INSTALLATION OF HIGH EFFICIENCY WOOD BURNING COOKSTOVES IN UGANDA

Document Prepared By

Carbon Check (India) Private Ltd.

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Summary:

- A brief description of the verification and the project

Verification: Carbon Check (India) Private Ltd. (CCIPL) has been contracted on 31-May-2023 by C-Quest Capital SGS Stoves Private Limited, the project proponent, to carry out the verification of voluntary greenhouse gas emission reductions generated by the Project Activity Instances, under the grouped project "Installation of high efficiency wood burning cookstoves in Uganda". The verification is based on the desk review of the Monitoring report /01-c/, registered VCS PD and the corresponding validation report /12/, supporting emission reduction calculation spread sheets /02-b/ and other relevant supporting documents made available to the verification team by the project proponent accompanied by on-site interviews. This verification involves the period from 01-July-2022 to 31-March-2023 (including both the days).

Project: The project "Installation of high efficiency wood burning cookstoves in Uganda", is a grouped project which employs VCS methodology; VMR0006 version 1.1 /B01/. The project entails the distribution of fuel-efficient improved cookstoves (ICS) in Uganda . The project results in reducing the amount of non-renewable biomass used for cooking. Through reduction in non-renewable biomass consumption, the programme will decrease greenhouse gas emissions.

- The purpose and scope of verification

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

Scope: 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 monitoring period 01-July-2022 to 31-March-2023

- 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) On-site 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 registered 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 12 findings were raised, which includes:

04 Corrective Action Request (CAR); 08 Clarification Requests (CLs);

All the raised findings.

- Any uncertainties associated with the verification

The VCS Monitoring Report /01-c/, emissions reduction calculations /02-b/ 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 opinion

In CCIPL's opinion, the emission reductions reported for the "Installation of high efficiency wood burning cookstoves in Uganda" in the monitoring report are fairly and correctly stated. CCIPL is therefore able to certify that the emission reductions from the "Installation of high efficiency wood burning cookstoves in Uganda" during the period from 01-July-2022 to 31-March-2023 is amount 91,710 tCO_2 equivalent.

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1 INTRODUCTION

1.1 Objective

Carbon Check (India) Private Ltd. (CCIPL) has been contracted on 31-May-2023 by C-Quest Capital SGS Stoves Private Limited, the Project Proponent (PP), to undertake the verification of the project titled "Installation of high efficiency wood burning cookstoves in Uganda" for the monitoring period 01-July-2022 to 31-March-2023 (including both days). Through the verification activities, it is to be confirmed that:

- The project is implemented as described in the VCS Project Description document /12/;
- 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.

The verification followed the requirements of the current version of the VCS Standard (Version 4.5) /B02-a/ and VCS Program Guide (version 4.4)/B02-b/ to ensure the quality and consistency of the verification work and the report.

1.2 Scope and Criteria

The verification of this project is based on the Monitoring Report of the 2nd monitoring period /01-c/, registered VCS PD /12/, Emission reduction calculation spreadsheets /02-b/, supporting documents made available to the verifier and information collected through performing on-site interviews. 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 basis of the following requirements, applicable for this project activity:

- VCS Standard (v4.5) /B02-a/
- VCS Program Guide (v4.4) /B02-b/
- VCS Methodology: VMR0006.: Methodology for Installation of High Efficiency Firewood Cookstoves" (Version 1.1)/B01/.
- 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 VCS PD.
- To assess the project's compliance with other relevant rules including the host country legislation.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions 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.
- 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 consisted of the following phases:

1. Completeness check and desk review;
2. On-site interviews with stakeholders;
3. Resolution of outstanding issues and issuance of final verification report and applicable VCS Validation and Verification Deeds of Representation.

CCIPL conducts all its work under strict rules to safeguard impartiality and ensure the independence of the verification team. The verification team 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-c/, registered VCS PD /12/, supporting documents, made available to the verifier and information collected through performing on-site interviews /19/.

The verification has been planned and organised to achieve a:

☒ Reasonable level of assurance as per VCS Standard (v4.5)

☐ Limited level of assurance

The threshold for quantitative materiality with respect to the aggregate of errors, omissions and misrepresentations, relative to the total reported GHG emission reductions and/or removals was limited to five percent, as required by section 4.1.10 of the VCS Standard version 4.5 /B01-a/.

1.4 Summary Description of the Project

The project "Installation of high efficiency wood burning cookstoves in Uganda", is a grouped project, which employs the VCS methodology; VMR0006 version 1.1 /B01/. The grouped project involves distribution and installation of fuel-efficient improved cook stoves (ICS) in Uganda. The project will disseminate 500,000 fuel efficient (ICS) TLC-CQC Rocket stove through 10 years, total ICS distributed till the end of 2nd monitoring period is 33,642. The TLC-CQC Rocket stove will reduce the amount of non-renewable biomass used for cooking. PP has considered each ICS distributed as a project activity instance. The start date for the grouped project is 15-December-2021 /03/ which is the date of installation/registration of the first stove in the grouped project.

The project proponent for the project activity is C-Quest Capital Stoves Asia Limited and C-Quest Capital SGS Stoves Private Limited owns the rights to VERs /17/.

The total estimated GHG emission reductions achieved from Project activity instances are 91,710 tCO_2e for this monitoring period from 01-July-2022 to 31-March-2023.

The project activity has been implemented as described in the registered VCS PD and the emission reductions are calculated conservatively as per the applied methodologies /B01/.

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 registered VCS PD /12/, validation report, monitoring plan, monitoring report, monitoring methodology, 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. On-site interviews (including follow-up interviews with project stakeholders, when deemed necessary). The on-site interviews include the following:

   - An assessment 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 personnel 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 registered 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.

2.2 Document Review

During the document review, CCIPL has applied standard auditing techniques to assess the quality of information provided. The verification was performed primarily based on the review of the monitoring report and the supporting documentation. This process included:

- A review of data and information presented by the PP to verify their completeness

- A 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 QA/QC procedures, and

- 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 (version 1, dated 07-September-2023) /01-a/ was initially reviewed and CCIPL requested the PP to present the supporting information and documents. The documents were reviewed by CCIPL. Through the process of the verification, the revised monitoring report (version 1.2, dated 20-November-2023) /01-c/ and the supporting documents were evaluated to confirm the actions taken by the PP to resolve 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-1.1.

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 project description, Monitoring report /01-c/ and any supporting documents.

Table 01: - Onsite interviews

Sl. No.	Date	Name	Organisation	Topic	Persons Interviewed
/1/	23/09/2023 to 26/09/2023	Mohit Narvariya	C-Quest Capital (CQC)	• Project Design • Project Implementation status • Project start date and Project Location • Baseline Scenario • Baseline Identification and Additionality • Qualification and Training • Monitoring and reporting documentation • Quality Assurance – Management and operating system • Social and Environmental Impacts • Local Stakeholders meeting process • Compliance with relevant laws • Roles and responsibility	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/2/	23/09/2023 to 26/09/2023	Issa Kaduyu	C-Quest Capital (CQC) CSAT Officer	• Project Design • Project Implementation status • Project start date and Project Location • Baseline Scenario	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

				• Baseline Identification and Additionality • Qualification and Training • Monitoring and reporting documentation • Quality Assurance – Management and operating system • Social and Environmental Impacts • Local Stakeholders meeting process • Compliance with relevant laws • Roles and responsibility	
/3/	23/09/2023 to 26/09/2023	AnwarJohn Kennedy	CQC (Operations)	• Project Design • Project Implementation status • Project start date and Project Location • Baseline Scenario • Baseline Identification and Additionality • Qualification and Training • Monitoring and reporting documentation • Quality Assurance – Management and operating system	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

				• Social and Environmental Impacts • Local Stakeholders meeting process • Compliance with relevant laws • Roles and responsibility	
/4/	23/09/2023 to 26/09/2023	Acio Scouia Paska	CQC (Country Director)	• Project Design • Project Implementation status • Project start date and Project Location • Baseline Scenario • Baseline Identification and Additionality • Qualification and Training • Monitoring and reporting documentation • Quality Assurance – Management and operating system • Social and Environmental Impacts • Local Stakeholders meeting process • Compliance with relevant laws • Roles and responsibility	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

/5/	23/09/2023 to 26/09/2023	Akuhho Angel	CQC (Operations)	• Installation and operation of the project training before registration process, and training related to the monitoring survey	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/6/	23/09/2023 to 26/09/2023	Adif Janice Sharon	CQC (Operations)	• Installation and operation of the project training before registration process, and training related to the monitoring survey	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/7/	23/09/2023 to 26/09/2023	Wabinga Esther	Spouts of Water (IP)	• Transfer of the metal parts related to the projects. • Monitoring survey • Training provided. • Grievance	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/8/	23/09/2023	Omara Sam [Stove 1 - CQCVUG0033788 /Stove 2- CQCVUG0033782]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/9/	23/09/2023	Atim Lillian [Stove 1 - CQCVUG0033488 /Stove 2 - CQCVUG0029737]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j)	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

				• Baseline Scenario • Additionality	
/10/	23/09/2023	Betty Ocen [Stove 1 - CQCVUG0033079 /Stove 2 - CQCVUG0033080]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/11/	23/09/2023	Akello Harnet [Stove 1 - CQCVUG0064518 /Stove 2 - CQCVUG0064517]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/12/	23/09/2023	Akullu Rebecca [Stove 1 - CQCVUG0064503 /Stove 2 - CQCVUG0064506]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/13/	23/09/2023	Adong Sophia [Stove 1 - CQCVUG0033077 /Stove 2 - CQCVUG0033078] (Additional Sample)	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

/14/	25/09/2023	Apili Judith [Stove 1 - CQCVUG0004479 /Stove 2 - CQCVUG0004478]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/12/	25/09/2023	Awor Judith [Stove 1 - CQCVUG0033587 /Stove 2 - CQCVUG0033666]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/16/	25/09/2023	Akello Rose [Stove 1 - CQCVUG0033622 /Stove 2 - CQCVUG0033714]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/17/	25/09/2023	Apwoyo Kolline [Stove 1 - CQCVUG0006330 /Stove 2- CQCVUG0006329]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius
/18/	25/09/2023	Dorcus Anyanya [Stove 1 - CQCVUG0004356 /Stove 2 -	End user	Onsite interviews (Ex-post parameters) • To check Number of	Rishi K. Raychoudhury Campal Kadam Aditya Dhar

		CQCVUG0004357]		project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Khaukha Julius
/19/	25/09/2023	Abonyo Juan [Stove 1 - CQCVUG0029919 /Stove 2 - CQCVUG0030018]	End user	Onsite interviews (Ex-post parameters) • To check Number of project devices operating during year y (Ny,j,j) • Baseline Scenario • Additionality	Rishi K. Raychoudhury Campal Kadam Aditya Dhar Khaukha Julius

Apart from the monitoring survey, VVB has also interviewed the beneficiary and confirmed regarding the baseline cookstove (i,e, Three stone fire) used prior to the implementation of the project stove and additionality whether the stove are distributed free of cost as per the registered VCS PD/12/. Furthermore, through document review registration certificate cum consent deed signed by the beneficiary, VVB could verify that all new instances comply with the 10% efficiency requirement as per the applied methodology /B02/.

2.4 Site Visits

Carbon Check has conducted an on-site inspection from 23-September-2023 to 26-September-2023. In line with paragraph 26 of the Sampling Standard, the verification team has applied acceptance sampling approach during on-site interviews on the sampling survey as part of verification. The project participant had applied sampling approach. A representative Monitoring survey /06/ was conducted by the representatives of Project participant. The verification team has chosen acceptance sampling in accordance with paragraph 28 of the sampling standard /B04/.

PP has applied sampling for the current monitoring period. A confidence/precision level of 90/10 has been used by the PP for all the monitoring parameters determined through applying simple random sampling for this monitoring period, under this grouped project for calculating sample size as mentioned below as per Section 4.3 of the Monitoring report /01-c/.

The sample size calculations for each of the monitoring parameters monitored through the sampling have been provided in section 4.4 below. As the calculated sample size was 68, in accordance with the paragraph 14 of the sampling standard version 09 /B04/, required sample size of 68 has been chosen when the parameter of interest is a proportion ($N_{y,i,j}$ & $B_{y=1,new,i,survey}$). PP has by default seen 136 samples as each household has 2 ICS distributed of the same model. Monitoring survey has been carried out for

the required samples. Hence it is in accordance with the sampling plan provided in the registered VCS PD /12/,

Applying paragraph 39 of the sampling standard, version 09 /B04/, a sample size of 11 ICS was chosen. A random sample size of 11 ICS was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 5% and consumer risk 20%. Acceptance number thus determined for the sample is 0. However, VVB interviewed 22 samples (as all 11 Household onsite interviewed have 2 ICS each). Most of the household were distributed with two cookstoves, so by default VVB has seen, checked and verified both ICS at the premises of the 11 random samples household interviewed during the onsite visit. From the sampling survey done by project participants.

The information provided in the sampling survey data /06/, has been cross checked during the on-site 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 paragraph 33 of the sampling standard, version 09 /B04/.

The verification team carried out on-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

CCIPL, during this verification, identified issues related to the monitoring, implementation or operation of the VCS project that could impair the capacity of the proposed VCS project to achieve project emission reductions or influence the reporting of emission reductions. CCIPL has identified, discussed these issues within the Verification report in Appendix 4.

- Clarification requests (CLs): Project reporting lacks transparency and further information is needed to determine if a material discrepancy is present.

- Corrective action requests (CARs): The VVB has identified a material discrepancy or non-conformance that the project proponent must address.

The verification team identified 04 CARs and 08 CLs. All CAR 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.

CCIPL has not raised any FAR during this verification.

2.6 Eligibility for Validation Activities

The project activity falls under sectoral scope 03 and the CCIPL is accredited for validation /verification of project activities under this scope.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

It has been confirmed through the description in PD /12/ and through interviews that the project activity does not participate in any emission trading program or any other GHG program and has not sought or received any other form of environmental credit. The project has applied only under VCS for registration. The grouped project is not participating under any other GHG programs.

3.2 Methodology Deviations

There is no methodology deviation identified during the current monitoring period.

3.3 Project Description Deviations

Deviation 1:

The PP has used 24hrs fuel measurement process to capture actual firewood consumption on each stove. By measuring actual firewood consumption over 24hrs period, PP has increased the accuracy of the firewood consumption values. The fuel assessments are based on difference of wood on day 1 and day 2. The VCS PD gave an overview of the measurement process, the detailed description of process is as follows:

"Under this project two TLC-CQC Rocket Stoves have been installed in each household, which are classified as Project stove 1 and project stove 2. At the time of survey, field staff asked the user to make a pile for the total firewood required for cooking in a day for all the stoves available in his/her house and weighted the same. Further user was asked to extract and make the piles for the wood required for the project stove 1 and project stove 2 separately from that pile and add extra 2-3 times wood in each pile and prepare two stocks i.e., stock 1 and stock 2 and then weigh both the piles separately. The household was instructed to use wood from stock 1 on project stove 1 and wood from stock 2 in project stove 2 during the next 24hrs interval and maintain their average cooking habit. The surveyor returned to the household the next day at approximately the same time and measure the remaining amount of wood in each stock. Same has been recorded in the survey forms and in the spreadsheet. Therefore, firewood consumed for each project stove can be distinguished clearly."

The given survey approach complies with the requirements of the parameter $B_{y=1,new,i,j,survey}$ as mentioned in section 9.2 of VMR0006 v1.1 as the methodology does not prescribe any specific survey technique.

The Verification team has reviewed the project description deviation and found that the changes do not have any impact on applicability of methodology, additionality, or the appropriateness of the baseline scenario.

3.4 Grouped Project

There is no new project instance added during current monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The grouped project, "Installation of high efficiency wood burning cookstoves in Uganda" is registered under VERRA as a VCS project on (VCS Project ID 2350) applying the VCS methodology VMR0006 version 1.1 /B01/ "Methodology for Installation of High Efficiency Firewood Cookstoves".

The project “Installation of high efficiency wood burning cookstoves in Uganda”, is a grouped project, which employs the VCS methodology; VMR0006 version 1.1 /B01/. The grouped project involves distribution and installation of fuel-efficient improved cook stoves (ICS) in Uganda. The project will disseminate 500,000 fuel efficient (ICS) TLC-CQC Rocket stove. The total ICS disseminated till the end of 2nd monitoring period is 33,642 units. The TLC-CQC Rocket stove will reduce the amount of non-renewable biomass used for cooking. PP has considered each ICS distributed as a project activity instance. The start date for the grouped project is 15-december-2021 /03/ which is the date of installation/ registration of the first stove in the grouped project.

The verification team confirmed that there is no change of physical features from the registered VCS PD, which may impact the emission reductions of the project activity. This has been confirmed based on the review of sales records /09/, conducting interviews with representatives of PP as well as by carrying out on-site interviews with end users. Thus, the verification team concludes that, all the physical features of the VCS grouped project in the registered VCS PD/12/ are in place.

The verification team confirms that during the current monitoring period (01-July-2022 to 31-March-2023) the VCS grouped project has not disseminated any units of ICS and 32,653 stoves were operational in this monitoring period out of 33,642, which were installed in previous monitoring period. This was confirmed based on the review of database of ICS /08/, monitoring survey /06/ and further based on interviews /19/ with representatives of PP through on-site interviews.

During the on-site interviews for 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 crosschecked with the sales records stored 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.

The registered VCS PD clearly describes the monitoring and responsibility of monitoring is done by PP. During the on-site 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 /B01/. All data are collected and archived in accordance with the applied methodologies and included in the monitoring plan. This was confirmed based on the on-site 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-c/ 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-c/.

4.2 Safeguards

4.2.1 No Net Harm

No potential negative environmental or socio-economic impacts have been identified for the project. The project activity promotes environmental and socio-economic wellbeing. Also, project activity generated local employment which supports upliftment of socio-economic status of region.

4.2.2 Local Stakeholder Consultation

The Local Stakeholder Consultation meetings were held on 26-October-2020 and 25-November-2020 throughout the validation and are detailed in section 2.2 of the monitoring report /01-c/. The Local Stakeholder consultation was carried out at grouped project level, which was validated by the validation team during the VCS PD /12/ validation.

The key comments made by the local stakeholders were all answered during the local stakeholder consultation meetings and have also been provided in the section of 2.2 the registered PD /12/ and MR /01-c/.

The local implementation partners have the responsibility to take grievances regarding the project activity and same will be conveyed to PP during operation of project activity. Thus, ongoing communication of stakeholders is followed through grievance mechanism. The audit team has checked through onsite audits with the end users, two grievances /15/ has been received during the second monitoring period and has been stated under section 2.2 of the MR/01-c/. This has been checked during the onsite visit by the verification team. The Project Proponent has reported its feedback and grievance redressal procedure in Section 2.2 of the MR /01-c/, and the policy is outlined in the document Grievance logbook /15/. In the opinion of assessment team, based onsite interviews and observations, the grievance redressal procedure will address issues that may arise during project planning and implementation.

The grievance redressal process has been designed where beneficiaries and stakeholders have PP contact information and the understanding that they should contact the organization with any problems, questions, or grievances.

As per VCS PD /12/ and further confirmed during onsite interviews, in case the end-users have a provision to approach CQC through their village chief. The village chief then reports the concerns to the concerned person, i.e., field staff from CQC who takes it further and resolves the issue. In The opinion of VVB, this would protect the traditional sentiments and value system of the villages and help them express their issues without any hesitation and deemed appropriate to the VVB.

From the on-site interviews and based on document review /01-c/, grievance register records/15/, it can be confirmed that grievance redressal procedure has been designed and is implemented according to section 2.2 of the MR /01-c/ and that it is effective in its aim.

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/ feedback received during the monitoring process (positive or negative) have been compiled in the survey results spreadsheet/06/, this

has been checked by the verification team during the onsite interviews. Hence the verification team deemed the local stakeholders ongoing communication as appropriate.

4.3 AFOLU-Specific Safeguards

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

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The equations and choices provided in the methodology as well as all other methodological tools, are correctly quoted in the Monitoring report /01-c/. The emission reductions of the project instances of the grouped project and project activity instance are calculated using the formulae mentioned in the applied methodology; VMR0006 version 1.1 /B01/. The verification team reviewed the emission reduction spread sheets and checked all the formulae, concluding that they are correct and in accordance with the monitoring plan of the PD and the applied monitoring methodology.

According to applied methodology VMR0006 (version 1.1) /B01/the emissions are calculated as below:

Baseline Emission

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

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 CO_2e
$ER_{y,i,j}$	=	Emission reductions by improved cookstove of type i and batch j during year y in t CO_2e

$$ER_{y,i,j} = B_{y,savings,i,j} \times NCV_{wood\ fuel} \times f_{NRB,y} \times \left(EF_{wf,CO2} + EF_{wf,non\ CO2}\right) \times N_{y,i,j} \times 0.95 \qquad \text{Equation (2)}$$

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

$f_{NRB,y}$	=	Fraction of woody biomass that can be established as non-renewable biomass (f_{NRB})
$NCV_{wood\ fuel}$	=	Net calorific value of the non-renewable woody biomass that is substituted or reduced (IPCC default for wood fuel, 0.0156 TJ/tonne)
$EF_{wf,CO2}$	=	CO_2 emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 112 tCO_2/TJ)
$EF_{wf,non\ CO2}$	=	Non-CO_2 emission factor for the use of wood fuel in baseline scenario (IPCC default for wood fuel, 26.23 tCO_2/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 estimated using equation below:

$$B_{y,savings,i,j} = B_{y=1,new,i,survey} \times \left(\frac{\eta_{new,y,i,j}}{\eta_{old}} - 1\right) \quad \text{Equation (3)}$$

Where,

η_{old}	=	Efficiency of baseline cookstove. A default value of 0.10 has been used as the replaced system is a three stone fire, or a conventional system with no improved combustion air supply or flue gas ventilation system, i.e., without a grate or a chimney.
$\eta_{new,y,i,j}$	=	Efficiency of the improved cookstove type *i* and batch *j*, determined using Equation 5 of the methodology.
$B_{y=1,new,i,j,survey}$	=	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.

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

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, leakage is considered as default 0.95.

Sampling approach:

As assessed in this section, emission reductions for the project "Installation of high efficiency wood burning cookstoves in Uganda" has being claimed for this monitoring period and the total number of the stoves for this monitoring period 01-July-2022 to 31-March-2023 is 33,642 ICS.

The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B01/ and the VCS PD /12/. The PP has appropriately performed random Sampling procedure, reliability levels were set at 90% confidence and 10% precision in line with the applied methodology VMR0006 version 1.1/B01/. As the VCS PD /12/ mentions the option for Sampling procedure, it is acceptable to the verification team.

The sampling surveys have been carried out by the well-trained personnel /12/. PP has selected two monitoring parameters $N_{y,j,j}$ and $B_{y=1,new,i,survey}$. Parameter $N_{y,j,j}$ monitors the number of project devices in operation and $B_{y=1,new,i,survey}$ monitors the quantity of woody biomass used by improved cookstoves. The Parameter $N_{y,j,j}$ was monitored through follow up survey consequent to 1st MP as per the requirement of monitoring procedure mentioned in registered PD. The parameter $B_{y=1,new,i,survey}$ should be fixed during the 1st MP for the entire crediting period as per the methodological requirement. However, PP has conducted follow up survey in MP2 for the samples of MP1 (CL 6 is raised and closed satisfactorily). . Monitoring of the parameters ensures compliance with the applied methodology VMR0006, version 1.1 /B01/. Verification team has checked the survey records /07/ and sample size calculation/10/.

PP has done follow up survey on samples selected by random sampling for the 1st monitoring period as per the sampling standard /B04-a/.

A confidence/precision level of 90/10 has been used by the PP for all the monitoring parameters determined through applying simple random sampling. Monitoring survey has been carried out to check the parameter of interest is a proportion ($N_{y,j,j}$ and $B_{y=1,new,i,\ survey}$) . However, PP has applied random sampling this is in accordance with the sampling plan provided in the registered VCS PD /12/. The sample size calculations for each of the monitoring parameters monitored through the sampling have been provided in the table below. As the calculated sample size were 68, in accordance with the paragraph14 of the sampling standard version 09 /B04/, a minimum sample size of 68 has been chosen when the parameter of interest is a proportion ($N_{y,j,j}$ and $B_{y=1,new,i,\ survey}$). PP has chosen 136 responded samples using the sample size calculation as;

$$n \geq \frac{1.645^2 \text{ x } 33{,}642 \text{ x } 0.85\ (1-0.85)}{(33{,}642-1) \text{ x } 0.1^2 \text{ x } 0.85^2 + 1.645^2 \text{ x } 0.85\ (1-0.85)} = 47.69$$

For parameter $B_{y=1,new,i,survey}$ PP has used following equation:

$$\frac{1.645^2 \times 33{,}642 \times \left(\frac{1}{2}\right)^2}{(33{,}642-1) \times 0.1^2 + 1.645^2 \times \left(\frac{1}{2}\right)^2} = 67.52$$

Since parameters $N_{y,j,j}$, and $B_{y=1,new,i,\ survey}$ share the same sampling units, PP has decided to have one common survey for these two parameters with the highest number of sample size between these two parameters being chosen (to compensate for any attrition, outliers or non-response associated with the sample, 30% extra samples have been additionally selected).Therefore the sample size for parameters $N_{y,i,j}$: and $B_{y=1,new,i,\ survey}$ calculated for the monitoring survey is 68.

Under this project activity two stoves were distributed in one household. Survey team also surveyed the second stove. Therefore, during this survey total 136 stoves were surveyed, as PP has applied the simple random sampling out of 136 ICS, 4 stoves are non-operation, Thus, pp has applied 97.06% survey result. This approach is deemed appropriate to the verification team.

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

Monitored Parameter	Sample size (ICS)	Actual Samples Surveyed (ICS)	Operational stoves (as per 24hr fuel assessment survey)	Survey Results (as per 24hr fuel assessment survey)	Precision achieved
Number of stoves in operation ($N_{y,i,j}$)	68	136	132	97.06%	3.47%
Quantity of woody biomass used by improved cookstoves ($B_{y=1,new,i,j,survey}$)	68	136	132	2.51kg/device/day	6.95%

During verification, VVB used sampling to determine the operational status of the households. Given that Uganda is a Least Developed Country, a sample size of 11 random stoves was chosen using paragraph 39 (c) of the sampling standard, version 09 /B04/. A random sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 5% and consumer risk 20%. Acceptance number (c) thus determined for the sample is 0. VVB interviewed 22 samples (as all 11 Household onsite interviewed have 2 ICS each). Each household were distributed with two cookstoves, so by default VVB

checked and verified both ICS at the premises of each Household interviewed during the onsite visit samples for monitoring survey. It was observed that out of the 22 samples, all the 22 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-c/ and ER sheet /02-b/ and thus c=0. Thus, PP's set of records has been accepted in line with paragraph 33 of the sampling standard, version 09 /B04/. Verification team has cross verified these sample documents.

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 ICS ($B_{y=1,new,i,\ survey}$)

Follow up survey on 1st MP samples selected from Simple random sampling was applied by the PP for selection of the monitoring samples with 90/10 confidence/precision for determining the sampling for all the parameters which is deemed acceptable as per the VCS PD /12/.

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.

Table 2:- Parameter selected during Monitoring

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 ($N_{y,j,j}$)	Follow up survey of 1st MP samples selected based on random Sampling (questionnaire survey/interviews) Visual inspection of the premises to see if ICS is operational and in use. Interview with end user if required to	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 on-site interviews • Baseline scenario of the household, focusing on the usage of the fuel type and type of stove used in the baseline.	VVB results, accounting for duly justified differences.

	verify that ICS is still in use [Yes/No]	• Enquire/observe the pre-project/baseline stove/s and its operation during the project scenario.	
Quantity of woody biomass used by improved cookstoves ($B_{y=1,new,i,j,survey}$)	Follow up survey of 1st MP samples selected based on random Sampling (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 on-site interviews • Baseline scenario of the household, focusing on the usage of the fuel type and type of stove used in the baseline. • Enquire/observe the pre-project/baseline stove/s and its operation during the project scenario.	VVB results, accounting for duly justified differences.

The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B01/ and the VCS PD /12/. The PP has appropriately performed Simple random Sampling procedure in line with the applied methodology. As the VCS PD /12/ mentions the option for Simple random Sampling procedure, it is acceptable to the verification team.

The necessary confidence / precision of 90/10 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 1.1 /B01/, and VCS PD /12/. 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.

Table 3:- Parameters Determined ex-ante:

Parameter	Unit	Value	Assessment

$f_{NRB,y}$	Fraction	0.89	-Fixed ex-ante -The value is calculated by third party C4 Ecosolutions in line with the applicable methodological CDM Tool 30, version 3.0.
$NCV_{wood\ fuel}$	TJ/tonne	0.0156	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; Volume 2 Energy, Chapter 1 Introduction have been used.
$EF_{wf,CO2}$	tCO_2/TJ	112	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; Volume 2 Energy, Chapter 2 Stationary Combustion have been used.
$EF_{wf,non\ CO2}$	tCO_2/TJ	26.23	- Fixed ex-ante - Default values from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; Volume 2 Energy, Chapter 2 Stationary Combustion have been used.
η_{old}	Fraction	0.10	- Fixed ex-ante - Default values from the methodology.
η_p	Fraction	0.345	- Fixed ex-ante -Manufacturers specification.

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 records (distribution records) /07/, Monitoring Report /01-c/, and applied methodology /B01/. The emission reductions calculated were compared with the emission reduction spread sheet /02-b/ and found to be correct. No significant reporting risks have been identified for the data reported.

Manufacture of ICS

PP promotes end user to build the stove themselves (mud and brick structure) and then PP provides all metal parts to end user at the time of registration of the ICS in project database. PP is providing free of cost replacement for the metal parts in case it is damaged or broken throughout the crediting period of the project. All end users have been trained to repair the mud and brick structure in case of any cracks or damage.

Considering the above, it can be confirmed that TLC Rocket stove can easily survive the project lifetime of 10 years due to ease of repair and free replacement of metal parts.

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

Table 4:- Parameters monitored ex-post

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
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:	At least once every two years
Reporting frequency:	At least once every two years
Reported value:	32,653
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 /06/
Is accuracy of the monitoring equipment as stated in the VCS PD? If the VCS PD does not specify the accuracy of the monitoring equipment, does the monitoring equipment represent good monitoring practise?	NA
Calibration frequency /interval:	NA

Is it monitoring methodology /CDM EB guidance / local or national standards / manufacturers specification	
Is the calibration interval in line with the monitoring plan of the VCS PD? If the VCS PD does not specify the frequency of calibration, does the selected frequency represent good monitoring practise?	QA/QC procedures stated in MR comply with VCS PD /12/
Company performing the calibration(internal or external calibration):	NA
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	NA
Is (are) calibration(s) valid for the whole reporting period?	NA
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 /06/ and the ER sheet /02-b/.
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

<table>
<tr><th>Monitoring Parameter Requirement</th><th>Assessment/ Observation by the VVB</th></tr>
<tr><td>Data / Parameter:

(as in monitoring plan of VCS PD):</td><td>Efficiency of the improved cookstove type i and batch j during year y ($\eta_{new,y,i,j}$)</td></tr>
<tr><td>Measuring frequency/Time Interval:</td><td>Annually</td></tr>
<tr><td>Reporting frequency:</td><td>Annually</td></tr>
<tr><td>Reported value:</td><td>
<table>
<tr><th>Year (y)</th><th>$\eta_{new,y,i,j}$</th></tr>
<tr><td>1</td><td>32.43%</td></tr>
<tr><td>2</td><td>32.11%</td></tr>
<tr><td>3</td><td>31.78%</td></tr>
<tr><td>4</td><td>31.47%</td></tr>
<tr><td>5</td><td>31.15%</td></tr>
<tr><td>6</td><td>30.84%</td></tr>
<tr><td>7</td><td>30.53%</td></tr>
<tr><td>8</td><td>30.23%</td></tr>
<tr><td>9</td><td>29.92%</td></tr>
<tr><td>10</td><td>29.63%</td></tr>
</table>
</td></tr>
<tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>Yes</td></tr>
<tr><td>Details of monitoring equipment:</td><td>Value is calculated in the ER spread sheet /02-b/</td></tr>
<tr><td>Is accuracy of the monitoring equipment as stated in the VCS PD? If the VCS PD does not specify the accuracy of the monitoring equipment, does the monitoring equipment represent good monitoring practise?</td><td>NA</td></tr>
<tr><td>Calibration frequency /interval:

Is it monitoring methodology /CDM EB guidance / local or national standards / manufacturers specification</td><td>NA</td></tr>
</table>

Is the calibration interval in line with the monitoring plan of VCS PD? If the VCS PD does not specify the frequency of calibration, does the selected frequency represent good monitoring practise?	QA/QC procedures stated in MR comply with VCS PD /12/
Company performing the calibration (internal or external calibration):	NA
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	NA
Is (are) calibration(s) valid for the whole reporting period?	NA
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with the ER sheet /02-b/.
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

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 ($B_{y=1,new,i,j,survey}$)
Measuring frequency/Time Interval:	In the first year of project implementation
Reporting frequency:	In the first year of project implementation

Reported value:	0.916 (Tonnes per device per year)
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Value obtained through calculation/02-b/
Is accuracy of the monitoring equipment as stated in the VCS PD? If the VCS PD does not specify the accuracy of the monitoring equipment, does the monitoring equipment represent good monitoring practise?	NA
Calibration frequency /interval: Is it monitoring methodology /CDM EB guidance / local or national standards / manufacturers specification	NA
Is the calibration interval in line with the monitoring plan of the VCS PD? If the VCS PD does not specify the frequency of calibration, does the selected frequency represent good monitoring practise?	Calibration of weighing scales used for measuring the fuel wood was done in house before start using on site. QA/QC procedures stated in MR comply with VCS PD /12/
Company performing the calibration(internal or external calibration):	NA
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	NA
Is (are) calibration(s) valid for the whole reporting period?	NA
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with the ER sheet /02-b/.
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 from monitoring survey /06/ 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/
Is accuracy of the monitoring equipment as stated in the VCS PD? If the VCS PD does not specify the accuracy of the monitoring equipment, does the monitoring equipment represent good monitoring practise?	NA
Calibration frequency /interval: Is it monitoring methodology /CDM EB guidance / local or national standards / manufacturers specification	NA
Is the calibration interval in line with the monitoring plan of the VCS PD? If the VCS PD does not specify the frequency of calibration,	NA. QA/QC procedures stated in MR comply with VCS PD /12/

does the selected frequency represent good monitoring practise?	
Company performing the calibration (internal or external calibration):	NA
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	NA
Is (are) calibration(s) valid for the whole reporting period?	NA
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR has been compared with the ER sheet /02-b/.
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 from monitoring survey /06/ 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

PP has conducted monitoring survey after the end date of MP which is accurate and representative of the project performance during the MP duration 01-July-2022 to 31-March-2023.

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 /12/. The

total number of emission reductions for the monitoring period (01-July-2022 to 31-March-2023) is 91,710 tCO_2e.

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. The comparison of Ex-ante and Ex-Post has been provided by the PP in the section 5.4 of the MR/01-c/, and it clearly states the emission reduction is higher than the ex-ante assumed as all the cookstove are in operation and this has been also checked during the on site visit by the verification team, Hence the remark made by PP is deemed appropriate.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

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

When assessing the audit trails, 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 /01-c/ against the other sources to confirm that the stated figures were correct. The sources and the data referenced are shown in Appendix 1 below.

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

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

The monitoring personnel at site are well trained and follow reproducible routines. Thus, they are competent to carry out the relevant tasks with sufficient accuracy. 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 site visit to confirm the authenticity of the documents and to check the correctness of the calculation/02-b/.

The verification team can confirm that sufficient evidence is available for the whole monitoring period and the same is verifiable and that the data collection system meets the requirements of the monitoring plan and the applied methodology according to the assessment carried out on site and in the document review. Verification team confirms that the quality of evidence to determine the GHG reductions and removals produced was found satisfactory. The detailed information flow with the roles and responsibilities of the individuals and the monitoring system have been provided in the VCS-MR/01-c/.

4.6 Non-Permanence Risk Analysis

The project activity was operational throughout the monitoring period. Hence there is no further requirement for the non-performance analysis rating during the monitoring period of the project activity.

5 VERIFICATION OPINION

The Project Participant, C-Quest Capital SGS Stoves Private Limited, has commissioned the VVB, Carbon Check (India) Private Ltd. to perform a verification of the VCS Project Activity "Installation of high efficiency wood burning cookstoves in Uganda". This report summarises 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 verification process was performed on the basis of all guidance and criteria as provided in VCS Standard version 4.5 /B02-a/, VCS Program Guide version 4.4/B02-b/, VCS Validation and Verification Manual version 3.2 /B02-c/ and Registration & Issuance Process version 4.4 /B02-d/.

The selected baseline and monitoring methodology (VMR0006, Version 1.1) /B01/ is applicable to the project and correctly applied.

The verification team confirm that the project has been implemented in accordance with the project description/12/.

Verification period: From 01-July-2022 to 31-March-2023 (both days inclusive)

Table 8: Verified GHG emission reductions and removals in the above verification period, broken down by calendar year:

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2022 (01-July-2022 to 31-December-2022)	61,669	0	0	61,669
2023 (01-January-2023 to 31-March-2023)	30,042	0	0	30,042
Total	91,710	0	0	91,710

Table 9: Comparison of Ex-Ante and Ex-Post Emission Reductions and Removals (ERR) values

Monitoring Period days: 01-July-2022 to 31-March-2023

No. of Days: 166

Year	*Ex-ante emissions reductions/ removals*	***Achieved emissions reductions/ removals***	***Percent difference***	***Justification for the difference***
2022 & 2023 (01-July-2022 to 31-March-2023)	73,742	91,710	24.37%	As per Ex-ante assumption, annual stove loss rate of 10% was applied. However, during the current monitoring period 97.06% of the stoves were found to be operational. Hence there is 24.37% increase in the actual ERS as compared to the ex-ante.

The verification team is of the opinion that the project has been implemented in accordance with the registered project description, the monitoring plan complies with the approved monitoring methodology. The monitoring was carried out in accordance with the monitoring plan, and that the monitored data and ER calculations were assessed and confirmed to be correct.

Therefore, CCIPL hereby certifies, and requests the issuance of, the reported ERs during the monitoring period of 01-July-2022 to 31-March-2023 amounting to 91,710 tCO_2e to the VCS Registry.

APPENDIX 1.1: REFERENCE DOCUMENTS

Ref	Document
/01/	a) Initial Monitoring report Version 1.0, dated 07-September-2023 b) Revised Monitoring report Version 1.1, dated 30-October-2023 c) Final Monitoring report Version 1.2, dated 20-November-2023
/02/	a) ER calculation spread sheet v1.0 b) ER calculation spread sheet v1.1
/03/	Registration certificate cum consent deed as evidence for the start date of the grouped project
/04/	Technical specifications of the TLC-CQC Rocket Stove including the life span.
/05/	Employment Records
/06/	Monitoring survey questionnaire template
/07/	Follow up Survey records for the monitoring period
/08/	Database for the ICS distributed and sales records for the monitoring period
/09/	Registration certificate as evidence for unique identification of each of the ICS
/10/	Sample size and precision level achieved calculator for the monitoring period
/11/	Training records - Attendance register
/12/	VCS PD for the grouped project "Installation of high efficiency wood burning cookstoves in Uganda" version 2.3, dated 03/11/2022 and it corresponding validation report version 1.0
/13/	PP User Manual and Procedure for Data Quality Check
/14/	Previous monitoring verification report
/15/	Scanned grievance logbook/register CQC Grievances Redress policy
/16/	Spot audit report as evidence for monitoring of the ICS
/17/	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 under any other scheme after Registration of the project under VCS to avoid double counting.
/18/	Emails sent to retailers and stove manufacturer as evidence for the project and potential risk of Scope 3 emissions double claiming.
/19/	Onsite Records
/20/	End user Agreement
/21/	MP 1 survey

APPENDIX 1.2: BACKGROUND DOCUMENTS

Ref	Document
/B01/	Applied baseline and monitoring methodology a. VMR0006. version 1.1, "Methodology for Installation of High Efficiency Firewood Cookstoves"
/B02/	VCS Requirements a. VCS Standard (v4.5, dated 04/10/2023) b. VCS Program Guide (v4.4, dated 29/08/2023) c. VCS Validation and Verification Manual version (v3.2, dated 19/10/2016) d. Registration & Issuance Process (v4.4, dated 04/10/2023) e. VCS Program Definitions version (v4.4, dated 29/08/2023) f. VCS MR template version 4.2 (dated 21/12/2022)
/B03/	Methodological Tool • CDM Tool 30 "Calculation of the fraction of non-renewable biomass" Version 03.0
/B04/	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)
/B05/	Website and links: 1. IPCC (http://www.ipcc-nggip.iges.or.jp) 2. http://cdm.unfccc.int 3. Home - Verra

APPENDIX 2: ABBREVIATIONS

CDM	Clean Development Mechanism
BE	Baseline Emission
CAR	Corrective Action Request
CCIPL	Carbon Check (India) Private Ltd.
CDM	Clean Development Mechanism
CL	Clarification Request
CO_2	Carbon Dioxide
CO_{2e}	Carbon Dioxide Equivalent
DOE	Designated Operational Entity
DPR	Detailed project report
DVR	Draft Validation Report
EB	CDM Executive Board
EF	Emission Factor
ER	Emission Reduction
FAR	Forward Action Request
FVR	Final validation Report
GHG	Greenhouse gas(es)
GWh	Giga Watt Hour
IPCC	Intergovernmental Panel on Climate Change
MW	Mega Watt
MWh	Mega Watt Hour
NA	Not Applicable
OSV	On Site Visit
PD	Project Description
PP	Project Proponent
QC/QA	Quality control/Quality assurance
TR	Technical Review
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCSA	Verified Carbon Standard Association
VCU	Verified Carbon Unit
VVB	Validation Verification Body
VVM	Validation and Verification Manual
VVS	Validation and Verification Standard

APPENDIX 3: CERTIFICATES OF COMPETENCE

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Rishi Raychoudhury

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
☒ SDG+	☒ Social no-harm(S+)	☒ Environment no-harm(E+)	☐ CCB Expert
☐ Financial Expert	☒ 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			

Issue Date
1st January 2023

Expiry Date
31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Julius Sam Khaukha

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
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	☐ CCB Expert
☐ Financial Expert	☒ Local Expert for Uganda, Kenya and Rwanda		

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			

Issue Date
03rd May 2023

Expiry Date
02nd May 2024

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

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
☒ SDG+	☒ Social no-harm(S+)	☒ Environment no-harm(E+)	☐ CCB Expert
☒ Financial Expert	☒ Local Expert for India and Sri Lanka		

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			

Issue Date
1st January 2023

Expiry Date
31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

APPENDIX 4: FINDINGS LOG

Table 1. CLs from this verification

Finding	CL 01		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	PP is requested to provide the following documents: • Evidence for start date of grouped project. Technical specification along with evidence for efficiency. • Proof for right of VER. • Monitoring survey questions. • Survey records for monitoring period. • Database for ICS distribution and sales records. Registration cum consent deed as evidence for unique identification of each ICS. • Sample size and precision level achieved calculator for MP. • Training records. • Screenshot of random sample generator. • Sample sales/ warranty card. • Spot Audit report. • Grievances policy and scanned logbook. • Records of LSC. • Declaration from PP that the project is not creating any other form of environmental credit and the project has not or shall not claim carbon credits.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	All the requested documents have been submitted for reference.		
VVB Assessment #1 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.	PP has submitted all requested documents.		
Conclusion Tick the appropriate checkbox	☐ 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)	PP is requested to clarify the consideration of following SDGs with credible evidence: - 1. SDG target 3.9 2. SDG Target 4.3 3. SDG Target 5.4 4. SDG Target 7.1 5. SDG Target 8.3 6. SDG Target 13.0 7. SDG Target 15.3		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	Screenshots of the trainings conducted, and employment generated has been added under "Appendix A: SDG contribution". Additionally, a new tab "SDG contribution" has been added in "Sampling and Survey sheet", clearly demonstrating the values and sources. The SDGs under table 1 of section 1.11 has been updated. The current monitoring period contributions are listed under the column "Current project contributions" and anticipated SDG contribution over project lifetime of 10 years is listed under the column "Contributions over project lifetime".		
VVB Assessment #1 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.	1) PP has submitted signed (surveyor & HH) survey form in which HH has mentioned that reduction in smoke is observed during the MP of the project activity. Hence, CL point is closed. 2) PP has submitted attendance sheet of the training conducted in on this monitoring period. Hence, CL point is closed. 3) PP has submitted signed (surveyor & HH) survey form in which HH has mentioned that their time of collecting firewood and cooking has reduced during the MP of the project activity. Hence, CL point is closed. 4) PP has provided the database of the total distributed ICS (33,642) which shows that project activity is contributing in SDG 7 (SDG indicator – 7.1.2). Hence, CL point is closed. 5) PP has provided sample evidence for employment which leads to directly or indirectly employment. Since, Project activity is seeking to register in SD VISta and PP will provide detailed evidence in 1st verification under SD VISta. Hence, CL point is closed. 6) PP has provided the ER calculation spreadsheet for the contribution of project activity in SDG 13 which VVB has crosschecked and found correct. Hence, CL point is closed.		

	7) PP has rectified the SDG target to 15.2 and provided the survey form in which HH has mentioned that in the MP of the project activity they required less firewood and PP has provided detailed calculation in ER calculation spreadsheet and saved approximately 1.36 tons of woody biomass per stove during this MP. Hence, CL point is closed.
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 03		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	As per the paragraph 3.18.19 (1,2,3) of the VCS standard version 4.4 "*The project proponent shall develop a grievance redress procedure to address disputes with local stakeholders that may arise during project planning and implementation, including with regard to benefit sharing. The procedure shall include processes for receiving, hearing, responding and attempting to resolve grievances within a reasonable time period, taking into account culturally appropriate conflict resolution methods. The procedure and documentation of disputes resolved through the procedure shall be made publicly available. The procedure shall have three stages:……"* *PP to explain how the grievance of the beneficiaries are addressed as per the Grievance Policy.* Also, PP has stated under the same section 2.2 of the MR "*During the current monitoring period four grievances were received from the end users related to stove maintenance, lost metal parts, stove usage, etc.*". PP shall provide evidence for closure of all grievances.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	The grievance redressal is done by the PP as per the "Grievance redress policy and procedure manual 1.2". Section 2.2 of the MR has been updated with two grievances received during the monitoring period. Submitting two grievance forms of the end users as evidence. "Complaint Identification and Uptake" is done		

Finding	CL 03
	as per section 2.2 and "Formal Complaint Assessment, Acknowledgement and Response" is done as per section 2.3 of the Grievance redress policy and procedure manual 1.2.
VVB Assessment #1 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.	PP has mentioned about the two grievances received during the current MP and action taken for address the grievances of the Household. PP has submitted grievance register picture as evidence for the same. Thus, PP has a robust feedback and grievance redress policy as per the requirement of VCS standard v4.5 para. 3.18.4
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 04		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	During assessment of MR and ER sheet it has been observed that there is an increase of 24.37% in emission reduction for the current MP as compared to Ex-ante. PP shall explain the reason for this increase in emission reduction as compared to ex-ante.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	"As per Ex-ante assumption, annual stove loss rate of 10% was applied. However, during the current monitoring period 97.06% of the stoves were found to be operational. Hence there is 24.37% increase in the actual ERS as compared to the ex-ante." The same has been updated in the ex-ante and actual emission reduction comparison table.		
VVB Assessment #1 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.	As per the registered PD the annual usage loss rate for the ICS was assumed 10% whereas during the monitoring survey for this MP 97.06% usage rate of ICS is observed which leads to 24.37% higher ERs than estimated.		
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CL 05		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	As per registered PD section 1.4, new instances might be added during the crediting period. However, in section 3.3 of the MR, PP has mentioned that no new project activity instances have been included in the grouped project in this MP. PP is requested to clarify the same.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	No new installations have taken place in the current MP, hence no new project activity instances have been included in the grouped project. Section 3.3 of the MR has been added.		
VVB Assessment #1 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.	Verification team has verified the same from the database and ER calculation spreadsheet that no new instances were added for the current monitoring period.		
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CL 06		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	For the second monitoring period, PP has presented the first monitoring survey results (13-August 2022 to 08-September-2022) along with a MP1 follow up survey (20-July-2023 to 07-August-2023) obtained during the first periodic verification. PP needs to demonstrate how the survey results obtained during the first periodic verification are valid during the second monitoring period and justify the same in section 4.3 of the MR.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	"PP conducted the first monitoring survey from 13-August-2022 to 08-September-2022 and an MP1 follow up survey from 20-July-2023 to 07-August-2023. After the end date of the first MP, PP has not installed any new stoves and there has been no change in the implementation status. As the number of TLC rocket stoves remains the same as the previous monitoring period, also during the first monitoring survey the samples were randomly selected and the during the follow up survey same random samples were		

Finding	CL 06
	surveyed again. PP has used the same monitoring surveys results for the current monitoring period from 01-July-2022 to 31-March-2023 (including both dates) as the follow up survey results values for parameter $B_{y,new,I,j,survey}$ and $N_{y,I,j}$ are more conservative. This is in line with the registered PD, where PP specified that the frequency of monitoring the cookstove in operation $N_{y,i,j}$ should be at least once a year. Additionally, the methodology VMR0006 ver1.1 suggests (page 15, section 9.2) conducting a monitoring survey at least once every two years." The same has been updated in section 4.3 of the MR.
VVB Assessment #1 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.	The 1st MP for the project activity was from 15-December-2021 to 30-June-2022 and the monitoring survey for the 1st MP was conducted from 13-August-2022 to 08-September-2022. PP had also conducted a follow-up survey from 20-July-2023 to 07-August-2023 after end of 2nd monitoring period (i.e., from 01-July-2022 to 31-march-2023). In the 2nd MP there was no any new activity instances added to the project activity. This has been verified with the help of project installation data base /08/ and ER calculation sheet /02/ provided by PP. Thus, the result of the follow up survey was considered for the 2nd MP. This also satisfies the requirement of monitoring procedure as per registered PD. During the follow up survey conducted by PP, it was found that two HH were migrated from the original location. Hence, PP has adjusted the value of $N_{y,i,j}$ and apportioned the ER appropriately. CL 08 has been raised in this regard and closed satisfactorily. The value of $B_{y=1,new,i,j,survey}$ is considered from the result of the follow up survey and it is consistent with 1st MP. Hence, the clarification provided is acceptable.
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 07		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	During the on-site visit and discussions in the opening meeting, it was observed that the PP had opted a different approach for		

Finding	CL 07
	monitoring the $B_{y=1,new,i,j,survey}$ parameter w.r.t, registered PD during MP1. PP is requested to clarify the same and appropriately consider the same in MR and ER calculation. Also, PP is requested to report this change as project description deviation in MR as per para. 3.21 of the VCS standard version 4.5.
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	Most conservative values for parameters $B_{y=1,new,I,j,survey}$ & $N_{y,I,j}$ obtained from both the surveys(i.e., MP1 and MP1 Follow up survey) have been used for the ER calculation. Section 3.2.2 of the MR has been updated with the description of the deviation.
VVB Assessment #1 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.	PP has included the procedure for monitoring the parameter $B_{y=1,new,i,j,survey}$ in the section 3.2.2 of the MR. PP has conducted monitoring survey for 1st MP and a follow up survey after the end of 2nd MP to calculate $B_{y=1,new,i,j,survey}$. The value of $B_{y=1,new,i,j,survey}$ in the 1st monitoring survey was 3.36Kilograms/device/day and after the follow up survey the value is reduced to 2.51 kilograms/device/day. PP has considered the result of follow up survey /07/ for the $B_{y=1,new,i,j,survey}$, which is conservative and acceptable. The result of both the surveys are given in the list of documents as /21/ and /07/.
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 08		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	PP to clarify, if the stoves are damaged due to weather conditions and if some of the end users migrates, how do PP maintain the database in such cases.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	In the current monitoring period, there are no reported cases of stove damage due to weather condition and two cases of end user migrating to other places. In case the stoves are damaged due to weather conditions, the non-operational period will be recorded in the grievance register or spot audit observations or though stove champions program and will be accounted for in the ER calculation. If the end users migrate to other locations and are traceable then the stoves will be reregistered considering, the non-operational period or if the end users are not traceable then the records will be completely removed from the database.		

Finding	CL 08
VVB Assessment #1 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.	PP has clarified that stoves that are reported to be damaged due to weather conditions, non-operational period is apportioned in ER calculation. And for end user migration, end users if traceable then non-operation period is considered and for non-traceable end users are removed immediately from the database. For this MP two beneficiary found migrated during Follow up survey and PP has apportioned the same in ER calculation. The clarification provided by the PP is deemed acceptable to the verification team.
Conclusion Tick the appropriate checkbox	☐ 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)	**1)** PP is requested to provide summary of the project in one page as per instruction mentioned in VCS MR template filling form. **2)** PP has deleted the table of section 1.4 of MR template filing form which is not as per general instruction for filing MR template form. PP is requested to make it consistent as per MR template filling form. **3)** PO is requested to provide evidence for project's SDG contribution in appendix of the MR report as per instruction mentioned in section 1.11 of MR template filling form. **4)** It is observed that there is inconsistency in SDG target and subsequent SDG indicator under UNDP, mentioned in section 1.11 of the MR. PP is requested to rectify the same. **5)** In section 1.1 of the MR, in the table of "Audit history of the project" PP has mentioned the details of current verification which is inconsistent. PP is requested to include only completed Audit in the table and make table consistent.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	1) Section 1.1 of the MR has been updated with the relevant details. 2) Apart from the project proponents, no other entity is involved in the project. The table is not required. 3) Appendix A of the MR has been updated with details of the SDG contributions. 4) SDG table in Section 1.11 has been revised and updated. 5) The MR template guideline clearly mentions "This table should include all monitoring periods, including the period of this monitoring report", hence the current monitoring period duration is mentioned.		

Finding	CAR 01
VVB Assessment #1 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.	1) PP has made the necessary changes in the section 1.1 of the MR. Hence, CAR point is closed. 2) PP has mentioned no other entity is required for the current MP in section 1.4 of the MR. Hence, CAR point is closed. 3) PP has demonstrated the SDG contribution in appendix A of the MR. However, PP is seeking to register the project in SD VISta where PP will provide evidence during 1st Verification. Hence, CAR point is closed. 4) PP has made the necessary changes in section 1.11 of the MR and made SDG target and subsequent SDG indicator consistent. Hence, CAR point is closed. 5) PP has appropriately mentioned about audit history of the project. Hence, CAR point is closed.
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 02		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In section 4.2 of the MR, PP has mentioned 100% operational stoves for parameter $N_{y,i,j}$ whereas for calculation in the sample table it is mentioned as 97.06%. PP is requested to make it appropriate.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	The no. of operational stoves for the current monitoring period is 97.06%. the same has been corrected in the Ny,i,j parameter table in section 4.2 of the MR.		
VVB Assessment #1 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.	PP has made the necessary changes in the section 4.2 of the MR.		
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

Finding	CAR 03
Description of finding (VVB)	**1)** In section 5.4 of the MR, the date mentioned for calculating the vintage for year 2023 is inconsistent. Also, PP has not mentioned value in "baseline emission or removal" column. PP is requested to make the table consistent. **2)** In section 5.4 of the MR, PP has not provided justification in table of "comparison in ex-ante and ex-post ERR for the monitoring period". PP is requested to provide the justification in the table.
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	1) The inconsistency in dates in section 5.4 has been corrected and the values has been mentioned in the table under heading baseline, project & leakage emissions. 2) The justification has been provided in the comparison table of section 5.4 of the MR.
VVB Assessment #1 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.	**1)** PP has rectified the date for calculating vintage for year 2023 in section 5.4 of the MR. Also, PP has made the necessary changes in table and provided the required information. Hence, CAR point is closed. **2)** PP has provided appropriate justification in table of "comparison in ex-ante and ex-post ERR for the monitoring period". Hence, CAR point is closed.
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 04		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In ER calculation spreadsheet, under ERR-comparison sheet, the no. of installed cookstoves (Project Device) is not consistent as per MR of the current MP. PP is requested to maintain the consistency for the no. of cookstoves installed till now for project activity.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	The description in the heading has been corrected. The correct heading is "Actual ICS installed till the end of second MP".		
VVB Assessment #1 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.	PP has made the necessary changes in the ER sheet.		

Finding	CAR 04
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Table 3. FARs from this verification

No FAR raised in this verification.