved Cooking Stove (ICS) to households. The geographical boundaries of the project activity “Grouped Projects for Laos Improved Cookstove” covers villages/Districts/provinces in Laos as per official decision No. 0365/DCC assigning specific geographic areas of stove distribution to three project developers (SIPCO, Bridge Carbon, and IceBerg) in order to avoid overlaps in project boundaries.

So, the grouped project activity reduces the use and demand for non-renewable biomass that would have been used to cooking food in the absence of this project activity. This directly leads to reduced greenhouse gas emissions. The project start date is **10-March-2023** which is the distribution, installation & operational date of the first ICS in the grouped project.

### The purpose and scope of verification:

**Purpose:** The purpose of the verification is to review the monitoring results and verify that monitoring methodology was implemented according to monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive and presented in a concise and transparent manner. In particular, monitoring plan, monitoring report and the project’s compliance with relevant VCS, UNFCCC and host party criteria are verified in order to confirm that the project has been implemented in accordance with previously registered design and conservative assumptions, as documented.

The grouped project activity reduces the use and demand for non-renewable biomass that would have been used for cooking in the absence of this project activity. This directly leads to reduced greenhouse gas emissions.

The scope of the verification is:

- To verify the project implementation and operation with respect to the registered/ updated VCS PD
- To verify the implemented monitoring plan with the registered/ updated VCS PD and applied baseline and monitoring methodology.
- To verify that the 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.

The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.

**The method and criteria used for verification.**

(a) Desk review, involving:

- (i) Review of the data and information presented to verify their completeness;
- (ii) Review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- (iii) Evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

(b) Onsite assessment involving:

- (i) Assessment of the implementation and operation of the proposed VCS grouped project activity as per the registered & updated VCS PD;
- (ii) Review of information flows for generating, aggregating and reporting the monitoring parameters;
- (iii) Interview with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered & updated VCS PD;
- (iv) A cross-check between information provided in the monitoring report and data from other sources such as inventories, purchase records, or similar data sources;
- (v) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the registered & updated VCS PD and the selected methodology;

- (vi) Review of calculations and assumptions made in determining the GHG data and emission reductions;
- (vii) Identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

**The number of findings raised during verification:**

A risk-based approach has been followed to perform this verification. During the course of verification, a total of 06 findings were raised, which includes:

03 Corrective Action Requests (CARs); 03 Clarification Requests (CLs); 02 Forward Action Request (FARs).

All the raised findings were successfully resolved by the PP.

**Any uncertainties associated with the verification:**

The VCS MR /01/, emissions reduction calculations /02/ along with the supporting documents provided are considered to be in line with all the VCS requirements /B01/. The verification team has detected no further uncertainties or quality restriction.

**Summary of the verification conclusion:**

In the opinion of EPL, the emission reductions reported for the “Grouped Projects for Laos Improved Cookstove” VCS 2924 in the monitoring report are fairly and correctly stated. EPL is therefore able to certify that the emission reductions from the “Grouped Projects for Laos Improved Cookstove” during the period **from 01-July-2024 to 31-January-2025**, is **246,543 tCO<sub>2</sub>** equivalent.

Request for issuance of VCUs shall be made by the project proponent to an approved VCS Program Registry based on the requirements set out under the most recent version of the VCS Program Guidelines clause on VCS Registration. The verification of reported emission reductions is based on the information made available to EPL and the engagement conditions detailed in this report.

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# 1 INTRODUCTION

## 1.1 Objective

Sustainability Investment Promotion and Development Joint Stock Company has appointed the VVB, EcoLance Private Limited (EPL) to perform a verification of the VCS Grouped Project “Grouped Projects for Laos Improved Cookstove”. This report summarizes the findings of verification of the project, performed on the basis of the VCS Program Guide (v4.4, updated 29-August-2023) /B01-b/, VCS Standard (v4.7, updated 16-April-2024) /B01-a/, Program Definitions (v4.5, updated 16-April-2024) /B01-e/, Registration & Issuance Process (v4.5, updated 16-April-2024) /B01-d/, VCS Validation and Verification Manual (v 3.2, dated 19-October-2016) /B01-c/. Verification is required for all VCS project activities intending to register a grouped project under the VCS program. This report contains the findings and resolutions from the verification of the grouped project. The purpose of a verification is to have a thorough and independent assessment of the proposed grouped project against the applicable VCS requirements, in particular, the project's baseline, monitoring plan and the project's compliance with relevant VCS and host Party criteria. These are verified in order to confirm that the monitoring report, as documented, is sound and reasonable and meets the identified criteria. Verification is a requirement for all VCS projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of emission reductions, VCU's. The monitoring system is implemented and fully functional to generate emission reductions without any double counting, and the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reductions calculation.

## 1.2 Scope and Criteria

The verification of this project is based on the registered VCS Project Description /24/, the Monitoring Report of this monitoring period /01/, emission reduction calculation spreadsheet /02/, supporting documents made available to the verifier and information collected through performing interviews and during the on-site assessment. Furthermore, publicly available information was considered as far as available and required.

EPL has employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions.

The verification is carried out on the basis of the following requirements (latest available on VCS website at the time of verification), applicable for this project activity:

- VCS Program Guide version 4.4, updated 29-August-2023
- VCS Standard version 4.7, updated 16-April-2024
- Program Definitions version 4.5, updated 16-April-2024
- Registration & Issuance Process version 4.5 updated 16-April-2024

- VCS validation and verification manual version 3.2, dated 19-October-2016
- VCS Methodology: updated methodology VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1.0 /B02/
- Other relevant rules, including the host country legislation.

The scope of this verification, by independent checking of objective evidence, is as follows:

- To verify that the project is implemented as described in the project description.
- To assess the project’s compliance with other relevant rules including the host country legislation.
- To assess the implementation of the monitoring plan content as mentioned in the registered VCS-PD /24/.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions VCUs without any double counting.
- 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 /02/.
- To evaluate the GHG emissions reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction data is free from material misstatement.
- To verify that reported GHG emissions data is sufficiently supported by evidence.
- The verification shall ensure that the reported emission reductions are complete and accurate to be certified.

The method and criteria used for verification consisted of the following phases:

- 1) Completeness check and desk review
- 2) On Site Visit
- 3) Resolution of outstanding issues and issuance of final verification report and applicable VCS Validation and Verification Deeds of Representation.

EPL conducts all its work under strict rules to safeguard impartiality and ensure the independence of the verification team. The verification does not provide any consulting or recommendations for the client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

### 1.3 Level of Assurance

The verification report is based on the Monitoring report /01/, registered & updated VCS PD and corresponding validation report /24/, supporting documents /03/-/28/ made available to the verifier and information collected through performing interviews.

The verification has been planned and organised to achieve a:

- ☒ Reasonable level of assurance

☐ Limited level of assurance

## 1.4 Summary Description of the Project

The project “Grouped Projects for Laos Improved Cookstove” is a grouped project which initially employed of the VCS methodology; VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /B02/. But during the current verification PP has applied the new and updated methodology VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1.0 as part of project deviation and the GHG emission reductions were calculated on the basis of this updated methodology VM0050 /B02/. The grouped project involves distribution of fuel-efficient improved cook stoves (ICS) in villages/Districts/provinces in Laos as per official decision No. 0365/DCC assigning specific geographic areas of stove distribution to three project developers (SIPCO, Bridge Carbon, and IceBerg) in order to avoid overlaps in project boundaries. The proposed project activity aims at reducing the wood fuel consumption of traditional stove users by distributing/installation of energy efficient Improved Cooking Stove (ICS) to households. The geographical boundary is villages/Districts/provinces in Laos as per official decision No. 0365/DCC assigning specific geographic areas of stove distribution to three project developers (SIPCO, Bridge Carbon, and IceBerg) in order to avoid overlaps in project boundaries. The KML file /28/ has been provided to the VVB, this has been verified and confirmed during the onsite visit. All ICSs are distributed free of cost to users as per registered & updated VCS PD /23/.

ICSs are distributed free of cost to users as per registered & updated VCS PD /24/ and also verified during onsite interviews and review of the beneficiary agreement /16/.

The grouped project activity reduces the use and demand for non-renewable biomass that would have been used to cook food in the absence of this project activity. This directly leads to reduced greenhouse gas emissions.

As per the registered & updated VCS PD /24/, the Project activity promotes the dissemination of improved cookstove model Ecozen, which are manufactured by Viet Charcoal Production Company Limited. The lifespan of the Ecozen cookstove model is 10 years.

As per the registered & updated VCS PD /24/, and interviews with the representative of project proponent, each ICS under project is uniquely identifiable /10/ and would be assured that it is not part of any other VCS project. Each project activity instance is uniquely identifiable /10/ by unique system to avoid the double counting. The unique numbering system to be used in this grouped project is “LAO – XXX – ICS – YYYYY” (where, LAO = Lao People's Democratic Republic / XXX = Project Instance number starting from 001 / ICS = Grouped project for Improved cookstove / YYYYY = continuous number of User starting from 00001).

The measures to avoid double counting is deemed acceptable to the verification team. Project proponent has also submitted declaration /20//21/ to confirm the following:

- That the project is not creating any other form of environmental credit under any specific program.

- That the project has not or shall not claim carbon credits on any other scheme after Registration of the project under VCS.

The project proponent for the project activity is Sustainability Investment Promotion and Development Joint Stock Company, owns the rights to VCU under VCS /05/.

The scale of the “Grouped Projects for Laos Improved Cookstove” is under “large project” category and the total estimated volume of GHG emission reductions for the proposed project activity is 8,409,952 tCO<sub>2</sub>e/year as per the registered & updated VCS PD /24/ and its corresponding validation report /24/.

By the end of the third monitoring period, a total of 370,000 Improved Cookstoves (ICSs) had been distributed across 30 project instances within the grouped project. However, due to overlapping geographical areas with two other registered projects—Bridge Carbon (VCS 2521 & VCS 4127) and Iceberg (GS12796)—136,292 households needed to be excluded from the SIPCO database for conservation purposes. This exclusion includes 126,136 overlapping cookstoves identified in the database up to the end of this monitoring period, and an additional 10,156 overlapping cookstoves identified up until May 2025, when the project proponent reviewed the entire database. For more details, please refer to Section 3.2 of this report. As a result, the number of ICSs considered for emission reduction in this monitoring period is 243,864.

The net emission reductions or removals for 30 project instances is 246,543 tCO<sub>2</sub>e for this third monitoring period (01-July-2024 to 31-January-2025).

The crediting period for the project activity is fixed type (10 years 00 months) is the life span of the ICS model Ecozen. The start date of the crediting period is 10-March-2023 /03/ and the end date is 09-March-2033.

## 2 VERIFICATION PROCESS

### 2.1 Method and Criteria

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, VCS PD, applicable tools in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.
2. Onsite interviews (including follow-up interviews with project stakeholders, when deemed necessary). The onsite interviews include the following:
  - An assignment of implementation and operation of project activity with respect to validated updated VCS PD
  - Review of information flows for generating, aggregating, and reporting the monitoring

parameters.

- Interview with relevant persons to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated updated VCS PD,
- Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
- Review of assumptions made in calculating the emission reductions (if any).
- Implementation of QA/QC procedure in-line with the updated VCS PD and methodology requirements.

3. Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Deed of Representation

Sustainability Investment Promotion and Development Joint Stock Company has appointed the VVB, EcoLance Private Limited to carry out the verification of the project “Grouped Projects for Laos Improved Cookstove”, with regards to the relevant requirements of VCS Standard Version 4.7 (updated 16-April-2024) /B01-a/.

The verification through the EPL includes a thorough and independent assessment of the proposed grouped project against the applicable VCS requirements, the project's used updated methodology VM0050, version 1.0, sampling and survey standard v09.0, Implementation of project status, Data and Parameters monitored, monitoring plan and the project's compliance with relevant VCS and host party criteria. The verification involves assessment of the project and to confirm that the project meets the applicability conditions of the selected methodology, updated methodology VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1.0 /B02/ and assess the claims and compliance made in the MR /01/ without limitation on the information provided by the project participants.

The verification team of the EPL has applied a sampling approach, acceptance sampling for the onsite interviews as part of verification in accordance with the paragraph 26 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, (Version 09.0). In accordance with the paragraph 28 of the sampling standard /B03a/, acceptance sampling has been chosen by the verification team and accordingly steps listed in paragraph 29 and 39 of the sampling standards shall be followed.

Verification team has opted for AQL of 0.5 % and UQL of 20 %; producer risk of 10 % and consumer risk of 10 % in determining the VVB's sample size. Accordingly, the sample size to be interviewed for the above-mentioned parameters are 11, with acceptance number (c) as 0. The overall verification was conducted using EPL's internal procedures.

## 2.2 Document Review

During the document review, EPL has applied standard auditing techniques including but not limited to document reviews and onsite interviews, review of the applicable/applied methodology and its underlying

formulae and calculations to assess the quality of information provided.

This report contains the findings and resolutions from the verification and a verification opinion on the proposed grouped project (new inclusion) thus confirming the project design as document is sound and reasonable and meets the stated requirements and identified criteria.

The VCS monitoring report /01/, emission reduction calculation spread sheet “Round#3\_VCS\_ER\_ID2924\_01JUL2024\_31JAN2025” /02/, sampling size calculation, survey summary,  $N_{y,i,j}$  (Number of commissioned project devices of type  $i$  and batch  $j$  operating during year  $y$ ), and supporting documents related to the project monitoring report for this verification and net emission reduction/removal were reviewed as per VCS standard version 4.7 /B01-a/ requirements. The desk review included:

- A review of the data and information presented to verify completeness and consistency in accordance with VCS Standard version 4.7 requirements.
- A review of the Monitoring report /01/, data monitored and monitoring methodology, paying particular attention to the applicability conditions of the methodology, sampling plan and size, survey summary and net emission reduction for the considered monitoring period by the distribution of ICS in project areas.
- A review of the monitoring plan and the project’s compliance with relevant VCS criteria.
- An evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The monitoring report /01/ was initially reviewed, and EPL requested the PP to present the supporting information and documents /03/-/28/. The documents were reviewed by EPL. Through the process of the verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CLs issued by the verification team.

The list of documents referred during the course of this verification has been provided in Appendix 03.

## 2.3 Interviews

The table below describes the on-site interview process and further identifies personnel, including their roles, who were interviewed and/or provided information additional to that provided in the monitoring report /01/ and any supporting documents.

| No. | Interviewee |            |             | Date | Subject | Team member |
|-----|-------------|------------|-------------|------|---------|-------------|
|     | Last name   | First name | Affiliation |      |         |             |

|    |           |               |                            |                          |                                                                                                                                                                                                                      |                   |
|----|-----------|---------------|----------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1. | Ngo       | Thị Viet Anh  | SIPCO (PP representative)  | From 21 to 25-April-2025 | Project implementation and operation, monitoring procedure, data and information flow, Roles and responsibility, Quality Assurance – Management and operating system, Distribution records, Survey records, Training | Nguyen H.N. Trang |
| 2. | Khamphong | Phiewvilay    | SIPCO (PP representative)  | From 21 to 25-April-2025 | Qualification and Training, VCU calculation and completeness of monitoring report, compliance of monitoring plan with monitoring methodology and registered & updated VCS PD.                                        |                   |
| 3  | Nguyen    | Thi Nhu Quynh | SIPCO (PP representative)  | From 21 to 25-April-2025 |                                                                                                                                                                                                                      |                   |
| 4. | Keo       | -             | End-user LAO-001-ICS-6112  | From 21 to 25-April-2025 | Monitoring survey Questionnaire, operation surveys/interviews for operational status of the project devices.<br><br>The operational rate has been cross-checked by the acceptance sampling of the                    | Nguyen H.N. Trang |
| 5. | Tao       | -             | End-user LAO-001-ICS-6251  | From 21 to 25-April-2025 |                                                                                                                                                                                                                      |                   |
| 6. | Buphon    | -             | End-user LAO-004-ICS-04674 | From 21 to 25-April-2025 |                                                                                                                                                                                                                      |                   |
| 7. | Suyang    | -             | End-user LAO-012-ICS-11151 | From 21 to 25-April-2025 |                                                                                                                                                                                                                      |                   |
| 8. | Sao       | Savan         | End-user LAO-013-ICS-04569 | From 21 to 25-April-2025 |                                                                                                                                                                                                                      |                   |

|     |            |               |                            |                          |                                                                                                                                                           |                   |
|-----|------------|---------------|----------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 9.  | Vieng      | Phouvong      | End-user LAO-009-ICS-00683 | From 21 to 25-April-2025 | survey done by the PP.                                                                                                                                    |                   |
| 10. | Somphan    | Mayasavan     | End-user LAO-009-ICS-07348 | From 21 to 25-April-2025 | Discussion with the end users on the additionality part specifically end users were questioned about the cost of the project stove paid by them (if any). |                   |
| 11. | Bountham   | Mui Mani Seng | End-user LAO-022-ICS-10068 | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 12. | Peni Phet  | Santhawi Suk  | End-user LAO-022-ICS-11157 | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 13. | Sisawat    | Butcha        | End-user LAO-025-ICS-05041 | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 14. | Viengthong | Chanthavixay  | End-user LAO-025-ICS-09048 | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 15. | Phinxay    | -             | Controlled group           | From 21 to 25-April-2025 | Monitoring survey Questionnaire, interviews regarding baseline conditions of the target population.                                                       | Nguyen H.N. Trang |
| 16. | Mengnay    | -             | Controlled group           | From 21 to 25-April-2025 | The baseline fuel consumption has been cross checked by the acceptance sampling of the survey done by the PP.                                             |                   |
| 17. | Phouang    | An            | Controlled group           | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 18. | Boun       | -             | Controlled group           | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 19. | Vachueyana | -             | Controlled group           | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 20. | Xualle     |               | Controlled group           | From 21 to 25-April-2025 | Discussion with the end users on other cooking solutions available to them to check for another possible baseline scenario.                               |                   |
| 21. | Keoaophui  |               | Controlled group           | From 21 to 25-April-2025 |                                                                                                                                                           |                   |
| 22. | Si         |               | Controlled group           | From 21 to 25-April-2025 |                                                                                                                                                           |                   |

|     |          |            |                                                  |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
|-----|----------|------------|--------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 23. | Dam      |            | Controlled group                                 | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 24  | Saengsod |            | Controlled group                                 | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 25  | Dom      | Keo Pasoed | Controlled group                                 | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 26  | Phuthai  | Dom Pala   | Controlled group                                 | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 27  | Saiphone | -          | Head of Red Cross of village                     | From 21 to 25-April-2025 | 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. | Nguyen H.N. Trang |
| 28  | Phonyala | -          | Vice chairman of Red Cross of Xiengkhor district | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 29. | Lem      | Phan       | Staff of Red Cross of Xiengkhor dist.            | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 30. | Seang    | Mang       | Vice chairman of Red Cross of Aed District       | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 31. | Vinseng  | -          | Staff of Red Cross of Aed District               | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 32. | Soany    | -          | Staff of Red Cross of Houphanh                   | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 33. | Somphone | -          | Staff of Red Cross of Xieng Khoang Province      | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |
| 34. | Khamtoui | -          | Staff of Red Cross of Xieng                      | From 21 to 25-April-2025 |                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |

|     |           |                    |                                                                             |                                 |                                                                                                                                                                                                                                                                |                   |
|-----|-----------|--------------------|-----------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|     |           |                    | Khoang Province                                                             |                                 |                                                                                                                                                                                                                                                                |                   |
| 35. | Sophy     | -                  | Chairman of Red Cross of Phukoud Dist.                                      | From 21 to 25-April-2025        |                                                                                                                                                                                                                                                                |                   |
| 36. | Khampheng | -                  | Staff of Red Cross of Province                                              | From 21 to 25-April-2025        |                                                                                                                                                                                                                                                                |                   |
| 37. | Neer      | Yang               | Vice chairman of Red Cross of Province                                      | From 21 to 25-April-2025        |                                                                                                                                                                                                                                                                |                   |
| 38. | Chang     | Yang               | Staff of Red Cross of Thahome district.                                     | From 21 to 25-April-2025        |                                                                                                                                                                                                                                                                |                   |
| 39. | Boun      | Eua Khamphila vanh | Department of Climate Change, Ministry of Natural Resources and Environment | 13-June-2025 (Remote interview) | Overlapping geographical area as two other registered projects implemented by Bridge Carbon (VCS 2521 & VCS 4127) and Iceberg (GS12796). Confirm all the details in the official letter & the measure taken to prevent overlapping distribution in the future. | Nguyen H.N. Trang |
| 40. | Santi     | INTHAVON G         | Country Director Laos and Cambodia Bridge Carbon Company                    | 25-June-2025 (Remote interview) |                                                                                                                                                                                                                                                                |                   |
| 41. | Sonexay   | Khounman y         | Project Coordinator Assistant Iceberg Company                               | 28-June-2025 (Remote interview) |                                                                                                                                                                                                                                                                |                   |

## 2.4 Site Visits

A site visit to the project activity was undertaken by team leader from 21 to 25-April-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 & updated VCS PD /24/ (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 paragraph 26 of the Sampling Standard, the verification team has applied acceptance sampling approach through on-site interviews on the sampling survey as part of verification. The project participant had applied sampling approach. A representative Monitoring survey & controlled baseline survey /06/ /07/ was conducted by the representatives of Project participant. The verification team has chosen acceptance sampling in accordance with paragraph 28 of the sampling standard /B03a/.

Applying steps listed in paragraph 29 - 38 of the sampling standard, version 09 /B03a/, a sample size of 11 households was chosen for monitoring survey & 11 households was chosen for baseline monitoring survey with acceptance number (c) as 0. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 10%. Acceptance number thus determined for the sample is 0.

The information provided in the sampling survey data /06//07/, has been cross checked during the onsite interviews conducted. As a part of acceptance sampling, the verification team could confirm the User habit survey data with no discrepant records. Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B03a/.

The verification team carried out site interviews with representatives of PP in order to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable for the VCS.

## 2.5 Resolution of Findings

This section summarizes the findings from the verification of the project activity. In this section the findings from the document review, assessments and onsite interviews are provided.

Material discrepancies identified in the course of the verification are addressed either as CARs, CLs or FARs.

Corrective action requests (CAR) are issued, where:

- i. Mistakes have been made with a direct influence on project results requiring adjustments of the VCU monitoring report.
- ii. Applicable methodological specific requirements have not been met.

A Clarification request (CL) may be used where additional information is needed to fully clarify an issue or where the information is not transparent enough to establish whether a requirement is met.

The verification team identified 03 CARs and 03 CL. All CARs and CLs raised by EPL during this verification have been resolved. If this was not completed, the ERs cannot be certified and recommended for issuance to the VCS Registry.

### 2.5.1 Forward Action Requests

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.

Three (02) Forward action request has been raised during this verification period (please refer to Appendix 3 for details) which are applicable for the subsequent monitoring periods.

## 2.6 Eligibility for Validation Activities

Validation/Verification body (VVB), EcoLance Private Limited holds accreditation for verification for the relevant sectoral scope 03 and is eligible for validation/verification for the project activity.

Please refer to the link below.

<https://verra.org/validation-verification/ecolance-private-limited/>

# 3 VALIDATION FINDINGS

## 3.1 Methodology Deviations

The VM0050 v1.0 /B02/ was adopted for the project activity, and the PP adhered to it for the updated VCS PD /02/ development process. The validation team has confirmed that the project activity has not been subjected to any methodology deviations.

## 3.2 Project Description Deviations

### 1. Deviations in the updated VCS PD /02/:

As per section 3.1 of the originally registered VCS PD /02/, this project was developed under the VCS approved methodology VMR006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1.

#### Deviation applied:

In order to opt for an approach that aligns with the latest best practices and updates, PP has updated the applied methodology during this monitoring period to VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1. The methodology has been updated following VERRA’s “Methodology change and requantification procedure, version” 4.0 /B01-g/.

Due to this deviation the values of some parameters have been redefined and for some other new parameters have been included in the monitoring plan as listed below:

| Parameter          | Description of parameter                                                                                        | Changes done during this MP                                                                       |
|--------------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| $EF_{b,i,nonCO2}$  | Non-CO2 emission factor for fuel used by baseline device type i in the baseline scenario                        | Value has been updated in line with updated IPCC AR5 data as per instructions of new methodology. |
| $BC_{ex-ante,b,i}$ | Ex-ante annual average quantity of fuel used per baseline device type i                                         | New parameter added as per new methodology.                                                       |
| $\eta_{old,avg}$   | Weighted average efficiency of baseline devices that are replaced by project devices                            | Value has been updated as per new methodology.                                                    |
| $Hh_i$             | Average household size of the target population using device type i                                             | New parameter added as per new methodology.                                                       |
| $\eta_{j,k,y}$     | Proportion of commissioned project devices of type j from batch k that are still being used regularly in year y | The method for determining the parameter has been updated as per new methodology.                 |
| $f_{NRB,y}$        | Fraction of woody biomass that is established to be non-renewable used by device in year y                      | Value has been updated as per new methodology.                                                    |
| $BC_{b,i,y}$       | Fuel used per baseline device type i during year y                                                              | New parameter added as per new methodology.                                                       |
| $BC_{p,j,k,y}$     | Average quantity of fuel used by project device type j from batch k during year y                               | Value has been updated as per new methodology.                                                    |

#### Verification team’s assessment:

Verification team has reviewed the updated Project Description and updated Ex-ante emission reductions calculation. The project was found to satisfy all the applicability criteria of VM0050, v1.0 /B02/ which has been justified in the updated VCS PD /02/ and assessed in section 3.2.2 of this report. The baseline scenario has been justified as per requirements specific to the methodology VM0050, v1.0 /B02/. The updated monitoring plan has been checked and found to be in line with the newly applied methodology. All the updated or newly added parameters have been checked and found to be correct as described in section 4.4 of this report. The project is still deemed additional as per the requirements of the new methodology. Applying this new methodology does not affect the conservativeness of the project negatively as VM0050 provides more stringent conditions for calculation of emission reductions as compared to the old, applied methodology VM0006, v1.1 /B02/. The methodology has been updated in conformance with “VCS methodology changes and requantification procedure” version 4.0 /B01-g/. Therefore, the deviation has been accepted by the verification team.

## 2. Deviations in the geographical area of the project activity:

This project has completed a thorough review of its distribution database. The purpose was to remove all ICS units distributed in the overlapping geographical area as two other registered projects implemented by Bridge Carbon (VCS 2521 & VCS 4127) and Iceberg (GS12796).

The overlapping occurred because each project collaborated with different local organizations, and there was insufficient communication between these organizations during their parallel implementation.

To resolve this issue & prevent this happened again in the future, The Department of Climate Change – the authority for managing carbon projects in Laos – held a meeting with the relevant companies on 28-April-2025 and issued an official letter No.0365/DDC, dated 30 April 2025 with the final conclusion as below:

1. Regarding the overlapping stove distribution areas, SIPCO had agreed to remove all ICSs previously distributed.
2. To avoid overlapping areas, all companies agreed on the division of areas (villages, districts and provinces) transparently. Details of the area determination for each company are attached to the letter.
3. All companies as project developers will create a project implementation plan and will report it to DCC at each quarter & DCC will hold a progress report meeting and exchange with all companies at least one per quarter.

### Deviation applied:

The list of households in overlapping provinces of SIPCO and Iceberg is as below:

| No. | Province   | District     | Number of villages | Number of households |
|-----|------------|--------------|--------------------|----------------------|
| 1   | Khammounan | Khounkham    | 13                 | 1,641                |
| 2   | Khammounan | Nongbok      | 18                 | 1,680                |
| 3   | Khammounan | Xaybouathong | 15                 | 1,639                |
| 4   | Khammounan | Yommalath    | 20                 | 2,360                |

|  |          |          |           |              |
|--|----------|----------|-----------|--------------|
|  | <b>1</b> | <b>4</b> | <b>66</b> | <b>7,320</b> |
|--|----------|----------|-----------|--------------|

The list of households in overlapping provinces of SIPCO and Bridge Carbon is as below:

| No. | Province    | District            | Number of villages | Number of households |
|-----|-------------|---------------------|--------------------|----------------------|
| 1   | Houaphanh   | Hiem                | 27                 | 1,818                |
| 2   | Houaphanh   | Kouan               | 31                 | 1,909                |
| 3   | Houaphanh   | Xamtai              | 62                 | 4,307                |
| 4   | Xiengkhoang | Kham                | 70                 | 6,155                |
| 5   | Xiengkhoang | Khoun               | 67                 | 5,404                |
| 6   | Xiengkhoang | Mork                | 25                 | 2,076                |
| 7   | Xiengkhoang | Nonghed             | 76                 | 4,530                |
| 8   | Xiengkhoang | Paek                | 61                 | 3,618                |
| 9   | Xiengkhoang | Phaxay              | 26                 | 1,943                |
| 10  | Xiengkhoang | Phukoud             | 41                 | 4,546                |
| 11  | Bolikhamxay | Khamkerd            | 27                 | 3,591                |
| 12  | Bolikhamxay | Viengthong          | 21                 | 2,675                |
| 13  | Bolikhamxay | Xaychamphone        | 16                 | 1,770                |
| 14  | Khammouan   | Boualapha           | 45                 | 26                   |
| 15  | Bokeo       | Houayxay            | 1                  | 79                   |
| 16  | Bokeo       | Meung               | 45                 | 2,856                |
| 17  | Bokeo       | Paktha              | 42                 | 3,737                |
| 18  | Bokeo       | Pha Oudom           | 77                 | 7,852                |
| 19  | Salavan     | Laongam             | 10                 | 1,631                |
| 20  | Salavan     | Salavan             | 10                 | 790                  |
| 21  | Champasack  | Bachiangchaleunsouk | 47                 | 11,715               |
| 22  | Champasack  | Khong               | 114                | 14,770               |
| 23  | Champasack  | Paksong             | 86                 | 16,405               |
| 24  | Attapeu     | Samakkhixay         | 16                 | 4,101                |
| 25  | Attapeu     | Xaysettha           | 12                 | 4,753                |
| 26  | Xaysomboun  | Anouvong            | 14                 | 1,828                |
| 27  | Xaysomboun  | Longcheng           | 10                 | 1,801                |
| 28  | Xaysomboun  | Longxan             | 24                 | 2,210                |
| 29  | Phongsaly   | Phongsaly           | 68                 | 4,559                |
| 30  | Phongsaly   | Boun Neua           | 66                 | 5,518                |
|     | <b>10</b>   | <b>30</b>           | <b>1,237</b>       | <b>128,972</b>       |

In total, all 136,292 ICS have been removed from SIPCO database for the whole crediting period. This exclusion includes 126,136 overlapping cookstoves identified in the database up to the end of this monitoring period, and an additional 10,156 overlapping cookstoves identified up until May 2025, when the project proponent reviewed the entire database. That lead to the deviation in the value of Number of commissioned project devices of type j from batch k in year y used for quantification of VCU for 2 monitoring periods as below:

| Description               | Number of commissioned project devices of type j from batch k in year y |                                                                 |
|---------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------|
|                           | 1st Monitoring period<br>(from 10-March-2023 to 30-September-2023)      | 2nd Monitoring period<br>(from 01-October-2023 to 30-June-2024) |
| Approved MR               | 136,381                                                                 | 370,000                                                         |
| Removed from the database | 44,367                                                                  | 126,136                                                         |
| <b>Remaining</b>          | <b>92,014</b>                                                           | <b>243,864</b>                                                  |

#### Verification team's assessment:

The verification team has conducted a comprehensive assessment of the measures taken to address the previously identified issue of overlapping distribution locations.

Our assessment involved the following key steps:

- **Database Review:** A thorough examination of the updated SIPCO database /07/ confirmed the adjustments made to distribution records.
- **Official Correspondence:** Review of an official letter from the Department of Climate Change of Laos /24/ provided governmental confirmation regarding the rectified distribution areas. An interview with representative of Department of Climate Change of Laos was also conducted to confirm all the details in the official letter & the measure taken to prevent overlapping distribution in the future.
- **Stakeholder Interviews:** Direct interviews were conducted with representatives from Iceberg and Bridge Carbon, the two companies involved, to gather their perspectives and confirm the operational changes.

Based on these verification activities, the team confirms that all instances of overlapping distribution have been conservatively removed from the SIPCO database. The approach taken ensures that any ambiguity was resolved by prioritizing the exclusion of potentially overlapping units.

#### Assessment of Retrieving process of overlapping ICSs:

To eliminate any risk of double counting, the project is actively retrieving stoves from identified overlapping households. These recovered stoves, which have been in operation for approximately two years, will not be redistributed to new households. Instead, they are being stored exclusively for internal purposes, such as repairing or replacing other broken project stoves. This ensures that project households continue to use only new, high-efficiency ICS units, validating the core efficiency assumptions.

Crucially, all overlapping households have been permanently excluded from emission reduction calculations for the entire crediting period. This conservative measure guarantees that only genuine project impacts are counted.

With this corrective strategy, detailed in Section 1.1 of the revised VCS PD, version 09 /02/, the VVB can confirm that: no double counting occurs; stove efficiency assumptions remain valid; emission reductions are calculated with full conservatism.

To verify the process, the PP has provided the Stove Retrieval Register to the VVB to review. Furthermore, the verification team conducted onsite interviews with end-users and local authorities in the overlapping areas to confirm the retrieval process has been implemented correctly.

**To ensure no distribution of retrieved ICSs, the VVB has raised a Forward Action Request (FAR 02). This FAR mandates that the PP & VVB must formally assess and confirm again that there is no distribution of retrieved ICS to new households in these project areas.**

**QA/ QC procedure to prevent overlapping issues:**

Based on the official resolution (DCC Letter No. 0365/DDC) stipulating distinct distribution boundaries for all involved projects (SIPCO, Bridge Carbon, and Iceberg), the following QA/QC measures are implemented to ensure zero geographical overlap during all future distribution activities.

**Before new distribution:**

- A hard copy of this new distribution list and any accompanying physical boundary maps must be cross-referenced and communicated to all project developers to confirm no overlapping before new distribution begins.
- DDC will maintain a dynamic database that contains the entire list of all villages and districts allocated to SIPCO Bridge Carbon (VCS 2521 & 4127) and Iceberg (GS12796).
- All local organizations and field teams responsible for distribution of SIPCO must undergo mandatory training specifically on the defined geographical boundaries focusing on demarcation points and the exclusion list. All personnel must sign a document acknowledging their understanding of the restricted distribution areas.

**Implementation QC (Field Control)**

- Every distributed ICS unit must be registered on a standardized paper log sheet. This sheet must record the Village, Sub-Village, and Household Head Name.

- Before distribution, field teams must verify that the household has not received an ICS from another carbon project. Household needs to sign on the declaration to confirm this issue.

#### **Quarterly monitoring, Audit, and Correction QA (DCC Oversight):**

- SIPCO, Iceberg and Carbon Bridge will submit the full database of all new ICS distributions (including Village and Sub-Village names) to DCC quarterly, as per the agreement.
- At the quarterly progress report meeting (as per DCC Letter No. 0365/DDC), the DCC will conduct a joint data audit, **cross-referencing SIPCO's registered villages and addresses** against the registered distribution records of Bridge Carbon and Iceberg
- If any unit is found to have been distributed outside the approved area or within another project's area, SIPCO must have a corrective action and include the immediate removal of the ICS unit out of the database and inform of the responsible field personnel, DDC and relevant stakeholders.

To verify the process, the VVB interviewed DDC, Iceberg, and Carbon Bridge for confirmation that they agreed on this process & will jointly coordinate for the implementation. Based on above QA/QC procedure, the verification team acknowledges and confirms that appropriate measures have been implemented to prevent the recurrence of overlapping distribution locations in the future.

#### **Assessment of excess ER occurred in previous monitoring periods due to overlapping distribution of ICSs**

As explained in previous sections, in total, all 136,292 ICS have been removed from SIPCO database for the whole crediting period. As a result, the portion of emission reductions associated with these overlapping households in pervious monitoring periods was identified by PP as below.

| MR period             | Vintage period                     | Verified ER already issued (tCO2) | Excess ER to be cancelled/adjusted from this verification (tCO2) | Revised/Actual considering overlapping households (tCO2) |
|-----------------------|------------------------------------|-----------------------------------|------------------------------------------------------------------|----------------------------------------------------------|
| 1st monitoring period | 10 March 2023 – 30 September 2023  | 204,118                           | 41,093                                                           | 163,025                                                  |
| 2nd monitoring period | 01 October 2023 – 31 December 2023 | 240,995                           | 66,317                                                           | 174,678                                                  |
|                       | 01 January 2024 – 30 June 2024     | 775,785                           | 222,392                                                          | 553,393                                                  |
|                       | <b>Total</b>                       | <b>1,220,898</b>                  | <b>329,802</b>                                                   | <b>891,096</b>                                           |

SIPCO has included the calculation of **excess ER** occurred in previous monitoring periods in the updated ER spreadsheet /02/ for transparency.

The verification team has conducted a detailed review of the excess emission reductions claimed for previous monitoring periods and provides the following opinion:

All input parameters, formulas used to calculate the excess emission reductions have been cross-checked against the data reported in the previous MRs /24.3/ & the corresponding VRs /24.3/ and also in line with VMR006 “Methodology for installation of High efficiency firewood cookstoves”. The verification team confirms that these parameters are accurate, complete, conservatively applied, and fully consistent with the previously verified and approved values. In addition, the verification team recalculated all excess ER figures independently and found the results in the ER spreadsheet /02/ to be fully accurate and free of errors. Cross-checks with the underlying raw data and intermediate steps confirmed full traceability, consistency, and correctness of the final figures.

In conclusion, the verification team confirms that the excess ERs have been calculated accurately and correctly reflect the excess in the number of ICSs credited during the previous monitoring periods.

According to Section 3.21.2 of VCS Standard v4.7 /B01/, the verification team assessed the deviations. The team concluded that the deviations mentioned by the PP were acceptable as they do not affect the methodology's validity, additionality, or the baseline scenario's appropriateness. In addition, it leads to accurate removal of all double counting VCUs in the historical monitoring period. Therefore, the project remains compliant with the applied methodology, and the deviations have been adequately described and justified in the updated VCS PD report /24/. Therefore, the deviation has been accepted by the verification team. These deviations are continuing to be applied in the subsequent monitoring period.

### 3.3 New Project Activity Instances in Grouped Projects

N/A

No new project activity instances included under this grouped project during this monitoring period.

### 3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☒ Yes

☐ No

Although as per section 3.2.5 of VCS standard 4.7 /B01/, baseline reassessment is not required at this stage for this project, still due to the fact that, during the current verification the applied methodology has been updated from VMR0006, v1.1 to VM0050, v1.0 /B02/, the baseline scenario has been rejustified as per requirements in appendix 1 of VERRA's “Procedure to Change Methodology through a Project Description Deviation” version 4.0. In the updated VCS PD justifications for choosing the baseline scenario have been provided and assessment on the same has been provided below which is in line with requirements stated in the approved VCS methodology VM0050, v1.0 /B02/.

#### Step 1: Identification of alternative baseline scenarios

The identified alternative scenarios are:

- Continued use of traditional stoves.
- Adoption of locally available biomass stoves with similar low efficiency.
- Limited fuel switching to charcoal or other biomass depending on availability.
- Implementation of the same improved cookstove technology without carbon finance or being registered under any GHG program.

Reports of baseline survey conducted by PP show that the most likely baseline scenario for the households in project area would be continued use of 3 stone fire or traditional firewood cookstove with no improved air supply or ventilation. These survey results were checked during the on-site verification and observations during site visit matched with PP's survey results.

## **Step 2: Consider existing and forthcoming government policies and legal requirements**

Presently there are no mandatory regulations or legal requirements from government regarding use of biomass cookstoves. Additionally, there are no enforced air quality standard at the household level. Although there are some national strategies and policies promoting clean cooking in households, these are non-binding and do not constitute enforceable regulations. These has been checked from host country Laos' government websites and reports on "Law on environmental protection and natural resource management" /23/.

In addition, to resolve the issue of overlapping distribution locations between different Project Developers, the Department of Climate Change – the authority for managing carbon projects in Laos – held a meeting with the relevant companies on 28-April-2025 and issued an official letter No.0365/DDC, dated 30 April 2025 to delineate their respective project areas and prevent it happened again in the future.

## **Step 3: Assess financial, institutional, and information barriers:**

A comprehensive assessment of the project's target population reveals the existence of the following barriers that may prevent alternative scenarios from occurring.

**Financial barriers:** Most low-income households in the target areas cannot afford the high upfront cost of improved cooking solutions, making adoption financially unfeasible without subsidies or external support. This was confirmed by our review of the baseline study report /27/ and interviews with users during our site visits.

**Institutional barriers:** There is limited institutional support and infrastructure for promoting improved cooking practices in the project regions, hindering community access to clean cooking technologies.

**Information barrier:** Limited awareness and deeply rooted traditional practices hinder the adoption of improved cooking practices, as many households remain unfamiliar with their health and environmental benefits. This was confirmed by our review of the baseline study report /27/ and interviews with users during our site visits.

All the above information is based on a study of the baseline scenario of the project's target population. The detailed baseline survey has been explained and described in Section 3.4 of updated VCS PD /2/. The PP has demonstrated a sound and systematic approach to establishing the baseline. Baseline surveys to confirm the type of baseline cookstove were appropriately conducted prior to ICS distribution on Jan-2022. Following the requirement of applied methodology VM0050 version 1.0 /B02/, the baseline KPT test to assess the type & quantity of fuels consumed and the cooking technologies in use in the baseline scenario was conducted in January 2025 for the control group.

The sample size calculation is based on Guidelines for sampling and surveys for CDM project activities and programs of activities, v.04.0 and Standard Sampling and surveys for CDM project activities and programs of activities, v.09.0, detail description in section 5.3 of the updated VCS PD /2/.

The PP's use of pre-distribution feasibility checks, and a mandatory Household Selection Criteria questionnaire is a safeguard to ensure that only households genuinely dependent on firewood and traditional stoves are enrolled, thereby minimizing non-additionality and leakage risk. During the on-site visit, the verification team interviewed various stakeholders and local partners to re-confirm the effectiveness of this Household Selection Criteria. As a result of this confirmed due diligence, the baseline data established in January 2022 remains valid for this verification periods and all subsequent verification periods.

For the control group, control households are defined as those using traditional cookstoves, not participated in the project and were identified in different villages across the provinces of Xieng Khouang, Houaphanh, Xaisomboun, Bolikhamxay, Salavan, Sekong, Attapeu, Bokeo, and Champasack — all located within the project boundary. The control households are identified and recorded in a separate control database, which is maintained independently from the project database. Information on control households is discreetly collected through local authorities without directly informing the households themselves, in order to avoid any misunderstanding that they might soon receive improved cookstoves. The VVB has reviewed the control household database /32/ and found it is independent from the project database & shown to be statistically equivalent to the pre-project conditions of project households regarding baseline fuel type(s) and percentage of use by the target population, source(s) of each baseline fuel, and baseline technologies for cooking. The approach to establishing and managing Control Households is compliant with VM0050 v1.0, Section 6.2 and Correction 1, while demonstrating practical sensitivity. In addition, The VVB checked and verified that the survey questionnaires adhere to the one set out in Appendix 3 of the VM0050 methodology (v1.0 /B02/). The template was included in Appendix 2 of the updated VCS PD /2/ for transparency. The plan for future control identification is transparent and standardized, relying on official census data, randomization, and cross-checking to maintain statistical validity. The establishment of control households as a separate control household database, is appropriate and thus accepted by the VVB team.

In conclusion, PP has conducted a baseline survey in-line with requirements of the applied methodology VM0050 version 1.0 /B02/ where baseline technology for cooking, amount of fuel consumption, type of baseline fuel, average household size etc. has been determined.

The result of KPT test has been included in Section 3.4 of the revised VCS PD /02/ for transparency. The verification team have cross checked PP's survey results during the on-site verification via acceptance sampling as described in sections 2.3 and 2.4 above. Verification team's observations matched PP's survey reporting. Therefore, PP's baseline reporting has been deemed correct.

These observations have been checked with reports from other credible organizations. Research by The Laos Material Resources<sup>1</sup> /21/ shows that the consumption of woodfuel in Lao in 2024 is approximately 4.772 tonnes/HH/year. Therefore, the applied baseline fuel consumption value of 3.584 tonnes per household per year by PP is 24.8% lower than the government literature's value, making it the most conservative. On the other hand, according to the UN data<sup>2</sup> /20/ the fuelwood consumption by household in Laos in 2021 is 3.531 tons/HH/year, equivalent to the woody consumption by project activity. Therefore, in this comparison, aligned with country data, ensures that the baseline fuel consumption value is conservative.

## 4 VERIFICATION FINDINGS

### 4.1 Project Details

| Item          | Evidence gathering activities, evidence checked, and assessment conclusion: |                                                                          |         |                                   |                 |
|---------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------|---------|-----------------------------------|-----------------|
|               | Audit type                                                                  | Period                                                                   | Program | Validation/verification body name | Number of years |
| Audit history | Validation                                                                  | 10-March-2023 to 09-March-2033 (the crediting period of grouped project) | VCS     | Carbon Check (India) Private Ltd. | N/A             |
|               | 1 <sup>st</sup> Verification                                                | 10-March-2023 to 30-September-2023                                       | VCS     | EcoLance Private Limited          | 0.56            |
|               |                                                                             |                                                                          |         |                                   |                 |

<sup>1</sup> <https://www.ceicdata.com/en/laos/environmental-material-resources-by-material-groups-non-oecd-member-annual/material-resources-domestic-extraction-used-biomass-wood>

<sup>2</sup> <https://data.un.org/Data.aspx?d=EDATA&f=cmlID%3AFW>

|                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |     |                          |      |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----|--------------------------|------|
|                                                                               | 2 <sup>nd</sup> verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 01 October 2023 – 30 June 2024 | VCS | Ecolance Private Limited | 0.75 |
|                                                                               | 3 <sup>rd</sup> verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 01 July 2024 – 31-January 2025 | VCS | Ecolance Private Limited | 0.59 |
|                                                                               | <p>On the basis of reviewing the registered VCS Project Description /24/, the MR of this verification period /01/, VERRA registry, and supporting documents made available to the verifier and information collected through performing interviews during the on-site assessment to confirm the audit history and project's compliance to the requirement of Rotation of validation/verification bodies as per 4.1.27 of VCS Standard, version 4.7.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                |     |                          |      |
| Double counting and participation under other GHG programs                    | <p>On the basis of reviewing the registered &amp; updated VCS PD /24/ &amp; corresponding validation report /24/, MR /01/, distribution database /09/ &amp; beneficiary agreement /16/ and interviews with the representative of project proponent, each ICS under project is uniquely identifiable /10/ and would be assured that it is not part of any other VCS project.</p> <p>Each project activity instance is uniquely identifiable /10/ by unique system to avoid the double counting. The measures to avoid double counting are deemed acceptable to the verification team.</p> <p>Through interviews with PP during onsite assessment, the verification team can confirm that all the project instances have not participated or been rejected under any other GHG Programs and emission allowance trading program including renewable energy certificates (RECs) since validation. All the project instances have applied only under VCS for registration and the same has been cross verified by the verification team by exploring /checking/visiting other GHG programs like, GS, CDM, GCC etc or non-GHG program like REC, iRECs, etc.</p> |                                |     |                          |      |
| No double claiming with emissions trading programs or binding emission limits | <p>All the project instances have applied only under VCS for registration. It has been cross verified by the verification team by exploring /checking/visiting other GHG programs like, GS, CDM, GCC etc or non-GHG program like REC, iRECs, etc. So, there would be no double claiming with other emissions trading programs.</p> <p>The Project proponent has also submitted declaration /21/ to confirm that all the project instances have not or shall not claim carbon credits on any other scheme after Registration of the project under VCS.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                |     |                          |      |

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|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | <p>In addition, the verification team also reviewed the local regulation and confirmed that there is no system that creates binding limits on the total GHG emissions or emissions per unit of output or activity from a site, company, sector, or region of this project activity but does not include emissions trading.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| No double claiming with other forms of environmental credit | <p>All the project instances have applied only under VCS for registration. It has been cross verified by the verification team by exploring /checking/visiting other GHG programs like, GS, CDM, GCC etc or non-GHG program like REC, iRECs, etc. So, there would be no double claiming with other forms of environmental credit.</p> <p>The Project proponent has also submitted declaration /20/ to confirm that all the project instances have not or shall not double claiming with any other form of environmental credit under any specific program.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Supply chain (scope 3) emissions double claiming            | <p>The project is in supply chain involved Viet Charcoal as the producer &amp; SIPCO as the sponsor and distributor &amp; household as the end-users. Thus:</p> <ul style="list-style-type: none"> <li>• The SIPCO (as the distributor) has an agreement in place with end-users who use ICSs in the project instances in which the owner transfers the rights to the emissions reductions exclusively to the SIPCO as part of the Carbon Rights Waiver within the Beneficiary agreement /16/. The verification team during onsite assessment also interview with different end-users and confirmed that they have agreed to transfer all the carbon rights to SIPCO.</li> <li>• As the sponsor and distributor of ICSs for end-users, SIPCO also official informed Viet Charcoal via email that VCU can be issued for the ICSs usage associated with Ecozen manufactured by Viet Charcoal, distributed by SIPCO under this project which have SIPCO as a sole project participant. This statement also was publicly announce on their website (<a href="https://carbonvietnam.com/public-announcement-on-grouped-projects-for-laos-improved-cookstove-vcs-project-id-2924/">https://carbonvietnam.com/public-announcement-on-grouped-projects-for-laos-improved-cookstove-vcs-project-id-2924/</a>).</li> <li>• In conclusion, the PP has implemented all possible measure to avoid potential risk of Scope 3 emissions double claiming. Therefore, the verification team accept it.</li> </ul> |

## Sustainable development contributions

The project activity has distributed 243,864 ICS to households until the end of this monitoring period to replace traditional stoves. This has provided families with greater access to basic services in the form of clean cooking technology, supporting SDG 7.1. This activity helps reduce the total fuel wood usage in the project area and therefore save woody biomass and generated 246,543 tCO<sub>2</sub> of emission reduction (SDG13) as verified during onsite interview with stakeholders, distribution database /09/, MR /01/ & ER calculation sheet /02/. The project activity also contributes to SDG target 8.3 by creating additional employment opportunities. This was confirmed by examining the payrolls, receipt confirmation and employment contracts of 12 people /30/, which provided clear details on employees' ages and genders. As a result, the verification team confirms that the project activity has contributed to at least 3 SDG targets (SDG 13, SDG 8 & SDG 7) by the end of this monitoring period, in line with the requirement of 3.17.1 of VCS standard 4.7.

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 to the income increases through money and time saving. All the female in the household said that the ICS helps them reduce cooking time and therefore, more time to engage in other employment opportunities. The replacement of traditional cookstove with the ICS also leads to the reduction of smoke, dust which creates indoor air pollution. The project also generated employment opportunities for assembling of ICSs, distribution of ICSs and post-sale operation & maintenance of ICSs. This is confirmed by the on-site interview with different stakeholders and registered & updated VCS PD /24/, MR /01/ & ER calculation sheet /02/. The PP has listed this project for SD vista validation & verification and all the contributions to SDG goal will be validated & verified in detail in the respective SD Vista validation & verification reports.

On the basis of that, the verification team can confirm that the project has implemented the activities that result in the contribution to at least 3 SDG targets by the end of this monitoring period/01/.

## Additional information relevant to the project

On the basis of reviewing registered/ updated VCS PD & validation report, previous verification reports /24/, MR /01/, the verification team can confirm no sensitive information has been excluded from the public versions of project documents.

## 4.2 Safeguards and Stakeholder Engagement

### 4.2.1 Stakeholder Identification

| Item                                        | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stakeholder identification                  | <p>On the basis of reviewing registered &amp; updated VCS PD /24/ and MR /01/, the verification team found that the stakeholder identification process is in place to distinguish which parties/ entities/ individuals are classified as stakeholders in this project activity.</p> <p>All the stakeholders who can influence or directly/ indirectly affected by the implementation of this project activity have been correctly identified. The verification team has cross-checked with the local stakeholder participant list, consultation meeting records /13/ and finds all the identified stakeholders has been involved by the project activity in the consultation process and therefore accepts this.</p>                                                                                                                                                                                                                        |
| Legal or customary tenure/access rights     | <p>N/A.</p> <p>The project activity only involves distribution of ICSs to households free of charge /15/ and the households can decide to receive them or not as per beneficiary agreement /16/. It will not involve any legal or customary tenure/access rights to territories and resources. This has been verified during onsite interview with different stakeholder.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Stakeholder diversity and changes over time | <p>On the basis of reviewing registered &amp; updated VCD PD &amp; validation report &amp; verification reports /24/, MR /01/, local stakeholder consultation supportive document /13/ and ongoing communication report /22/, onsite observation and interview with different stakeholders, the verification team found insignificant change in stakeholder diversity.</p> <p>There is no change in entities involved in this project activity includes Laos' Red Cross, local government authority, local manufacturers, local vendor, etc. Their structure, functionality and activity are still the same. There might be changes in the personnel, but it doesn't impact their opinion &amp; comments for the project activity on behalf of their organization as confirmed onsite.</p> <p>For the end-user, during onsite visits, the verification team has observed that it is still the same group. They confirmed that there was</p> |

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|                                | a slight improvement in terms of income & livelihood and well-being, but this did not bring any significant change in their social status and their opinions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Expected changes in well-being | <p>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 &amp; updated VCS PD /24/, MR /01/, ER calculation sheet /02/.</p> <p>The health of local end-users is improved due to less indoor air pollution, less time needed for cooking &amp; collecting wood. The end-users have confirmed during the onsite interview that the project activity allowed them to have more time to work and earn additional income.</p> <p>Overall, the verification team found the project activity has contributed to the increase of local well-being.</p> |
| Location of stakeholders       | All the stakeholders (e.g., Lao Red Cross, local government authority, NGO, end-users, etc) are operating and living in the area of project activity which is in the geographical boundary of Laos country. This was verified and confirmed during onsite observation and interview with different stakeholder.                                                                                                                                                                                                                                                                                                                                                                                         |
| Location of resources          | The location of resources (woody biomass, ICS, etc.) is also in the area of project activity which is in the geographical boundary of Laos country. This was verified and confirmed during onsite observation and interview with different stakeholder.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

#### 4.2.2 Stakeholder Consultation and Ongoing Communication

| Item                 | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ongoing consultation | On the basis of reviewing the registered & updated VCD PD & validation report /24/, MR /01/, local stakeholder consultation supportive document /13/, ongoing communication report /22/, and interviews with the PP and stakeholders during the audit, it confirms that the project has a stepwise mechanism for the ongoing communication. SIPCO engages with stakeholders (Lao Red Cross) through annual reports, inspection visit, group discussion & also SIPCO's social media communication. The details of ongoing |

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|                                     | communication activity are mentioned in the MR /01/ & annually ongoing communication reports /22/. The verification team reviewed and verified those during onsite interview and cross-checked with registered & updated VCS PD /24/ & MR /01/ and confirms the procedure and method for engagement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Date(s) of stakeholder consultation | <p>1/ 18-August-2021, the date of initial stakeholder consultation meeting for the grouped project activity as verified by reviewing the stakeholder consultation document.</p> <p>2/ 02 to 24-January-2025. The ongoing stakeholder consultation was also carried out simultaneously with the monitoring survey to gather additional feedback from local stakeholders. This was confirmed by reviewing the ongoing communication reports dated 25-February-2024 /22/, which summarize all discussions from the onsite consultations during that period. Additionally, the verification team during onsite visit reaffirmed this information by interviewing representatives from the Red Cross and various local stakeholders.</p> <p>3/ 28-May-2025, the date of meeting between Department of Climate Change and 03 cookstove developers (SIPCO, Bridge Carbon, Iceberg) regarding overlapping distribution area. To resolve this issue &amp; prevent this happened again in the future, The Department of Climate Change – the authority for managing carbon projects in Laos – held a meeting with the relevant companies on 28-April-2025 and issued an official letter No.0365/DDC, dated 30-April-2025. This was confirmed by reviewing the official letter No.0365/DDC, dated 30-April-2025 &amp; interviewed with representative from Department of Climate Change.</p> |
| Communication of monitored results  | The monitored results have been properly documented in the communication report /22/ sent to Laos' Red Cross. It was cross-checked by interviewing with Laos' Red Cross onsite.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Consultation records                | The verification team confirmed the method for documenting the outcomes of local stakeholders' ongoing consultation and account of all inputs received through reviewing of communication reports /22/, consultation records /22/ & onsite interview.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Stakeholder input                   | There is feedback were seen in the annual ongoing communication report & record /22/ sent to donors; however, those were all positive feedback, no negative comment was received. Some local end-users would like to receive bigger or more ICS. All has been addressed by SIPCO in their answer forms /18/ sent back to Laos Red Cross so they can feedback to local stakeholder properly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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|  | <p>PP received also feedback indicating that end-users in certain areas were getting multiple ICSs from different PPs. These comments has been thoroughly investigated &amp; escalated to the Department of Climate Change – the authority for managing carbon projects in Laos. This led to a meeting with all project developers involved in cookstove projects within Laos. As a result, the PPs reviewed the entire database and removed all ICS entries in overlapping areas. This crucial step prevents double-counting and overcalculating the Emission Reductions from this project activity. For more details, please refer to Section 3.2 of this VR.</p> <p>This has been verified by reviewing all the form and confirmed this has been reported correctly in the MR /01/.</p> |
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#### 4.2.3 Free, Prior, and Informed Consent

| Item                       | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| Consent                    | <p>On the basis of onsite interview, reviewing of registered &amp; updated VCS PD &amp; validation report &amp; verification reports /24/, MR /01/ &amp; local stakeholder consultation documents /13/ and ongoing communication report /22/ the verification team confirmed that local governmental authority includes Chiefs of villages are well-informed about this project activity in a series of consultation meetings and totally support it as verified by local stakeholders' consultation meeting records /13/ and ongoing communication report /22/ &amp; onsite interview.</p> <p>In addition, ICS distribution is a completely voluntary activity and households in participating villages are free to choose whether they take part or not as per beneficiary agreement /16/. Free, prior, and informed consent takes place before installation.</p> |
| Outcome of FPIC discussion | As verified through local stakeholders' consultation meeting records /13/ and ongoing communication report /22/ & onsite interview, the project activity has consent from stakeholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

#### 4.2.4 Grievance Redress Procedure

| Item                                                                                                 | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| Grievance received and steps taken to resolve the grievance including the outcomes of the resolution | There is no grievance received during this verification period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Grievance redress procedure                                                                          | <p>On the basis of onsite interview, reviewing of registered &amp; updated VCS PD /24/, MR /01/ the verification team confirms on the grievance redress procedure /17/ and method for documenting, acknowledge, investigate and address the grievance /19/ and account of all grievance received reported in the MR /01/.</p> <p>During onsite visit, the verification team confirms that they end-users and stakeholders know how to raise and send their grievance, but no grievance was made during this monitoring period.</p> <p>Hence the verification team deemed the grievance redress procedure including the grievance record as appropriate.</p> |

#### 4.2.5 Public Comments

Not applicable. No public comments were received for this project activity during this monitoring period.

#### 4.2.6 Risks to Local Stakeholders and the Environment

##### 4.2.6.1 Management Experience

On the basis of review of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, they verification team confirmed that SIPCO has been involved in many similar carbon projects and have experience in community engagement. Their management team have more than 10 years' experience in this topic as verified by their historical projects /26/.

##### 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 was identified to stakeholder wellbeing as verified during onsite visit & interviewed with stakeholder, review of the registered & updated VCS PD /24/ and MR /01/. There is a negative impact or risk of increasing |

|                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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|                                                                                                                                    | natural disasters, climate change, pollution, of safety issues when receiving the ICS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Risks to stakeholder participation                                                                                                 | No risk was identified to stakeholder participation as verified during onsite visit & interviewed with stakeholder, review of the registered & updated VCS PD /24/ and MR /01/. There is no trade-off or any negative impact to their livelihood, land, food, etc. when receiving the ICS.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Working conditions                                                                                                                 | No risk was identified in working condition as verified during onsite visit & interviewed with stakeholder, review of the registered & updated VCS PD /24/ and MR /01/. The PP has employed all their staff in compliance with host country's Labor Law.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Safety of women and girls                                                                                                          | <p>No risk was identified in safety of women and girls as verified during onsite visit &amp; interviewed with stakeholder, review of the registered &amp; updated VCS PD /24/ and MR /01/.</p> <p>The implementation of this project activity is also in partnership with Lao Red Cross, a socio-political organization that protect human life and health, to ensure respect for all human beings, and to prevent and alleviate human suffering in Laos. Therefore, they would ensure there is no risk of safety of women and girls during project implementation as per confirmed during onsite interview.</p>                                                                                                                                |
| Safety of minority and marginalized groups, including children                                                                     | <p>No risk was identified in safety of minority and marginalized groups, including children as verified during onsite visit &amp; interviewed with stakeholder and review of the registered &amp; updated VCS PD /24/ and MR /01/.</p> <p>The implementation of this project activity is also in partnership with Lao Red Cross, a socio-political organization that protect human life and health, to ensure respect for all human beings, and to prevent and alleviate human suffering in Laos. Their policies also include childcare, education, community services, to health education. They would ensure there is no risk of Safety of minority and marginalized groups, including children as per confirmed during onsite interview.</p> |
| Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers | <p>No risk was identified in any additional pollutants in comparison with the baseline scenario.</p> <p>On the basis of review of the registered &amp; updated VCS PD /24/ and MR /01/, onsite observation and interview with local stakeholder, the project activity has a positive impact in this aspect as it helps reduce air pollutants from wood smoke and improve the air quality indoor.</p>                                                                                                                                                                                                                                                                                                                                            |

## 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                  | On the basis of review of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found no discrimination in the project activity. The PP also have company code of conduct /25/ which indicated clearly that they have no tolerance for any discrimination and sexual harassment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Sexual harassment               | On the basis of review of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found no sexual harassment in the project activity. The PP also have company code of conduct /25/ which indicated clearly that they have no tolerance for any discrimination and sexual harassment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Gender equity in labor and work | <p>On the basis of review of the registered &amp; updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found that PP is continuing to promote gender equality in labor and work.</p> <p>The PP have company code of conduct /25/ which indicated clearly that they have no tolerance for any discrimination especially in gender. The project will also encourage women in the local communities to take up employment as per their skills and will provide training to all staff regardless of gender. The company as per its human resource policy ensures fair opportunity and equal pay for equal work done to both men and women. Furthermore, the project activity will provide more opportunities to women through self-help groups, thus helping in overall women empowerment as per confirmed during onsite interview.</p> |
| Forced labor                    | On the basis of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found no sign of forced labor. This is also prohibited as per host country's Labor Law and the PP has employed all their staff in compliance with host country's Labor Law as verified by company code of conduct /25/ & interview with PP during onsite visit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Child labor                     | On the basis of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found no sign of child labor. This is also prohibited as per host country's Labor Law and the PP has employed all their staff in compliance with host country's                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | Labor Law as verified by company code of conduct /25/ & interview with PP during onsite visit.                                                                                                                                                                                                                                                                                                 |
| Human trafficking | On the basis of the registered & updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found no sign of human trafficking. This is also prohibited as per host country's Labor Law and the PP has employed all their staff in compliance with host country's Labor Law as verified by company code of conduct /25/ & interview with PP during onsite visit. |

#### 4.2.7.2 Human Rights

| Risks identified            | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No risk has been identified | <p>On the basis of the registered &amp; updated VCS PD /24/ and MR /01/, onsite interview and observation, the verification team found that project always respects and promotes human rights in line with applicable international human rights. All the stakeholders can voluntarily participate in the project activity. All the information was shared transparently for all stakeholders and end-users through local stakeholder consultation /13/ and ongoing communication report /22/.</p> <p>The contractors/ workers who participated in this project activity also need to follow &amp; comply the PP code of conduct /25/ which also has a rule related to this matter.</p> |

#### 4.2.7.3 Indigenous Peoples and Cultural Heritage

| Risks identified            | Evidence gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                               |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No risk has been identified | On the basis of the registered & updated VCS PD, validation report & previous verification report /24/, 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. |

#### 4.2.7.4 Property Rights

| Risks identified | Evidence gathering activities, evidence checked, and assessment conclusion |
|------------------|----------------------------------------------------------------------------|
|------------------|----------------------------------------------------------------------------|

|                                    |                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>No risk has been identified</b> | On the basis of the registered & updated VCS PD, validation report & previous verification report /24/ 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 and thus no disputes over rights to territories and resources |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### 4.2.7.5 Benefit Sharing

| Item                                         | Evidence gathering activities, evidence checked, and assessment conclusion  |
|----------------------------------------------|-----------------------------------------------------------------------------|
| Summary of the benefit sharing plan          | Not applicable as the project activity does not involve any property right. |
| Benefit sharing during the monitoring period | Not applicable as the project activity does not involve any property right. |

#### 4.2.8 Ecosystem Health

On the basis of reviewing the registered & updated VCS PD, validation report & previous verification report /24/, MR /01/, observation & interview onsite with different stakeholder, the verification team confirmed that the implementation of the grouped project does not impose any severe impacts on the ecological system in the surrounding areas. In contrast, this project activity will help in reducing the consumption of fuel wood by efficient fuel combustion thereby reducing deforestation and reducing indoor air pollution. Therefore, it has no impact to ecosystem health, so this section is not applicable.

| Item                                   | Evidence gathering activities, evidence checked, and assessment conclusion |
|----------------------------------------|----------------------------------------------------------------------------|
| Impacts on biodiversity and ecosystems | No risk identified at validation                                           |
| Soil degradation and soil erosion      | No risk identified at validation                                           |
| Water consumption and stress           | No risk identified at validation                                           |

##### 4.2.8.1 Rare, Threatened, and Endangered species

| Item | Evidence gathering activities, evidence checked, and assessment conclusion |
|------|----------------------------------------------------------------------------|
|------|----------------------------------------------------------------------------|

|                                       |                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Species or habitat                    | On the basis of reviewing the registered & updated VCS PD & validation report & previous verification report /24/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not have any adverse impact on habitats for rare, threatened, or endangered species. |
| Areas needed for habitat connectivity | On the basis of reviewing the registered & updated VCS PD, validation report & previous verification reports /24/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not have any adverse impact on the areas needed for habitat connectivity             |

#### 4.2.8.2 Introduction of Species

Not applicable.

On the basis of reviewing the registered & updated VCS PD, validation report & previous verification report /24/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the In the table below, describe i) the evidence gathering activities, ii) the evidence checked, and iii) provide a conclusion on the assessment of the risks associated with invasive species and the commensurate mitigation or preventative measure(s) in place to prevent or mitigate the risk. Where no risk is identified, provide the assessment method used and overall conclusion in the table. Add rows as needed.

#### 4.2.8.3 Ecosystem conversion

Not applicable.

On the basis of reviewing the registered & updated VCS PD, validation report & previous verification report /24/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not involve any ecosystem conversion.

### 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 updated VCS PD /24/. The emission reductions of the project instances of the grouped project and project activity instance are calculated using the formulae mentioned in the applied methodology; VM0050 version 1 /B02/. 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 updated VCS PD /02/ and the applied monitoring methodology.

According to applied methodology VM0050 (version 1) /B02/ the emissions are calculated as below:

**Baseline Emission:**

$$BE_y = \sum_{i,j,k} EC_{i,y} \times N_{j,k,y} \times n_{j,k,y} \times (EF_{b,i,CO2} \times f_{NRB,y} + EF_{b,i,nonCO2})$$

Where:

|                   |                                                                                                                                                                                  |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| $BE_y$            | : Baseline emissions during year y (tCO2e)                                                                                                                                       |
| $EC_{i,y}$        | : Average energy consumption of baseline device type i in year y (TJ)                                                                                                            |
| $N_{j,k,y}$       | : Number of commissioned project devices of type j from batch k in year y                                                                                                        |
| $n_{j,k,y}$       | : Proportion of commissioned project devices of type j from batch k that remain operating in year y (fraction)                                                                   |
| $EF_{b,i,CO2}$    | : CO2 emission factor for fuel used by baseline device type i in the baseline scenario (IPCC default for wood fuel, 112 tCO2/TJ)                                                 |
| $f_{NRB,y}$       | : Fraction of woody biomass that is established to be non-renewable used by baseline device in year y; this variable is not considered for fossil fuels (0.3 as per CDM Tool 33) |
| $EF_{b,i,nonCO2}$ | : Non-CO2 emission factor for fuel used by baseline device type i in the baseline scenario (IPCC default for wood fuel, 9.46 tCO2e/TJ)                                           |
| i                 | : Baseline device type and its respective fuel type                                                                                                                              |
| j                 | : Project device type and its respective fuel type                                                                                                                               |

Parameter  $EC_{i,y}$  is determined with the equation below:

$$EC_{i,y} = BC_{b,i,y} \times NCV_{b,i}$$

Where:

|              |                                                                                                                                     |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------|
| $BC_{b,i,y}$ | : Fuel used per baseline device type i during year y (As per baseline survey of controlled households, 3.594 tonnes/year/household) |
| $NCV_{b,i}$  | : Net calorific value of baseline fuel for baseline device type i (IPCC default for wood fuel, 0.0156 TJ/tonne)                     |

Therefore,  $EC_{i,y} = 3.594 \times 0.0156 = 0.0561$  TJ

**Cross checking of  $EC_{i,y}$  to address stove stacking:**

$$EC_{est,y} = EC_{p,y} \times \frac{\eta_{new,avg,y}}{\eta_{old,avg}}$$

Where:

$EC_{est,y}$  : Back-calculated energy consumption of the potential mix of devices and fuels in the baseline in year y (TJ)

$EC_{p,y}$  : Energy used in project scenario by project devices during year y (TJ)

$\eta_{new,avg,y}$  : Weighted average efficiency of project devices in year y (fraction)

$\eta_{old,avg}$  : Weighted average efficiency of baseline devices that are replaced by project devices (fraction)

$$EC_{p,y} = \sum_{j,k} BC_{p,j,k,y} \times NCV_{p,j}$$

Where:

$BC_{p,j,k,y}$  : Average quantity of fuel used by project device type j from batch k during year y (tonnes or m3)

$NCV_{p,j}$  : Net calorific value of project fuel used in project device type j (TJ/tonne or TJ/m3)

### Project emissions:

For project devices only using biomass as fuel, the project emissions are determined as per the equation below:

$$PE_{energy,y} = \sum_j \sum_k BC_{p,j,k,y} \times N_{j,k,y} \times NCV_{p,j} \times n_{j,k,y} \times (EF_{p,j,CO2} \times f_{NRB,y} + EF_{p,j,nonCO2})$$

Where,

$PE_{energy,y}$  : Project emissions during year y (tCO<sub>2</sub>e)

$BC_{p,j,k,y}$  : Fuel used per project device type j during year y (1.469 tonnes for both vintage 1&2 stoves)

$N_{j,k,y}$  : Number of commissioned project devices of type j from batch k in year y (8000 for PA1)

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

$NCV_{p,j}$  : Net calorific value of project fuel for project device type j (IPCC default for wood fuel, 0.0156 TJ/tonne)

$EF_{p,j,CO_2}$  : CO<sub>2</sub> emission factor for fuel used by project device type j in the project scenario (IPCC default for wood fuel, 112 tCO<sub>2</sub>/TJ)

$EF_{p,j,nonCO_2}$  : Non-CO<sub>2</sub> emission factor for fuel used by project device type j in the project scenario (IPCC default for wood fuel, 9.46 tCO<sub>2</sub>/TJ)

**Leakage Emissions:** As per recommendations of the applied methodology a default leakage of 5% has been applied in determining the total ERs.

**Sampling approach:** The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B02/ and the registered & updated VCS PD /24/. As assessed in this section, emission reductions for the project “Grouped Projects for Laos Improved Cookstove” have been claimed for this monitoring period and the total population of the stoves for this monitoring period (01-July-2024 to 31-January-2025) is 243,864 ICS.

The PP has performed stratified random sampling procedure across stove model, age & province; reliability levels were set at 95% confidence and 10% precision in line with the applied methodology VM0050 version 1.0 /B02/. As the registered & updated VCS PD /24/ mentions the option for stratified random sampling procedure, it is acceptable to the verification team. The sampling surveys have been carried out by the well-trained personnel /12/.

The monitoring parameter required to be monitored through the sampling plan in this verification period is: Proportion of commissioned project devices of type j from batch k that are still being used regularly in year y ( $n_{j,k,i}$ ) & Average quantity of fuel used by project device type j from batch k during year y ( $BC_{p,j,k,y}$ )

The sample size calculations for the monitoring parameter monitored through the sampling have been provided as below:

#### Parameter $n_{j,k,i}$

The calculated sample size for the parameter  $n_{j,k,i}$  is 43. While taking in view for the outliers and nonresponse PP calculated an additional 20% of the sample to be surveyed, a total of 54 samples were selected.

The detailed calculation of sample size for the monitoring parameters  $n_{j,k,i}$  applies the formulae below:

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

Where

n = sample size

N = population size (total number of ICS)

P = expected proportion

1.96 = represent 95% confidence required

0.1 = represent 10% relative precision

| Definition                            | Value  | Justification                                                              |
|---------------------------------------|--------|----------------------------------------------------------------------------|
| The population size N is              | 55,986 | Number of Ecozen stoves (age 2) in Houaphanh registered in database /09/   |
|                                       | 29,461 | Number of Ecozen stoves (age 2) in Bolikhamxay registered in database /09/ |
|                                       | 2,632  | Number of Ecozen stoves (age 2) in Xaysomboun registered in database /09/  |
|                                       | 8,123  | Number of Ecozen stoves (age 1) in Xaysomboun registered in database /09/  |
|                                       | 4,526  | Number of Ecozen stoves (age 2) in Khammounan registered in database /09/  |
|                                       | 7,320  | Number of Ecozen stoves (age 1) in Khammounan registered in database /09/  |
|                                       | 43,776 | Number of Ecozen stoves (age 2) in Xiengkhoang registered in database /09/ |
|                                       | 21,854 | Number of Ecozen stoves (age 2) in XeKong registered in database /09/      |
|                                       | 42,088 | Number of Ecozen stoves (age 2) in Salavan registered in database /09/     |
|                                       | 27,234 | Number of Ecozen stoves (age 1) in Atapeu registered in database /09/      |
|                                       | 33,732 | Number of Ecozen stoves (age 2) in Champasack registered in database /09/  |
|                                       | 58,928 | Number of Ecozen stoves (age 1) in Champasack registered in database /09/  |
|                                       | 34,340 | Number of Ecozen stoves (age 1) in Bokeo registered in database /09/       |
| The expected proportion p for Ny,i is | 0.9    | 90% is applied for sample size calculation                                 |

Based on the above assumptions, the resulting sampling size is calculated as:

$$= \frac{1.96^2 \times 370,000 \times 0.9 \times (1 - 0.9)}{(370,000 - 1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9 \times (1 - 0.9)} = 43 \text{ (rounded up)}$$

Therefore, in this case, the sample size for the parameter  $N_{y,i,j}$  is 43 (rounded value). While taking in view for the outliers and nonresponse PP calculated an additional 20% of the sample to be surveyed, a total of 54 samples were selected as per below calculated.

| Description                | Calculated sample size | Actual monitored sample size (inclusive of 20% non-response) |
|----------------------------|------------------------|--------------------------------------------------------------|
| Total sample size required | 43                     | Roundup (43/0.8) = 54                                        |

|                                                     |                                                                       |                     |
|-----------------------------------------------------|-----------------------------------------------------------------------|---------------------|
| Sample size for Ecozen stoves (age 2) in Houaphanh  | $\left(43 \times \frac{55,986}{370,000}\right) = 7 \text{ (roundup)}$ | Roundup (7/0.8) = 8 |
| Sample size of Ecozen stoves (age 2) in Bolikhamxay | $\left(43 \times \frac{29,461}{370,000}\right) = 3 \text{ (roundup)}$ | Roundup (3/0.8) = 4 |
| Sample size of Ecozen stoves (age 2) in Xaysomboun  | $\left(43 \times \frac{2,632}{370,000}\right) = 1 \text{ (roundup)}$  | Roundup (1/0.8) = 1 |
| Sample size of Ecozen stoves (age 1) in Xaysomboun  | $\left(43 \times \frac{8,123}{370,000}\right) = 1 \text{ (roundup)}$  | Roundup (1/0.8) = 2 |
| Sample size of Ecozen stoves (age 2) in Khammounan  | $\left(43 \times \frac{4,526}{370,000}\right) = 1 \text{ (roundup)}$  | Roundup (1/0.8) = 1 |
| Sample size of Ecozen stoves (age 1) in Khammounan  | $\left(43 \times \frac{7,320}{370,000}\right) = 1 \text{ (roundup)}$  | Roundup (1/0.8) = 1 |
| Sample size of Ecozen stoves (age 2) in Xiengkhoang | $\left(43 \times \frac{43,776}{370,000}\right) = 5 \text{ (roundup)}$ | Roundup (5/0.8) = 6 |
| Sample size of Ecozen stoves (age 2) in XeKong      | $\left(43 \times \frac{21,854}{370,000}\right) = 2 \text{ (roundup)}$ | Roundup (2/0.8) = 3 |
| Sample size of Ecozen stoves (age 2) in Salavan     | $\left(43 \times \frac{42,088}{370,000}\right) = 5 \text{ (roundup)}$ | Roundup (5/0.8) = 7 |
| Sample size of Ecozen stoves (age 1) in Atapeu      | $\left(43 \times \frac{27,234}{370,000}\right) = 3 \text{ (roundup)}$ | Roundup (3/0.8) = 4 |
| Sample size of Ecozen stoves (age 2) in Champasack  | $\left(43 \times \frac{33,732}{370,000}\right) = 4 \text{ (roundup)}$ | Roundup (4/0.8) = 5 |
| Sample size of Ecozen stoves (age 1) in Champasack  | $\left(43 \times \frac{58,928}{370,000}\right) = 6 \text{ (roundup)}$ | Roundup (6/0.8) = 7 |
| Sample size of Ecozen stoves (age 1) in Bokeo       | $\left(43 \times \frac{34,340}{370,000}\right) = 4 \text{ (roundup)}$ | Roundup (4/0.8) = 5 |

### Parameter BC<sub>p,i,k,y</sub>

The calculated sample size for the parameter BC<sub>p,i,y</sub> is 11. Taking in view for the outliers and nonresponse rate, a total of 18 samples were selected.

The detailed calculation of sample size for the monitoring parameters BC<sub>p,i,y</sub> applies the formulae below:

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

Where

n = sample size

N=N<sub>y</sub> = population size (total number of household/ICS)

1.96 = represent 95% confidence required

0.1 = represent 10% relative precision

Mean = Expected mean of ICS thermal efficiency

SD = Our expected standard deviation

| Definition | Value | Justification |
|------------|-------|---------------|
|------------|-------|---------------|

|                                         |        |                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The population size N is                | 55,986 | Number of Ecozen stoves (age 2) in Houaphanh registered in database /09/                                                                                                                                                                                                                                                                                  |
|                                         | 29,461 | Number of Ecozen stoves (age 2) in Bolikhamxay registered in database /09/                                                                                                                                                                                                                                                                                |
|                                         | 2,632  | Number of Ecozen stoves (age 2) in Xaysomboun registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 8,123  | Number of Ecozen stoves (age 1) in Xaysomboun registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 4,526  | Number of Ecozen stoves (age 2) in Khammounan registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 7,320  | Number of Ecozen stoves (age 1) in Khammounan registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 43,776 | Number of Ecozen stoves (age 2) in Xiengkhoang registered in database /09/                                                                                                                                                                                                                                                                                |
|                                         | 21,854 | Number of Ecozen stoves (age 2) in XeKong registered in database /09/                                                                                                                                                                                                                                                                                     |
|                                         | 42,088 | Number of Ecozen stoves (age 2) in Salavan registered in database /09/                                                                                                                                                                                                                                                                                    |
|                                         | 27,234 | Number of Ecozen stoves (age 1) in Atapeu registered in database /09/                                                                                                                                                                                                                                                                                     |
|                                         | 33,732 | Number of Ecozen stoves (age 2) in Champasack registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 58,928 | Number of Ecozen stoves (age 1) in Champasack registered in database /09/                                                                                                                                                                                                                                                                                 |
|                                         | 34,340 | Number of Ecozen stoves (age 1) in Bokeo registered in database /09/                                                                                                                                                                                                                                                                                      |
| Expected mean of ICS thermal efficiency | 0.9    | During the previous survey for this parameter, the value is 1.0 /23.2/. So based on previous experience, PPs used an estimated value of 0.9 for this monitoring period as the sample size calculation with a value of 1.0 is not possible. The verification team has checked the previous MR & corresponding verification report /23.2/, thus, accept it. |
| Expected SD                             | 0.09   | Expect SD of parameter quality of safe drinking water (at least 10% precision)                                                                                                                                                                                                                                                                            |

Based on the above assumptions, the resulting sampling size is calculated as:

$$n \geq \frac{1.96^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 1.96^2 \times \left(\frac{0.09}{0.9}\right)^2} = 3.842$$

The resulting sample size based on the above equation is smaller than 30, since quality of safe drinking water is a numeric mean value (i.e. not a proportion or percentage) the Student's t-distribution shall be used as per paragraph 14 of "Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities, version 09.0.

The calculation now needs to repeat using t-value for 95% confidence and n = 4 (roundup), which means T-value = 3.182

$$n \geq \frac{3.182^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 3.182^2 \times \left(\frac{0.09}{0.9}\right)^2} = 10.13$$

The calculation now needs to repeat using t-value for 95% confidence and n = 11 (roundup), which means T-value = 2.228

$$n \geq \frac{2.228^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.228^2 \times \left(\frac{0.09}{0.9}\right)^2} = 4.97$$

The calculation now needs to repeat using t-value for 95% confidence and n = 5 (roundup), which means T-value = 2.776

$$n \geq \frac{2.776^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.776^2 \times \left(\frac{0.09}{0.9}\right)^2} = 7.71$$

The calculation now needs to repeat using t-value for 95% confidence and n = 8 (roundup), which means T-value = 2.365

$$n \geq \frac{2.365^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.365^2 \times \left(\frac{0.09}{0.9}\right)^2} = 5.60$$

The calculation now needs to repeat using t-value for 95% confidence and n = 6 (roundup), which means T-value = 2.571

$$n \geq \frac{2.571^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.571^2 \times \left(\frac{0.09}{0.9}\right)^2} = 6.61$$

The calculation now needs to repeat using t-value for 95% confidence and n = 7 (roundup), which means T-value = 2.447

$$n \geq \frac{2.447^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.447^2 \times \left(\frac{0.09}{0.9}\right)^2} = 5.99$$

The calculation now needs to repeat using t-value for 95% confidence and n = 6 (roundup), which means T-value = 2.571

$$n \geq \frac{2.571^2 \times 370,000 \times \left(\frac{0.09}{0.9}\right)^2}{(370,000 - 1) \times 0.1^2 + 2.571^2 \times \left(\frac{0.09}{0.9}\right)^2} = 6.61$$

The adjusted sample size obtained after applying Student's t-distribution is 7, but PP used the maximum value of 11 for conservative. Taking in view for the outliers and nonresponse rate, a total of 18 samples were selected. The actual sample size for each stratum is calculated as below:

| Description                                         | Calculated sample size                                                | Actual sample size |
|-----------------------------------------------------|-----------------------------------------------------------------------|--------------------|
| Total sample size required                          | 11                                                                    | 18                 |
| Sample size for Ecozen stoves (age 2) in Houaphanh  | $\left(11 \times \frac{55,986}{370,000}\right) = 2 \text{ (roundup)}$ | 3                  |
| Sample size of Ecozen stoves (age 2) in Bolikhamxay | $\left(11 \times \frac{29,461}{370,000}\right) = 1 \text{ (roundup)}$ | 1                  |
| Sample size of Ecozen stoves (age 2) in Xaysomboun  | $\left(11 \times \frac{2,632}{370,000}\right) = 0 \text{ (roundup)}$  | 1                  |
| Sample size of Ecozen stoves (age 1) in Xaysomboun  | $\left(11 \times \frac{8,123}{370,000}\right) = 1 \text{ (roundup)}$  | 1                  |
| Sample size of Ecozen stoves (age 2) in Khammounan  | $\left(11 \times \frac{4,526}{370,000}\right) = 0 \text{ (roundup)}$  | 1                  |
| Sample size of Ecozen stoves (age 1) in Khammounan  | $\left(11 \times \frac{7,320}{370,000}\right) = 0 \text{ (roundup)}$  | 1                  |
| Sample size of Ecozen stoves (age 2) in Xiengkhoang | $\left(11 \times \frac{43,776}{370,000}\right) = 1 \text{ (roundup)}$ | 2                  |
| Sample size of Ecozen stoves (age 2) in XeKong      | $\left(11 \times \frac{21,854}{370,000}\right) = 0 \text{ (roundup)}$ | 1                  |
| Sample size of Ecozen stoves (age 2) in Salavan     | $\left(11 \times \frac{42,088}{370,000}\right) = 1 \text{ (roundup)}$ | 1                  |
| Sample size of Ecozen stoves (age 1) in Atapeu      | $\left(11 \times \frac{27,234}{370,000}\right) = 1 \text{ (roundup)}$ | 1                  |
| Sample size of Ecozen stoves (age 2) in Champasack  | $\left(11 \times \frac{33,732}{370,000}\right) = 1 \text{ (roundup)}$ | 2                  |
| Sample size of Ecozen stoves (age 1) in Champasack  | $\left(11 \times \frac{58,928}{370,000}\right) = 2 \text{ (roundup)}$ | 2                  |
| Sample size of Ecozen stoves (age 1) in Bokeo       | $\left(11 \times \frac{34,340}{370,000}\right) = 1 \text{ (roundup)}$ | 1                  |

#### Parameter $BC_{p,i,y}$

The calculated sample size for the parameter  $BC_{p,i,y}$  is 11. While taking in view for the outliers and nonresponse, a total of 16 samples were selected.

The detailed calculation of sample size for the monitoring parameters  $BC_{p,i,y}$  applies the formulae below:

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

Where

n = sample size

N=N<sub>y</sub> = population size (total number of household/ICS)

1.96 = represent 95% confidence required

0.1 = represent 10% relative precision

Mean = Expected mean of ICS thermal efficiency

SD = Our expected standard deviation

| Definition                              | Value | Justification                                                                                                  |
|-----------------------------------------|-------|----------------------------------------------------------------------------------------------------------------|
| The population size N is                | 1000  | Number of control households with statistically equivalent to the pre-project conditions of project households |
| Expected mean of ICS thermal efficiency | 0.9   | 90% is applied for sample size calculation                                                                     |
| Expected SD                             | 0.09  | Expect SD of parameter quality of safe drinking water (at least 10% precision)                                 |

Based on the above assumptions, the resulting sampling size is calculated as:

$$n \geq \frac{1.96^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 1.96^2 \times \left(\frac{0.09}{0.9}\right)^2} = 3.83$$

The resulting sample size based on the above equation is smaller than 30, since Parameter  $BC_{p,i,y}$  is a numeric mean value (i.e. not a proportion or percentage) the Student's t-distribution shall be used as per paragraph 14 of "Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities, version 09.0.

The calculation now needs to repeat using t-value for 95% confidence and n = 4 (roundup), which means T-value = 3.182

$$n \geq \frac{3.182^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 3.182^2 \times \left(\frac{0.09}{0.9}\right)^2} = 10.13$$

The calculation now needs to repeat using t-value for 95% confidence and n = 11 (roundup), which means T-value = 2.228

$$n \geq \frac{2.228^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.228^2 \times \left(\frac{0.09}{0.9}\right)^2} = 4.97$$

The calculation now needs to repeat using t-value for 95% confidence and n = 5 (roundup), which means T-value = 2.776

$$n \geq \frac{2.776^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.776^2 \times \left(\frac{0.09}{0.9}\right)^2} = 7.71$$

The calculation now needs to repeat using t-value for 95% confidence and n = 8 (roundup), which means T-value = 2.365

$$n \geq \frac{2.365^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.365^2 \times \left(\frac{0.09}{0.9}\right)^2} = 5.60$$

The calculation now needs to repeat using t-value for 95% confidence and n = 6 (roundup), which means T-value = 2.571

$$n \geq \frac{2.571^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.571^2 \times \left(\frac{0.09}{0.9}\right)^2} = 6.61$$

The calculation now needs to repeat using t-value for 95% confidence and n = 7 (roundup), which means T-value = 2.447

$$n \geq \frac{2.447^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.447^2 \times \left(\frac{0.09}{0.9}\right)^2} = 5.99$$

The calculation now needs to repeat using t-value for 95% confidence and n = 6 (roundup), which means T-value = 2.571

$$n \geq \frac{2.571^2 \times 1000 \times \left(\frac{0.09}{0.9}\right)^2}{(1000 - 1) \times 0.1^2 + 2.571^2 \times \left(\frac{0.09}{0.9}\right)^2} = 6.61$$

The adjusted sample size obtained after applying Student's t-distribution is 7, but PP used the maximum value of 11 for conservative. Taking in view for the outliers and nonresponse rate, a total of 16 samples were selected. The actual sample size for each stratum is as below:

| Description                | Calculated sample size | Actual sample size |
|----------------------------|------------------------|--------------------|
| Total sample size required | 11                     | 16                 |

The resultant applied sample size by the PP is summarized below:

| Parameters         | $n_{j,k,y}$ | $BC_{p,j,k,y}$ |       | $BC_{p,i,y}$ |
|--------------------|-------------|----------------|-------|--------------|
|                    |             | Age 1          | Age 2 |              |
| Total sample size  | 54          | 5              | 13    | 16           |
| Survey result      | 0.9815      | 4.077          | 3.989 | 9.819        |
| Precision achieved | 3.66%       | 4.71%          | 6.25% | 4.45%        |

VVB used sampling during verification for checking the Proportion of commissioned project devices of type  $j$  from batch  $k$  that are still being used regularly in year  $y$  ( $n_{j,k,y}$ ) & Average quantity of fuel used by project device type  $j$  from batch  $k$  during year  $y$  ( $BC_{p,j,k,y}$ ) & Fuel used per baseline device type  $i$  during year  $y$  ( $BC_{b,i,y}$ ). The sampling done by VVB reflects the population of the project activity for parameters  $n_{j,k,y}$  &  $BC_{p,j,k,y}$  & population of control households for parameter  $BC_{b,i,y}$ , based on the samples that the project proponent surveyed for monitoring.

VVB applied paragraph 26 of the Standard, Sampling and surveys for CDM project activities and programmes of activities, version 09 /B04/. In accordance with the paragraph 28 of the sampling standard, acceptance sampling has been chosen by the verification team and accordingly steps listed in paragraph 29 of the sampling standard /B03a/ shall be followed. The verification team has opted for AQL of 0.5% and UQL of 20%; producer risk and consumer risk of 10% in determining the VVB's sample size.

A sample size of 11 households was chosen (with no discrepant records) from monitoring survey records. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 20%. Acceptance number ( $c$ ) thus determined for the sample is 0. VVB utilized a random number generator website to select 11 samples from the PP's survey sample list. VVB visited/interviewed 11 samples (each, for monitoring survey) from PP's sample list. It was observed that out of the 11 samples, all the 11 stoves were found to match with the PP's records and hence no discrepant records were observed with the MR /01-2/ and ER sheet /02/ and thus  $c=0$ . Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B04/. Verification team has cross verified these sample documents.

The monitoring parameters to be monitored through the sampling plan are: Proportion of commissioned project devices of type  $j$  from batch  $k$  that are still being used regularly in year  $y$  ( $n_{j,k,y}$ ) & Average quantity of fuel used by project device type  $j$  from batch  $k$  during year  $y$  ( $BC_{p,j,k,y}$ ) & Fuel used per baseline device type  $i$  during year  $y$  ( $BC_{b,i,y}$ )

Onsite assessment of Monitoring parameter  $n_{j,k,y}$  was conducted based on following methods:

- Confirmation with the household/end user whether or not the PP has performed survey on stove operation (for the parameter  $n_{j,k,y}$ ).

- Assessment of Competence of personnel involved in conducting the survey: Verification team has reviewed the abilities, qualifications and recognition of involved personnel and institutions of survey team. The verification team based on onsite inspection interviews confirms that the team was qualified to carry out the survey in line with the methodology.

Onsite assessment of Monitoring parameter  $BC_{p,j,k,y}$  &  $BC_{b,i,y}$  was conducted based on following methods:

- Confirmation with the household/end user whether or not the PP has performed the Kitchen Performance Test in line with the applied methodology VM0050, ver 1.0 and KPT protocol. Confirming the dates and duration of the KPT. (1) Verifying the serial number of devices tested and their specific types and batch numbers. (2) Inquiring about the procedures followed, including fuel measurement, weighing, and recording. (3) Cross-referencing household records (if any) with reported KPT data. (4) Addressing any discrepancies or inconsistencies identified during the interviews.
- Assessment of Competence of personnel involved in conducting the survey: Verification team has reviewed the abilities, qualifications and recognition of all personnel and institutions involved in conducting the surveys, including those responsible for KPT execution and general data collection.
- Onsite observations by asking the survey team to perform the Test again & explain data recording procedure, examining raw data and records, checking for completeness, legibility and consistency of data entries.

As per paragraph 25 of the Sampling Standard, version 09 /B04/, the verification team has to verify whether the project participants entity have implemented the sampling and surveys according to the sampling plan in the registered monitoring plan. The verification includes determining:

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

| Parameter                                                                                                                       | How the PP conducted sampling surveys (to obtain the project participants' or the coordinating/managing entities' records)                                                                      | How the VVB could obtain records for verification                                                                                                                                               | Criteria for deciding what ultimately constitutes a discrepancy |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Proportion of commissioned project devices of type j from batch k that are still being used regularly in year y ( $n_{j,k,i}$ ) | Sampling based survey (questionnaire survey/interviews)<br><br>Visual inspection of the premises to see if ICS is operational and in use.<br>Interview with end user if required to verify that | <ul style="list-style-type: none"> <li>Cross-check of a sample of project participants' samples (questionnaire operation surveys/interviews) including but not limited to following:</li> </ul> | VVB results, accounting for duly justified differences.         |

|                                                                                                               |                                                                                                                                  |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                               | ICS is still in use<br>[Yes/No]                                                                                                  | <ul style="list-style-type: none"> <li>• Consistency between the information as contained in Survey sheet and revealed from the onsite interviews</li> <li>• Baseline scenario of the household</li> <li>• Enquire/observe the pre-project/baseline stove/s and its operation during the project scenario.</li> </ul> |                                                                                                                                                                                        |
| Fuel used per baseline device type i during year y<br>(BC <sub>b,i,y</sub> )                                  | Checking if a measurement campaign is performed following the Kitchen Performance Test Protocol in line with applied methodology | <ul style="list-style-type: none"> <li>• Check the test reports/methods; check qualifications/ capabilities of testers.</li> <li>• Witnessing of testing</li> </ul>                                                                                                                                                   | <p>Whether conducted by qualified institutions/ testers.</p> <p>Whether conducted in accordance with the Kitchen Performance Test Protocol, as prescribed by applied methodologies</p> |
| Average quantity of fuel used by project device type j from batch k during year y<br>(BC <sub>p,j,k,y</sub> ) | Checking if a measurement campaign is performed following the Kitchen Performance Test Protocol in line with applied methodology | <ul style="list-style-type: none"> <li>• Check the test reports/methods; check qualifications/ capabilities of testers.</li> <li>• Witnessing of testing</li> </ul>                                                                                                                                                   | <p>Whether conducted by qualified institutions/ testers.</p> <p>Whether conducted in accordance with the Kitchen Performance Test Protocol, as prescribed by applied methodologies</p> |

The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B02/ and the registered & updated VCS PD /24/. The PP has appropriately performed stratified random sampling procedure across stove model, age & region which is in line with the applied methodology. As the registered & updated VCS PD /24/ mentions the option for stratified random sampling procedure, it is acceptable to the verification team.

The necessary confidence / precision of 95/10 each of the parameters are met. This has been cross verified by the verification team from the supporting documents submitted.

Emission reductions have been calculated in accordance with the applied methodology VM0050 version 1.0 /B01/, and registered & updated VCS PD /24/. The PP has used monitored data and ex-ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

The details of monitoring parameters used for calculation of emission reductions are provided below:

**Parameters Determined ex-ante:**

| DATA/ PARAMETER<br>Unit                                                                                        | Source of data                                                     | Reported<br>value for<br>the<br>requantified<br>monitoring<br>period | Whether<br>value<br>updated<br>or newly<br>applied<br>during<br>requantification | Assessment/ Observation                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO2 emission factor for fuel used by baseline device type i in the baseline scenario ( $EF_{b,i,CO2}$ )        | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 112<br>tCO <sub>2</sub> /TJ                                          | No                                                                               | This value has been taken as per 2006 IPCC guidelines. This is consistent with the applied methodology and registered PD.                              |
| Non-CO2 emission factor for fuel used by baseline device type i in the baseline scenario ( $EF_{b,i,nonCO2}$ ) | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 9.46<br>tCO <sub>2e</sub> /TJ                                        | Yes                                                                              | This value has been taken according to IPCC AR5 GWP as per instructions in section 9.1 of applied methodology. This is consistent with the updated PD. |
| Net calorific value of baseline fuel used by baseline device type i ( $NCV_{b,i}$ )                            | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 0.0156<br>TJ/tonne                                                   | No                                                                               | This value has been taken as per 2006 IPCC guidelines. This is consistent with the applied methodology and registered PD.                              |
| Ex-ante annual average quantity of fuel used per baseline                                                      | Measurement campaign by PP in controlled HHs using baseline        | 3.594<br>tonnes/device/year                                          | Yes                                                                              | Verification team has checked the correctness of PP's survey results following acceptance sampling as described in                                     |

|                                                                                                           |                                                                    |      |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| device type i (BCex-ante,b,i).                                                                            | stove as per Kitchen Performance Test Protocol.                    |      |     | section 2.4 of this report. During the OSV controlled HHs were interviewed by the verification team. VVB's observations were in line with PP's survey reporting. Additionally, calibration details of equipment used in firewood measurement campaign have been checked and were found to be calibrated during the survey period /22/. PP's staff engaged in surveys were also interviewed and their competencies have also been checked. The survey was found to be carried out as per the methodology requirements. Therefore, the survey value has been deemed correct by the verification team. And then it was scaled appropriately using the average household size ( $Hh_i$ ). Thus, the reported value is accurate and accepted by the verification team. |
| Weighted average efficiency of baseline devices that are replaced by project devices ( $\eta_{old,avg}$ ) | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 0.15 | Yes | This value is chosen as per section 9.1 of the applied methodology. The type of baseline device has been determined via survey, results of which have been checked during OSV by VVB. The value is consistent with the applied methodology and updated PD.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Average household size of the target population using device type i ( $Hh_i$ )                            | Baseline survey and Project households                             | 4.34 | Yes | Verification team has checked the correctness of PP's survey results following acceptance sampling as described in                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                                                                                                               |                                                                    |                 |     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-----------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                               | survey conducted by PP                                             |                 |     | section 2.4 of this report. During the OSV, HHs were interviewed by the verification team. In addition, the VVB has cross-checked with published literature, issued by Ministry of Energy and Mines, Lao PDR, dated 2021, /31/ which contains the most updated information on the household size of Lao PDR. It was mentioned that the average household size is around 4.7 people in rural and urban areas. Value obtained by PP is more conservative. Therefore, the reported value has been deemed correct by the VVB team. |
| CO2 emission factor for fuel used by project device type i in the project scenario ( $EF_{p,i,CO2}$ )         | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 112 tCO2/TJ     | No  | This value has been taken as per 2006 IPCC guidelines. This is consistent with the applied methodology and registered PD.                                                                                                                                                                                                                                                                                                                                                                                                      |
| Non-CO2 emission factor for fuel used by baseline device type i in the project scenario ( $EF_{p,i,nonCO2}$ ) | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 9.46 tCO2e/TJ   | Yes | This value has been taken according to IPCC AR5 GWP as per instructions in section 9.1 of applied methodology. This is consistent with the updated PD.                                                                                                                                                                                                                                                                                                                                                                         |
| Non-CO2 emission factor for fuel used by baseline device type i in the project scenario ( $EF_{p,i,nonCO2}$ ) | Data based on updated PD /02/, IPCC and applied methodology /B02/. | 0.0156 TJ/tonne | No  | This value has been taken as per 2006 IPCC guidelines. This is consistent with the applied methodology and registered PD.                                                                                                                                                                                                                                                                                                                                                                                                      |

The spread sheet submitted by the PP clearly and transparently mentions values of the data parameters used for calculation of emission reductions. The input values have been verified from the reliable and

authentic sources including monitoring survey records /06//07/, distribution database /09/, MR /01/, and applied methodology /B01/. The emission reductions calculated were compared with the ER spread sheet /02/ and found to be correct. No significant reporting risks have been identified for the data reported.

The details of monitoring parameters used for calculation of emission reductions are provided below:

| Data/ Parameter                                        | Assessment/ Observation from VVB                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Data Unit                                              | Number ( $N_{j,k,y}$ )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Description                                            | Number of commissioned project devices of type j from batch k in year y                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Source of data to be used                              | Project distribution database /07/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Value of monitored parameter for the monitoring period | <p>243,864.</p> <p>Data of all the beneficiary with ICS installation dates has been provided to VVB /07/. The information given in the distribution database has been checked via acceptance sampling during on-site interviews. During these random checks the distribution database /07/ was found to be correct.</p> <p>PP's ICS procurement records /25/ have also been checked to confirm the number of ICS purchased is equal or more than 370,000. In total, all 136,292 ICS have been removed from SIPCO database for the whole crediting period. This exclusion includes 126,136 overlapping cookstoves identified in the database up to the end of this monitoring period, and an additional 10,156 overlapping cookstoves identified up until May 2025 according to the project deviation which has been reported &amp; assessed in Section 3.2 of this VR report.</p> <p>Therefore, VVB confirms that the given values are correct.</p> |
| Accuracy of the monitoring equipment                   | Not applicable. No monitoring equipment is involved.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Measuring/Reading/Recording frequency                  | Every time while distributing a new project device.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Calculation method (if applicable)                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Data/ Parameter | Assessment/ Observation from VVB |
|-----------------|----------------------------------|
|-----------------|----------------------------------|

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Data Unit                                              | Fraction ( $n_{j,k,y}$ )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Description                                            | Proportion of commissioned project devices of type j from batch k that are still being used regularly in year y                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Source of data to be used                              | Project distribution database /07/, previous verification report /24/ and monitoring survey /06/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Value of monitored parameter for the monitoring period | <p>0.9.</p> <p>PP has conducted monitoring surveys on a statistically determined appropriate sample size as per CDM sampling guidelines to determine this parameter. Results of the third monitoring survey show 98.15% of project devices to be operational.</p> <p>The verification team has checked the survey results provided by PP. These survey results have been already verified and approved during previous verifications. Therefore, these results have been deemed acceptable by the current verification team.</p> <p>Moreover, during the site visit verification team has also confirmed that the project technology meets all cooking demands of households, existence of support mechanisms to assist target population in operation and maintenance of cookstove and provisions of communication channel for contacting PP to access support. Therefore, as per clarification 2 of the Correction and Clarifications to VM0050, v1.0 /B02/ released on 03-February-2025, value for <math>n_{j,k,y}</math> can be capped at 90%. The approach to determine this value is as per requirements of the new methodology and conservative. Therefore, the applied value has been deemed acceptable by the verification team.</p> |
| Accuracy of the monitoring equipment                   | Not applicable. No monitoring equipment is involved.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Measuring/Reading/Recording frequency                  | Annual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Calculation method (if applicable)                     | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Data/ Parameter | Assessment/ Observation from VVB |
|-----------------|----------------------------------|
| Data Unit       | Fraction ( $f_{NRB,y}$ )         |

|                                                        |                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description                                            | Fraction of woody biomass that is established to be non-renewable used by device in year y                                                                                                                                                                                                        |
| Source of data to be used                              | CDM Tool 33, version 3                                                                                                                                                                                                                                                                            |
| Value of monitored parameter for the monitoring period | 0.47<br><br>This value has been taken as per the most recent version of Tool 33 /B06/. This is one of 3 options recommended in the applied methodology to be used as source of data for this particular parameter. Therefore, the used 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                  | Ex-ante for each crediting period                                                                                                                                                                                                                                                                 |
| Calculation method (if applicable)                     | N/A                                                                                                                                                                                                                                                                                               |

| Data/ Parameter                                        | Assessment/ Observation from VVB                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Data Unit                                              | Tonnes ( $BC_{b,i,y}$ )                                                                                                                                                                                                                                                                                                 |
| Description                                            | Fuel used per baseline device type i during year y                                                                                                                                                                                                                                                                      |
| Source of data to be used                              | Monitoring survey /06/<br><br>A measurement campaign following the Kitchen Performance Test Protocol in control households that do not participate in the project, established prior to validation as statistically equivalent to the pre-project conditions of project households regarding baseline fuel consumption. |
| Value of monitored parameter for the monitoring period | 3.594<br><br><i>The survey revealed that the average wood consumption of baseline in the Laos is 0.828 tonnes/person/day. This result was scaled using the average household size (<math>Hh_i = 4.34</math>).</i>                                                                                                       |
| Monitoring equipment                                   | Weighing scales of serial numbers: AM491 & AM492<br><br>Moisture meters of serial numbers: 18042923 & 20142410                                                                                                                                                                                                          |

|                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accuracy of the monitoring equipment                                                  | For weighing scales: 0.01 kg, max 30 kg<br>For moisture meters: 0.1%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Does the calibration cover the monitoring period?                                     | The weighing scales have been calibrated on 22-November-2024 and valid until 21-November-2025 /22/.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Has the calibration frequency been respected                                          | The moisture meters have been calibrated on 15-April-2024 /22/ which is valid till 30-April-2025.<br><br>Thus, the calibrations cover the period of monitoring survey.                                                                                                                                                                                                                                                                                                                                                                                           |
| Calibration certificates                                                              | <u>Weighing scales:</u><br>1. Serial number: AM491<br>Calibration certificate no.: 25-042443 dated 22-November-2024 valid until 21-November-2025.<br>2. Serial number: AM492<br>Calibration certificate no.: 25-042444 dated 22-November-2024 valid until 21-November-2025.<br><u>Moisture meters:</u><br>1. Serial number: 18042923<br>Calibration certificate no.: V06.CN5.177.24 dated 15-April-2024, valid until 30-April-2025.<br>2. Serial number: 20142410<br>Calibration certificate no.: V06.CN5.177.25 dated 15-April-2024, valid until 30-April-2025. |
| Does the calibration of meters have been done by an accredited person or institution? | The weighing balances have been calibrated by Asia medical and Agricultural Laboratory and Research Center.<br>The moisture meters have been calibrated by Vietnam Metrology Institute.<br>Both these institutes are credible third parties with accreditation for calibration of that equipment.                                                                                                                                                                                                                                                                |
| Measuring/Reading/Recording frequency                                                 | The last survey to determine this parameter was conducted from 02-January-2025 to 24-January-2025.<br><br>Next survey should be completed no later than 23-January-2030.                                                                                                                                                                                                                                                                                                                                                                                         |
| Calculation method (if applicable)                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| Data/ Parameter           | Assessment/ Observation from VVB                         |
|---------------------------|----------------------------------------------------------|
| Data Unit                 | Fraction ( $\eta_{\text{new,avg,y}}$ )                   |
| Description               | Weighted average efficiency of project devices in year y |
| Source of data to be used | Monitoring                                               |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Value of monitored parameter for the monitoring period |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |
|                                                        | Age                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | $\eta_{new,avg,y}$ |
|                                                        | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.3777             |
|                                                        | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 0.3642             |
|                                                        | <p>In the current monitoring period, stoves of vintages 1 and 2 are present. Vintages have been determined based on device installation date. Implementation schedule and number of devices of each vintage are transparently provided in the ER sheet. Installation dates are provided in the project distribution database /07/.</p> <p>Efficiency value for each vintage has been determined using a linear decrease approach, applying a default schedule of linearly decreasing efficiency up to the terminal efficiency (assumed to be 25%) through the lifespan of the project device considering the manufacturer's specified efficiency as the initial efficiency. This is in line with measurement methods listed for parameter <math>\eta_{new,avg,y}</math>, under section 9.2 of the applied methodology /B02/.</p> |                    |
| Monitoring equipment                                   | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                    |
| Accuracy of the monitoring equipment                   | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                    |
| Measuring/Reading/Recording frequency                  | Annual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                    |
| Calculation method (if applicable)                     | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                    |

| Data/ Parameter                                        | Assessment/ Observation from VVB                                                                                                 |
|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Data Unit                                              | Tonnes ( $BC_{p,j,k,y}$ )                                                                                                        |
| Description                                            | Average quantity of fuel used by project device type j from batch k during year y                                                |
| Source of data to be used                              | Monitoring survey & calculation                                                                                                  |
| Value of monitored parameter for the monitoring period | <p>Ecozen vintage 1 stoves:</p> $BC_{p,j,1,y} = 4.31 * 0.348 = 1.500 \text{ tonnes/device/year}$ <p>Ecozen vintage 2 stoves:</p> |

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                   | <p><math>BC_{p,j,2,y} = 4.38 * 0.332 = 1.454</math> tonnes/device/year.</p> <p>So, overall result is as below</p> <p><math>BC_{p,j,k,y} = (1.500 * 5 + 1.454 * 10) / 15 = 1.469</math> tonnes/device/year</p> <p>These values have been determined by PP through KPT survey as per requirements of the applied methodology and then scaled appropriately using the average household size. The reporting of these surveys has been checked via acceptance sampling during on-site interviews as described in sections 2.3 and 2.4 above. Observations during verification team's OSV were in line with KPT results reported. Calibration details of equipment used in the measurement campaign have also been checked /22/.</p> <p>Firewood consumption has also been checked by other studies. Research by Energy Statistic Regulation in Lao PDR<sup>3</sup> shows that the consumption of woodfuel in Lao in 2018 is approximately 2.151 tonnes/HH/year.</p> <p>Value determined by PP for vintage 1 stoves is 1.500 tonnes/HH/day. The value considered in this project does not exceed the range found in the other study.</p> <p>Moreover, fuelwood consumption was also determined in the first monitoring period as per requirements of the old methodology. The value determined at the time was 1.479 tonnes/HH/day. This value was already verified and approved in first verification. Value determined in the recent surveys is close to this.</p> |
| Monitoring equipment                              | <p>Weighing scales of serial numbers: AM491 &amp; AM492</p> <p>Moisture meters of serial numbers: 18042923 &amp; 20142410</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Accuracy of the monitoring equipment              | <p>For weighing scales: 0.01 kg, max 30 kg</p> <p>For moisture meters: 0.1%</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Does the calibration cover the monitoring period? | <p><u>Weighing scales:</u></p> <ol style="list-style-type: none"> <li>1. Serial number: AM491<br/>Calibration certificate no.: 25-042443 dated 22-November-2024 valid until 21-November-2025.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Has the calibration frequency been respected      | <ol style="list-style-type: none"> <li>2. Serial number: AM492</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

<sup>3</sup> [https://www.eria.org/uploads/media/Research-Project-Report/2021-05-Establishment-Lao-Energy-Statistics-Regulation/15\\_Ch.7-Biomass-Household.pdf](https://www.eria.org/uploads/media/Research-Project-Report/2021-05-Establishment-Lao-Energy-Statistics-Regulation/15_Ch.7-Biomass-Household.pdf)

|                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                       | <p>Calibration certificate no.: 25-042444 dated 22-November-2024 valid until 21-November-2025.</p> <p><u>Moisture meters:</u></p> <ol style="list-style-type: none"> <li>1. Serial number: 18042923<br/>Calibration certificate no.: V06.CN5.177.24 dated 15-April-2024, valid until 30-April-2025.</li> <li>2. Serial number: 20142410<br/>Calibration certificate no.: V06.CN5.177.25 dated 15-April-2024, valid until 30-April-2025</li> </ol> |
| Does the calibration of meters have been done by an accredited person or institution? | <p>The weighing balances have been calibrated by Asia medical and Agricultural Laboratory and Research Center</p> <p>The moisture meters have been calibrated by Vietnam Metrology Institute.</p> <p>Both these institutes are credible third parties with accreditation for calibration of those equipments.</p>                                                                                                                                 |
| Measuring/Reading/Recording frequency                                                 | Biennial or annual                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Calculation method (if applicable)                                                    | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                               |

Verification team confirms that all parameters are used correctly in the calculations, all results are verifiable and transparent, all assumptions are described and based on verifiable evidence and calculations are done in accordance with the pre-defined formulae from registered & updated VCS PD /24/. The total number of emission reductions for the monitoring period 01-July-2024 to 31-January-2025 is 246,543 tCO<sub>2</sub>e.

The verification team has checked and confirmed the calculations in the spreadsheet and found to be accurate. The monitoring report is supported by emission reduction spreadsheet. The consistency and formula were verified and found to be accurate.

## 4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team was able to confirm that the calculations are based on authentic data and the ER spreadsheet /02/ used to calculate the VCUs calculations and all figures were tracked, checked, and found to be consistent.

The quality of supporting evidence submitted to the VVB for verification is adequate and found to be verifiable. The transfer of carbon rights and other supporting documents related to quality and maintenance were checked by the verification team during the on-site audit to confirm the authenticity of the documents and to check the correctness of the calculation.

When verifying the reported emission reductions, EPL ensured that there was a clear audit trail that contained the evidence and records that validate the stated figures. All source of documents that form the basis for assumptions and other information underlying the GHG data were checked by the verification team.

When assessing the audit trails, EPL also examined:

1. Whether sufficient evidence was available, both in terms of frequency and in covering the full monitoring period
2. The source and nature of the evidence.
3. If comparable information was available from sources other than that used in the monitoring report, EPL cross-checked the monitoring report against the other sources to confirm that the stated figures were correct.

EPL also assessed that the data collection system met the requirements of the monitoring plan as per the applied methodology /B02/.

Proper data management inclusive of data acquisition and aggregation, data management system is being followed for the project activity.

Therefore, Verification Team of EPL hereby confirms that the evidence used to determine the GHG emission reductions are sufficient in quantity and appropriate in quality.

## 4.5 Non-Permanence Risk Analysis

N/A

There is no requirement for non-permanence risk analysis for this project.

# 5 VERIFICATION OPINION

## 5.1 Verification Summary

EcoLance Private Limited, (the VVB) has performed the third (3<sup>rd</sup>) emission reduction verification of the registered VCS project activity “Grouped Projects for Laos Improved Cookstove” having VCS ID: 2924. The scope of the activities covers the verification and certification of GHG emissions reductions reported in latest monitoring report /01/. And this report summarizes the findings of the verification of the project, performed on the basis of VCS criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The project activity falls under the group project which involves the distribution of involves distribution of fuel-efficient improved cook stoves (ICS) villages/Districts/provinces in Laos as per official decision No. 0365/DCC assigning specific geographic areas of stove distribution to three project developers (SIPCO, Bridge Carbon, and IceBerg) in order to avoid overlaps in project boundaries. The verification process was performed on the basis of all guidance and criteria as provided in VCS Standard version 4.7 /B01-a/, VCS Program Guide version 4.4 /B01-b/, VCS Validation and Verification Manual version 3.2 /B01-c/, ISO14064-3: 2019 and Registration & Issuance Process version 4.5 /B01-d/.

The component project activities PA001, PA002, PA003, PA004, PA005, PA006, PA007, PA008, PA009, PA010, PA011, PA012, PA013, PA014, PA15, PA16, PA17, PA18, PA19, PA20, PA21, PA22, PA23, PA24, PA25, PA26, PA27, PA28, PA29, PA30 were correctly implemented according to selected monitoring methodology, monitoring plan and the registered/ updated VCS PD /24/ for the grouped project activity. The monitoring system was installed, maintained in a proper manner, while collected monitoring data allowed for the verification of the amount of achieved GHG emission reductions. Through the review and on-visit the verification team confirms that the project activity has resulted in emission reductions of 246,543 tCO<sub>2</sub>e during the third monitoring period 01-July-2024 to 31-January-2025 as per MR /01/.

## 5.2 Verification Conclusion

EcoLance Private Limited as a VVB is able to issue a positive verification opinion expressed in the attached Certification statement. And as the result of verification of the project activity of this grouped project, the verifier confirms that the GHG emission reductions are calculated without material misstatements in a conservative and appropriate manner. The project complies with the verification criteria for projects and their GHG emissions reductions or removal set out in VCS criteria.

EcoLance Private Limited herewith confirms that the project has achieved emissions reductions in the mentioned reporting period as follows.

**Verification period:** From 01-July-2024 to 31-January-2025

Verified GHG emission reductions and removals in this verification period is as below:

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

| Vintage period                     | Baseline emissions (tCO <sub>2</sub> e) | Project emissions (tCO <sub>2</sub> e) | Leakage emissions (tCO <sub>2</sub> e) | Reduction VCU (tCO <sub>2</sub> e) | Removal VCU (tCO <sub>2</sub> e) | Total VCUs (tCO <sub>2</sub> e) |
|------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|------------------------------------|----------------------------------|---------------------------------|
| 01-July-2024 to 31-December-2024   | 378,866                                 | 157,343                                | 0                                      | 210,446                            | 0                                | 210,446                         |
| 01-January-2025 to 31-January-2025 | 64,508                                  | 26,511                                 | 0                                      | 36,097                             | 0                                | 36,097                          |
| <b>Total</b>                       | <b>443,374</b>                          | <b>183,854</b>                         | <b>0</b>                               | <b>246,543</b>                     | <b>0</b>                         | <b>246,543</b>                  |

## 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-December-2024   | 425,155        | 210,446        | -50.50%        | <ul style="list-style-type: none"> <li>- The number of stoves distributed in many months, not fully distributed on the first day of distribution.</li> <li>- The project activity has not fully been implemented, and ICSs distribution is still ongoing. Total 243,864 ICSs have used to calculate till end of this monitoring period, lower than of 58.86% compare with 600,000 ICSs will distributed in registered PD in whole of lifetime of grouped project.</li> </ul> |
| 01-January-2025 to 31-January-2025 | 71,629         | 36,097         | -49.61%        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Total</b>                       | <b>496,785</b> | <b>246,543</b> | <b>-50.37%</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Not applicable.

No commercially sensitive information included in the monitoring report to be excluded in the public version.

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

## APPENDIX 2: ABBREVIATIONS

|                        |                                                                         |
|------------------------|-------------------------------------------------------------------------|
| <b>AQL</b>             | Acceptable Quality Level                                                |
| <b>BAU</b>             | Business As Usual                                                       |
| <b>CA</b>              | Corrective Action / Clarification Action                                |
| <b>CAR</b>             | Corrective Action Request                                               |
| <b>CDM</b>             | Clean Development Mechanism                                             |
| <b>CER</b>             | Certified Emission Reduction                                            |
| <b>CL</b>              | Clarification Request                                                   |
| <b>CO<sub>2</sub></b>  | Carbon Dioxide                                                          |
| <b>CO<sub>2e</sub></b> | Carbon Dioxide Equivalent                                               |
| <b>DVR</b>             | Draft Validation Report                                                 |
| <b>EB</b>              | CDM Executive Board                                                     |
| <b>EF</b>              | Emission Factor                                                         |
| <b>EPL</b>             | EcoLance Private Limited                                                |
| <b>FA</b>              | Final Approval                                                          |
| <b>FAR</b>             | Forward Action Request                                                  |
| <b>FVR</b>             | Final validation Report                                                 |
| <b>GCC</b>             | Global Carbon Council                                                   |
| <b>GHG</b>             | Greenhouse gas(es)                                                      |
| <b>GS</b>              | Gold Standard                                                           |
| <b>GWh</b>             | Giga Watt Hour                                                          |
| <b>ICS</b>             | Improved Cooking Stove                                                  |
| <b>IPCC</b>            | Intergovernmental Panel on Climate Change                               |
| <b>MW</b>              | Megawatts                                                               |
| <b>MWh</b>             | Mega Watt Hour                                                          |
| <b>OSV</b>             | On Site Visit                                                           |
| <b>QC/QA</b>           | Quality control/ Quality assurance                                      |
| <b>SDG</b>             | Sustainable Development Goal                                            |
| <b>SIPCO</b>           | Sustainability Investment Promotion and Development Joint Stock Company |
| <b>REC</b>             | Renewable Energy Certificate                                            |
| <b>TA</b>              | Technical Area                                                          |
| <b>TR</b>              | Technical Review                                                        |
| <b>UNFCCC</b>          | United Nations Framework Convention on Climate Change                   |
| <b>UQL</b>             | Unacceptable Quality Level                                              |
| <b>VCS</b>             | Verified Carbon Standard                                                |
| <b>VVB</b>             | Validation / Verification Body                                          |

## APPENDIX 3: REFERENCE DOCUMENTS

| Ref  | Document                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| /01/ | <ol style="list-style-type: none"> <li>1. Monitoring report for Grouped Projects for Laos Improved Cookstove (version 01, dated 29-May-2025)</li> <li>2. Monitoring report for Grouped Projects for Laos Improved Cookstove (version 02; dated: 07-July-2025)</li> <li>3. Monitoring report for Grouped Projects for Laos Improved Cookstove (version 03; dated: 24-September-2025)</li> <li>4. Monitoring report for Grouped Projects for Laos Improved Cookstove (version 04; dated: 29-October-2025)</li> <li>5. Monitoring report for Grouped Projects for Laos Improved Cookstove (version 05; dated: 02-December-2025)</li> </ol> |
| /02/ | ER calculation spread sheet “Round#3_VCS_ER_ID2924_01JUL2024_31JAN2025” correspond to /01-2/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| /03/ | Agreement between beneficiary and SIPCO first stove distributed/installed LAO-001-ICS-0001 (evidence for the start date of the grouped project)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| /04/ | <ol style="list-style-type: none"> <li>a. The technical specification certificate of Ecozen cookstove model.</li> <li>b. The Ecozen Lifespan study report</li> <li>c. Ecozen efficiency tests performed by Global Alliance for Clean Cookstoves</li> </ol>                                                                                                                                                                                                                                                                                                                                                                              |
| /05/ | Proof of right of VCU.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| /06/ | Monitoring survey questionnaire template prepared by SIPCO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| /07/ | <ol style="list-style-type: none"> <li>1. Monitoring survey records</li> <li>2. Controlled baseline survey records</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| /08/ | Official letter No.0365/DDC, dated 30 April 2025, issued by the Department of Climate Change on the decision on the issue of overlapping distribution area between SIPCO, Iceberg & Bridge Carbon                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| /09/ | Distribution Database                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| /10/ | Evidence of unique identification system of the ICS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| /11/ | Sample planning                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| /12/ | Training records of personnel appointed for surveys.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| /13/ | Local Stakeholder MoM & stakeholder list                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| /14/ | Random generator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| /15/ | ICS free distribution agreement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| /16/ | Beneficiary agreement (Carbon credit waiver)                                                                                                                                                                                                                                                                                                                                                                           |
| /17/ | Grievance mechanism procedure                                                                                                                                                                                                                                                                                                                                                                                          |
| /18/ | Grievance addressable procedure                                                                                                                                                                                                                                                                                                                                                                                        |
| /19/ | Grievance form and response from PP                                                                                                                                                                                                                                                                                                                                                                                    |
| /20/ | Declaration from the project proponent that the project is not creating any other form of environmental credit under any specific program.                                                                                                                                                                                                                                                                             |
| /21/ | Declaration from the project proponent that the project has not or shall not claim carbon credits any other scheme after Registration of the project under VCS.                                                                                                                                                                                                                                                        |
| /22/ | Annual on-going communication reports by Laos Red Cross to SIPCO & by SIPCO to donor                                                                                                                                                                                                                                                                                                                                   |
| /23/ | Calibration certificate of weighing scale                                                                                                                                                                                                                                                                                                                                                                              |
| /24/ | 1/ Registered VCS PD & corresponding validation report.<br>2/ Updated VCS PD<br>3/ previous MR & corresponding Verification Reports                                                                                                                                                                                                                                                                                    |
| /25/ | SIPCO code of conduct                                                                                                                                                                                                                                                                                                                                                                                                  |
| /26/ | SIPCO's historical projects                                                                                                                                                                                                                                                                                                                                                                                            |
| /27/ | Baseline survey report for Laos                                                                                                                                                                                                                                                                                                                                                                                        |
| /28/ | KML file of project activity                                                                                                                                                                                                                                                                                                                                                                                           |
| /29/ | ICS procurement documents <ul style="list-style-type: none"> <li>- Equipment contract</li> <li>- Delivery confirmation</li> <li>- Payment proof</li> </ul>                                                                                                                                                                                                                                                             |
| /30/ | Payroll & salary receipt information<br>Employment contract                                                                                                                                                                                                                                                                                                                                                            |
| /31/ | Biomass Consumption and Survey in the Household Sector. Ministry of Energy and Mines, Lao PDR, June 2021 <a href="https://www.eria.org/uploads/media/Research-Project-Report/2021-05-Establishment-Lao-Energy-Statistics-Regulation/15_Ch.7-Biomass-Household.pdf">https://www.eria.org/uploads/media/Research-Project-Report/2021-05-Establishment-Lao-Energy-Statistics-Regulation/15_Ch.7-Biomass-Household.pdf</a> |
| /32/ | Control household database                                                                                                                                                                                                                                                                                                                                                                                             |

## Background Documents

| Ref | Document |
|-----|----------|
|-----|----------|

|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| /B01/ | <p>VCS Requirements</p> <ol style="list-style-type: none"> <li>VCS Program Guide version 4.4, updated 29 August 2023</li> <li>VCS Standard version 4.7, updated 16-April-2024</li> <li>Program Definitions version 4.5, updated 16-April-2024</li> <li>Registration &amp; Issuance Process version 4.5 updated 16-April-2024</li> <li>VCS validation and verification manual version 3.2, dated 19 October 2016</li> <li>VCS Verification report template v4.4, dated 16-April-2024</li> </ol> |
| /B02/ | <p>Applied baseline and monitoring methodology</p> <ol style="list-style-type: none"> <li>VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1</li> <li>VM0050 “Energy efficiency and fuel-switch measures in cookstoves” version 1.0</li> </ol>                                                                                                                                                                                                         |
| /B03/ | <ol style="list-style-type: none"> <li>“Standard for sampling and surveys for CDM project activities and programme of activities” (version 09.0)</li> <li>Guidelines for sampling and surveys for CDM project activities and Programme of Activities (version 04)</li> </ol>                                                                                                                                                                                                                   |
| /B04/ | <p>Website and links:</p> <ol style="list-style-type: none"> <li>IPCC (<a href="http://www.ipcc-nggip.iges.or.jp">http://www.ipcc-nggip.iges.or.jp</a>)</li> <li><a href="http://cdm.unfccc.int">http://cdm.unfccc.int</a></li> <li><a href="http://www.terra.org">http://www.terra.org</a></li> </ol>                                                                                                                                                                                         |
| /B05/ | Guideline: Application of materiality in verifications (version 02.0)                                                                                                                                                                                                                                                                                                                                                                                                                          |
| /B06/ | Tool 33: Default value for common parameters (version 2.0)                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| /B07/ | ICVCM: Decision on the approval of a carbon-credit Category; Decision number VCS_VM0050_v1_2025                                                                                                                                                                                                                                                                                                                                                                                                |

## APPENDIX 4: VM0050 CCP ELIGIBILITY VERIFICATION REPORT CHECKLIST TEMPLATE

| CCP eligibility criteria and summary                                                                                                                                                                                                                                                                                                                               | Relevant section of the methodology                                                           | Project document and section where the requirement is addressed                                     | Evidence-gathering activities, evidence checked, and assessment conclusion                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>For the determination of <math>f_{NRB}</math>, the source of data must either be:</p> <p>a) the default <math>f_{NRB}</math> value from the latest version of CDM Tool 33 for emission reductions achieved on or before 31<sup>st</sup> December 2025 or</p> <p>b) the most recent national default value(s) published by UNFCCC based on the MoFuSS model.</p> | Table for parameter “ $f_{NRB}$ ” in section 9.2 of VM0050 methodology                        | Table for parameter “ $f_{NRB}$ ” in section 4.2 of MR /01/ and in section 5.2 of updated PD.       | The verification team has checked the MR and ER sheet from which it can be confirmed that value for $f_{NRB}$ has been sourced from CDM Tool 33, v3.0. The ER claimed in this monitoring is for the period 01-Jul-2024 to 31-Jan-2025. Therefore, VVB confirms that this eligibility criteria is met by the project activity. |
| <p>The baseline fuel consumption must be determined by either of the following two methods with cross-checks on fuel savings:</p> <p>a) Kitchen Performance Test (KPT) or</p> <p>b) The default values of 0.5 (for air-dried fuelwood) and 0.13 (for charcoal) tonnes/capita/year or equivalent</p>                                                                | Section 8.1.1 and table for parameter $BC_{ex-ante,b,i}$ in Section 9.1 of VM0050 methodology | Table for parameter $BC_{ex-ante,b,i}$ in section 4.2 of MR /01/ and section 5.1 of updated VCS PD. | The verification team has checked the KPT survey results with survey data provided by PP. These were also cross checked during on-site verification. Therefore, VVB confirms that baseline fuel consumption has been determined through KPT in line with applied methodology VM0050 version 1                                 |

|                                                                                                                                                                                                                                                                                                        |                                                                                                                        |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                        |                                                                                                                        |                                     | requirements. Hence, this criterion is met by the project activity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| The baseline specific energy consumption must be determined using a Controlled Cooking Test with cross-checks on fuel savings                                                                                                                                                                          | Section 8.1.1.1 and table for parameters “SC <sub>b,i</sub> , SC <sub>p,j</sub> ” in Section 9.1 of VM0050 methodology | Section 1.1 of updated VCS PD.      | As per section 8.1.1.1 of applied methodology VM0050 version 1 /B02/, baseline specific energy consumption (SC <sub>b,i</sub> ) and Specific energy consumption of electric pressure cooker project device (SC <sub>p,j</sub> ) are required to be determined in case of electrical cooking device. But as per section 1.1 of updated VCS PD /02/ this project activity replaces traditional firewood cookstoves with more efficient biomass fired cookstove. It does not involve any electrical cooking device at any stage. Therefore, this criterion is not applicable for this project activity. |
| For charcoal projects, either one of the following two methods must be used for calculation of baseline or project emissions (as applicable):<br><br>a) direct charcoal emission factor (which may include production emissions) or<br><br>b) a wood to charcoal conversion factor of 4:1 must be used | Table for parameters “EF <sub>b,i,CO2</sub> , EF <sub>p,j,CO2</sub> ” and “CF” in Section 9.1 of VM0050 methodology    | Section 1.1 of updated VCS PD /02/. | This is not a charcoal project. Therefore, this criterion is not applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

# APPENDIX 5: CERTIFICATES OF COMPETENCE



## Certificate of Appointment

<< TRANG NGUYEN >>

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

| Standard/ Scheme                        |                                            |                                           |                                           |
|-----------------------------------------|--------------------------------------------|-------------------------------------------|-------------------------------------------|
| <input checked="" type="checkbox"/> VCS | <input type="checkbox"/> CCBS              | <input checked="" type="checkbox"/> GS4GG | <input checked="" type="checkbox"/> GCC   |
| <input type="checkbox"/> SD Vista       | <input type="checkbox"/> Social Carbon     | <input type="checkbox"/> Plan Vivo        | <input type="checkbox"/> Plastic Standard |
| <input type="checkbox"/> CerCarbono     | <input type="checkbox"/> ISO 14064-1: 2018 |                                           |                                           |

| Role                                        |                                                 |                                                            |                                                                     |
|---------------------------------------------|-------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Auditor | <input checked="" type="checkbox"/> Team Leader | <input type="checkbox"/> Reviewer                          | <input checked="" type="checkbox"/> Technical Expert                |
| <input type="checkbox"/> Financial Expert   | <input type="checkbox"/> Trainee                | <input checked="" type="checkbox"/> Local Expert (Vietnam) | <input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018] |

| Sectoral Scopes                                                                 |  |
|---------------------------------------------------------------------------------|--|
| <input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable) |  |
| <input checked="" type="checkbox"/> Energy Demand                               |  |
| <input checked="" type="checkbox"/> Waste Handling and Disposal                 |  |
| <input type="checkbox"/> Forestry and Other Land Use                            |  |
| <input type="checkbox"/> Agriculture                                            |  |
| <input type="checkbox"/> Livestock and Manure                                   |  |
| <input type="checkbox"/> 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    |
|  |             |



### Certificate of Appointment

<< BIDYUT PAVAN BAISHYA >>

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

| Standard/ Scheme                        |                                                       |                                           |                                           |
|-----------------------------------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| <input checked="" type="checkbox"/> VCS | <input type="checkbox"/> CCBS                         | <input checked="" type="checkbox"/> GS4GG | <input checked="" type="checkbox"/> GCC   |
| <input type="checkbox"/> SD Vista       | <input type="checkbox"/> Social Carbon                | <input type="checkbox"/> Plan Vivo        | <input type="checkbox"/> Plastic Standard |
| <input type="checkbox"/> CerCarbono     | <input checked="" type="checkbox"/> ISO 14064-1: 2018 |                                           |                                           |

| Role                                      |                                             |                                       |                                                                     |
|-------------------------------------------|---------------------------------------------|---------------------------------------|---------------------------------------------------------------------|
| <input type="checkbox"/> Auditor          | <input type="checkbox"/> Team Leader        | <input type="checkbox"/> Reviewer     | <input type="checkbox"/> Technical Expert                           |
| <input type="checkbox"/> Financial Expert | <input checked="" type="checkbox"/> Trainee | <input type="checkbox"/> Local Expert | <input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018] |

| Sectoral Scopes                                                           |  |
|---------------------------------------------------------------------------|--|
| <input type="checkbox"/> Energy Industries (Renewable/Non-Renewable)      |  |
| <input type="checkbox"/> Energy Demand                                    |  |
| <input type="checkbox"/> Waste Handling and Disposal                      |  |
| <input type="checkbox"/> Forestry and Other Land Use                      |  |
| <input type="checkbox"/> Agriculture                                      |  |
| <input type="checkbox"/> Livestock and Manure                             |  |
| <input checked="" type="checkbox"/> General [Applicable to 14064-1: 2018] |  |

|                |              |
|----------------|--------------|
| Certificate No | EPL/CER/BB/2 |
| Date           | 01/02/2025   |
| Validity       | 31/01/2026   |

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| 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                        |                                            |                                           |                                           |
|-----------------------------------------|--------------------------------------------|-------------------------------------------|-------------------------------------------|
| <input checked="" type="checkbox"/> VCS | <input type="checkbox"/> CCBS              | <input checked="" type="checkbox"/> GS4GG | <input checked="" type="checkbox"/> GCC   |
| <input type="checkbox"/> SD Vista       | <input type="checkbox"/> Social Carbon     | <input type="checkbox"/> Plan Vivo        | <input type="checkbox"/> Plastic Standard |
| <input type="checkbox"/> CerCarbono     | <input type="checkbox"/> ISO 14064-1: 2018 |                                           |                                           |

| Role                                        |                                                 |                                       |                                                                     |
|---------------------------------------------|-------------------------------------------------|---------------------------------------|---------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Auditor | <input checked="" type="checkbox"/> Team Leader | <input type="checkbox"/> Reviewer     | <input checked="" type="checkbox"/> Technical Expert                |
| <input type="checkbox"/> Financial Expert   | <input type="checkbox"/> Trainee                | <input type="checkbox"/> Local Expert | <input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018] |

| Sectoral Scopes                                                                 |  |
|---------------------------------------------------------------------------------|--|
| <input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable) |  |
| <input checked="" type="checkbox"/> Energy Demand                               |  |
| <input type="checkbox"/> Waste Handling and Disposal                            |  |
| <input type="checkbox"/> Forestry and Other Land Use                            |  |
| <input type="checkbox"/> Agriculture                                            |  |
| <input type="checkbox"/> Livestock and Manure                                   |  |
| <input type="checkbox"/> General [Applicable to 14064-1: 2018]                  |  |

|                |              |
|----------------|--------------|
| Certificate No | EPL/CER/DD/3 |
| Date           | 01/01/2025   |
| Validity       | 31/12/2025   |

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| Authorized by                                                                        | Rekha Menon |
| Designation                                                                          | Director    |
|  |             |



### Certificate of Appointment

<< ESWAR MURTY >>

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

| Standard/ Scheme                        |                                                       |                                           |                                           |
|-----------------------------------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| <input checked="" type="checkbox"/> VCS | <input checked="" type="checkbox"/> CCBS              | <input checked="" type="checkbox"/> GS4GG | <input checked="" type="checkbox"/> GCC   |
| <input type="checkbox"/> SD Vista       | <input checked="" type="checkbox"/> Social Carbon     | <input type="checkbox"/> Plan Vivo        | <input type="checkbox"/> Plastic Standard |
| <input type="checkbox"/> CerCarbono     | <input checked="" type="checkbox"/> ISO 14064-1: 2018 |                                           |                                           |

| Role                                        |                                                 |                                              |                                                                                |
|---------------------------------------------|-------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Auditor | <input checked="" type="checkbox"/> Team Leader | <input checked="" type="checkbox"/> Reviewer | <input checked="" type="checkbox"/> Technical Expert                           |
| <input type="checkbox"/> Financial Expert   | <input type="checkbox"/> Trainee                | <input type="checkbox"/> Local Expert        | <input checked="" type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018] |

| Sectoral Scopes                                                                 |  |
|---------------------------------------------------------------------------------|--|
| <input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable) |  |
| <input checked="" type="checkbox"/> Energy Demand                               |  |
| <input checked="" type="checkbox"/> Waste Handling and Disposal                 |  |
| <input type="checkbox"/> Forestry and Other Land Use                            |  |
| <input type="checkbox"/> Agriculture                                            |  |
| <input type="checkbox"/> Livestock and Manure                                   |  |
| <input checked="" type="checkbox"/> 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

<< DALIVONE KHAMBANCHEUA >>

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

| Standard/ Scheme                    |                                            |                                    |                                           |
|-------------------------------------|--------------------------------------------|------------------------------------|-------------------------------------------|
| <input type="checkbox"/> VCS        | <input type="checkbox"/> CCBS              | <input type="checkbox"/> GS4GG     | <input type="checkbox"/> GCC              |
| <input type="checkbox"/> SD Vista   | <input type="checkbox"/> Social Carbon     | <input type="checkbox"/> Plan Vivo | <input type="checkbox"/> Plastic Standard |
| <input type="checkbox"/> CerCarbono | <input type="checkbox"/> ISO 14064-1: 2018 |                                    |                                           |

| Role                                      |                                      |                                                         |                                                                     |
|-------------------------------------------|--------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------|
| <input type="checkbox"/> Auditor          | <input type="checkbox"/> Team Leader | <input type="checkbox"/> Reviewer                       | <input type="checkbox"/> Technical Expert                           |
| <input type="checkbox"/> Financial Expert | <input type="checkbox"/> Trainee     | <input checked="" type="checkbox"/> Local Expert (Laos) | <input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018] |

| Sectoral Scopes                                                      |  |
|----------------------------------------------------------------------|--|
| <input type="checkbox"/> Energy Industries (Renewable/Non-Renewable) |  |
| <input type="checkbox"/> Energy Demand                               |  |
| <input type="checkbox"/> Waste Handling and Disposal                 |  |
| <input type="checkbox"/> Forestry and Other Land Use                 |  |
| <input type="checkbox"/> Agriculture                                 |  |
| <input type="checkbox"/> Livestock and Manure                        |  |
| <input type="checkbox"/> General [Applicable to 14064-1: 2018]       |  |

|                |              |
|----------------|--------------|
| Certificate No | EPL/CER/PS/1 |
| Date           | 01/07/2024   |
| Validity       | 31/05/2025   |

|                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| Authorized by                                                                        | Rekha Menon |
| Designation                                                                          | Director    |
|  |             |

# APPENDIX 6: FINDING LOGS

Table 1. CLs from this verification

| Finding                                                                                                                                                                                            | CL 01                                                                                                                                                                                                                          |                                        |                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------|
| Classification                                                                                                                                                                                     | <input type="checkbox"/> CAR                                                                                                                                                                                                   | <input checked="" type="checkbox"/> CL | <input type="checkbox"/> FAR |
| Description of finding (VVB)                                                                                                                                                                       | The distributed ICS in the overlapping area which were removed from the project activity should not be counted as the contribution of the project for Sustainable Development. Please review and revise Section 1.2 of the MR. |                                        |                              |
| Corrective Action or clarification #1<br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | PPs has revised table 1 Table 1: “Sustainable Development Contributions” and counted the overlapping ICSs in revised MR, version 02. Total of 243,864 households are counted until end of this monitoring period.              |                                        |                              |
| VVB Assessment #1<br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | On the basis of review of the revised MR, Section 1.2, it is clear that PP has correctly revised the number of ICSs those are counted as the contribution of this project activity for Sustainable Development.                |                                        |                              |
| Conclusion<br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed                         |                                        |                              |

| Finding                                                                                                           | CL 02                                                                              |                                        |                              |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|------------------------------|
| Classification                                                                                                    | <input type="checkbox"/> CAR                                                       | <input checked="" type="checkbox"/> CL | <input type="checkbox"/> FAR |
| Description of finding (VVB)                                                                                      | Please provide the supporting document to cross-check the contribution to SDG 8.3. |                                        |                              |
| Corrective Action or clarification #1<br><i>(PP shall write a detailed and clear corrective action or further</i> | The employment contracts have been to VVB for cross check.                         |                                        |                              |

|                                                                                                                                                                                                               |                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| information for clarification as per finding)                                                                                                                                                                 |                                                                                                                                                                                                        |
| <b>VVB Assessment #1</b><br><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | On the basis of review of the additional supporting document provided by PP, it is clear that the information has been reported correctly in the section 1.12 of updated MR.                           |
| <b>Conclusion</b><br><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed |

| Finding                                                                                                                                                                                                       | CL 03                                                                                                                                                                                                                 |                                        |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------|
| <b>Classification</b>                                                                                                                                                                                         | <input type="checkbox"/> CAR                                                                                                                                                                                          | <input checked="" type="checkbox"/> CL | <input type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                                                           | Please includes the entire database of end-users, which also clearly indicate the end-users which has been removed from the database in the ER spreadsheet for transparency.                                          |                                        |                              |
| <b>Corrective Action or clarification #1</b><br><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | PPs have included the data base of end user in the update ER sheet which also clearly indicate the end users who has been removed from data base due to overlapping.                                                  |                                        |                              |
| <b>VVB Assessment #1</b><br><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | On the basis of review of the revised ERR spreadsheet, it is clear that PP has included the entire database of end-users. All the overlapping areas have been strikethrough and marked as exclusion from the database |                                        |                              |
| <b>Conclusion</b><br><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed                |                                        |                              |

Table 2. CARs from this verification

| Finding                                                                                                                                                                                                   | CAR 01                                                                                                                                                                                                                                                                                                                         |                             |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <b>Classification</b>                                                                                                                                                                                     | <input checked="" type="checkbox"/> CAR                                                                                                                                                                                                                                                                                        | <input type="checkbox"/> CL | <input type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                                                       | In Section 4.2 of the MR, the information regarding the moisture meters utilized to monitor the parameters $BC_{b,i,y}$ ; $BC_{p,j,k,y}$ is currently absent. Please review this section and make the necessary information.                                                                                                   |                             |                              |
| <b>Corrective Action or clarification #1</b><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | The information regarding the moisture meters have been provided in section 4.2 of the revised MR, version 02                                                                                                                                                                                                                  |                             |                              |
| <b>VVB Assessment #1</b><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | On the basis of review of the updated MR, it is clear that the PP has included the information of the moisture meters utilized to monitor the parameters $BC_{b,i,y}$ ; $BC_{p,j,k,y}$ . The VVB has reviewed the details and cross-checked with the calibration certificate and confirmed that it has been updated correctly. |                             |                              |
| <b>Conclusion</b><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed                                                                                                                         |                             |                              |

| Finding                                                                                                                                                                | CAR 02                                                                                                                                             |                             |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <b>Classification</b>                                                                                                                                                  | <input checked="" type="checkbox"/> CAR                                                                                                            | <input type="checkbox"/> CL | <input type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                    | Please include the date of the sample survey in the ER spreadsheet. In addition, please provide the full set of monitoring surveys to cross-check. |                             |                              |
| <b>Corrective Action or clarification #1</b><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i> | The date of sample survey has been provided in the revised ER sheet, the full set of monitoring surveys have provided to VVB for cross check.      |                             |                              |
| <b>VVB Assessment #1</b>                                                                                                                                               | On the basis of review of the updated ER, it is clear that the PP has included the date of surveys. Full set of monitoring survey                  |                             |                              |

|                                                                                                                                                                               |                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | was also provided to cross-check the result reported in the ER spreadsheet.                                                                                                                            |
| <b>Conclusion</b><br><br><i>Tick the appropriate checkbox</i>                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed |

| Finding                                                                                                                                                                                                       | CAR 03                                                                                                                                                                                                                                                                           |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| <b>Classification</b>                                                                                                                                                                                         | <input checked="" type="checkbox"/> CAR                                                                                                                                                                                                                                          | <input type="checkbox"/> CL | <input type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                                                           | The VVB team found that there is no sample taken for strata Khammounan Ecozen 2 & Ecozen 1. Please explain how the sampling plan applied by PP could be represented for these strata. Please review and revise.                                                                  |                             |                              |
| <b>Corrective Action or clarification #1</b><br><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | The samples for Khammounan Ecozen 2 & Ecozen have taken with each strata at least is 01 sample. It has been updated in the revised MR, version 02                                                                                                                                |                             |                              |
| <b>VVB Assessment #1</b><br><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | On the basis of review of the updated MR, it is clear that the mistake has been revised. The sample has been taken for strata Khammounan Ecozen 2 & Ecozen 1. The VVB has cross-checked with the survey records and confirmed that sampling plan has been implemented correctly. |                             |                              |
| <b>Conclusion</b><br><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input checked="" type="checkbox"/> The finding is closed                                                                           |                             |                              |

Table 3. FAR from this verification

| Finding | FAR 01 |
|---------|--------|
|---------|--------|

|                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|
| <b>Classification</b>                                                                                                                                                                                     | <input type="checkbox"/> CAR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/> CL | <input checked="" type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                                                       | <p>The project had overlaps with households using cookstoves, which are part of project activity #2521 and the Iceberg Project (GS12796) during this requantification verification period.</p> <p>Although this issue was officially resolved by the Department of Climate Change (DCC), the managing authority for carbon projects in Laos (as documented in official letter No. 0365/DCC, dated April 30, 2025), the potential for future issues remains.</p> <p>Therefore, the VVB requires the PP to formally assess and confirm the complete elimination of double-counting risks during every subsequent monitoring period.</p> |                             |                                         |
| <b>Corrective Action or clarification #1</b><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | Agreed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                         |
| <b>VVB Assessment #1</b><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | To be checked during the next periodic verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                         |
| <b>Conclusion</b><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input checked="" type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input type="checkbox"/> The finding is closed                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                         |

| Finding                                                                                                                  | FAR 02                                                                                                                                                                                                                                                             |                             |                                         |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|
| <b>Classification</b>                                                                                                    | <input type="checkbox"/> CAR                                                                                                                                                                                                                                       | <input type="checkbox"/> CL | <input checked="" type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                      | <p>To ensure no distribution of retrieved ICSs, this FAR mandates that the PP &amp; VVB must formally assess and confirm again that there is no distribution of retrieved ICS to new households in these project areas for every subsequent monitoring period.</p> |                             |                                         |
| <b>Corrective Action or clarification #1</b><br><i>(PP shall write a detailed and clear corrective action or further</i> | Agreed                                                                                                                                                                                                                                                             |                             |                                         |

|                                                                                                                                                                                                           |                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| information for clarification as per finding)                                                                                                                                                             |                                                                                                                                                                                                        |
| <b>VVB Assessment #1</b><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | To be checked during the next periodic verification                                                                                                                                                    |
| <b>Conclusion</b><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input checked="" type="checkbox"/> To be checked during the next periodic verification<br><input type="checkbox"/> Outstanding finding (not closed)<br><input type="checkbox"/> The finding is closed |

| Finding                                                                                                                                                                                                   | FAR 03                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|
| <b>Classification</b>                                                                                                                                                                                     | <input type="checkbox"/> CAR                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/> CL | <input checked="" type="checkbox"/> FAR |
| <b>Description of finding (VVB)</b>                                                                                                                                                                       | <p>That PP and the next VVB must address the issue below as VERRA comment:</p> <p>1. Track new household: Check if new households are added during the next verification period and document the specific method used to identify them.</p> <p>2. Confirm data accuracy: Review and confirm (as required by VERRA) all relevant data for these households, including: information on KPT, fuel savings, the sampling strategy and the process for defining the baseline cookstoves they replaced.</p> |                             |                                         |
| <b>Corrective Action or clarification #1</b><br><i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>                                    | Agreed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                         |
| <b>VVB Assessment #1</b><br><i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i> | To be checked during the next periodic verification                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                         |
| <b>Conclusion</b><br><i>Tick the appropriate checkbox</i>                                                                                                                                                 | <input checked="" type="checkbox"/> To be checked during the next periodic verification                                                                                                                                                                                                                                                                                                                                                                                                               |                             |                                         |

|  |                                                                                                             |
|--|-------------------------------------------------------------------------------------------------------------|
|  | <input type="checkbox"/> Outstanding finding (not closed)<br><input type="checkbox"/> The finding is closed |
|--|-------------------------------------------------------------------------------------------------------------|