



GROUPED PROJECTS FOR CAMBODIA IMPROVED COOKSTOVE



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Carbon Check (India) Private Ltd

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Summary:

- **A brief description of the verification and the project**

Verification: Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed Carbon Check (India) Private Ltd. to carry out the first verification of the VCS project “Grouped Projects for Cambodia Improved Cookstove” in Cambodia, VCS ID: 2925. And fall under the sectoral scope 03. The verification is based on the desk review of the Monitoring report /01/, latest version of VCS PD and the corresponding validation report, 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 of 02-May-2022 to 31-March-2023 (including both the days).

Project: The project “Grouped Projects for Cambodia Improved Cookstove”, is a grouped project which employs VCS methodology VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /B02/. The project involves distribution/construction of ICSs in Cambodia. The grouped project activity (“hereafter “proposed project activity”) involves distribution/installation of energy efficient Improved Cooking Stove (ICS) in the households (hereafter “users”) of Cambodia. 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) households.

The grouped project activity reduces the use and demand for fossil fuels and 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 purpose and scope of validation and 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 scope of the verification is:

- To verify the project implementation and operation with respect to the registered VCS PD
- To verify the implemented monitoring plan with the registered 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 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 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 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 08 findings were raised, which includes:

06 Corrective Action Request (CAR); 02 Clarification Requests (CLs).

All the raised findings were successfully resolved by the PP.

- **Any uncertainties associated with the verification**

The VCS MR /01/, emissions reduction calculation spreadsheet /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 CCIPL's opinion, the emission reductions reported for the "Grouped Projects for Cambodia Improved Cookstove" in the monitoring report are fairly and correctly stated. CCIPL is therefore able to certify that the emission reductions from the "Grouped Projects for Cambodia Improved Cookstove" during the period from 02-May-2022 to 31-March-2023, is amount 608,477 tCO₂ 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 CCIPL 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, Carbon Check (India) Private Ltd. to perform a verification of the VCS Grouped Project “Grouped Projects for Cambodia Improved Cookstove”. This report summarizes the findings of verification of the project, performed on the basis of the VCS Program Guide (v4.3, updated 17-Jan-2023) /B01-b/, VCS Standard (v4.4, updated 17-Jan-2023) /B01-a/, Program Definitions (v4.3, updated 21-Dec-2022) /B01-e/, Registration & Issuance Process (v4.3, updated 17-Jan-2023) /B01-d/, VCS Validation and Verification Manual (v 3.2, dated 19-Oct-2016) /B01-c/. 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, 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. VCUs. 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 /20/, 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.

CCIPL 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 4.3, updated 17-Jan-2023
- VCS Standard version 4.4, updated 17-Jan-2023
- Program Definitions version 4.3, updated 21-Dec-2022
- Registration & Issuance Process version 4.3 updated 17-Jan-2023
- VCS validation and verification manual version 3.2, dated 19-Oct-2016

- VCS Methodology: VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /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 registered PD.
- 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 /20/.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions (VERs/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 spreadsheet /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 Verification Deeds of Representation.

Carbon Check (India) Private Ltd. 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 VCS PD and corresponding validation report /20/, supporting documents /03/-/20/ 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 Cambodia Improved Cookstove” is a grouped project which employs of the VCS methodology; VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 /B02/. The grouped project involves distribution of fuel-efficient improved cook stoves (ICS) in Cambodia. 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 grouped project activity reduces the use and demand for fossil fuels and 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

As per the registered VCS PD /20/, the Project activity will promote 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 VCS PD /20/, 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 measures to avoid double counting is deemed acceptable to the verification team. Project proponent has also submitted declaration /15/ and /16/ 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 VERs /05/.

The scale of the “Grouped Projects for Cambodia Improved Cookstove” is under “large project” category and the total estimated volume of GHG emission reductions is 7,115,853 tCO₂/year as per the registered VCS PD and its corresponding validation report /20/. The net emission reductions or removals for 29 project instances is 608,477 tCO₂e for this first monitoring period (02-May-2022 to 31-March-2023). 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 02-May-2022 and the end date is 01-May-2032.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, registered 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 VCS PD
 - Review of information flows for generating, aggregating, and reporting the monitoring parameters.
 - Interview with relevant personals to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated 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 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, Carbon Check (India) Private Ltd. To carry out the verification of the project “Grouped Projects for Cambodia Improved Cookstove”, with regards to the relevant requirements of VCS Standard Version 4.4 (updated 17-Jan-2023) /B01-a/.

The verification through the CCIPL includes a thorough and independent assessment of the proposed grouped project against the applicable VCS requirements, the project’s used VCS methodology VMR0006, version 1.1, 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, VMR0006 “Methodology for installation of high efficiency firewood cookstoves”, version 1.1 /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 CCIPL 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 /B03-a/, 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 CCIPL's internal procedures.

2.2 Document Review

During the document review, CCIPL 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 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 "02. ER calculation sheet_version 1.3_28112023" /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 $B_{y=1.new,I,survey}$ (Quantity of woody biomass used by project devices in tonnes per device of type i and batch j), and supporting documents related to the project monitoring report for first verification and net emission reduction/removal were reviewed as per VCS standard version 4.4 /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 4.4 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 Cambodia.
- 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 CCIPL requested the PP to present the supporting information and documents /03/-/20/. The documents were reviewed by CCIPL. 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 02.

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	Thi Viet Anh	SIPCO	22-April-2023 And 23-April-2023	Project implementation and operation, monitoring procedure, data and information flow, Roles and responsibility, Quality Assurance – Management and operating system, Distribution records, Survey records, Training Qualification and Training, CER calculation and completeness of monitoring report, compliance of monitoring plan with monitoring methodology and latest PDD.	Nguyen H.N. Trang & Sorin Socheat
2.	Nguyen	Thi Nhu Quynh	SIPCO	22-April-2023 And 23-April-2023		
3.	Pham	Ngoc Nhan	SIPCO	22-April-2023 And 23-April-2023		
4.	Chau	Phi Run	SIPCO	22-April-2023 And 23-April-2023		
5.	Hai	Leyleng	End-user	22-April-2023	Cross-check of a sample of project participants' samples (Questionnaire, operation surveys/interviews) for quantity of woody biomass consumption during baseline survey, that would have been used in the household in	Nguyen H.N. Trang & Sorin Socheat
6.	Khin	Chen	End-user	22-April-2023		
7.	Hean	Bros	End-user	22-April-2023		
8.	Sem	Pheak	End-user	22-April-2023		
9.	Saes	Yoem	End-user	22-April-2023		
10.	Pen	Chenn	End-user	22-April-2023		
11.	Nga	Mi	End-user	22-April-2023		

12.	Horn	Hun	End-user	23-April-2023	the absence of the project activity to generate useful thermal energy equivalent to that provided by the project devices).	
13.	Moung	Pha	End-user	23-April-2023		
14.	Pot	Boi	End-user	23-April-2023		
15.	Sin	Sakhorn	End-user	23-April-2023	The value of the woody consumption has been cross checked by the acceptance sampling of the survey done by the PP. Discussion with the end users on the additionality part specifically end users were questioned about the cost of project stove paid by them (if any).	
16.	Sorchhan	Mathida	Head of Cambodian Women for Peace and Development (CWPD) Takeo	22-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
17.	Horn	Chanthy	Vice head of Cambodian Women for Peace and Development (CWPD) district	22-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
18.	Seang	Srey Leak	Head of Cambodian Women for Peace and Development	22-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat

			nt (CWPD) commune			
19.	Sok	Kimcha Haeng	Head of Cambodian Women for Peace and Developme nt (CWPD) commune	22-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
20.	Meol	Sihath	Vice head of Cambodian Women for Peace and Developme nt (CWPD) Kampong Province	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
21.	Sam	Seakna	Head of Cambodian Women for Peace and Developme nt (CWPD) District	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
22.	Auch	Sreynich	Vice head of Cambodian Women for Peace and Developme nt (CWPD) district	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
23.	Kit	Savley	Head of Cambodian Women for Peace and Developme	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat

			nt (CWPD) commune			
24.	Chem	Chivath	Head of Cambodian Women for Peace and Development (CWPD) commune	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
25	Pann	Sov	Vice head of Cambodian Women for Peace and Development (CWPD) commune	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat
27.	Ros	Taimasna	Vice head of Cambodian Women for Peace and Development (CWPD) commune	23-April-2023	Project Design, Monitoring Plan, Local Stakeholder Consultation and Baseline Scenario	Nguyen H.N. Trang & Sorin Socheat

2.4 Site Visits

A site visit to the project activity was undertaken by team leader from 22-April-2023 to 23-April-2023 to assess the implementation and operation of the project activity and to review evidence, and interview key personnel to confirm evidence associated with the data generation, aggregation, and calculation and reporting of the monitoring parameters.

The site visit addressed:

- An assessment of the project implementation and operation as per the registered VCS PD /20/ (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/.
- A cross-check between product distribution information provided in the MR and data from other sources.
- A check and observations of monitoring practices against the requirements of the VCS PD and the applied monitoring methodologies
- A review of calculations and assumptions made in determining the GHG data and ERs, and
- An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters

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 /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 paragraph 39 of the sampling standard, version 09 /B03a/, a sample size of 11 households was chosen with acceptance number 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. However, VVB also interviewed 07 end users from the sampling survey done by project participants.

The information provided in the sampling survey data /07/, has been cross checked during the onsite interviews conducted. As a part of acceptance sampling, the verification team could confirm the sampling 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 VERs/VCUs 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 06 CARs and 02 CLs. All CARs and CLs raised by Carbon Check 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.

No Forward action request has been raised during the validation.

2.6 Eligibility for Validation Activities

Validation/Verification body (VVB), Carbon Check (India) Private Ltd. 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/project/carbon-check-india-private-ltd/>

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

It has been confirmed through the description in registered VCS PD and its corresponding validation report /20/ and through interviews that the project activity “Grouped Projects for Cambodia Improved Cookstove” does not participate under any emission trading program and has not sought or received any other form of environmental credit. The project has applied only under VCS for registration and is not participating under any other GHG programs.

3.2 Methodology Deviations

The VCS methodology of VMR0006: Methodology for Installation of High Efficiency Firewood Cookstoves” (Version 1.1) /B02/. And its related tools are applied as they are without any deviation from methodology. Hence, it is clear that there is no methodology deviation identified during the current monitoring period.

3.3 Project Description Deviations

There has been a change in the value of f_{NRB} “Fraction of woody biomass saved by the project activity in year y that can be established as non-renewable biomass”. The f_{NRB} in the registered VCS PD is 0.9691 as verified by the independent report of third Party C4Ecosolutions, dated December 2021 /12/. The registered VCS PD /20/ & its validation report /20/ was approved on 05-July-2023.

Since the result is quite high and PPs want a conservative approach so the uncertainty deduction for f_{NRB} of 0.26 is applied as per the latest version of methodology VMR 0006 “Energy efficiency and fuel switch measures in thermal applications”, version 1.2. So, the updated value = $0.9691 * (1-0.26) = 0.7171$ is applied for ER calculations and monitoring report from this monitoring period.

The verification team of CCIPL assess the application of methodology VMR 006 “Energy efficiency and fuel switch measures in thermal applications”. Version 1.2 in conjunction with the AMS-II.G, version 13.0.

In accordance with Section 8.4 of methodology VMR 0006 “Energy efficiency and fuel switch measures in thermal applications”, version 1.2, project activities that are replacing baseline devices using non-renewable biomass must apply the equations of AMS-II.G. (except Equations 1, 2 and 3) to determine net GHG emission reductions.

After reviewing the revised equation, the verification team found that the methodology has introduced an uncertainty reduction U_d . And as per VMR 0006, version 1.2, following uncertainty deduction must be applied, depending on the procedure for f_{NRB} used from AMS-II.G.:

- 1) If the default value for f_{NRB} from TOOL33 is applied: $U_d = 0$
- 2) If f_{NRB} is calculated as per TOOL30: $U_d = 26\%$
- 3) If f_{NRB} from an approved standardized baseline is applied: $U_d = 26\%$

Since the f_{NRB} which was used in the registered VCS PD /20/ was calculated by third Party C4Ecosolutions using TOOL30 as verified by reviewing the f_{NRB} report of C4 EcoSolutions (Pty) Ltd. /12/, the application of $U_d = 26\%$ is complied with the requirement.

$$\text{The revised } f_{NRB} = 0.9691 * (1-0.26) = 0.7171$$

The verification team of CCIPL assess the methodology application and application of formula as per AMS-II.G, version 13 & VMR 0006, version 1.2, and finds that the deviation mentioned by the PP is deemed appropriate as the uncertainty reduction of the value of f_{NRB} make the calculation of Emission reduction more conservative, so the deviation is in compliance with the VCS rules. In addition, this deviation does not impact the applicability of the methodology, additionality and the appropriateness of the baseline scenarios. Thus, the verification team of CCIPL accept it.

3.4 Grouped Project

The grouped project (the project) is the dissemination of energy efficient stoves for cooking purposes. A total of 200,001 ICS was distributed by the end of this monitoring period. As described in the registered

VCS PD /20/, for each new instance (distribution of ICS under project activity) the eligibility criteria below are confirming the new project activity instances in the assessment below:

The number of new project activity instances added to the project in this verification period is 28 i.e., PA002, PA003, PA004, PA005, PA006, PA007, PA008, PA009, PA010, PA011, PA012, PA013, PA014, PA015, PA016, PA017, PA025, PA026, PA027, PA028, PA029, PA043, PA044, PA045, PA046, PA047, PA048, PA049: The sampling process for all is as per sampling standard v09.0 /B03a/. The eligibility criteria of the Project activity instance were established at the group project validation in the registered VCS PD /20/.

- Quality and completeness of evidence, data and documentation relating to the new project activity instances

The assessment team has reviewed the evidence collected by the PP for each of the PA included in this verification and confirmed the following:

- Implementation and operational status of the PA
- Monitoring and data collection
- Flow of information; generating, aggregating and reporting of the monitoring parameters
- Conformance of the new project activity instances with the eligibility criteria set out in the project description.

The verification team assessed the appropriateness of new project activity instances (added to the grouped project) against the requirements of the following key elements defined in section 3.2.11 of the Validation and Verification Manual (version 3.2):

Table 1: Eligibility criteria for new project activity instances

No.	Eligibility criterion – Category	How the new project activity instances to comply	VVB Assessment
1.	Meet the applicability conditions set out in the methodology applied to the project.	The new project activity instance will meet all applicability conditions of VMR0006: “Methodology for installation of high efficiency firewood cookstoves”, version 1.1, set out in section 3.2 of this project description.	Verification team reviewed the registered VCS PD /20/ and MR /01/ of the project and confirms that all the applicability criteria as mentioned in the section 3.2 of the final PD is met by the 28 new project activity instances and the same has been cross checked by interviewing the PP. Thus, the criteria have met for all the project activity instances added in this monitoring period.

2.	Use the technologies or measures specified in the project description	Each Instance under this Grouped project will consist of the distribution of ICS with a thermal efficiency of at least 25% to household users cooking with non-renewable biomass in the baseline scenario. The instance consists of replacement of conventional firewood cookstoves for biomass fired ICS as defined in the Grouped project.	On the basis of review of the MR, ICS efficiency tests performed by third party /04.c/ & technical specification of the ICS /04.a/ distributed in the new project activities and by interview with the PP and end-users, verification team confirms that the project device type used in the new project activity instances is Ecozen which have thermal efficiency of 38.44%. Thus, this criterion is met for all the new project activity instances added in this monitoring period.
3.	Apply the technologies or measures in the same manner as specified in the project description	Each instance under this grouped project shall consist of the distribution of ICSs with efficiency improvements in thermal applications of non-renewable biomass. ICS shall have a thermal efficiency of at least 25%.	On the basis of review of the MR, ICS efficiency tests performed by third party /04.c/ & technical specification of the ICS /04.a/ distributed in the new project activity instances and by interview with the PP and end-users, verification team confirms that the project device type used in the new project activity instances is Ecozen which have thermal efficiency of 38.44%. Thus, this criterion is met for all the new project activity instances added in this monitoring period.
4.	Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area.	Are Installed within the geographic area specified in Section 1.12, thus subject to the same baseline scenario determined in Section 3.3	The verification team reviewed the distribution database /09/ and by further conducting interviews with representatives of PP to confirm that all new project activity instances are located within the geographical area identified in the registered VCS PD /20/.

			During the onsite inspection and onsite interview with the end-users & local stakeholders, the VVB has been able to confirm that the distributed ICS in household has replaced the baseline cookstoves in households. Thus, this criterion is met for all the new project activity instances added in this monitoring period.
5.	Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.	All new project activity instances will use the activity method for demonstration of additionality. Step 1: Regulatory Surplus There is no mandated government programme or policy in host country of this project ensuring the distribution of new project activity instances. Step 2: Positive List The inclusion of new project activity instances will comply with positive list as it satisfies criterion 1 where it meets all the applicability conditions of the methodology	The Validation team through document review and onsite interviews analyze that PP has demonstrated additionality as per the methodology VMR0006 version 1.1 section 7 which states that activity method to demonstrate the additionality. This has been mentioned in the registered VCS PD /20/. PP has demonstrated regulatory surplus in accordance with the rules and requirements regarding regulatory surplus set out in the latest version of the VCS Standard and it can be confirmed that the project is not mandated by any law, statute or other regulatory framework, or for UNFCCC non-Annex I countries, any systematically enforced law, statute or other regulatory framework. Furthermore, the project activity meets all the applicability conditions of the applied methodology VMR0006, version 1.1 and distributes stoves at zero cost to the end-users and has no

			other source of revenue other than the sale of GHG credits. Validation team on the basis of document review, onsite interviews and review of signed declaration letter provided by the PP /15/ and the beneficiary agreement /05/, confirms that the project is to free distribution of ICSs to the Household, the PP has no other income from VER revenue. Hence the project qualifies under positive list and deemed additional. Thus, the eligibility criteria have been met for the new project activity instances under this group project.
6.	Conditions that avoid double counting of emission reductions.	The new project activity instances will: 1. Apply a unique system (i.e. conformity letter) for ICS in each project instance, assigning a unique ID to each ICS and allowing to clearly identify each ICS and to which project instance it belongs. 2. Each ICS installed will include project instance assignment and will have corresponding end user details (i.e. name, address). This data will be recorded as part of the beneficiary agreement and Project database. The CME has an agreement in place with residents who use ICS in the project instance in which the owner transfers the	Each ICS in project activity instance is uniquely identifiable and not part of any other CDM registered project or CPA of other PoA. The ICS will carry unique IDs comprised of the project instance number, ICS number and household subscribed to each ICS. The same has been crosschecked by the beneficiary agreement /05/ and document referring unique identification of each of the Stove provided by the PP /10/ Thus, the eligibility criteria have been met for the new project activity instances under this group project

		rights to the emissions reductions exclusively to the CME as part of the Carbon Rights Waiver within the Beneficiary agreement.	
7.	Capacity Limit	Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit. Further, no single cluster of project activity instances shall exceed the capacity limit, determined as follows: 1) Each project activity instance that exceeds one percent of the capacity limit shall be identified. 2) Such instances shall be divided into clusters, whereby each cluster is comprised of any system of instances such that each instance is within one kilometer of at least one other instance in the cluster. Instances that are not within one kilometre of any other instance shall not be assigned to clusters. 3) None of the clusters shall exceed the capacity limit and no further project activity instances shall be added to the project that would cause any of the clusters to exceed the capacity limit.	On the basis of review of registered VCS PD /20/ and MR /01/ of the project & section 3.6.9 of project standard v4.4, and applied methodology, it has confirmed that no capacity limit for the given project is applicable.
8.	Target group	Each project instance will target end users which includes households who use	Under the new project activity instances, the ICS are distributed to the households who use

		traditional cookstove to cook meal.	traditional cookstove to cook meal and this was crosschecked by interview with the PP and review of the beneficiary agreement /05/. Thus, the eligibility criteria have been met for the new project activity instances under this group project
9	Occur within one of the designated geographic areas specified in the project description.	New project activity instances will be located within the geographic boundaries of Cambodia. The new project instances geographic location will be defined in the monitoring reports	On the basis of review of MR /01/, the distribution database /09/ and by further conducting interviews with representatives of PP, local stakeholder, it has been confirmed that all new project activity instances are located within the geographical area specified in the project description. Thus, this criterion is met for all the new project activity instances added in this monitoring period.
10	Comply with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial compliance with multiple sets of eligibility criteria is insufficient	New project activity instances must comply set of eligibility criteria for the inclusion of new project activity instances in the table.	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/ & interview with relevant local stakeholders, it has been confirmed that the new project activity instances during this monitoring comply to complete set of eligibility criteria for the inclusion of new project activity instances as described in this table of the document. Thus, this criterion is met for all the new project activity instances added in this monitoring period
11	Be included in the monitoring report with	New project activity instances must comprise monitoring	On the basis of reviewing the MR /01/, the distribution database

	sufficient technical, financial, geographic and other relevant information to demonstrate compliance with the applicable set of eligibility criteria and enable sampling by the validation/ verification body	plans that outline the technical, financial, geographic and other relevant information to enable sampling by the validation/ verification body.	/09/, the beneficiary agreement /05/ & interview with relevant local stakeholders, it has been confirmed that the new project activity instances has been included in this MR /01/ with sufficient technical, financial, geographical and other relevant information to demonstrate with the applicable set of eligibility criteria and enable sampling by the validation/ verification body. Thus, this criterion is met for all the new project activity instances added in this monitoring period
12	Be included in an updated project description, with updated project location information (as set out in Section 3.11), which shall be validated at the time of verification against the applicable set of eligibility criteria.	The location of new project activity instances in the grouped project must comprise project location which illustrated in the project description. The information is as set out in Section 3.11 which shall be validated at the time of verification against the applicable set of eligibility criteria.	On the basis of reviewing the MR /01/, it has been confirmed that the new project activity instances have been included in this MR /01/ with correct geographical project locations set out in Section 3.11 of the MR which enable evidence gathering by the VVB. By reviewing the distribution database /09/, the beneficiary agreement /05/ & interview with relevant local stakeholders during onsite visit, the VVB can confirm that all new project activity instances are located within the geographical area identified in the Section 3.11 of the MR. Thus, this criterion is met for all the project activity instances added in this monitoring period
13	Have evidence of project ownership, in respect of each project activity instance, held by the	New project activity instances will demonstrate ownership by the project proponent, from the start date of the PAI	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/ and interview with end-user

	project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions).		during onsite visit, it has been confirmed that all the ICS end-users in new project activity instances have agreements with PP to transfers the rights to the emissions reductions exclusively to the PP as part of the Carbon Rights Waiver within the Beneficiary agreement /05/. Thus, this criterion is met for all the project activity instances added in this monitoring period.
14	Have a start date that is the same as or later than the grouped project start date.	Only PIs having a start date that is the same as or later than the GP start date will be included in the grouped project. The start date of GP is the date of distribution of first unit as per section 1.6 of this document. And subsequent additions will have start date after GP start date only.	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/ and interview with end-user during onsite visit, it has been confirmed that the start date of all instances is all the same or later than the start date of grouped project. Thus, this criterion is met for all the project activity instances added in this monitoring period.
15	Be eligible for crediting from the start date of the project activity instance through to the end of the project crediting period (only).	New PI within this grouped project shall only be eligible for crediting from its start date through to the end of the project crediting period	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/, it has been confirmed that all instances are eligible for crediting from the start date of the project activity instance (02-May-2022) through 31-March-2023 (end of this monitoring period) which is still within the project crediting period. Thus, this criterion is met for all the project activity instances added in this monitoring period.

16	Only eligible for crediting from the start of the verification period in which they were added to the grouped project.	New PI within this grouped project shall only be eligible for crediting from the start of the verification period in which they were added to the grouped project.	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/, it has been confirmed that all instances are eligible for crediting from the start of this verification period since the start date of those instances are all within this verification period in which they were added to the grouped project. This can be seen in the Section 5.4 of MR /01/ & the ER sheet /02/. Thus, this criterion is met for all the project activity instances added in this monitoring period.
17	Not be or have been enrolled in another VCS project.	All of new PIs within this grouped project will be a new activity and not be or have been enrolled in another VCS project.	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/, and onsite interview with end-users and local stakeholder, it has been confirmed that all instances are new activity and not be or have been enrolled in any other VCS project. Each ICS in new instances carried unique IDs comprised of the project instance number, ICS number and household subscribed to each ICS and was assured that it is not part of any other VCS project. The same has been crosschecked by the beneficiary agreement /05/ and document referring unique identification of each of the Stove provided by the PP /10/ Project proponent has also submitted declaration /15/ to

			confirm the project instances has not or shall not claim carbon credits on any other scheme after Registration of the project under VCS. Thus, this criterion is met for all the project activity instances added in this monitoring period.
18	Adhere to the clustering and capacity limit requirement for multiple project activity instance set out in 3.6.8 – 3.6.9	The project proponent shall include in a singular project all project activity instances within ten kilometers of another instance of the same project activity and with the same project proponent (i.e., instances of the same project activity may not be spread across more than one project if they are within ten kilometers of each other).	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/, and onsite interview with end-users and local stakeholder, it has been confirmed that the distances of instances within the grouped project and with the same project proponent in this monitoring period are more than 10 km. Thus, this criterion is met for all the project activity instances added in this monitoring period.
		Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit. Further, no single cluster of project activity instances shall exceed the capacity limit, determined as follows: 1) Each project activity instance that exceeds one percent of the capacity limit shall be identified. 2) Such instances shall be divided into clusters, whereby each cluster is comprised of	As per justification for criterion No. 7, it has confirmed that no capacity limit for the given project is applicable. Thus, this criterion is not applicable for all the project activity instances added in this monitoring period.

		any system of instances such that each instance is within one kilometer of at least one 3) None of the clusters shall exceed the capacity limit and no further project activity instances shall be added to the project that would cause any of the clusters to exceed the capacity limit.	
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Based on the above assessment the verification team confirms that the inclusion of the project activity instances in the grouped project is valid.

Overall, the verification team of CCIPL assesses the quality and completeness of evidence, data and documents of project description of project activity and finds all information in uniform manner.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The grouped project, “Grouped Projects for Cambodia Improved Cookstove” in Cambodia is submitted to Verra as a VCS project on (VCS project ID 2925) applying the VCS methodology VMR0006 version 1.1 /B02/ “Methodology for Installation of High Efficiency Firewood Cookstoves”.

This is the first monitoring report for the project “Grouped Projects for Cambodia Improved Cookstove” which is grouped and employs the VCS methodology, VMR0006 version 1.1 /B02/. The grouped project involves the distribution of fuel-efficient improved cook stoves (ICS) in Cambodia. The project activity 1 aims to distribute 8,000 ICS in Takeo Province and during this monitoring period all 8,000 ICS under project activity 1 (PA001) was distributed. All 8000 ICS were transported and gathered in local district’s temporary warehouses one week before the start date (02-May-2022). From 02-03-May-2022, SIPCO in conjunction with the local partner (Cambodia Women for Peace and Development) organized two-day mass distributions in all communes within the district. The representative of households whose names were on the demand registration list which have been predetermined to be eligible to participate in the project were invited to the distribution’s points to attend the communication session and receive ICS. All 8000 ICS under project activity 1 (PA001) were distributed till 03-May-2022. It has been verified by reviewing photos of the mass distribution event and interviewed with their local partner (Cambodia Women for Peace and Development) & end-users during the onsite visit.



PA001 - Mass distribution session

Apart from the PA001, projects include 28 new instances, i.e. PA002, PA003, PA004, PA005, PA006, PA007, PA008, PA009, PA010, PA011, PA012, PA013, PA014, PA015, PA016, PA017, PA025, PA026, PA027, PA028, PA029, PA043, PA044, PA045, PA046, PA047, PA048, PA049. The geographic information with respect to the location of all instances has been included in Section 1.7 of final MR. This has been verified by onsite assessment & the distribution database /09/. So, a total number of 200,001 ICS model Ecozen distributed till the current monitoring period within 29 instances namely PA001, PA002 to PA017, PA025 to PA029, and PA043 to PA049.

No ICS distribution has occurred in PA018 to PA024, PA030 to PA042 up to the end of the monitoring period. This means that these PAIs have not been included in the grouped project yet, and as a result, they are not currently subject to monitoring requirements. It is important to note that the numbering system for PAIs does not signify the sequence of ICS distribution.

To ensure accuracy, the total number of ICS and PAIs has been cross-checked with the distribution database /09/, distribution agreement /17/, procurement evidence and the implementation schedule evidence /17/ provided by the PP. Based on a thorough review of these supporting documents and interviews with the PP, the verification team confirms that there is no gap between monitoring periods and therefore complied with section 3.5.6 of VCS Standard v4.4.

It has been confirmed through reviewing the registered VCS PD, its corresponding validation report /20/; and through interviews with PP during onsite assessment 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. The Project proponent has also submitted declaration /15/ to confirm the following:

- That all the project instances are not creating any other form of environmental credit under any specific program.
- That all the project instances have not or shall not claim carbon credits on any other scheme after Registration of the project under VCS.

The project is in supply chain involved Viet Charcoal as the producer & SIPCO as the sponsor and distributor & household as the end-users. Thus:

- SIPCO (as the distributor) has an agreement in place with end-users who use the ICS from the project instances in which the owner transfers the rights of the emissions reductions exclusively to SIPCO as part of the Carbon Rights Waiver within the Beneficiary agreement /5/. The verification team during onsite assessment also interviewed with different end-users and confirmed that they have agreed to transfer all the carbon rights to SIPCO.
- 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 ICS model Ecozen, manufactured by Viet Charcoal, distributed by SIPCO under this project which have SIPCO as a sole project participant. This statement also was publicly announced on their website (<https://intracocarbon.com/public-announcement-on-grouped-projects-for-cambodia-improved-cookstove-id-2925>).

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.

The Ecozen stove will reduce the amount of non-renewable biomass used for cooking. The start date for the grouped project is 02-May-2022 /03/ which is the date of distribution of the first ICS in the grouped project.

The verification team confirms that there is no change from the registered VCS PD /20/ of the physical features which may impact the emission reductions of the project activity. This has been confirmed based on the review of the signed declaration by PP as evidence for free distribution of improved cookstoves /15/, ICS distribution agreement /17/, beneficiary agreement /05/, and conducting interviews with representatives of PP as well as by carrying out onsite interviews with end users. Thus, the verification team concludes all the physical features of the VCS grouped project in the registered VCS PD /20/ are in place.

The verification team confirms that during the current monitoring period (02-May-2022 to 31-March-2023) the VCS grouped project has disseminated 200,001 ICS, this was confirmed based on the review of distribution database /09/ and further based on interviews with representatives of PP through on-site interviews.

During the on-site interviews verification, QA/QC procedures were identified which demonstrate that: operational and management system of the grouped project is in place; data were centralized; monitoring data were crosscheck with the sales records and confirmation that all operational staff were trained before taking up positions. The verification team thus confirmed that the monitoring of the project activity has been implemented in accordance with the monitoring plan in the registered VCS PD /20/.

The registered VCS PD clearly describes the monitoring and responsibility of monitoring is done by PP. During the onsite interviews, monitoring, data collection and reporting procedures were confirmed with the relevant staff and through document review of samples of all relevant records.

The verification team confirms that the monitoring plan is in accordance with VCS approved methodologies VMR0006 version 1.1 /B02/. All data are collected and archived in accordance with the applied methodologies and included in the monitoring plan. This was confirmed based on the onsite interviews with representatives of PP and upon further review of samples of all relevant records.

All the ex-ante parameters which are used in the calculation of emission reductions are consistent with the VCS PD. It is confirmed that ex-ante parameters mentioned in section 4.1 of the MR /01/ are in line with the parameters mentioned in section 5.1 of the VCS PD. All the ex-post parameters have been monitored as per the monitoring plan and presented in section 4.2 of the MR /01/.

4.2 Safeguards

4.2.1 No Net Harm

Verification team has been observed that there is no potential negative environmental and socio-economic impact due to project activity “Grouped Projects for Cambodia Improved Cookstove” this is confirmed by the on-site interview and registered VCS PD /20/.

4.2.2 Local Stakeholder Consultation

As per the registered VCS PD /20/ and MR /01/ the consultation meeting was held on the 02-May-2022 prior to the project start date and current monitoring period.

Verification team cross checked the Local stakeholders’ consultation meeting records /08/ and finds there were no negative feedback from the stakeholders.

As per the MR /01/, there is socio-economic and cultural barrier in the project area thus, to overcome with this situation SIPCO(PP) go through the informal consultation activity (direct community engagement) to introduce the project at each province. The consultation activities are done by the electronic means of communication by using participatory methods with previous, current, and prospective end user.

The verification team confirms on the procedure and method for engagement, method for documenting the outcomes of local stakeholders’ consultation and account of all inputs received. The verification team confirms that the project proponent has taken due account of all input (no negative comments were received for the project). Hence the verification team deemed the local stakeholders meeting procedure including the inputs received as appropriate.

Furthermore, on the basis of interview with the project developer during the audit, it confirms that the project has a stepwise mechanism for the ongoing communication. SIPCO engages with a number of stakeholders (Cambodian Women for Peace and Development) through annual reports, records and SIPCO's social media communication. Cambodian Women for Peace and Development (CWPD) are large organizations at all administrative levels (Commune, District, Province, State). The details of the steps along with the contact information for ongoing communication is mentioned in section 2.2 of the PD. The verification team confirms on the ongoing communication by reviewing the grievance mechanism procedure & interview with different stakeholders during onsite visit. There are several feedbacks was seen in the feedback form /21/ sent to donor, however, those were all positive feedbacks, no negative comment. Some local end-users would like to receive bigger or more ICS or recommend for improvement. All has been addressed by SIPCO in their answer form /21/ sent back to Cambodian Women for Peace and Development (CWPD) so they can feedback to local stakeholder properly. This has been verified by reviewing all the form and confirmed this has been reported correctly in the MR /01/.

4.3 AFOLU-Specific Safeguards

This is a non-AFOLU project and hence this section is not applicable.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The equations and choices provided in the methodology and all other methodological tools are correctly quoted in the MR /01/. The emission reductions of the project instances of the grouped project and project activity instance are calculated using the formulae mentioned in the applied methodologies; VMR0006 version 1.1 /B02/. The verification team has reviewed the emission reduction spread sheets (ER sheets) /02/ and checked all the formulae and found they are correct and are in accordance with the monitoring plan of the registered PD and the applied monitoring methodology.

According to applied methodology VMR0006 (version 1.1) /B02/the emissions are calculated as below:

Baseline Emission:

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

Where;

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

$$ER_{y,i,j} = B_{y,savings,i,j} \times NCV_{wood\ fuel} \times f_{NRB,y} \times (EF_{wf,CO_2} + EF_{wf,non\ CO_2}) \times N_{y,i,j} \times 0.95$$

(Equation 2)

Where:

- $B_{y,savings,i,j}$: Quantity of woody biomass that is saved in tonnes per improved cookstove of type I and batch j during year y
- $NCV_{wood\ fuel}$: Net calorific value of the non-renewable woody biomass that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/tonne)
- $f_{NRB,y}$: Fraction of woody biomass that can be established as non-renewable biomass (fNRB)
- EF_{wf,CO_2} : CO2 emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 112 tCO2/TJ)
- $EF_{wf,non\ CO_2}$: Non-CO2 emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 26.23 tCO2/TJ)
- $N_{y,i,j}$: Number of improved cookstoves of type I and batch j operating during year y
- 0.95 : Discount factor to account for leakage

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

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

Equation (3)

Where:

- $\eta_{new,y,i,j}$: Efficiency of baseline cookstove
- η_{old} : Efficiency of the improved cookstove type I and batch j determined through water boiling test (WBT) during year y. Alternatively, efficiency may be determined using Equation 4.
- $B_{y=1,new,i,survey}$: Annual quantity of woody biomass used by improved cookstoves in tonnes per device of type I and batch j, determined in the first year of the implementation of the project through a sample survey.

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

Equation (4)

Where:

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

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

Leakage Emissions: In accordance with methodology VMR0006 version 1.1 /B02/, leakage is considered as default 0.95.

Sampling approach: The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B02/ and the registered VCS PD /20/. As assessed in this section, emission reductions for the project "Grouped Projects for Cambodia Improved Cookstove" have been claimed for this monitoring period and the total population of the stoves for this monitoring period (02-May-2022 to 31-March-2023) is 200,001 ICS.

The PP has appropriately performed stratified random sampling procedure across stove age, reliability levels were set at 95% confidence and 10% precision in line with the applied methodology VMR0006 version 1.1 /B02/. As the registered VCS PD /20/ mentions the option for stratified random sampling, it is acceptable to the verification team. The sampling surveys have been carried out by the well-trained personnel /18/.

The monitoring parameters required to be monitored through the sampling plan are:

1. Number of project devices operating during year y ($N_{y,j,j}$)
2. Quantity of woody biomass used by improved cookstoves ($B_{y=1,new,l,j,survey}$)

The sample size calculations for each of the monitoring parameters monitored through the sampling have been provided in the table below. The calculated sample size for the parameter $N_{y,l,j}$ 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 $N_{y,l,j}$ apply 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	200,001	Number of Ecozen Batch 1 stoves registered in database /09/
The expected proportion p for Ny,l is	0.9	90% is applied for sample size calculation

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

$$= \frac{1.96^2 \times 200,001 \times 0.9 \times (1 - 0.9)}{(200,001 - 1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9 \times (1 - 0.9)} = \frac{69,149}{1,620 + 0.3457} = 42.69$$

Therefore, in this case, the sample size for the parameter $N_{y,l,j}$ 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

For the parameter $B_{Y=1,news,l,survey}$ the calculated sample size (for parameter of interest is a numeric mean value) is less than 30 samples, the Student's t-distribution will be used to calculate the sample size (in accordance with paragraph 14 of standard: sampling and survey for CDM project activities and programmes of activities (version 09.0). The adjusted sample size obtained after applying Student's t-distribution is 7.

The performance of ICS or stove efficiency is characterized by the range of likely mean woody consumption and the likely values of SD relative to the mean. Therefore, the parameter $B_{Y=1,news,l,survey}$ and Stove efficiency are considered as directly related. As the approach of determine the sample size of one parameter based on another related parameter is often used in statistical studies, the sample size of parameters $B_{Y=1,news,l,survey}$ was calculated through stove efficiency deem plausible by the verification team. The detailed calculation of sample size for the monitoring parameters $B_{Y=1,news,l,survey}$ apply the formulae below:

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

Where:

$$V = \left(\frac{SD}{mean} \right)^2$$

n = sample size

N = population size (total number of ICS)

Mean = expected mean of ICS thermal efficiency

SD = expected standard deviation

1.96 = Represents the 95% confidence required

0.1 = Represents the 10% relative precision

Definition	Value	Jusification
The population size N is	200,001	Number of Ecozen Batch 1 stoves registered in database /09/
Expected mean Efficiency	0.3844	Manufacturer's specification of Ecozen /04.a/
Expected SD	0.03844	Expect SD of Ecozen based on researcher's own experiences

Based on the above assumptions & values, the calculation would be:

$$n \geq \frac{1.96^2 \times 200,001 \times \left(\frac{0.03844}{0.3844}\right)^2}{(200,001 - 1) \times 0.1^2 + 1.96^2 \times \left(\frac{0.03844}{0.3844}\right)^2} = 3.84$$

The resulting sample size based on the above equation is smaller than 30, since $B_{y=1, \text{new}, I, \text{survey}}$ 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

$$n \geq \frac{3.182^2 \times 200,001 \times \left(\frac{0.03844}{0.3844}\right)^2}{(200,001 - 1) \times 0.1^2 + 3.182^2 \times \left(\frac{0.03844}{0.3844}\right)^2} = 10.125$$

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

$$n \geq \frac{2.228^2 \times 200,001 \times \left(\frac{0.03844}{0.3844}\right)^2}{(200,001 - 1) \times 0.1^2 + 2.228^2 \times \left(\frac{0.03844}{0.3844}\right)^2} = 4.964$$

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

$$n \geq \frac{2.571^2 \times 200,001 \times \left(\frac{0.03844}{0.3844}\right)^2}{(200,001 - 1) \times 0.1^2 + 2.571^2 \times \left(\frac{0.03844}{0.3844}\right)^2} = 6.61$$

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

$$n \geq \frac{2.447^2 \times 200,001 \times \left(\frac{0.03844}{0.3844}\right)^2}{(200,001 - 1) \times 0.1^2 + 2.447^2 \times \left(\frac{0.03844}{0.3844}\right)^2} = 5.988$$

The repeated calculation shows that $n = 7$. Thus, the sample size for $B_{y=1, \text{new}, i, \text{survey}}$ is 7.

Since parameters $N_{y,j,j}$, and $B_{y=1, \text{new}, i, \text{survey}}$ share the same sampling units, PP may choose to have one common survey for these two parameters with largest number of sample size between these two parameters being chosen.

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

Parameters	$N_{y,j,j}$	$B_{y=1, \text{new}, i, \text{survey}}$
Sample size	54	54
Survey result	1	3.814 kg/day/stove
Precision achieved	0%	SD = 0.473

VVB used sampling during verification for checking the operational status in the households. The sampling done by VVB reflects the population of the project activity, independent from 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). 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 interviewed 11 samples (each, for monitoring survey). It was observed that out of the 11 samples, all the 11 stoves were found to be operational, and this matched with the PP's records and hence no discrepant records were observed with the MR /01-2/ and emission reduction calculation spreadsheet /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:

1. Number of project devices operating during year y ($N_{y,j,j}$)
2. Quantity of woody biomass used by improved cookstoves ($B_{y=1, \text{new}, i, j, \text{survey}}$)

Stratified random sampling across stove age was applied by the PP for selection of monitoring samples. Although the distribution of cookstoves took place in different geographical areas within Cambodia, the factor of geographical location has minor impact on the operational status of the distributed cookstove & the quantity of woody biomass used by the project devices. Therefore, the population across geographical location is rather homogeneous when it comes to operational status of the distributed cookstove & the quantity of woody biomass used by the project devices. Instead, PP has taken their knowledge about the stove age differences into account when they do the sampling, and sample separately from each stove age population. These are the reasonable assumptions as the stove age has obvious impacted on the operational status & quantity of wood biomass used. Therefore, the “stratified random sampling procedure” across stove age was accepted by the verification team. In conclusion, stratified random sampling across stove age was applied by the PP for selection of monitoring samples with 95/10 confidence/ precision for determining the sampling for all the parameters which is deemed acceptable as per VCS PD /20/.

Onsite assessment of Monitoring parameters (namely $N_{y,j,j}$ & $B_{y=1,new,i,j,survey}$) was conducted based on following methods:

- Confirmation with the household/end user whether or not the PP has performed monitoring/measurement campaign (or parameter $B_{y=1,new,i,j,survey}$) and survey on stove operation (for the parameter $N_{y,i,j}$).
- Assessment of Competence of personnel involved in conducting standardized tests viz., $B_{y=1,new,i,j,survey}$ and surveys: Verification team has reviewed the abilities, qualifications and recognition of involved personnel and institutions of the measuring team involved in the $B_{y=1,new,i,j,survey}$. The verification team based on onsite inspection interviews confirms that the team was qualified to carry out the $B_{y=1,new,i,j,survey}$ in line with the methodology.

PP has explained the process of conducting measurement campaign during the onsite interview. As PP, in the early morning before household do any cooking, field staff asked the user for the total wood available in the house and weighted with the calibrated weigh scale /08/, and then in the late evening, when all the cooking is done, the field staff asked for the remaining wood available in the house and weighted with the calibrated weigh scale /08/. From those number, the field staff can calculate the Weight of firewood used on project stove kg/day and write in the monitoring survey.

In case, any users still use the traditional cookstove, they were asked to extract and make the piles for the wood used for the project stove and traditional stove separately and the field staff weigh both the piles before and after cooking day and recorded in the survey forms and in the spreadsheet. Therefore, firewood consumed for each project stove and baseline stove can be distinguished clearly. The calibration records /08/ of the weighing scale used for measuring the fuel wood was checked by the VVB and deemed acceptable. This process also confirmed by onsite interview with the household end-users.

During the onsite interviews with PP’s representative, VVB was able to understand the process in line with the methodology VMR 0006 version 1.1 /B02/ and the PP monitoring procedure in line with the VCS PD /20/.

It is worth to note here that PP has selected the same households for both parameters above and for the same reason, VVB's sample for acceptance sampling was the same for both the parameters. VVB could verify the original survey forms /07/ and data/information flow to sampling sheet and emission reduction calculation spreadsheet /02/. No discrepancy was found in the data/information flow. As per the section 2.3 above the end users were not interviewed in a single day. Moreover, PP has conducted the monitoring sampling survey /07/ from 14-March-2023 to 19-March-2023. According to Sampling and Survey Standard, v9.0, there is no requirement on when the monitoring sampling survey should be conducted. However, the PP has conducted the monitoring survey /07/ during the last month of monitoring period. To be specific, PP has finished the monitoring survey on 19-March-2023 which was just 12 days earlier than the end date of monitoring period (31-March-2023), the verification found that it was a relatively short period and therefore it was unlikely that there would have any change in the result from the monitoring survey. Hence, the survey process deemed acceptable to the verification team. Furthermore, the database /09/ and sample sales records /14/ was also checked/cross verified to confirm the number cookstove for the parameter $N_{y,i,j}$.

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:

- (a) Whether the required confidence/precision has been met.
- (b) 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
Number of project devices operating during year y ($N_{y,i,j}$)	Sampling based survey (questionnaire survey/interviews) Visual inspection of the premises to see if ICS is operational and in use. Interview with end user if required to verify that ICS is still in use [Yes/No]	• Cross-check of a sample of project participants' samples (questionnaire operation surveys/interviews) including but not limited to following: • Consistency between the information as contained in Survey sheet and revealed from the onsite interviews	VVB results, accounting for duly justified differences.

		• Baseline scenario of the household • Enquire/observe the pre-project/baseline stove/s and its operation during the project scenario.	
Quantity of woody biomass used by improved cookstoves ($B_{y=1,new,l,j,survey}$)	Interview with end user and measurement of wood fuel used for project stove [Weight of fuel wood]	• Enquire/observe parallel use of any other stove and their fuel • Enquire/observe source /storage of fuelwood /charcoal or any other fuel • Enquire number of meals cooked (along with family size of household) on project cook stove or any other baseline and/or stoves utilizing other fuel/s.	VVB results, accounting for duly justified differences

The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B02/ and the registered VCS PD /20/. The PP has appropriately performed stratified random sampling across stove age which is in line with the applied methodology. As the registered VCS PD /20/ 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 VMR0006 version 01.1 /B01/, and registered VCS PD /20/. 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 parameters used for calculation of emission reductions are provided below:

Parameters Determined ex-ante:

Parameter	Unit	Value	Assessment
$f_{NRB,y}$	Fraction	71.71	- Fixed ex-ante -The value is calculated by third party C4Ecosolutions /12/ in line with the applicable methodological CDM Tool 30, version 3.0 with an uncertainty reduction of 26% as per VMR006, version 1.2. The project description deviation was evaluated in section 3.2 of this verification report. The value applied is found valid and correct.
$NCV_{wood\ fuel}$	TJ/tonne	0.0156	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines have been used.
EF_{wf,CO_2}	tCO ₂ /TJ	112	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines have been used.
$EF_{wf,non\ CO_2}$	tCO ₂ /TJ	26.23	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines have been used.
η_{old}	Fraction	0.1	- Fixed ex-ante - Default values from the methodology.
η_p	Fraction	Ecozen: 0.3844	- Fixed ex-ante - Manufacturers specification /04.a/ & efficiency tests performed by third party /04.c/

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 /07/, distribution database /09/, MR /01/, and applied methodology /B01/. The emission reductions calculated were compared with the emission reduction calculation spreadsheet /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:

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
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Data / Parameter: (as in monitoring plan of VCS PD):	Number of project devices of type I and batch j operating during year y ($N_{y,I,j}$)
Measuring frequency/Time Interval:	Once every two years
Reporting frequency:	Once every two years
Reported value:	$N_{y,I,j} = 100\% * 200,001 = 200,001$ ICS (Proportion of operational stoves obtained from the survey is 100%)
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Value obtained from monitoring survey of samples /07/ and distribution database /09/.
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with monitoring survey records /07/ and the emission reduction calculation spreadsheet /02/. The total number of ICS has been cross checked with the database /09/ and evidence to demonstrate ICS as free of cost to the user /15/ as provided by the PP. VVB confirms here that onsite assessment of Monitoring parameter $N_{y,I,j}$ was conducted based on following two methods: - Confirmation with the household/end user whether or not the PP has performed monitoring/measurement campaign, survey on stove operation (for the parameter $N_{y,I,j}$) - Assessment of Competence of personnel involved in conducting the survey /12/
How were the values in the monitoring report verified?	NA
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.

In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA
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Monitoring Parameter Requirement	Assessment/ Observation by the VVB							
Data / Parameter: (as in monitoring plan of VCS PD):	Efficiency of the improved cookstove type I and batch j during year y ($\eta_{new,y,I,j}$)							
Measuring frequency/Time Interval:	Annual							
Reporting frequency:	Annual							
Reported value:		<table><tr><th>Year (y)</th><th>$\eta_{new,I,j}$, Ecozen</th></tr><tr><td>1</td><td>0.3613</td></tr></table>	Year (y)	$\eta_{new,I,j}$, Ecozen	1	0.3613		
Year (y)	$\eta_{new,I,j}$, Ecozen							
1	0.3613							
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes							
Details of monitoring equipment:	Value is calculated using equation 5, VMR0006, version 1.1							
	$\eta_{new,y,i,j} = \eta_p \times (DF_n)^{y-1} \times 0.94$ For Ecozen: $\eta_{new,y,i,j} = 0.3844 \times (0.99)^{1-1} \times 0.94 = 0.3613$ The calculation is correctly done. Efficiency of Ecozen stove (fraction) at the start of project activity has been verified by cross-check with the technical specification of the ICS /04.a/ & ICS efficiency tests performed by third party /04.c/.							
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with monitoring survey records /07/ and the emission reduction calculation spreadsheet /02/. The total number of ICS has been cross checked with the							

	database /09/, and evidence to demonstrate ICS as free /15/ as provided by the PP.
How were the values in the monitoring report verified?	The value has been verified by checking the technical specification of the ICS /04.a/, ICS efficiency tests performed by third party /04.c/, the distribution database /09/ and the calculations from ER sheet /2/.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	Annual quantity of woody biomass used by improved cookstoves in tonnes per device of type I and batch j (By=1,new,I,j,survey)
Measuring frequency/Time Interval:	In the first year of project implementation
Reporting frequency:	In the first year of project implementation
Reported value:	It was found during survey firewood usage was 3.814 kg/day which is for calculation of ER, 3.814 kg/device/day or equal to 1.392 tonnes/device/year.
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Value obtained from monitoring survey of samples /07/

	Weighing scale: • Model: FCF 15K5N • Serial no. WD170044597 • Max: 15kg • Division: 0.005kg • Manufactured: Kern Germany • Accuracy: class III • Calibration date: 03-Nov-2022 • Valid until: 30-Nov-2023 Calibration /08/ of weighing scales used for measuring the fuel wood was done by Vietnam Metrology Institute (VMI), a well-known third-party testing company. The calibration is also valid during the time of monitoring period.
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR /01/ has been compared with the emission reduction calculation spreadsheet /02/. VVB during the onsite assessment of Monitoring parameters $B_{y=1,new,l,j,survey}$ was conducted based on following steps: • Review the survey questionnaire template /06/ & monitoring survey records /07/ to confirm if it includes the request to confirm on baseline cookstoves have been completely decommissioned and only improved cookstoves are exclusively used in the project households or not. In case, multiple devices are used, the survey questions are allowed to clearly differentiate the quantity of firewood being used by each device. • Confirmation with the household/end user whether or not the PP has performed monitoring/measurement campaign (or parameter $B_{y=1,new,l,j,survey}$) and survey on stove operation (for the parameter $N_{y,l,j}$). • Assessment of Competence of personnel involved in conducting standardized tests viz., $B_{y=1,new,l,j,survey}$ and surveys: Verification team

	has reviewed the abilities, qualifications and recognition of involved personnel and institutions of the measuring team involved in the $B_{y=1,new,l,j,survey}$. The verification team based on onsite interviews confirms that the team was qualified to carry out the $B_{y=1,new,l,j,survey}$ and Usage survey in line with the methodology. The calibration record /08/ of the weighing scale used for measuring the fuel wood was checked by the VVB. PP has explained the process of conducting measurement campaign. As PP, in the early morning before household do any cooking, field staff asked the user for the total wood available in the house and weighted with the calibrated weigh scale /08/, and then in the late evening, when all the cooking is done, the field staff asked for the remaining wood available in the house and weighted with the calibrated weigh scale /08/. From those number, the field staff can calculate the Weight of firewood used on project stove kg/day and write in the monitoring survey. In case, any users still use the traditional cookstove, they were asked to extract and make the piles for the wood used for the project stove and traditional stove separately and the field staff weigh both the piles before and after cooking day and recorded in the survey forms and in the spreadsheet. Therefore, firewood consumed for each project stove and baseline stove can be distinguished clearly. The calibration records /08/ of the weighing scale used for measuring the fuel wood was checked by the VVB and deemed acceptable. PP has also detailed the calculation method under section 4.2 of the MR.
How were the values in the monitoring report verified?	The value has been verified by checking the technical specification of the ICS /04.a/, ICS efficiency tests performed by third party /04.c/, the distribution database /09/, monitoring survey records /07/ and the calculations from ER sheet /2/.

Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	The operating lifetime of the project device. (Life Span)
Measuring frequency/Time Interval:	Once at the time of project stove installation
Reporting frequency:	Once at the time of project stove installation
Reported value:	10
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Value obtained from Manufacturer specification /04/
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with monitoring survey records /07/ and the emission reduction calculation spreadsheet /02/. The total number of ICS has been cross checked with the database /09/ and evidence to demonstrate ICS as free /15/ as provided by the PP.
How were the values in the monitoring report verified?	The value has been verified by checking the technical specification of the ICS /04.a/.

Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

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 VCS PD /20/. The total number of emission reductions for the monitoring period (02-May-2022 to 31-March-2023) is 608,477 tCO₂e.

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.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

CCIPL verification team was able to confirm that the calculations are based on authentic data and the Emission reduction calculation spreadsheets /02/ used to calculate the VCU 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, CCIPL 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, CCIPL 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, CCIPL cross-checked the monitoring report against the other sources to confirm that the stated figures were correct.

CC IPL 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 CCIPL hereby confirms that the evidence used to determine the GHG emission reductions are sufficient in quantity and appropriate in quality.

4.6 Non-Permanence Risk Analysis

N/A

5 VERIFICATION OPINION

Carbon Check (India) Private Ltd., (the VVB) has performed the first (1st) emission reduction verification of the registered VCS project activity “Grouped Projects for Cambodia Improved Cookstove” having VCS ID: 2925. 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 fuel-efficient improved cook stoves (ICS) in rural communities in Cambodia. The verification process was performed on the basis of all guidance and criteria as provided in VCS Standard version 4.4 /B01-a/, VCS Program Guide version 4.3 /B01-b/, VCS Validation and Verification Manual version 3.2 /B01-c/ and Registration & Issuance Process version 4.2 /B01-d/.

The component project activities (PA001, PA002, PA003, PA004, PA005, PA006, PA007, PA008, PA009, PA010, PA011, PA012, PA013, PA014, PA015, PA016, PA017, PA025, PA026, PA027, PA028, PA029, PA043, PA044, PA045, PA046, PA047, PA048, PA049) were correctly implemented according to selected monitoring methodology, monitoring plan and the registered VCS PD /20/ for the group 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 608,477 tCO₂e during the first (01) monitoring period 02-May-2022 to 31-March-2023 as per MR /01/.

CCIPL as a DOE 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. Carbon Check (India) Private Ltd. Herewith confirm that the project has achieved emissions reductions in the below mentioned reporting period as follows. The project complies with the verification criteria for projects and their GHG emissions reductions or removal set out in VCS criteria. Verified GHG emission reductions and removals in the above verification period:

Table of net emissions reduction during the current monitoring period for overall grouped project activity

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
(02-May-2022 to 31-March-2023) (334 days)	640,502	0	32,025	608,477
<i>Total</i>	640,502	0	32,025	608,477

Table is for the details of emission reduction of each project activity below:

Project activity	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
PA 001	41,054	0	2,053	39,001
PA 002	40,806	0	2,040	38,766
PA 003	40,437	0	2,022	38,415
PA 004	11,519	0	576	10,943
PA 005	39,697	0	1,985	37,712
PA 006	2,465	0	123	2,342
PA 007	29,712	0	1,486	28,226
PA 008	29,218	0	1,461	27,757
PA 009	25,520	0	1,276	24,244

PA 010	25,026	0	1,251	23,775
PA 011	222	0	11	211
PA 012	18,369	0	918	17,451
PA 013	18,123	0	906	17,217
PA 014	17,753	0	888	16,865
PA 015	17,506	0	875	16,631
PA 016	33,163	0	1,658	31,505
PA 017	28,487	0	1,424	27,063
PA 025	14,671	0	734	13,937
PA 026	22,067	0	1,103	20,964
PA 027	21,698	0	1,085	20,613
PA 028	36,862	0	1,843	35,019
PA 029	10,238	0	512	9,726
PA 043	1,233	0	62	1,171
PA 043	2,589	0	129	2,460
PA 044	6,411	0	321	6,090
PA 045	15,411	0	771	14,640
PA 046	36,739	0	1,837	34,902
PA 047	13,438	0	672	12,766
PA 048	33,286	0	1,664	31,622
PA 049	6,782	0	339	6,443
Total	640,502	0	32,025	608,477

Year	Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
PA1 <i>(02-May-2022 to 31-March-2023)</i> <i>(334 days)</i>	65,114	39,001	-40.10%	- During the monitoring period, the value of parameter $B_{y=1,new,i,j,survey}$ was decreased in comparison with estimated value in registered PD. PP has also updated the value of f_{NRB} which deducted 26% follow the VCS methodology (VMR0006, version 1.2). - Not all the cookstove was distributed/ operated from the start date of the Grouped project.

APPENDIX 1: ABBREVIATIONS

AQL	Acceptable Quality Level
BAU	Business As Usual
CA	Corrective Action / Clarification Action
CAR	Corrective Action Request
CCIPL	Carbon Check (India) Private Ltd.
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CO₂	Carbon Dioxide
CO_{2e}	Carbon Dioxide Equivalent
DOE	Designated Operational Entities
DVR	Draft Validation Report
EB	CDM Executive Board
EF	Emission Factor
FA	Final Approval
FAR	Forward Action Request
FVR	Final validation Report
GHG	Greenhouse gas(es)
GWh	Giga Watt Hour
IPCC	Intergovernmental Panel on Climate Change
MW	Megawatts
MWh	Mega Watt Hour
OSV	On Site Visit
QC/QA	Quality control/ Quality assurance
TA	Technical Area
TR	Technical Review
UNFCCC	United Nations Framework Convention on Climate Change
UQL	Unacceptable Quality Level
VCS	Verified Carbon Standard
VVB	Validation / Verification Body

APPENDIX 2: REFERENCE DOCUMENTS

Ref	Document
/01/	1. Monitoring report for Grouped Projects for Cambodia Improved Cookstove (version 01; dated: 27-April-2023) 2. Monitoring report for Grouped Projects for Cambodia Improved Cookstove (version 02; dated: 12-May-2023) 3. Monitoring report for Grouped Projects for Cambodia Improved Cookstove (version 03; dated: 05-Jun-2023) 4. Monitoring report for Grouped Projects for Cambodia Improved Cookstove (version 04; dated: 28-Nov-2023) 5. Monitoring report for Grouped Projects for Cambodia Improved Cookstove (version 05; dated: 20-Dec-2023)
/02/	ER calculation spread sheet correspond to /01-2/ "02. ER calculation sheet_version 1.3_28112023"
/03/	Evidence for the start date: a. Agreement between beneficiary and SIPCO first stove distributed/installed CAM001-ICS-0666, CAM001-ICS-1658, CAM001-ICS-0854, CAM001-ICS-2374, CAM001-ICS-0985 (evidence for the start date of the grouped project) b. First distribution date pictures
/04/	Technical specifications of the Ecozen Stove including the life span. a. The technical Specification of Ecozen cookstove model. b. The Ecozen Lifespan study report c. The efficiency test report and certificate of Ecozen cookstove model.
/05/	Proof of right of VERs: a. Beneficiary Agreement between SIPCO and household b. Beneficiary Agreement between SIPCO and Viet Charcoal Production Company Limited
/06/	Monitoring survey questionnaire template
/07/	Survey records conducted from 14-March-2023 to 19-March-2023
/08/	Calibration certificate of weighing scale
/09/	Distribution database
/10/	Evidence of unique identification system of the ICS.
/11/	Sample planning.
/12/	Training plan/records of personnel appointed for surveys.

/13/	Evidence for the random sample
/14/	Sample sales records/warranty cards for the stove
/15/	Declaration from the project proponent that: - The project is not creating any other form of environmental credit under any specific program. - The project has not or shall not claim carbon credits any other scheme after Registration of the project under VCS.
/16/	Local stakeholders meeting related evidence a. Invitation Letter b. MoM of LSC c. LSC Project Introduction
/17/	Project implementation schedule.
/18/	Global Alliance for Clean cookstove (evidence for stove efficiency tests performed by third party).
/19/	f _{NRB} report and calculation done by C4 EcoSolutions (Pty) Ltd.
/20/	Registered VCS PD & corresponding validation report.
/21/	Grievance form and response from PP

Background Documents

Ref	Document
/B01/	VCS Requirements a. VCS Standard (v4.4, updated 17-Jan-2023) b. VCS Program Guide (v4.3, updated 17-Jan-2023) c. VCS Validation and Verification Manual version (v3.2, dated 19-Oct-2016) d. Registration & Issuance Process (v4.3, updated 17-Jan-2023) e. VCS Program Definitions (v4.3, updated 21-Dec-2022) f. VCS Verification template (v4.2, updated 21-Dec-2022)
/B02/	Applied baseline and monitoring methodology 1. VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.1 2. VMR0006 “Methodology for installation of High efficiency firewood cookstoves”, version 1.2.
/B03/	a. “Standard for sampling and surveys for CDM project activities and programme of activities” (version 09.0)

	b. Guidelines for sampling and surveys for CDM project activities and Programme of Activities (version 04)
/B04/	Website and links: 1. IPCC (http://www.ipcc-nggip.iges.or.jp) 2. http://cdm.unfccc.int 3. http://www.terra.org

APPENDIX 3: CERTIFICATES OF COMPETENCE



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Nguyen Hong Ngoc Trang

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ CCB Expert	☐ Legal Expert	☐ Financial Expert	☐ Environmental, Health and Safety financial matters
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	
☒ Local Expert for Vietnam			

in the following Technical Areas:

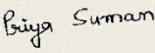
☐ TA 1.1	☒ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☐ TA 14.1	☐ TA 15.1	☐ TA 16.1		

Issue Date

5th December 2023

Expiry Date

31st December 2024



Ms. Priya Suman
Compliance Officer



Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022 ¹	Annual revision
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CCIPF_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Aparna Choudhary

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|--|---|---|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ CCB Expert | ☐ Legal Expert | ☐ Financial Expert | ☐ Environmental, Health and Safety financial matters |
| ☒ SDG+ | ☒ Social no-harm(S+) | ☒ Environment no-harm(E+) | |
| ☒ Local Expert for India | | | |

in the following Technical Areas:

- | | | | | |
|--|--|----------------------------------|---|---|
| ☒ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☒ TA 13.1 | ☒ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | ☐ TA 16.1 | | |

Issue Date
5th December 2023

Expiry Date
31st December 2024

Priya Suman

Ms. Priya Suman
Compliance Officer

Sanjay Agarwalla

Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022 ¹	Annual revision
Jan 2023	Annual revision
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CCIPL_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Indumathi C

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

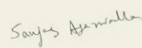
- | | | | |
|--|--|--|---|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ CCB Expert | ☐ Legal Expert | ☐ Financial Expert | ☐ Environmental, Health and Safety financial matters |
| ☐ SDG+ | ☐ Social no-harm(S+) | ☐ Environment no-harm(E+) | |
| ☒ Local Expert for India | | | |

in the following Technical Areas:

- | | | | | |
|----------------------------------|--|----------------------------------|---|----------------------------------|
| ☐ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☒ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | ☐ TA 16.1 | | |

Issue Date
5th December 2023

Expiry Date
31st December 2024



Mr. Sanjay Kumar Agarwalla
Technical Director

Revision History of the document:

Revision date	Summary of changes
2022 ¹	Annual revision
Jan 2023	Annual revision
Dec 2023	Change in the template due to revision in TA and function

CC IPL_FM 7.9 Certificate of Competency_V4.0_112023

¹ Please refer to previous version of FM 7.9 for the revision history

APPENDIX 4: FINDING LOGS

Table 1. CLs from this verification

Finding	CL 01
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	In section 1.1: 1) Please use consistent format for date. 2) Please include the table of ICS distribution schedule of this monitoring period. 3) Please include the information of validation also.
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has revised the information and format in section 1.1. in the updated MR version 1.2 dated 12-May-2023
VVB Assessment #1 <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 PP has revised the mistake. They have used the consistent format for date & included the table of ICS distribution schedule correctly. The verification team has reviewed the distribution database /09/ & cross check with the beneficiary agreement /05/ and confirmed this.
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 02
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	In section 2.2, please include the feedback received from local stakeholders during the monitoring period and provide the evidenece to cross-check the comments and information written there.
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP would send all comments and received by SIPCO in the attachments.

VVB Assessment #1 <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 annual reports and records sent to project donor, the verification team confirmed the on-going communication process which reported in the MR and also consistent with registered VCS PD. On the basis of review of the updated MR & supportive document included annual reports & records, the VVB verifier confirmed that PP received only positive feedbacks, no negative comment. All has been addressed by SIPCO in their answer forms sent back to Cambodian Women for Peace and Development (CWPD) so they can feedback to local stakeholder properly. This has been verified by reviewing all the answer forms.
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Table 2. CARs from this verification

Finding	CAR 01		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In section 1.7 of the MR: 1. Please add table to present which instances of each province with GPS coordinates instead of presenting only provinces with GPS coordinates. 2. The PP does not provide sufficient additional geographic information (with respect to the location of the instances) to enable evidence gathering by the validation/verification body. Please update section with sufficient additional geographic information.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has added GPS coordinates for each instances and geographic information in the revised PD version 1.2.		
VVB Assessment #1 <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>	The VVB verification team has reviewed all the geographic information provided in the section & cross-check with the ICS distribution database /09/ and confirmed that location of the instances has been provided correctly. During onsite assessment, the verification team during sampling process, also visited some households in several provinces such as Takeo province, Kampong Speu province and therefore can verify the geographic information of those provinces (with respect to the location of the instances) also.		

Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed
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Finding	CAR 02		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In the section 3.1, the verification team found that the information of ICSs numbers provided in the Table are inconsistent with information in ER spreadsheet, please cross check.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	It is a mistake of PP. PP has revised the information in ER spreadsheet version 1.2		
VVB Assessment #1 <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 PP has revised the mistake. The number of distributed ICS provided in the table is now consistent with information in ER spreadsheet and distribution database /09/		
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CAR 03		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In the section 3.3, Criterion 6: the verification team found that there is no information provided for PA043 and PA044.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	Criterion 6: PP missed the information PA043 and PA044. PP has added them in section 3.3 in revised PD version 1.2		
VVB Assessment #1 <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 PP has revised the mistake. The information of PA043 and PA044 has been included in the table correctly. The verification team has reviewed the supportive document include the distribution database /09/ and ER spreadsheet and confirmed that.		

Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed
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Finding	CAR 04		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In section 4.2, please include the technical information of weigh scale using for monitoring of the parameters		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has added the technical information of weigh scale in updated PD version 1.2		
VVB Assessment #1 <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 PP has included the technical information of weighing scale. The verification team has reviewed the supportive document include the scale calibration certificate /08/ and confirmed that.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CAR 05		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In Section 4.3 of the MR, the PP has not mentioned about the survey method has been used. Please update the section.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has risen the survey method in section 4.3 in the revised PD version 1.2		
VVB Assessment #1 <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 PP has included survey method. The verification team has reviewed the supportive document includes the survey reports and interview with different local stakeholder during the onsite visit and confirmed that it has been correctly reported.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification		

☐ Outstanding finding (not closed) ☒ The finding is closed
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Finding	CAR 06		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In section 5.4: - The PP has not provided the complete calculation and project activity instance-wise break-up of ERRs. - Why there is no leakage emission included in the table? Please review.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has revised section 5.4 in the updated PD version 1.2		
VVB Assessment #1 <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, the verification confirmed that the calculation ERR of each project activity instance has been included. The verification team has cross-checked with ERR calculation sheet and confirmed that the ERR has been calculated correctly.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		