

GROUPED PROJECTS FOR LAOS COOKSTOVE PROGRAM



Carbon Check (India) Private Limited

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Client	Sustainability Investment Promotion and Development Joint Stock Company (SIPCO)						
Project Title	Grouped Projects for Laos Improved Cookstove						
Project Location	Laos						

Summary

Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed **/16/** Carbon Check (India) Private Ltd., to carry out the validation of the project "Grouped Projects for Laos Improved Cookstove", with regard to the relevant requirements of SD VISTA Standard /B01/. The project "Grouped Projects for Laos Improved Cookstove" is a grouped project which employs VCS methodology; VMR0006 (version 1.1) /B02/. The project involves the distribution of Improved Cookstoves (ICS) in Laos. The project results in reducing the amount of non-renewable biomass used for cooking. Through a reduction in non-renewable biomass consumption, the project will decrease greenhouse gas emissions. The project contributes to the achievement of 08 of the 17 Sustainable Development Goals (SDG) of the United Nations through the positive impacts generated by the project activities. Additionally, the project is expected to achieve 3,588,237 tCO₂e emissions reductions per annum in the grouped project activity over 10-year crediting period for and 50,532 tCO₂e during 1st project activity/O2/ The grouped project activities generate an estimated 35,882,370 tCO₂e GHG emission reduction over the ten-year project crediting period. This will contribute to SDG target 13 which is related to climate action. /O2/

The purpose and scope of validation

Purpose: The purpose of a validation is to have a thorough and independent assessment of the proposed project activity against the applicable SD VISTA requirements, particularly, the project's baseline, monitoring plan and compliance with the relevant SD VISTA and host party criteria. These are validated in order to confirm that the project design, as documented, is sound and reasonable and meets the identified criteria. Validation is a requirement for all SD VISTA projects and is seen as necessary to provide a reasonable level of assurance to all the stakeholders of the quality of the project and its intended generation of emission reductions and real and measurable contribution to the SDG goals.

Scope: Validation scope is defined as an independent and objective review of the Project Description (PD). The PD is reviewed against the relevant criteria and guidance documents provided by SD VISTA which include the following: SD VISTA Program Guide /B01/, SD VISTA Standard /B01/, SD VISTA Program Definitions /B01/ applicable at the time of project registration, also assess the claims and assumptions made in the PD without limitation on the information provided by the project participants.

The method and criteria used for validation:

The validation consists of the following four phases:

- A desk review of the project description documents
- A review of data and information;

- Cross-checks between information provided in PD and information from sources with all necessary means without limitations to the information provided by the project proponent;
- On-site interviews with project stakeholders
- Interviews with relevant stakeholders in the host country with personnel knowing the project development via telephone, email or on-site interviews;
- Cross-checking between information provided by interviewed personnel with all necessary means of the information provided by the project proponent;
- Reference to available information relating to projects or technologies similar to the project under validation and review based on the approved methodology being applied for the appropriateness of formulae and accuracy of calculations.
- The resolution of outstanding issues and the issuance of the final validation report and opinion.

During the validation eight (08) Corrective Action Requests (CARs) and four CLs (04) were raised and all of them have been satisfactorily resolved.

Uncertainties associated with the validation:

There are no uncertainties associated with the validation of the project activity. The validation has been done with a reasonable level of assurance

Summary of the validation conclusion

Carbon Check (India) Private Ltd. concludes the validation with a positive opinion that the SD VISTA Grouped Project "Grouped Projects for Laos Improved Cookstove" as described in the PD /01/, conforms with all criteria applicable for the validation set by the Sustainable Development Verified Impact Standard and the SD VISTA Program Guide, without any qualification nor limitation.

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1 VALIDATION PROCESS

1.1 Objective

Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed /16/ the VVB, Carbon Check (India) Private Ltd. to perform SD VISTA Validation for the project titled "Grouped Projects for Laos Improved Cookstove". This report summarizes the findings of the validation of the project, performed based on the SD VISTA Program Guide **/B01/**, SD VISTA Standard **/B01/**, and SD VISTA Program Definitions **/B01/**. This report contains the findings and resolutions from the validation of the grouped project. The purpose of validation is to conduct an independent assessment of the Project in order to determine its compliance with the requirements of the SD VISTA Standard **/B01/**, as set out by the guidance documents listed in Section 2.1 of this report, including the appropriateness of the SD VISTA claims and the plan design for their monitoring. These are validated to confirm that the project design, as documented, is sound and reasonable and meets the identified criteria.

1.2 Scope and Criteria

The scope of the validation is the review of the sustainable development impacts generated by the project, their contribution to the UN Sustainable Development Goals (SDG) and the benefits for people and prosperity and the benefits for the planet that they imply. With this aim, the audit assessed the project design, its management, the conditions of the stakeholders and the natural and ecosystem services at the project start, as well as the design of the plan for the monitoring of the project's impacts. The SD VISTA PD is reviewed against the relevant criteria and decisions by the SD VISTA Program. Carbon Check has employed a risk-based approach in the validation, focusing on the identification of significant risks and the reliability of project monitoring and generation of emission reductions.

The validation is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

The validation is carried out based on the following requirements, applicable for this SD VISTA grouped project:

• SD VISTA Program Guide (v1.0, dated 22/01/2019) /B01/,



- SD VISTA Standard (v1.0, dated 22/01/2019) /B01/,
- SD VISTA Program Definitions (v1.0, dated 22/01/2019) /B01/
- Other relevant rules, including the host country's legislation

1.3 Level of Assurance

⊠Reasonable level of assurance

□Limited level of assurance

The threshold for quantitative materiality concerning the aggregate of errors, omissions and misrepresentations, individually or in the aggregate, for the reported SD VISTA claim was limited to five per cent, as required by section 5.2.3 of the SD VISTA Standard v1.0 /B01/.

1.4 Summary Description of the Project

The project "Grouped Projects for Laos Improved Cookstove Laos", located in Laos, was initiated by the Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) – the Project Proponent (PP). As per the SD VISTA PD **/01/**, the objective of the project is to reduce emissions in Laos by providing installing, and maintaining sustainable energy technology i.e., Improved cookstoves (ICS) **/04/**, reducing demand for wood fuel, reducing local deforestation and empowering the community. PP has planned to distribute total 600,000 ICS in the grouped project activity in whole of Lao and 7,965 ICSs are distributed during PA 1. In the project area traditional cooking methods use a three-stone fire cook stove (TSF) to prepare meals, driving unsustainable wood consumption. By replacing TSFs with ICS technology and performing energy efficiency improvements in existing baseline cookstoves, the project reduces the emissions of GHGs through the reduction in the consumption of non-renewable biomass in individual households of Laos.

The aims of the project are to:

 Reduce GHG emissions from the atmosphere by reducing the consumption of nonrenewable biomass in individual households of Laos through the replacement of threestone fire cook stoves (TSFs) or traditional cookstoves with energy-efficient ICS technology.



- Contribute to the reduction in deforestation and overall pressure on forest reserves through the reduction of demand for wood fuel, reduction of the erosion rate and biodiversity conservation.
- Contribute to local sustainable development by offering training and working opportunities to the or local population during and after the implementation of the project activity.

1.5 Audit Team Composition

Composition of Audit Team according to the technical scopes and experiences in the sectoral or national business environment Carbon Check (India) Private Ltd, (hereinafter CCIPL) has composed a project team in accordance with the appointment rules of the CCIPL. The team collectively has knowledge of the requirements of CDM, VCS and GS. Carbon Check confirms that the audit team has no conflict of interest and furthermore is fully independent from all other aspects of the project. The assessment team of CCIPL consists of the following personnel:

Role/Qualification	Last Name	First name	Country
Team Leader	Chaudhary	Aparna	India
Team Member	Rajput	Јауа	India
Technical Expert	Nguyen Hang	Trang	Vietnam
Local Expert/	Kanekeo	Akkhamaaun	Laos
Technical Reviewer	С	Indumathi	India

Audit Team Experience: The team composition is linked to the methodology and local experience in the host country.

Aparna Choudhary: Ms Aparna is a qualified team leader and has submitted more than 80 projects under CDM, VCS, and GS with technical areas 1.1, 1.2, 3.1 and 13.2. She is a certified validator and verifier under ISO 14064-1, ISO 14064-2 & ISO 14064-3. She has also cleared the Gold standard VVB exam. She is also qualified in social activities as she developed the master plan for Bhopal as a solar City under MNRE. During this tenure, she conducted many surveys with the local people and all the local offices to get the forecast for the plan.



Indumathi C.: She has gained experience in Sustainable development projects by working on Gold Standard/ SustainCERT projects for the past 15 years initially as a consultant and then Auditor by conducting GS validation/verification/technical review with DOEs like TUV NORD, TUV Rheinland, 4K Earth Science Private Limited and Carbon Check. She has cleared the Gold standard VVB exam. She has also gained experience in "SD Project Development" by working under MNRE for an UNDP-MNRE project "Scale Up of Access to Clean Energy for Rural Productive Uses" where she was involved in developing activities meeting the respective SGD goals and targets.

Jaya Rajput: She is qualified as an Assessor and Team Leader in TA 1.2 and 3.1 and is involved in various validations and verifications under CDM, VCS and Gold Standard (GS) projects. She holds a Bachelor of Science degree in Life Science and a Master of Science degree in Environmental Science and Technology from the Central University of Punjab. She is a certified validator and verifier under ISO 14064-1, ISO 14064-2 & ISO 14064-3. She has also cleared the Gold standard VVB exam.

Nguyen Hong Ngoc Trang: She has gained experience in Sustainable development projects by working on CDM/ VERRA projects for the past 10 years initially as an Auditor by conducting CDM/ VERRA validation/verification/technical experts with DOEs like TUV Rheinland and Carbon Check. She has also gained expertise in "SD Project Development" by participating under the IATSS Forum training program on "Sustainable Community Design" where she has intensive training on a different theme of sustainable development and field trip learning in the different rural communities in Japan.

Akkhamaaun: She has 20 years of working experience. She has a bachelor's degree in finance and Banking

1.6 Method and Criteria

The validation includes a thorough and independent assessment of the proposed grouped project against the applicable SD VISTA requirements **/B01/**, in particular, SDG Impacts, the project's baseline, monitoring plan and the project's compliance with relevant SD VISTA and host party criteria. CCIPL confirms that sufficient evidence was presented for the SD VISTA claims and that there is a clear audit trail that contains the evidence and records that validate the stated contributions to the project activity the SDG Goal, targets and chosen indicators. The validation involves the assessment of the project and confirming that the project meets the applicability conditions and also assesses the SDG claims and assumptions made in the PD, without limitation on the information provided by the project participants.



VVB however has ensured that a reasonable level of assurance was maintained with the following: - VVB has conducted a strategic risk analysis including a mitigation plan and provided information by which measures any additional risk has been addressed.

Strategic risk analysis and delineation of the sampling/validation and evidence-gathering plan: CCIPL shall employ the following validation process:

- 1. Conflict of interest review at the time of contract review;
- 2. Selection of Audit Team at the time of contract review;
- 3. Listing of PD for Global Stakeholder Consultation by SD VISTA;
- 4. Development of the validation plan and sampling plan;
- 5. Desktop review and evaluation of SD VISTA requirements;
- 6. Follow-up interaction with the client; and final statement and report development.

The assessment process was utilised to gain an understanding of the following:

- SD VISTA PD and related SD VISTA requirements
- Implementation of the SD VISTA project
- Determination of the baseline situation,
- Monitoring plan,
- Data and parameters monitored
- Implementation of any sampling plan,
- Verify the collection and handling of data/evidences.
- Availability of the evidence

Development of the Validation/Sampling Plan:

The audit team has formally documented its validation/ sampling plan as well as determined the evidence-sampling plan. The validation plan is developed based on key elements of the validation process as per the criteria of engagement. Based on items discussed above and agreed upon with the client in the signed contract, the plan identified the CCIPL audit team, addresses the following:

1. Level of assurance



- 2. Materiality
- 3. Standards of evaluation and reporting for the validation including the assessment criteria.
- 4. Scope and objectives ;
- 5. Assessment team and the roles of team members;
- 6. Schedule of validation activities and interviews

It also provides an outline of the validation process and established project deliverables. This validation plan also includes a sampling plan, which is designed to evaluate all project elements in areas of high risk of inaccuracy or non-conformance.

Validation Approaches

- 1. ASP: Acceptance Sampling
- 2. SPL: Sampling approach (all data available)
- 3. CDC: Complete data check of data including all data aggregation steps
- 4. COM: Full data check at higher data aggregation levels and sampling at original data levels

Sampling/Validation Plan

AS: Acceptance Sampling

VVB has applied a sampling approach for the onsite interview as part of the assessment in accordance with paragraph 26 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, Version 09.0./B03/ In accordance with paragraph 39 c of the sampling standard, acceptance sampling has been chosen by the validation team. The validation team has opted for AQL of 1 % and UQL of 20 %; producer risk of 5% and consumer risk of 20 % in determining the DOE's sample size of 14 with acceptance number (c) as 1.

The validation team based on its professional judgment and observation during acceptance sampling, derived its assessment including conclusions as discussed later in different sections of this report.

The overall validation was conducted using CCIPLinternal procedures. Hence, CCIPL confirms that the stated SD VISTA claims in the Project Description are correct..



1.7 Document Review

During the document review, CCIPL has applied standard auditing techniques including but not limited to document reviews and on-site interviews, review of the applicable/applied methodology and its underlying formulae and calculations to assess the quality of information provided.

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

The SD VISTA project description, emission reduction calculation spreadsheet/02-2/ and supporting documents related to the project design and baseline were reviewed as per SD VISTA Standard /B01/ requirements. The desk review included:

- A review of the data and information presented to verify completeness and consistency in accordance with SD VISTA Standard requirements; **/B01/**
- A review of the project description and monitoring criteria, paying particular attention to the SDG impacts claim for this project activity related requirements.
- A review of the monitoring plan and the project's compliance with relevant SD VISTA criteria.

Furthermore, the assessment team of CCIPL used additional documentation by third parties like host party legislation, technical reports referring to the project design or to the basic conditions and technical data.

The SD VISTA PD **/01**/ was initially reviewed and CCIPL requested the PP to present the supporting information and documents. The documents reviewed by CCIPL are listed below in Appendix 1. Through the process of the validation, the revised SD VISTA PD **/01**/ and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CLs issued by the assessment team of CCIPL.

The table in Appendix 1 outlines the documentation reviewed during the validation.

1.8 Interviews

The validation team conducted interviews with project personnel to gather information for the PD.baseline survey and supporting papers. Compliance with project requirements and activities is ensured by planned and implemented actions. the dates of site visit was 3rd and 4th of June 2024 in the Bolikhamxay and Khammoun Province of Lao PDR



The table below describes the onsite interview process and further identifies personnel, including their roles, who were interviewed and/or provided information additional to that provided in the project description **/01/** and any supporting documents.

S.n	Date	Name	Organization	Торіс
0				
1.	03/06/2024 -	Ngo Thi	SIPCO	Distribution of ICS, local
	04/06/2024	Viet Anh		stakeholders' grievance handling
2.	03/06/2024 -	Khamphen	SIPCO	_
	04/06/2024	g		
		Phiewviley		
3.	03/06/2024 -	Khen Khen	End Users	SDG impacts, confirmation on other
	04/06/2024	Kohd		SD Vista requirements, distribution
4.	03/06/2024 -	Sang	End Users	of ICS, and local stakeholders'
	04/06/2024	Khamphu		grievance handling
		Phim ma		
		sun		
5.	03/06/2024 -	Suvan Lo	End Users	
	04/06/2024			
6.	03/06/2024 -	Movy	End Users	
	04/06/2024	Chanthavy		
7.	03/06/2024 -	Sengchanh	End Users	
	04/06/2024	xay yasan		
8.	03/06/2024 -	Aouthone	End Users	-
	04/06/2024	Inthulat		
9.	03/06/2024 -	Touy Nani	End Users	-
	04/06/2024	vong		
10.	03/06/2024 -	Bounyou	End Users	
	04/06/2024	chanthavon		
		g		
11.	03/06/2024 -	Sowvanh	End Users	
	04/06/2024	Inthalat		
12.	03/06/2024 -	Keo	End Users	
	04/06/2024	Khammee		



13.	03/06/2024 -	Joiy	End Users	
	04/06/2024	chandaeng		
14.	03/06/2024 -	Nithouna	End Users	
	04/06/2024	Yangnou		
		vong		
15.	03/06/2024 -	Chanthone	National Red	Distribution of ICS, local
	04/06/2024	Thepsali	cross	stakeholders' grievance handling.
16.	03/06/2024 -	Bwa Pha	Bolikhamxy's	SDG impacts and confirmation on
	04/06/2024	Sihalath	Red cross	other SD Vista requirements
17.	03/06/2024 -	Saunita	Red Cross	
	04/06/2024	Mahakha	Khammouns	
18.	03/06/2024 -	Kham	Red Cross	
	04/06/2024	Daeng	Khammouns	
		Dugta	Local	
19.	03/06/2024 -	Ney Norn	Local Person	
	04/06/2024			
	1		1	

1.9 Site Inspections

Carbon Check has conducted on-site interviews on 03/06/2024 to 04/06/2024 in Bolikhamxay and Khammouan province, Lao. A total of 14 samples were randomly selected VVB checked for all the SDG indicators, stated in table 2 of the SD Vista PDD, through acceptance sampling. Sampling procedure has been explained in detail in section 1.6 of this report.

The objectives of the on-site inspections performed were mainly to cross check the description provided in the P.D related to the environmental conditions of the project area, but also:

- Ensure that the geographic area of the project, as reported in the PD is in conformance with Section 2.1.1 of the SD VISta Standard v1.0.
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology. Observe the PP's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.



- Select samples of data and information for validation and verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 5.2.3 (1) of the SD VISta Standard v1.0.
- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology.
- Assess the implementation of the project activities reported.

The audit team observed the monitoring team collect field data on a sample of installations identified in the data base of the project previously by the audit team, checking measurements and observing field procedures.

To interview the end user's acceptance sampling was performed, described in section 1.6 of this report

1.10 Public Comments

The public commenting period for the project was from 25/01/24 to 24/02/2024. VVB team has cross verified the SD Vista PD **/01/** and registry page¹ and have found that project activity has not received any public comment.

1.11 Resolution of Findings

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

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

Corrective action requests (CAR) are issued, where:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable, verifiable, and additional emission reductions and SDG claims.
- The applicable VCS/SD VISTA requirements have not been met.

¹ https://registry.verra.org/app/projectDetail/SDVISTA/2925



• There is a risk that emission reductions and SDG claims cannot be monitored or calculated/quantified.

A Clarification request (CL) may be issued if information is insufficient or not clear enough to determine whether the applicable VCS/SD VISTA requirements have been met.

A total of eight (08) CAR and four (04) CL had been raised. Please refer to Appendix 2 below for the details of the CARs/CLs and their closure.

1.12 Forward Action Requests

No forward action requests raised during the validation,

2 VALIDATION FINDINGS

2.1 Summary of SDG Contributions

The project contributes to the achievement of 08 of the 17 Sustainable Development Goals (SDG) of United Nations through the positive impacts generated by the project activities. Please refer the table below for detailed assessment:

S.	Estimated Project	SDG	SDG	Net	Claim	Assessment
Ν	Contribution by the	Target	Indicator	Impact on	Asset or	
о.	End of Project Lifetime			SDG	Label	
				Indicator		
1.	Provide 600,000	1.4	1.4		SD VISta	Assessment team
	families in grouped		Project	Implemen	labeled	confirms that the
	project activity with		specific	ted	VCUs	information provided in
	greater access to		indicator:	activities		this table is complete with
	basic services in the		Increase.	to increase		respect to SD VISta
	form of clean cooking		of	IIICIEase		requirement.
	technology.		populatio			Furthermore, following
	In baseline scenario,		n living in			the SD Vista PD template
	there are 600,000		househol			requirement, since this is
	households who are		ds with			project's is used as a
	using traditional		access to			measure for tracking
	stoves to cook meal					benefits and align with an



	daily and they have		basic			official SDG indicator.
	not access to basic		services			Hence PP has rightly
	service of clean					provided an indicator
	cooking technology					number. Thus, this has
						been checked and
						deemed appropriate to
						the VVB. Furthermore,
						since the parameter
						directly attributes a
						project's impacts to a
						quantifiable change in the
						indicator, PP has written
						"implemented activities to
						increase"; which is
						deemed in line with the
						SD VISta requirement.
						The conclusion above is
						based on review of the SD
						Vista PD /01/, supporting
						documents /14/.,
						interviews with
						representatives of the PP
						and end users (recipient
						of the ICS). Thus,
						assessment team confirms that the
						information provided in
						the SD VISta PD
						substantiate the SD VISta-
						labeled VCUs.
2.	The project will lead to	3.9	Project	Implemen	SD VISta	Assessment team
	reduction in		specific	ted	labeled	confirms that the
	Household Air		indicator:	activities	VCUs	information provided in
	Pollution (HAP)		Reductio	to		this table is complete with
	thereby resulting in		n HAP	Decrease		respect to SD VISta
	improved health					requirement.



conditions of women	due to	Furthermore, following
and children.	reduced	the SD Vista PD template
According to baseline	exposure	requirement, since this is
survey carried out	to indoor	project's is used as a
from 10th to 16th	air	measure for tracking
January 2022, the	pollution.	benefits and align with an
quantity of fuel that is	exposure	official SDG indicator.
consumed is 4.538	to indoor	Hence PP has rightly
tons/household/year	air	provided an indicator
in baseline scenario.	pollution	number. Thus, this has
For ex-ante		been checked and
calculation, the value		deemed appropriate to
of the quantity of fuel		the VVB. Furthermore,
that is assumed a		since the parameter
5kg/device/day or		directly attribute a
equal to 1.825		project's impacts to a
tonnes/device/year in		quantifiable change in the
project scenario.		indicator, PP has written
Therefore, The project		"implemented activities to
will:		increase"; which is
- Reduce HAP by		deemed inline with the SD
estimate 59.78% in		VISta requirement. The
600,000 households		conclusion above is based
through use project		on review of the SD Vista
Stove.		PD /01/, supporting
		documents /13/,/14/.,
		interviews with
		representatives of the PP
		and end users (recipient
		of the ICS). Thus,
		assessment team
		confirms that the
		information provided in
		the SD VISta PD
		substantiate the SD VISta-
		labeled VCUs.
		1



3.	A total of 20 received	4.3	Project	Implemen	SD VISta	The assessment team
	training for the		specific	t	labeled	confirms that the
	manufacturing and		indicator:	activities	VCUs	information provided in
	distribution of		Number	to		this table is complete with
	cookstoves. For		of people	increase		respect to SD VISta
	ongoing monitoring		who			requirement.
	additional people		received			Furthermore, following
	were trained through		informal			the SD Vista PD template
	the Lao's Red Cross,		training			requirement, since this is
	including training					project's is used as a
	related to climate					measure for tracking
	change, ongoing					benefits and align with an
	monitoring activities					official SDG indicator.
	and surveying					Hence PP has rightly
	activities					provided an indicator
	In baseline scenario, a					number. Thus, this has
	value of 0 shall be					been checked and
	considered as in					deemed appropriate to
	absence of project					the VVB. Furthermore,
	activity no training					since the parameter
	people would have					directly attributes a
	been created.					project's impacts to a
						quantifiable change in the
						indicator, PP has written
						"implemented activities to
						increase"; which is
						deemed inline with the SD
						VISta requirement. The
						conclusion above is based
						on review of the SD Vista
						PD /01/, supporting
						documents /14/.,
						interviews with
						representatives of the PP
						and end users (recipient
						of the ICS). Thus,



						assessmentteamconfirmsthattheinformationprovidedintheSDVIStaPD
						substantiate the SD VISta- labeled VCUs.
4.	Under the project scenario, women will see a massive reduction in both the amount of fuelwood required for cooking, and the amount of time taken to cook. Base on baseline survey was carried out from 10th to 16th January 2022 by SIPCO, the average time for cooking and collecting wood fuel for each household is 2.85 hours/household/day.	5.4	5.4. Project specific Indicator: Decrease of time spent on unpaid domestic and care work, by sex, age and location	Implemen t activities to decrease	SD VISta labeled VCUs	Assessment team confirms that the information provided in this table is complete with respect to SD VISta requirement. Furthermore, following the SD Vista PD template requirement, since this is project's is used as a measure for tracking benefits and align with an official SDG indicator. Hence PP has rightly provided an indicator number. Thus, this has been checked and deemed appropriate to the VVB. Furthermore, since the parameter directly attributes a project's impacts to a quantifiable change in the indicator, PP has written "implemented activities to increase"; which is deemed in line with the SD VISta requirement. The conclusion above is based on review of the SD



						Vista PD /01/, supporting documents /14/., interviews with representatives of the PP and end users (recipient of the ICS). Thus, assessment team confirms that the information provided in the SD VISta PD
						substantiate the SD VISta- labeled VCUs.
5.	With the installation of	7.1	Project	Implemen	SD VISta	Assessment team
	600,000 ICSs to in		specific	ted	labeled	confirms that the
	grouped project		Indicator:	activities	VCUs	information provided in
	activity to replace		Increase	to		this table is complete with
	traditional stove, the		populatio	increase		respect to SD VISta
	project will improve		n with			requirement.
	energy efficiency in		primary			Furthermore, following
	beneficiary homes		reliance			the SD Vista PD template
	and greater access to		on clean			requirement, since this is
	basic services in the		fuels and			project's is used as a
	form of clean cooking		technolog			measure for tracking
	technology		У			benefits and align with an
	In baseline scenario, there are 600,000					official SDG indicator. Hence PP has rightly
	households who are					provided an indicator
	using traditional					number. Thus, this has
	stoves to cook meal					been checked and
	daily and they have					deemed appropriate to
	not access to clean					the VVB. Furthermore,
	fuels and technology					since the parameter
						directly attribute a
						project's impacts to a
						quantifiable change in the
						indicator, PP has written



6.	The project will generate around 40 employment opportunities for assembling of ICSs, distribution of ICSs and post-sale operation & distribution of ICSs and post-sale operation & Maintenance of ICSs Employment comprises all persons of working age who work full time will be engaged in any activity to produce goods or provide services for	8.3	8.3 Project specific Indicator: Increase the employm ent in total employm ent, by sector and sex	Implemen ted activities to increase	SD VISta Iabeled VCUs	"implemented activities to increase"; which is deemed inline with the SD VISta requirement. The conclusion above is based on review of the SD Vista PD /01/, supporting documents /14/., interviews with representatives of the PP and end users (recipient of the ICS). Thus, assessment team confirms that the information provided in the SD VISta PD substantiate the SD VISta labeled VCUs. Assessment team confirms that the information provided in this table is complete with requirement. requirement. Furthermore, following the SD Vista PD template requirement, since this is project's is used as a measure for tracking benefits and align with an official SDG indicator. Hence PP has rightly provided an indicator heen checked and
	provide services for pay or profit					number. Thus, this has been checked and



			I			
	In baseline scenario, a					the VVB. Furthermore,
	value of 0 shall be					since the parameter
	considered as in					directly attribute a
	absence of project					project's impacts to a
	activity no					quantifiable change in the
	employment					indicator, PP has written
	opportunities would					"implemented activities to
	have been created.					increase"; which is
						deemed inline with the SD
						VISta requirement. The
						conclusion above is based
						on review of the SD Vista
						PD /01/, supporting
						documents /14/.,
						interviews with
						representatives of the PP
						and end users (recipient
						of the ICS). Thus,
						assessment team
						confirms that the
						information provided in
						the SD VISta PD
						substantiate the SD VISta-
						labeled VCUs.
7.	Reduce the total	13	Tonnes of	Implemen	SD VISta	Assessment team
	fuelwood usage in the		greenhou	t activities	labeled	confirms that the
	grouped project area		se gas	to	VCUs	information provided in
	to generate		emission	decrease		this table is complete with
	approximately		s avoided			respect to SD VISta
	3,588,237 tCO2e of		or			requirement.
	emission reductions		removed			Furthermore, following
	for first project					the SD Vista PD template
	activity.					requirement, since this is
						project's is used as a
						measure for tracking
						benefits and align with an



						official SDG indicator.
						Hence PP has rightly
						provided an indicator
						number. Thus, this has
						been checked and
						deemed appropriate to
						the VVB. Furthermore,
						since the parameter
						directly attribute a
						project's impacts to a
						quantifiable change in the
						indicator, PP has written
						"implemented activities to
						increase"; which is
						deemed inline with the SD
						VISta requirement. The
						conclusion above is based
						on review of the SD Vista
						PD /01/, supporting
						documents /14/.,
						interviews with
						representatives of the PP
						and end users (recipient
						of the ICS). Thus,
						assessment team
						confirms that the
						information provided in
						the SD VISta PD
						substantiate the SD VISta-
						labeled VCUs.
8.	Contribute an	15	15.2.1.	Implemen	claim	Assessment team
	estimated reduction		Progress	ted		confirms that the
	in removal of woody		towards	activities		information provided in
	fuels biomass to the		sustaina	to		this table is complete with
	tune of 3.863ons per		ble forest	increase		respect to SD VISta
	ICS per		manage			requirement.



year, from forests	ment by	Furthermore, following
surrounding the	increasin	the SD Vista PD template
communities thereby	g above	requirement, since this is
leading to an	ground	project's is used as a
increase in above	biomass	measure for tracking
ground biomass	in	benefits and align with an
in these forests	forests.	official SDG indicator.
		Hence PP has rightly
		provided an indicator
		number. Thus, this has
		been checked and
		deemed appropriate to
		the VVB. Furthermore,
		since the parameter
		directly attribute a
		project's impacts to a
		quantifiable change in the
		indicator, PP has written
		"implemented activities to
		increase"; which is
		deemed inline with the SD
		VISta requirement. The
		conclusion above is based
		on review of the SD Vista
		PD /01/, supporting
		documents /14/.,
		interviews with
		representatives of the PP
		and end users (recipient
		of the ICS). Thus,
		assessment team
		confirms that the
		information provided in
		the SD VISta PD
		substantiate the SD VISta-
		labeled VCUs.



2.2 Project Design

2.2.1 Project Objectives

The Project has clearly stated its objectives in Section 2.1.1 of the PD /01/. The objective stated in the Table 1 of the PD /01/ is in line with the SDG contributions. The Project aims to reduce GHG emission through reduction in consumption of non-renewable biomass by replacing TSFs with energy efficient ICS technology in individual households of Laos. As verified /02/,/04/, /07/,/08/, /10/, /11/,/14/ the project is also designed to contribute to the local biodiversity conservation through the reduction of demand for wood fuel, slowing local deforestation, reduce the drudgery of collecting wood fuel by women and children at significant distances from villages, reduce time spent cooking over three stone fire cook stove (TSFs) inhaling toxic smoke, increase time spent on improving life status i.e., through economic endeavours, education, improve the health status through reduced exposure to household air pollutants (HAPs) and improve the nutrition status, through a myriad of ways including nutrient retention from decreased cook times ,achieving a more sustainable land use and the increase of biodiversity rate and the increase of biodiversity, the local sustainable development by offer training and working opportunities for local population

CCIPL confirms that the project activity involves following sustainable development objectives as mentioned in section 2.1.1 of the PD /01/:

The grouped project activity is the distribution of ICSs to households in Laos, the number of stoves to be distributed in this grouped project is 600,000 Ecozen stoves in whole Laos, providing families with greater access to basic services in the form of clean cooking technology. (SDG 7.1 and 1.4)

Increase Laos family's disposable income by reducing the amount of time spent monthly purchasing and collected firewood monthly. (SDG 1.4).

Reduce the total fuelwood usage in the grouped project activity to generate approximately 3,588,237 tCO₂e of emission reductions (SDG 13).

Significantly reduce Household Air Pollution (HAP) in rural households (SDG 3.9).

Reduce the proportion of time rural women spend on unpaid domestic work related to collection of firewood, and cooking meals on inefficient traditional cook stoves. (SDG 5.4).

The project will generate employments opportunities for assembling of ICSs, distribution of ICSs and operation & Maintenance of ICSs (SDG 8.3)



With the installation of 600,000 ICSs to replace traditional stove for grouped project activity, the project will improve energy efficiency in beneficiary homes and greater access to basic services in the form of clean cooking technology (SDG 7.1).

Reduce deforestation and degradation by up to 3.863 tons wood fuel per stove annually (15.2.1). The distribution of the project stove will reduce fuelwood consumption and hence reduce the pressure on the forests. Due to ICSs efficiency and widespread community use, there will be a reduction in firewood cutting from live trees resulting in better management of protected areas.

Assessment team of CCIPL confirms that the PP has transparently defined the sustainable development objectives of the project, which are appropriate to the nature of the project and the sustainable development context in which it is developed. The stated objectives are aligned with the logic of the SDG in promoting people's well-being, conservation and protection of ecosystem and biodiversity protection, strengthening institutions and promoting global partnerships in a sustainable and non-discriminatory way.

2.2.2 Project Activities

The primary objective of the project activity is the distribution and installation of the ECOZEN stoves, in Laos. VVB team has noted that apart from the primary objective, project proponent has structured the several initiatives, designed to achieve the sustainable development goals as detailed in the previous section. The primary objective and other associated initiatives involved in the project as listed below are assessed by CCIPL based on review of SD VISTA PD **/01/**, provided evidence and interviews with the representative of PP and stakeholders. The primary project activity is the distribution and installation of the ECOZEN. CCIPL based on review of technical specification of the ECOZEN /04/, confirms that it is efficient cookstove made up of Inox 304 alloy, with thermal efficiency of 36.13% **/04/**. This involves the transitions of households away from traditional three stone fire cook stoves (TSFs) to cleaner, more efficient cooking solutions with biomass fuels. CCIPL noted that SIPCO with the help ofLao Red Cross) tracks and manages the ICS project implemented under the distribution of ICS and implementation of project activity-**/17**/

Please refer to the assessment in section 2.1 of this report for project's contributions to the relevant UNSDGs (goal, target and indicators). The project activities cover a wide range of aspects of community development and ecosystem conservation and in the opinion of the assessment team based on on-site interviews and document review /02/,/04/, /07/,/08/, /10/, /11/,/14/,/15/, the project will cause a positive net result in wellbeing of people and natural capital protection.

2.2.3 Implementation Schedule



In section 2.1.3 of the PD the key dates and milestones in the project's development and implementation has been duly listed by the PP. The project start date /03/ is the date on which activities that led to the generation of sustainable development benefits are implemented. It is appropriate and consistent with the definition, as provided under section 2.14 of SD VISTA /B01/ and SD VISTA Program Definitions /B01/. The verified implementation details of the project are as below:

Date	Milestone(s) in the Project's Development and Implementation
24/12/2021	Training for conduct baseline survey
05-06/10/2022	VCS project Validation
10/03/2023	The start date of the grouped project
14/09/2023	The registration date of grouped project
08/02/2023	Training for conduct project survey for 1st MR
10/03/2023 - 30/09/2023	The first monitoring period
04/04/2024	The 1^{st} MR and Verification report was approved
24/02/2024	Listing date of SD VISta PD
03-04/06/2024	The onsite visit date for SD Vista validation
10/2024	Expected date for submission final package to VERRA for registration approved
04/2025	Expected date for registration
06/2025	Expected 1 st monitoring onsite visit
Annual/biennial	Concurrent monitoring and evaluation: spot audits conducted by independent auditors
09/03/2033	End of the 10-year project crediting period

2.2.4 Project Proponent and Other Entities Involved in the Project

The project proponent **/01**/, **/02**/ is SIPCO-**/05**/. No other entities are involved in the project. During the validation process the assessment team of CCIPL has verified that SIPCO is the only entity involved in the project and is able to confirm their participation in the project and their responsibilities. The assessment team of CCIPL noted that contact and entity information provided in the PD **/01**/ conforms to the SD VISTA requirements **/B01**/.

2.2.5 Project Type



The respective Project activity **/02**/ is a non AFOLU grouped project. The sectoral scope for this project activity is primarily energy efficiency as defined in the section 2.1.6 of the PD **/01**/, **/02**/. This has been confirmed by the assessment team of CCIPL.

Sustainable Development Verified Impact Standard Sectoral Scopes	U.N. Sustainable Development Goals
Sectoral Scope 1: Agriculture, forestry and other land use (AFOLU)	Life on Land 15.2
Sectoral Scope 2 - Climate Change Adaptation	Climate Action 13.0
Sectoral scope 3 - Education	Vocational training for all 4.3
Sectoral Scope 4 – Energy	Affordable Energy 7.1
Sectoral Scope 7 - Health	Good Health and Wellbeing 3.9
Sectoral Scope 10 - Livelihoods	Access to basic service 1.4
	Decent Work and Economic Growth 8.3
Sectoral Scope 14 – Women's Empowerment	Gender Equality 5.4

2.2.6 Project Location

The grouped project will be hosted by Laos. The project activity will distribute ICSsto households entire the Lao People's Democratic Republic (Lao DPR). Therefore, the grouped project activity and the project instances will be inside the geographical boundary of Lao PDR with the coordinates as follow

Latitudes	Longitudes
18.2063 N	103.8890 E

Based on, on-site inspection and review of SD VISta /01/, VCS PD /02/, and KML file provided by PP /18/, assessment team of CCIPL verified the location of the project activity and the correctness of the location of the project activity and project boundaries.

2.2.7 Baseline Scenario



The social and economic conditions prior to the project's start was defined in section 2.1.8 of the SD VISTA PD /01/. A summary of the reported baseline scenario in Lao is (a country in southeast Asia where the main economy is agriculture. Firewood is still held to be an important aspect of daily life, this reverence for fire and the three-stone hearth, along with key economic factors, have preserved the use of three stone fire cook stoves within the home for cooking. Smoke inside the home exposes women and children to harmful HAP levels.

The validation method of the assessment team to assess the appropriateness of the baseline scenario defined by the PP was the directly through interviews of local stakeholders (including end users) during the on-site assessment and was based on the review of provided evidence namely fNRB report prepared by third party /15/. The assessment team of CCIPL confirms the accuracy and the credibility of the description of the social, economic, and natural capital conditions at the start of the project provided by the PP in the SD VISTA PD /01/.

This baseline scenario was confirmed during the site visit observations and interviews as well and cross verified with the baseline survey conducted by PP on January 2022.

2.2.8 Causal Chain(s)

The assessment team of CCIPL assessed the casual chain mentioned by the project participant in the section 2.1.9 of the SD VISTA PD /01/, through observations made during the on site interviews and by reviewing the relevant documents /02/, -/04/, /07/, /08/, /10/, /11/, /14/. The project's causal chain has been justified the segregation of the Planet, People, and their Prosperity as well. The project has identified the following benefits in the causal chain /02/, /04/, /07/, /08/, /10/, /11/, /14/, that will lead to the generation of the assets:

- 1. Employment generation
- 2. Technology transfer and skill building.
- 3. Increased incomes and livelihood
- 4. Economic prosperity and development in the region
- 5. Reduction in carbon emissions
- 6. Sustainable development
- 7. Reduce gender inequality
- 8. Improve women's and children's health



The assessment team of CCIPL by reviewing the evidence/02/, /04/, /07/,/08/, /10/, /11/,/14/,/15/, provided by the PP and collecting the information through direct on-site interviews, validates the causal chain included in section 2.1.9 of the SD VISTA PD /01/.

According to assessment team of CCIPL, PP has appropriately and comprehensively described the cause-and-effect relationships of the project activity, correctly tracing all the direct positive and negative, intended and unintended impacts on the Planet and on the People and Prosperity, as required by section of 2.1.5 of the SD VISTA **/B01/**. PP has transparently documented in the causal chains, which impacts of the project activities relate to People and their Prosperity and which relate to Planet. No SD VISTA assets **/01/** are expected to be generated by the project.

2.2.9 Threats to the Project

The assessment team of CCIPL has checked the identified threats to the expected sustainable development benefits during the project lifetime and found acceptable. All the identified threats are comprehensive and the measures to mitigate these threats are reasonable

Threats Identified	Solution	Conclusion
Human-Induced Threats		
Many households do not want to receive ICS because they are afraid to chop the logs into firewood before cooking. It is generally difficult for people to change habits	The project proponent will continue to employ local resource persons to explain the benefits of the cookstoves in local languages and from their cultural perspectives.	Based on-site interviews and review of SD VISta PD /01/ the assessment team concludes that the mitigation measures as proposed by the PP are robust and reasonable and implementable.
Many households cannot afford the new improved cookstoves because of financial constraints	The project proponent will distribution free ICS to households.	PP has provided the stoves free of cost to the end users. The same has been confirmed through the on-site interviews conducted and review of SD VISta PD/01/ by the assessment team



The cookstove size is bit small, not enough for big size family	The project participants will continue to improve the cookstove design to suit the end user.	By interviewing the PP it was clear that PP has continually record the requirements of end users and discussed the same with the manufacturer to improve the design of the stoves.
End users lack of un keep maintain the stove as manufacturer's instructions, lead to cookstove fail faster than its lifespan.	SIPCO conducts training stove using instruction in the process of distribution of stoves. SIPCO requires distribution Partners (Lao Red Cross often visit each household to inspect their stoves and instruct them using stove properly. This dramatically reduces the threat listed .	During on site interviews, it was cross checked that if training has been provided to end users or not and also if the distribution partners (Red Cross) is visiting them or not. Also by and review of SD VISta PD /01/ the assessment team concludes that the mitigation measures as proposed by the PP are robust and reasonable and implementable
Failure of Behaviour Change resulting in high levels of non- adoption.	Through its ICS programme, SIPCO continuously reaches out to its end users for understanding their response to ICS design and ease of use thus significantly reducing technology drop-off rates. During the monitoring period, the SIPCO staffs visited end user households encouraging them to use project ICS and where possible clarifying	As per the on-site interviews and review of the SD VISta PD, PP has conducted sensitization programs and informing or encouraging the end users to use project ICS and where possible clarifying doubts or misconceptions associated with new clean energy technology



Nature- induced threats:	doubts or misconceptions associated with new clean energy technology	
Climate Crisis induced displacement/migration (shock- related drought or flood) causing households to change location	ICS is a portable device. This technology can easily move with households during their migration.	During on site visit it was checked that the ICSs are portable and can be easily moved with the end-users.
Continued deforestation and degradation making firewood an untenable source of biomass	While the need for firewood would decrease with the distribution of ICS stoves, there is still a chance that as populations grow, particularly in challenging mountainous regions, firewood deforestation may become an unmanageable source. For a nearby supply of regenerative biomass, SIPCO teaches and promotes the use of tiny branches and twigs as well as crop leftovers like maize cobs. To assist the preservation of forests and regenerative woodlots for sustainable consumption, SIPCO will, whenever feasible, push for legislative reforms and the inclusion of regenerative forestry in governments' low- carbon action plans.	As per the on site interviews and review of the SD VISta PD, PP has conducted sensitization programs and informing the end users of the methods to use twigs or crop leftovers as fuel to reduce the deforestation caused by the increasing demand of firewood.

2.2.10 Benefit Permanence



The project activity aims to change the cooking habits of households by introducing improved cookstoves, which will enable users to reduce their fuel requirements, reduce the cooking time, improve their health conditions and increase the employment opportunities available to them. It is estimated that post the project activity, rural households will continue to use improved cookstoves in future, due to the benefits associated with them, and thereby accrue significant environmental as well as socio-economic benefits.

To ensure the project's long-term viability and the permanence of ICS and other program benefits, SIPCO has embraced the following long term aims:

- Continuous check on end users to ensure the continued use of ICS- to guarantee this, Women Union will be hired to often visit to households. /17/
- SIPCO, through its exhaustive training sessions to health promotors, communities, and individuals, increases the awareness levels of the communities regarding the long-term environmental, health, nutritive, and resiliency benefits aligned with the adoption of ICS. The understanding of these holistic benefits to the stakeholders helps in ensuring long term sustenance and maintenance of project activities and achieving the intended outcomes.
- Beneficiaries will be encouraged to save money to be able to buy their replacement parts and new stoves. High poverty rates have kept many families from considering savings plans.
- Target grants and other institutional funding sources to address costs associated with the most vulnerable beneficiaries. While micro-financing will enable some beneficiaries to purchase stoves outright, due to high rates of poverty and extreme poverty, SIPCO plans to continue sourcing institutional funds. These funds will go directly to enhancing project inclusivity among the project area's most vulnerable stakeholders. Finding subsidies for future ICS stoves will be an ongoing activity beyond the project's 10-year life.

The assessment team of CCIPL verified the benefit-permanence activities through the desk review and during the on-site interviews and considers the measures will likely achieve the sustainable development goals of the project and that these will last beyond its lifetime.

2.3 Stakeholder Engagement

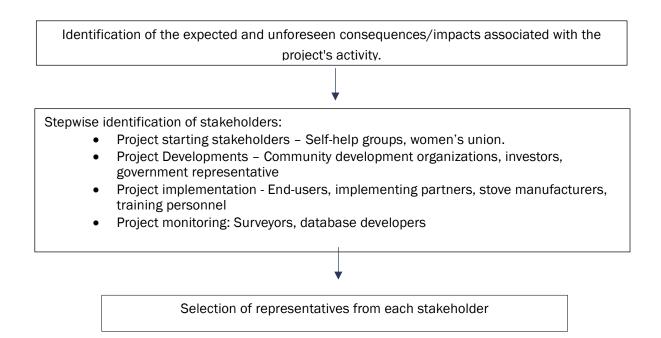
2.3.1 Stakeholder Identification

The following steps has been taken by the VVB to assess the process of stakeholder's identification and also to check analysis used to identify stakeholder's and the stakeholder groups: Review of the SD Visita PD /01/;



- Review of stakeholder's consultation meeting records
- Interviews with the PP and the sample stakeholders

This assessment focuses the assessment of the three-step approach is adopted by SIPCO for identifying the relevant stakeholders associated. The following figure describes the approach adopted by PP for stakeholder identification:



VVB confirms that the first step involves identification of intended and un-intended impacts associated with the project activities. Once the impacts are identified, probable stakeholders affected by these impacts were mapped. This approach is deemed acceptable to the VVB.

2.3.2 Stakeholder Description

As assessed in the previous section, the stakeholders identified through the process described in above are grouped under 2 broad categories as represented in the section 2.2.2 of the SD Vista PD/01/:

1- Direct Stakeholder/Affected Parties

The End User

- The potential Users
- **ICSs Manufacturer**
- Local Vendors



Implementing partners – Red Cross 2 – Indirect Stakeholder Government Authorities Local NGOs and Businesses Other Parties – Any interested sources.

Assessment team confirms that all the stakeholders and stakeholder groups /07/ that are included/may be included in the project were found appropriate as verified during the onsite interviews. PP has identified all relevant stakeholders and stakeholder groups and has described their relevance to the project appropriately in the §2.2.2 of the SD Vista PD. /01/

2.3.3 Stakeholder Consultation

An invitation letter was sent to related local stakeholders including Government Authorities, NGOs, project developers, manufacturers, local venders and households on 08-August-2022 in order to inform about the local stakeholder consultation meeting conducting in 18-August-2022 at the head quarter of Women Union. In the meeting, Ms. Phonedavanh Sanbounleuxay, Deputy Head of International Relations Devision, introduced the participants of the stakeholders meeting "Grouped Projects for Laos Improved Cookstove".

CCIPL confirms that the project process is appropriate for each stakeholder group through on-site inspection and desk review. During the LSC meeting, PP comprehensively described the project to the stakeholders and informed them regarding potential costs, risks, and benefits that were appropriately shared with each group. PP has provided multiple channels to receive comments on the project implementation which are meetings, Red Cross employees, phone, and email, to provide an equal opportunity to all stakeholders to influence the project design if necessary. VVB has also cross checked by the stakeholders and confirm that there is no effect on the design on the ICS by any of the stakeholder comments. Moreover, all of stakeholders will provided with a detailed project description, and feedback will be collected and evaluated to determine if project designs should be altered to magnify positive impacts. Stakeholders will also be encouraged to provide public comments during the VERRA public comment period. To maintain continuous stakeholder communication, SIPCO will make a feedback section on our website permanent and seek feedback on an annual basis, but feedback can be provided at any point throughout a year.



PP has given special attention to marginalized and vulnerable groups. The process of consultation with them has been provided in §2.2.6 of the SD Vista PD. The consultation with them has been found appropriate by the VVB team, and have verified the consultation process through on-site interviews and a review of consultation records/07/

The PD (Section 2.2.3) /01/ thoroughly discusses extensive outreach, public communication, and additional engagements to identify potential interested stakeholders. Based on on-site interviews, observations, and review during the entire audit process, CCIPL confirms /07/ the project's process was appropriate for each stakeholder group; information about potential costs, risks, and benefits was appropriately shared with each group; each group had an opportunity to influence project design; and the project dedicated particular attention to optimizing benefits for any marginalized and vulnerable groups. CCIPL confirms the stakeholder identification process /07/, as outlined in the PD /01/, sufficiently allows all interested stakeholders to engage, participate, and communicate with the project throughout the lifetime of the project.

2.3.4 Continued Consultation and Adaptive Management

Following steps have been taken to assess the project's plan for continuing communication and consultation with all stakeholder groups.

Review of SD VISTA PD /01/ Interview with the sample stakeholders of the project and with the PP The project plans to engage in continued stakeholder consultation and adaptive management of the project, as described in Section 2.2.4 of the PD /01/. This occurs through the comment and grievance process locally, through the project's website and social media on an on-going basis and includes meetings with interested stakeholders on a periodic basis. Public meetings may occur when new or sufficient information if arises to interest the stakeholders. Specific protocols for communication with each interested stakeholder sub-group are depicted in the PD. These protocols will achieve continued consultation and adaptive management requirements of SD VISTA. In the opinion of VVB, the chosen consultation channels and the project's plan for adapting its management processes (based on stakeholder input) as explained in the SD VISTA PD /01/ is appropriate.

The information gathered during these consultations will be adaptively included in management plans, when applicable. In the opinion of CCIPL, overall project's plan **/01/** for continued consultation and adaptive management is sufficient to ensure these components are included, in accordance with the SD VISTA program.

2.3.5 Anti-Discrimination



The project participants do not discriminate based on the gender and will ensure that an equal number of women and members of the other underrepresented groups have the opportunity to apply. According to the latest Global Gender Gap Index, Lao People's Democratic Republic (Lao PDR) has improved from 60th ranking in 2013 to 26th ranking in 2018 among 149 countries. This is because the promotion and protection of women's rights has always been a priority of the Lao Government, which is reflected in the commitment of the Lao Government, inter alia, to the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), the Beijing Declaration and Platform for Action (BPfA), Millennium Development Goals and 2030 Agenda for Sustainable Development, especially the Sustainable Development Goal 5 (SDG 5) and its efforts to adopt disaggregated data on gender to support relevant SDG indicators

2.3.6 Worker Training

Design and implementation of project activities will include measures to minimize risks to worker safety. In all cases, workers will be informed of risks and trained in best work practices to reduce them. Capacity building and worker training will be essential elements in the project operation. Training and capacity building efforts will be designed in collaboration with the communities to ensure that they address current community concerns and prioritize community needs. Training will be provided to the employees involved in assembling, distribution and maintenance operation of ICS. These trainings will be accessible to all levels of project employees, with emphasis on employees recruited from stakeholder villages. SIPCO also have a special training programs for the marginalized and vulnerable groups.

As stated in section 2.2.6 of the PD, the validation team came to the conclusion that the project proponent guarantees that significant safeguards pertaining to suitable training, technical proficiency, and worker safety will be adhered to in accordance with local laws and ordinances of jurisdictions where group activities will be conducted.

Following steps has been taken to assess the orientation and training conducted by the project for those employed through project activities.

- Review of SD VISTA PD /01/
- Interview with the PP
- Review of training records /08/,/09/.



2.3.7 Equal Work Opportunities

The SD VISta PD **/01**/ describes the procedure for hiring employees, PP will ensure employment to stakeholders and will provide training to every new hire irrespective of gender. SIPCO has its own company human resource policy that will ensure equal pay. During the on-site inspection, the assessment team confirm that PP provided equal opportunity to all employees. **/01**/,-**/08**/, CCIPL confirms that the project provides and promotes equal employment opportunities, including women and vulnerable and/or marginalized people.

2.3.8 Workers' Rights

According to the SD VISta PD, no forced work is involved in the project activity, and the PP and its local partners ensure that all jobs adhere to all national and local labour rules and legislation. PP has implemented numerous initiatives to attain this goal. PP is dedicated to promoting the greatest standards of ethical corporate conduct and adhering to all applicable laws, rules, and regulations. Based on a review of SD Vista PD and video interviews, the evaluation team determines that the project meets all local labour regulations and guarantees that all workers are aware of their rights, as required by the ILO.

2.3.9 Occupational Safety Assessment

Risks are assessed and mitigated where possible and workers, stakeholders, and others directly involved with the projects are made aware of the potential risks and opportunities to mitigate where possible, yet it should be noted that paid positions or use of the stove do not increase the safety risks that are already present in the landscape of the country. During the on-site interviews, workers interviewed were confirmed to have been informed of risks and instructed how to minimize them. In the opinion of the assessment team, occupational safety assessment was comprehensive, and measures have been put in place to minimize risk to workers.

2.3.10 Feedback and Grievance Redress Procedure

The Project Proponent has reported its feedback and grievance redressal procedure in Section 2.2.10 of the PD /01/, and the policy is outlined in the document "Grievance Mechanism" & "Grievance addressable procedure" /10/. In the opinion of the assessment team, based on on-site inspections 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 SD Vista PD /01/ and further confirmed during on-site inspection, in case the end-users have a provision to approach PP through submission of Grievance Lodgement form and External Grievances Register to the local representatives. The local representatives then report the concerns to the stakeholder contact officer is responsible for assigning a grievance owner field who will work along with external stakeholders to resolve the issue.

Moreover, PP also maintains other traditional methods for grievance resolution which are -

Informing to the local Red cross /10/

Communication via phone call (+85) 62055549656 or email info@carbonvietnam.com

During the on site inspection and based on document review /01/, /10/ it can be confirmed that grievance addressal procedure has been designed and is implemented according to section 2.2.14 of the SD VISta /01/ and that it is effective in its aim.)

2.3.11 Feedback and Grievance Redress Procedure Accessibility

As per the section 2.2.11 of the PD **/01**/, PP Grievance Policy and Procedure **/10**/ is accessible on PP's website, local notice boards. Moreover, grievance policy and procedure has been explained to stakeholders verbally also by Lao Red Cross for the ease of understanding.

During the on-site inspections, the assessment team was able to confirm that information about the project was available. Interviews with local stakeholders show no evidence of pending grievances. It is the opinion of the assessment team the project is transparent with all stakeholders regarding grievances, or any other feedback and that the procedure is accessible to all of them.

2.3.12 Stakeholder Access to Project Documentation

VVB based on review of SD Vista PD/01/ and on-site inspection interview with the stakeholders confirms that PP has provided a hard copy of all the project related documents at office in the host country. This according to PP is accessible to all the stakeholders associated with the project, especially end-users including a non-technical summary detailing the project activities and its outcomes is also available withLao Red Cross. Furthermore, as per the PD/01/, during the distribution of the project stoves, PP has ensured the verbal communication of the information about accessibility of project documents among implementing partners, staff, and end users during distribution. Further, SIPCO also posts these reference documents on its website offering open access to all the stakeholders. VVB confirms that PP



has ensured all project documents (including a non-technical summary) have been accessible to all the stakeholders.

Hence, during the on site inspection with stakeholders, the assessment team was able to confirm that information about the project was available. It is the opinion of the assessment team the project is transparent with all stakeholders regarding project documentation and that the procedure is accessible to all of them.

2.3.13 Information to Stakeholders on Validation and Verification Process

The steps beneficiaries and their families that they are participating in a project that distributes free the ICS to improve their respiratory health, the family economy, and the environment. We also inform them of our need to track their successes and monitor key data, such as money spent on wood fuel among other economic indicators. As this community is still very suspicious of foreign intentions, auditors will have to be accompanied by SIPCO staff for site visits to which families will be notified several days in advance either via telephone, or in-person. Moreover, as per the host country requirements, PP took a work permit and approval from the Provincial Department of Home Affairs for foreigner to visit households. Validation Auditor was accompanied by the local expert (Akkhamaun) and an representative from Lao Red Crossthroughout the audit.

PP and Lao Red Cross have accompanied taking auditor and local expert to end users' households only. VVB insured a direct and unbiased interview with end users through separate interviews, without the presence of PP with the help of local expert.

As per the SD VISta PD **/01**/, as the SD VISta program progresses, the main forms of communication to stakeholders will be through (Lao Red Cross) through annual reports, records and SIPCO's social media communication. CCIPL deemed that all stakeholders are likely to know of future assessments.

2.4 Project Management

2.4.1 Avoidance of Corruption

As per the SD VISta PD **/01**/, PP has provided details of the anti-corruption in regards to the project and in general. SIPCO policy **/10**/ in this regard was assessed and confirmed further during the interviews with the staff of SIPCO. No evidence of any form of 38 corruption or illegality was found during the review of the provided evidence **/08**/, **/10**/ and Interviews.

2.4.2 Statutory and Customary Rights



The project activity involves distribution of ICSs to individual households, and it will not involve any land acquisition.

VVB team assessed during the on-site inspection that the projected activity involves distribution of ICSs thus does not require any land acquisition.

2.4.3 Recognition of Property Rights

Following steps has been taken to assess whether all property rights are recognized, respected and supported.

- Review of SD Vista PD /01/
- Interview with the PP and the end users

The PP installs **/04/** a ICS only at the property owner's permission. In the opinion of VVB, no measures need to be designed and implemented by the project to help secure statutory rights as the project does not infringe or interact with property rights.

VVB based on assessment above concludes that all property rights are recognized, respected and supported and the project (as designed and implemented) is helping secure statutory rights.

2.4.4 Free, Prior and Informed Consent

Following steps has been taken to assess the process by which free, prior and informed consent (will be or has been) obtained from those whose property rights will be or are affected by the project.

- Review of SD Vista PD /01/
- Interview with the PP and the end users

The PP will not distribute the ICS without the stakeholder's permission. The project also does not involve any land acquisition. This is deemed to be acceptable by the VVB.

Thus, in the opinion of VVB, the project has respected property rights and obtained free, prior and informed consent of those whose property will be or have been affected by the project

2.4.5 Restitution and/or Compensation for Affected Resources

Following steps has been taken to assess where any parties' lands or access to resources have been or will be negatively affected by the project.



Review of SD Vista PD /01/

Interview with the PP and the end users

In the opinion of CCIPL, the project does not affect any party's access to resources or their lands. No negative effects have been identified.

In the opinion of VVB, no restitution or compensation allocation to said parties occurred and the project is not required to provide restitution or compensation to any parties as none of parties have been, or will be, negatively affected by the project.

2.4.6 Property Rights Removal/Relocation of Property Rights Holders

Following steps has been taken to assess whether project activity lead to involuntary removal or relocation of property rights holders from their lands or territories, or force rights holders to relocate activities important to their culture or livelihood.

Review of SD Vista PD /01/

Interview with the PP and the end users

As per the SD VISta PD /01/, SIPCO's ICS installationdoes not impede, involuntarily remove, or relate the land or property rights of the beneficiaries or their families. ICS installation incentivizes the beneficiaries to end the use of three-stone fire cook stoves and relocate cooking activities to the ICS. Fair compensation or agreement (for free, prior and informed consent of those concerned) is not applicable for the subject project. While this may restructure the cooking activity that is important to culture and livelihood, post-implementation surveys of beneficiaries suggest that the ICS allows them to decrease cooking times while making identical culturally appropriate foods. This is seen as technology adaptation not removal or relocation of important cultural activities.

The project activities do not involve the removal or relocation of property rights holders from lands or territories, nor do they force rights holders to relocate activities. All ICS activities are voluntary. This concept can reasonably be applied to the stakeholders' awareness of property boundaries and the associated rights.

This is deemed acceptable to the assessment team of CCIPL.

2.4.7 Identification of Illegal Activities

Following steps has been taken to assess to assess any illegal activities identified by the project that could affect the project's impacts and the measures planned to reduce such activities.

Review of SD Vista PD /01/



Interview with the PP and the end users

The assessment team concludes that the project has adequately identified all illegal activities and taken measures to ensure that project benefits do not result from illegal activities and is implementing measures /01/ to prevent them.

2.4.8 Ongoing Conflicts or Disputes

Following steps has been taken to assess to any ongoing or unresolved conflicts or disputes over rights to lands, territories and resources and any disputes that were resolved during the last twenty years.

Review of SD Vista PD /01/

Interview with the PP and the end users

No ongoing conflicts or disputes identified as the project scope does not involve rights to lands, territories, and resources. As the project implementation takes place within the private household, project activities would not interfere with the outcome of an unresolved dispute. As there are not any ongoing or unresolved conflicts or disputes, no measures needed and designed to resolve conflicts or disputes. This is deemed acceptable to the assessment team of CCIPL.

2.4.9 National and Local Laws and Regulations

The project activities under the grouped project are voluntarily coordinated action Investment and Trade Consultancy Company Limited. There is no mandatory law or requirement in Laos to foster the dissemination of improved cook stoves.

Further to mention that in terms of local laws, statutes and regulatory frameworks etc. specific to the project type, there is no specific laws/policies available for cookstove projects. The distribution and implementation of ICS technology is not subject to any environmental impact assessment in accordance with the EIA (Environmental Impact Assessment) Guidelines -MONRE of Laos10. Category 2 in Appendix 1 of this guideline lists activities/projects that must prepare the environmental report. Thus, the distribution of ICS in households is not included in the list.

On the other hand,SIPCO adheres to local and national lawssuch as Environmental protection law, Law on energy, Law on forestry..., statues and regulatory frameworks. Project Implementersregistered with appropriate national authorities allowing them to conduct their operations.The project activity must be approved by the Provincial People's Committee before distribution at each province.Relevant regulations in Laosare abided.



- Thus, it can be concluded that there is no applicablelocal or regional lawand regulatoryframework in the host country with relation to cook stove projects.Review of SD Vista PD /01/
- Interview with the PP and web-research including opinion from the local expert PP follows /08/

Project Implementors are registered with appropriate national authorities allowing them to conduct their operations, with SIPCO projects as an add-on. Relevant and applicable laws are abided. The assessment team is reasonably assured and concludes that the project complies with all relevant laws

2.4.10 Project Ownership

PP has the legal rights **/05/** over the project, the assessment team has checked this during interviews and document review /05/ and acknowledges of the contractual agreement /05/ with the beneficiaries of the ICS project and finds that the PP's project ownership in accordance with SD VISta requirements **/B01/**.

2.4.11 Grouped Projects

Section 2.3.11 of the PD /01/, establishes the necessary eligibility criteria to ensure that inclusion of all new project activity instances is in accordance with the requirements detailed in the SD VISta Standard /B01/.



3 BENEFITS FOR PEOPLE AND PROSPERITY

3.1.1 Condition of Stakeholders at Project Start

The project proponent has adequately explained the conditions of the stakeholders in Section 3.1 of the PD /01/. Their sub-group and impact on the landscape, including the effect of the project on their activities, is conveyed. The assessment team of CCIPL evaluated whether these descriptions are appropriate based on individuals interviewed during the on-site interviews and confirmed that the stakeholders' descriptions are accurate. The assessment team concludes that stakeholder descriptions include the conditions at the start of the project, significant changes in the past, the diversity between and within stakeholder groups, and interactions between stakeholder groups.

The PD and supporting material for the related validation of the project, as well as interviews with the project proponent, were reviewed in order to evaluate the state of each stakeholder group at the beginning of the project (see section 1.8).

Stakeholder Category	Condition at project start		
End User	 Lack of knowledge about benefits of improved cooking systems Lack of access to clean cooking technology Lack of finance to access to clean cooking technology. 		
Local Vendors	Local vendors interact with current and potential beneficiaries daily. Their work is dependent on business from local community members. They earn money by selling wood to end user.		
ICS Manufactures	When deciding to invest in the project, the project owner signed the contract agreement with the cook stove manufacturers. They have		



	prepared enough materials to produce a sufficient number of stoves for the project. They are having a hard time due to the impact of the COVID-19 epidemic.			
Red Cross Group working on topics relevant to the project or working with communities	 Very little time available for engaging in productive labour Lack of employment opportunities 			
Local NGOs	These organizations also provide philanthropic services targeted towards vulnerable members and have recommended potential beneficiaries to us in the past.			
Authorized Government	 Lack of information and knowledge about carbon projects. Understand clearly the living condition of households in the project area Lack of financial capital 			

The validation team concluded that the project proponent accurately described stakeholder conditions at the commencement date.

3.1.2 Expected Stakeholder Impacts

The assessment below provides the steps taken to assess the expected impacts on each stakeholder group resulting from project activities. This assessment consists each of the identified impacts for each group as below:

Impact #1	Access to ICS
Type of Impact	Positive actual, direct
Affected Stakeholder Group(s)	End-users (households)

Resulting Change	Less reliance on wood fuel to meet equivalent thermal energy needs for cooking			
in Well-being	purposes, freeing up time/money for other economic activities (see impact #4),			
	health benefits from reduced smoke in home (see impact #2), traditional tortilla			
	making is preserved. Increased access to sustainable energy technology and			
	clean cooking technology			
Assessment by	VVB based on review of documents, sectoral expertise and interviews with the end			
VVB	user confirms the expected impact of this project on the Affected Stakeholder			
	Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed			
	appropriate.			

Impact #2	Reduced exposure to smoke, HAP and other dangers associated with open-fire cooking
Type of Impact	Positive, predicted, direct
Affected Stakeholder Group(s)	ICS User
Resulting Change in Well-being	Each stove provides for the following improved health outcomes: lower risk of developing Chronic Obstructive Pulmonary Disease (COPD), less instances of acute lower respiratory illness, improved overall respiratory health.
Assessment by VVB	VVB based on review of documents, sectoral expertise and interviews with the end user confirms the expected impact of this project on the Affected Stakeholder Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed appropriate.

Impact #3	Less time spent on unpaid domestic and care work		
Type of Impact	Positive, predicted, direct		
Affected Stakeholder	ICS End-User		
Group(s)			



Resulting Change in Well-being	Females who spend less time on unpaid domestic and care work can redirect that time to income generating activities, contributing to enhanced conditions for gender equality
Assessment by VVB	VVB based on review of documents, sectoral expertise and interviews with the end user confirms the expected impact of this project on the Affected Stakeholder Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed appropriate.

Impact# 4	Increase of employment opportunities in total employment, by sector and sex				
Type of Impact	Positive, direct, monitored				
	Increase in employment opportunities to locals				
Affected Stakeholder Group(s)	ICS User				
Resulting Change in Well-being	Under the project scenario, women will have time to engage in other activities. They will find employment as local resource person for the project. The project will also create jobs for distribution and installation of cookstoves. Other support will be provided to create local self-help groups. There will be an overall increase in the economic productivity at the project site				
Assessment by VVB	VVB based on review of documents, sectoral expertise and interviews with the end user confirms the expected impact of this project on the Affected Stakeholder Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed appropriate.				

Impact #5	Fewer wood vendors
Type of Impact	Negative, predicted, direct



Affected Stakeholder Group(s)	Implementing partners, employees			
Resulting Change in Well-being	There remains the possibility that if enough community members begin to use ICS, the reduction in wood consumed would reduce the need for wood causing some vendors to leave the profession. As SIPCO will provide more job opportunities the more stoves are installed, this negative impact will be mitigated by the provision of new job opportunities as stove builders and stove installers within the organization of SIPCO			
Assessment by VVB	VVB based on review of documents, sectoral expertise and interviews with the end user confirms the expected impact of this project on the Affected Stakeholder Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed appropriate.			

Impact# 6	Trainings for the manufacturing and distribution of cookstoves and training on climate change, project implementation and monitoring procedures						
Type of Impact	Positive, predicted, indirect						
Affected Stakeholder Group(s)	Implementing Partner's and SIPCO Staffs						
Resulting Change in Well-being	Training and skill development for the manufacturing and distribution of cookstoves, community engagement, survey implementation For ongoing monitoring additional people were trained through the Lao's Red Cross, including training related to climate change, ongoing monitoring activities and surveying activities						
Assessment by VVB	VVB based on review of documents, sectoral expertise and interviews with the end user confirms the expected impact of this project on the Affected Stakeholder Group(s). The description in section 3.2 of the SD Vista PD /01/ is deemed appropriate.						



3.1.3 Mitigation of Negative Impacts on Stakeholders

Assessment team of CCIPL based on document review /02/, /04/, /07/, /08/, /10/, /11/, /14/, /15/, and on site interviews confirms that most of the activities initiated during the project period have positive impacts on a large segment of communities in the project area compared to the baseline scenario. PP has detailed a plan in SD VISta PD /01/, which will ensure continuous monitoring and collection of effects that are considered by SIPCO, and appropriate mitigation steps are taken in project design if unintended negative impacts arise.

The assessment team based on document review **/01/** and interviews, further concludes that the project has measures in place to mitigate and minimize the stakeholder negative impacts.

3.1.4 Stakeholder Monitoring Plan

In SD VISta PD **/01**/, a stakeholder monitoring plan is developed by the Project Proponent based on the expected stakeholder impacts from the project activities. The project is the implementation and adoption of the ICS that are intended to have direct household-level change with a scope of a results-based theory of change framework. More detail about the Stakeholder Impact Assessment Monitoring Plan can be found in Section 3.3 of the PD **/01**/. The assessment team of CCIPL team reviewed stakeholder impact assessment monitoring plan set forth in the SD VISta PD **/01**/ as provided below:

This section explains the monitoring approach that will be undertaken by the PP to monitor the impacts of the designed project activities observed on the key stakeholders associated with the project activity. The impact mapping for every stakeholder has been conducted with respect to the potential SDG claimable for that stakeholder category. The following tables describes the mapping of project activity with impacts on stakeholder classes and the monitoring parameter that will be used to assess the intended and un-intended impacts of the project activities:

S. N o	Stakeholder Group Impacted	SDG Indicato r	Monitoring parameters	Monitoring Approach	Sampling/ monitoring frequency	VVB Assessment
1	End User	1.4	Increase of population living in households with access to basic services	Net benefit = Number of project WPs * Usage rate	Stratified Random sampling with 95 per cent confidence	The monitoring approach deemed appropriate, and the variable is directly linked to the project's objective as well



						interval and a 10 per cent margin of error achieved for monitored parameter At the time of each verification	as predicted effects as identified in the project casual chain. The stakeholder group impacted by the parameter would be End User Household, which is deemed appropriate. The proposed monitoring would support the impacts as defined by the project and for the monitoring of SD Vista Labeled VCUs.
2	End User	3.9	Reduction HAP	Param eter P _{b,y} P _{p,y} U _{p,y} HAPR _y	((P _{b,y} – P _{p,y})/P _{b,y})*U _{p,y} Description Quantity of fuel that is consumed in the baseline scenario during year y Quantity of fuel that is consumed in the project scenario during year y Usage rate in project scenario during year y Total reduction in Household Air Pollution for project activity in year y (%) Baseline survey and g survey	Stratified Random sampling with 95 per cent confidence interval and a 10 per cent margin of error achieved for monitored parameter At the time of each verification	The monitoring approach deemed appropriate, and the variable is directly linked to the project's objective as well as predicted effects as identified in the project casual chain. The stakeholder group impacted by the parameter would be the End User Household, which is deemed appropriate. The proposed monitoring would support the impacts as defined by the project and for the monitoring of SD Vista Labeled VCUs.



3	End User	4.3	Number of	Net bene	efit = Training _{Project} -	100	The monitoring
			people	TrainingBase	eline	percent of data	approach deemed
			receiving formal and/or	Parame	Description	At the time	appropriate, and
			non-formal	ter		of each	the variable is
			education and	Training	Trainings provided	verification	directly linked to
			training	Project	in project scenerio		the project's objective as well
				Training	Trainings provided in baseline		as predicted effects as identified in the
				Baseline	scenario. A value of		project casual chain. The
					0 shall be		stakeholder
					considered as in		group impacted
					absence of project		by the parameter
					activity.		would be the End User Household,
				Source: Tra	ining records		which is deemed
							appropriate. The
							proposed
							monitoring would support the
							impacts as
							defined by the
							project and for
							the monitoring of SD Vista Labeled
							VCUs.
4	Women and	5.4	Reduce t	$Try = (T_{b,y} -$	T _{p,y})	Stratified	The monitoring
	Young Girls		ime spent on unpaid	Paramete	r Description	Random sampling	approach deemed
			domestic and	Tarantete T _{b,y}	Baseline time spent	with 95 per	appropriate, and
			care work, by	,,	on boiling water and	cent	the variable is
			sex, age		firewood collection	confidence	directly linked to
			and location		activities per	interval and a 10	the project's
				Т _{р,у}	household per day Project time spent on	per	objective as well as predicted
				i p,y	boiling water and	cent	effects as
					firewood collection	margin of	identified in the
					activities per	error	project casual
					household per day	achieved for	chain. The stakeholder
				TRy	Total reduction in time spent on	monitored	group impacted
					cooking and firewood	parameter	by the parameter
					collection activities		would be End
							User Household, which is deemed
					nitoring surveys		appropriate. The
					to determine average time oject scenario		proposed
				buveu in pr			monitoring would
							support the
							impacts as
							defined by the



							project and for the monitoring of SD Vista Labeled VCUs.
5	End User	7.1	Increase of population with primary reliance on clean fuels and technology	U _{p,y} ICS _{a,y} Source: ICS di post monitorir	* U _{p,y} Description Number of stoves distributed Usage rate in project scenario during year y The number of active ICS disseminated by the project stribution records and ex- ng surveys conducted to oportion of operational	ICS _{t,y} : 100 percent of data U _{p,y} : Stratified Random sampling with 95 per cent confidence interval and a 10 per cent margin of error achieved for monitored parameter	The monitoring approach deemed appropriate, and the variable is directly linked to the project's objective as well as predicted effects as identified in the project casual chain. The stakeholder group impacted by the parameter would be End User Household, which is deemed appropriate. The proposed monitoring would support the impacts as defined by the project and for the monitoring of SD Vista Labeled VCUs.
6	Implementati on on partners	8.3.](Pr oject specific indicato r)	Number of informal employment in total employment, by sector and sex	Parameter ESproject ESbaseline	 = ES_{project} - ES_{baseline} Description Gainfully employed staff in project scenario Gainfully employed staff in baseline scenario. A value of 0 shall be considered as in absence of project activity no employment opportunities would have been created. oyment contracts 	100% of data	The monitoring approach deemed appropriate, and the variable is directly linked to the project's objective as well as predicted effects as identified in the project casual chain. The stakeholder group impacted by the parameter would be End User Household, which is deemed



	appropriate. The proposed monitoring would support the impacts as defined by the project and for the monitoring of SD Vista Labeled VCUs.
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VVB concludes that the Project Proponent will be able to effectively monitor the impacts Project Activities will have on stakeholders. Details are provided on data collection methods for all monitored outputs and can be readily aligned with other framework monitoring of SDGs. In opinion of the CCIPL team, all necessary parameters required to support all impacts and claims described in the project, expected and net impacts are contained in the monitoring plan and are clearly described. Details on the methods for collection of data for each output that is being monitored, particularly regarding the monitoring frequency and methods and SDG Target or Indicator, are provided. After the review of evidence provided by the PP, the interview, and communications with PP, CCIPL confirms that monitoring arrangements described in the monitoring plan under section 4.3 of the SD VISta PD /01/ are feasible within the project design and that the PP will be able to implement the monitoring plan in line with the requirements of SD VISta standard version 1.0 /B01/.

3.1.5 Net Positive Stakeholder Wellbeing Impacts

In the SD VISta PD **/01**/, section 3.4, most of the activities initiated during the project period have positive impacts on a large segment of communities in the project area compared to the baseline scenario. As assessed in section 3.1.2 above, all the impacts identified except the one on the "Local wood vendors" generate a positive impact on the stakeholders.

PP has justified that ~80% of the rural population of Laos rely heavily forests for their basic needs.² VVB based on its sectoral and regional expertise, deemed the justification as appropriate.

SD VISta PD **/01**/, impact on fuel sellers is an unintended negative impact because of the project activity, but based on the existing scenario in Laos, it does not make considerable impact and

² <u>https://worldpopulationreview.com/countries/Laos-population</u>



outweighed by the positive impacts of the following combined, long-term sustainable development benefits observed for the project's stakeholders:

- A higher proportion of the population will live in a household with access to basic services and will primarily rely on clean fuels and technology to prepare meals.
 Open cooking fires will be eliminated in the homes serviced.
- Improved health status is expected to be achieved for all the household members due to reduced levels of HAP.
- The implementation of the project will reduce workloads involved in fuel collection, and by reducing indoor air pollution, will reduce the risk of respiratory diseases, especially for women and young girls.
- Local individuals will be trained and have better vocational skills enhancing their long-term employability and influencing their overall social and economic wellbeing.
- This project activity will help in reducing the consumption of fuel wood by efficient fuel combustion thereby reducing deforestation and reducing indoor air pollution.
- The use of efficient Cooking Stove technology will reduce adverse environmental and social impacts associated with the use of non-renewable biomass. The reduced consumption of the stated baseline fuel will have sustainable benefit for all traditional cook stoves users included in the project activity.
- Efficient or improved cooking stoves will also contribute to environment protection by reducing biomass consumption and hence greenhouse gas emissions, mainly *CO*₂, when the combusted biomass originates from non-renewable stocks.

According to CCIPL, the net impacts of the project activities are likely to be positive (except one which is deemed to be insignificant as assessed above) for each stakeholder group. The assessment team of CCIPL during the course of validation has checked the net impact by their outcomes during the on-site interviews with the representative of SIPCO, end users and other stakeholders involved. They confirmed the results mentioned, which is also supported in the documentary evidence /02/, /04/, /07/, /08/, /10/, /11/, /14/,/15/, provided for the validation. Therefore, it can be claimed that the anticipated net impacts of the project activities



are positive for interested stakeholder groups and deemed acceptable to the assessment team of CCIPL.

4 BENEFITS FOR THE PLANET

4.1.1 Condition of Natural Capital and Ecosystem Services at Project Start

In the SD VISta PD /01/, PP has described the conditions of natural capital and ecosystem services prior to the project start and their potential threats in section 4.1 of the PD. The assessment team based on the review of SD VISta PD and provided evidence /02/,/04/, /07/,/08/, /10/, /11/,/14/,/15/ confirms the appropriateness of these description in the SD VISta PD /01/. The description of the conditions prior to the project starts and the threats faced by the ecosystems were confirmed during the on-site inspection by CCIPL through interviews local stakeholders/end users. Hence, CCIPL confirms that the PP has described accurately the conditions at the project start date with respect to of natural capital and ecosystem services and includes real and possible threats.

4.1.2 Expected Impacts on Natural Capital and Ecosystem Services

CCIPL has noted that PP has identified the expected impacts on natural capital and ecosystem services through the definition of the causal chains of the project activity as described in section 2.1.9 and appendix 1 of the SD VISta PD **/01/**. Furthermore, the section 4.2 of the SD VISta PD **/01/** provides expected impacts on natural capital and ecosystem services with associated benefits and methods for monitoring. As per the SD VISta PD **/01/**, the resulting drop fuel wood due to efficient cook stoves deployed under the project would lead to decrease in deforestation, thus increasing the renewable energy share in the total final energy consumption of the project area. This would also reduce the negative annual net change rate of forest area in Laos and thus increase forest area as a proportion of the total land area. The project also enhances knowledge and interest in avoiding deforestation.

After reviewing the evidence provided by the PP and collecting the information through on site interviews/inspections, the assessment team confirms that expected impacts on natural capital and ecosystem services resulting from project activities identified in the PD are likely to occur. In the opinion of CCIPL, the PP has appropriately estimated the type and magnitude of the project's



impacts on the natural capital and ecosystem services, as required by section 3.2.4 of the SD VISta standard v1.0 /B01/

4.1.3 Mitigation of Negative Impacts on Natural Capital and Ecosystem Services

Following steps has been taken to assess the measures needed and designed to mitigate any negative impacts on natural capital and ecosystem services.

- Review of SD Vista PD /01/
- Interview with the PP and the end users

No negative impacts **/01/** have been identified on natural capital and ecosystem services on implementation of project activities. VVB concludes that the project is not expected to mitigate any negative impacts on natural capital and ecosystem services. This is deemed appropriate to assessment team of CCIPL.

4.1.4 Natural Capital and Ecosystem Services Monitoring Plan

The PP has designed a monitoring plan to track the effects of the project activities on the natural capital and ecosystem services, which is described in section 4.3 of the SD VISta PD **/01/**. As verified from the SD VISta PD **/01/** and through on-site interviews the below plan as metioned in the SD Vista PD is appropriate to be considered.

As per the SD VISta PD /01/, the following data and parameters will be monitored under the project to assess the impacts on the natural capital and ecosystem. The sampling approach adopted for collecting the corresponding data has been presented in section 3.3 of the SD VISta PD /01/.

Natural capital impacted	SDG Indicat or	Monitori ng parame ter	Monitoring Approach	Sampling	Monitoring frequency
Atmosphere	13.0	Reduce GHG emissio n	$ER_{y,ij} = B_{y,antiqui,j} \times f_{NB,y} \times NCV_{wood furt} \times (EF_{wf,202} + EF_{wf,ant,02}) \times N_{y,i,j} \times 0.95$ Source: Monitoring report for the corresponding SD Vista period of VCS PD 2924	This parameter will be monitored under VCS program for the said grouped project with	The monitoring approach deemed appropriat e, and the



			only the	variable is
			results obtained	directly
			during	linked to
			correspondi	the
			ng SD VISta MP being	project's
			considered	objective
			in estimations.	as well as
				predicted
			No separate	effects as
			sampling or	identified
			monitoring will be	in the
			undertaken	project
			under SD VISta	casual
			program.	chain. The
			. –	stakehold
			At every	er group
			verification	impacted
			circle	by the
				parameter
				would be
				End User
				Household
				, which is
				deemed
				appropriat
				e. The
				proposed
				monitoring
				would
				support
				the
				impacts as
				defined by
				the project
				and for the
				monitoring
				of SD Vista
				Labeled
				VCUs.
·	•			



Forest		E		Stratified	The
Ecosystem	15.1	Fuelwoo	$B_{y,savings,i,j} = B_{y=1,new,i,survey} \times \left(\frac{\eta_{new,i,j}}{\eta_{old}} - 1\right)$	Random	monitoring
		d save	η _{old} γ	sampling with 95 per	approach
		by		cent	deemed
		project		confidence	appropriat
		water		interval and a 10 per	e, and the
		purifier	Courses Manitoring report for the	cent margin	variable is
			Source: Monitoring report for the	of error	directly
			corresponding SD Vista period of	achieved for monitored	linked to
			VCS PD 2924	parameter	the
					project's
				At every verification	objective
				circle	as well as
					predicted
					effects as
					identified
					in the
					project
					casual
					chain. The
					stakehold
					er group
					impacted
					by the
					parameter
					would be
					End User
					Household
					, which is
					deemed
					appropriat
					e. The
					proposed
					monitoring
					would
					support
					the
					impacts as
					defined by
					the project
					and for the



		monitoring
		of SD Vista
		Labeled
		VCUs.

4.1.5 Net Positive Natural Capital and Ecosystem Services Impacts

The assessment team of CCIPL based on a comparison of the with and without project scenarios, there is evidence that the key drivers to the focal Issues are likely to worsen in the absence of the project activity. The condition of Nature Capital and Ecosystem services are mentioned in section 4.1 of the SD VISta PD **/01/** by replacing three-stone cook stoves and other traditionally used fuel-inefficient fire cook stoves with ICS technology the grouper project activity instance, will generate an estimated ~35,882,37 tCO₂e GHG emission reduction/year over the ten-year project crediting period and 50,532 *tCO*₂e in the first project activity The grouped project activities generate an estimated 35,882,370 tCO₂e GHG emission reduction over the ten-year project crediting period. Thus, CCIPL deemed that the estimated net impacts of the project activities are likely to be positive for natural capital and ecosystem services

5 OPTIONAL: CLIMATE MODULE

5.1 Baseline Scenario for GHG Sinks and Sources

Not Applicable

5.1.1 Defensible Methodological Approach

Not Applicable.



5.1.2 Baseline Emissions

Not Applicable

5.2 Monitoring

5.2.1 Emissions Reductions and Removals Monitoring Plan

Not Applicable

5.2.2 Dissemination of Monitoring Plan and Results

Not Applicable.

5.2.3 Project Emissions

Not Applicable.

5.2.4 Leakage

Not Applicable.

5.2.5 Net GHG Emission Reductions and Removals

Not Applicable

.



6 OPTIONAL: SD VISTA ASSETS

6.1 SD VISTA Asset

Not Applicable.

6.1.1 Methodology

Not Applicable.

6.1.2 Project Crediting Period

Not Applicable.

6.1.3 Project Boundary

Not Applicable

6.1.4 Baseline Scenario

Not Applicable.

6.1.5 Additionality

Not Applicable.

6.1.6 Methodology Deviations

Not Applicable.

6.1.7 Data and Parameters Available at Validation

Not Applicable

6.1.8 Monitored Data and Parameters

Not Applicable

6.1.9 Monitoring Plan

Not Applicable.



6.1.10 Benefit Quantification

Not Applicable

6.2 Assets from Other Programs

Not Applicable

6.2.1 Participation under Other Programs

Not Applicable

6.2.2 Rejection from Other Programs

Not Applicable

.



7 VALIDATION CONCLUSION

The Project Participant, Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has commissioned the VVB, Carbon Check (India) Private Ltd. to perform an independent SD Vista validation of the VCS Project Activity "Grouped Projects for Laos Improved Cookstove". This report summarizes the findings of the SD Vista validation 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 validation process was performed on the basis of all guidance and criteria as provided in SD VISta Standard **/B01/** and SD VISta Program Guide **/B01/**.

The project activity provides the information in PD **/01**/ as required by the SD VISta Standard **/B01**/ in Carbon Check's opinion meets the requirements of the applied baseline and monitoring methodology, VMR0006 version 1.1 **/B02**/ and is likely to achieve the estimated emission reductions. The validation has been performed using a risk- based approach, as described above. The expected average emission reduction over the 10-year of crediting period for the 1st project activity instance is approximately 3,588,237 tCO₂e.

The validation is based on the SD VISta PD /01/, proof of title, proof of right, additional documents /02/, /04/, /07/,/08/, /10/, /11/,/14/,/15/ related to SDG impacts; the subsequent background investigation, on site interviews and supporting documents /02/,/04/, /07/,/08/, /10/, /11/,/14/,/15/ made available to the assessment team of CCIPL by project proponent.

Validation confirms that the project complies with the validation criteria for project set out in the Sustainable Development Verified Impact Standard and the SD VISta Program Guide **/B01/**, including a reasonable level of assurance for the validation.

As a result of the validation, the assessment team of CCIPL confirms that:

- The project fulfils criteria of SD VISta Standard /B01/.
- The project is in line with all relevant SD VISta requirements /B01/.
- The project SDGs are sufficiently justified in the SD VISta PD /01/.



APPENDIX 1: REFERENCED DOCUMENTS

S.no	Documents
/01/	Draft SD Vista PD, version 01, dated 27/11/2023
	SD VISTA PD, version 04, dated 23/09/2024
/02/	1 - VCS PD
	2 - ER estimation spread sheet
	3 - Correspond Validation report to VCS PD
/03/	Evidence for the start date of the grouped project
	1. First beneficiary agreements
	2. First distribution date pictures
/04/	Technical specifications of the ICS
/05/	Proof of right of VERs (Agreement on receiving cookstove Between Households and
	Sustainable Development and Investment Promotion Joint Stock Company)
/06/	Baseline Survey –
/07/	Records of Local stakeholders' consultation meeting as per the SD Vista requirements.
	a. Invitation Letter
	b. LSC for Project Introduction PPT
/08/	a. Records of all employment created due to project activity
	b. Evidence of minimum wage requirement of Host country
	c. Sample employment contract and monthly salary slips
/09/	Records of training
/10/	Project Proponent policy & procedure for following:
	a. Code of conduct
	b. Grievance Mechanism
	c. Grievance Addressal Procedure
/11/	Evidence of any direct benefit from the activity done by the Project Proponent for the end
	user and community of the target region of the host count
/12/	Procedure/provision of ICS maintenance & replacement.
/13/	Monitoring survey questionnaire template developed for the SD Vista Project
/14/	Literature records w.r.t relevant SDGs



/15/	Report and Calculation spread sheet of fNRB prepared by Third Party
/16/	Contract between the CCIPL (VVB) and SIPCO (PP) for the SD Vista validation of the grouped
	project; dated 24/04/2024
/17/	Distribution Contract between SIPCO & Women's Union
/18/	KML files with geodetic coordinates

Background Documents

S.no	Documents
/B01/	SD VISta Requirements:
	a. SD VISta Standard (v1.0, dated 22/01/2019)
	b. SD VISta Program Guide (v1.0, dated 22/ 01 /2019)
	c. SD VISta Program Definitions version (v1.0, dated 22/01/2019)
	d. SD VISta PD template version (v1.0, dated 22/01/2019)
/B02/	Applied baseline and monitoring methodology:
	• VMR0006. version 1.1, "Methodology for Installation of High Efficiency Firewood
	Cookstoves"
/B03/	Website and links:
	a. IPCC (<u>http://www.ipcc-nggip.iges.or.jp</u>)
	b. <u>https://verra.org/project/sd-vista/</u>
/B04/	1. CDM Standard: Sampling and surveys for CDM project activities and programmes
	of activities v9.0
	2. CDM Guidelines: Sampling and surveys for CDM project activities and programmes
	of activities v04.0



APPENDIX 2: FINDINGS LIST

TABLE 1: 1: CORRECTIVE ACTION REQUESTS (CARs) AND CLARIFICATION REQUESTS (CLs)

Finding	CL 01			
Classification	CAR	🖂 CL	🗌 FAR	
Description of finding (VVB)	PP is requeste	d to address the follow	ing discrepancies in	
	the PD –			
		PD states – "SIPCO has		
		both management and		
	-	o a code of conduct a		
		andards in business."		
		procedures in the PD an	d provide supporting	
		s for VVB assessment.	ite legel pertper will	
		D states – "SIPCO and corruption as per Se	-	
		" PP is requested to cla		
		d provide the contract s	-	
	for VVB ass			
Corrective Action or	1. There	are no states "SIPCO	has procedures in	
clarification #1		to educate both manag		
(PP shall write a detailed and	the ne	ed of adhering to a c	ode of conduct and	
clear corrective action or further	mainta	aining high ethical stai	ndards in business"	
information for clarification as	is four	nd in the SD VISta PD.		
per finding)	2. There	is no local partner is m	nentioned in section	
		of PD. The contract b		
	local crosso	partner has been pr beck	ovided to VVB for	
VVB Assessment #1				
The assessment shall encom-	-	statement, "SIPCO has		
pass all open issues in the		ement and employees a		
finding. In case of non-closure,	of corruption, (code of conduct, and b	usiness ethics"	



additional corrective action and	The code of conduct has been provided to VVB for cross
VVB assessments (#2, #3, etc.)	check.
shall be added.	
Conclusion	To be checked during the next periodic verification
Tick the appropriate checkbox	Outstanding finding (not closed)

Finding		CL 02	
Classification	CAR	🛛 CL	🗌 FAR
Description of finding (VVB)		to monitor BY saving ne UN meta data allows clarification.	
Corrective Action or			
clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)		data allows monitor E 2.1. This indicator ha	
VVB Assessment #1 The assessment shall encom- pass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.	monitoring of	ated the indicator to By savings is applicat e finding has been close	ole as per UN meta
Conclusion <i>Tick the appropriate checkbox</i>		cked during the next pe ng finding (not closed) g is closed	riodic verification



Finding			CL 03	
Classification	CAR	\boxtimes	CL	🗌 FAR
Description of finding (VVB)	Under section community is Kindly clarify th	still very s	uspicious of	nentioned "As this foreign intentions."
CorrectiveActionorclarification #1(PP shall write a detailed and clear corrective action or further information for clarification as per finding)	very suspicious section 2.2.13 communicate	s of foreign 3 and PPs	intention" h has clarifi	his community is still has been removed in ed how to VVB can SD VISta PD, version
VVB Assessment #1 The assessment shall encom- pass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.	-	s, which wa	as not requi	the statement from red and may create closed.
Conclusion Tick the appropriate checkbox		ng finding ((the next pe not closed)	riodic verification

Finding	CL 04		
Classification	CAR	🛛 CL	🗌 FAR
Description of finding (VVB)		2 PP has mentioned str o clarify the approach c	
CorrectiveActionorclarification #1(PP shall write a detailed andclear corrective action or further	activity. This	random sampling will be sampling has been u	



information for clarification as per finding)	
VVB Assessment #1 The assessment shall encom- pass all open issues in the finding. In case of non-closure,	PP has clarified that Stratified Random sampling with 95 per cent confidence interval and a 10 per cent margin of error achieved for monitored parameter and updated the same throughout in the revised PD.
additional corrective action and VVB assessments (#2, #3, etc.) shall be added.	
Conclusion Tick the appropriate checkbox	 To be checked during the next periodic verification Outstanding finding (not closed) The finding is closed

Finding	CAR 01		
Classification	🛛 CAR	CL	🗌 FAR
Description of finding (VVB)	please provic condition due	nd impact mentioned le the details of re to claimed impact. eck the serial numbers	sulting changes in
CorrectiveActionorclarification #1(PP shall write a detailed and clear corrective action or further information for clarification as per finding)	Ŭ	al benefits have been lis tion 4.2 of revised SD VI	
VVB Assessment #1 The assessment shall encom- pass all open issues in the finding. In case of non-closure,		I the resulting change section 4.2 of the revise	



additional corrective action and	
VVB assessments (#2, #3, etc.)	
shall be added.	
Conclusion	To be checked during the next periodic verification
Tick the appropriate checkbox	Outstanding finding (not closed)
	The finding is closed

Finding	CAR 02				
Classification		AR	[CL	🗌 FAR
Description of finding (VVB)	 3.3, PP table 1 tl SDG targ consiste 2. For in 	has m his is s gets an ncy. ndicato	nentionec tated as \$ nd indicat	I SDG indicat	ovided under section or 3.9. However, in ease specify both the parameter and main asurement is %, how
CorrectiveActionorclarification #1(PP shall write a detailed andclear corrective action or furtherinformationforclarificationasper finding)	2.	specif PD The inc	ic indicat	or 3.9. in table 3.1 has been u	G 3.9.1 to the project 1 of revised SD VISta pdated to the project
VVB Assessment #1 The assessment shall encom- pass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.	3.9 unde	er tabl	e 1 and a	so indicator 8	ct specific indicatoe 8.3.1 is also changed vised SD vista PD.



Conclusion	To be checked during the next periodic verification
Tick the appropriate checkbox	Outstanding finding (not closed)
	🔀 The finding is closed

Finding		CAR 03			
Classification	🛛 CAR	CL	🗌 FAR		
Description of finding (VVB)	Under section	2.3.2 and 2.3 please	check the guideline		
	and rewrite the sections. These sections are not abour				
	land acquisition.				
Corrective Action or					
clarification #1					
(PP shall write a detailed and	PPs has been	rewrite section from 2	2.3.2 to 2.3.5 as per		
clear corrective action or further	guideline in re	vised SD VISta PD			
information for clarification as					
per finding)					
VVB Assessment #1					
The assessment shall encom-	PP has correc	cted the series numbe	er of the section to		
pass all open issues in the	justify the sta	atement written unde	r the section , the		
finding. In case of non-closure,	revisions don	e by PP is now in line	e with the template		
additional corrective action and	guidelines. Th	us the finding is closed			
VVB assessments (#2, #3, etc.)					
shall be added.					
Conclusion	To be chee	cked during the next pe	riodic verification		
Tick the appropriate checkbox	Outstandi	ng finding (not closed)			
	The finding	g is closed			



Finding		CAR 04	
Classification	🖂 CAR	CL	🗌 FAR
Description of finding (VVB)	Under section	2.1.3, provide compl	ete implementation
	schedule inclu	ding listing dates, expe	cted date of SD vista
	validation, ons	site visit date and life sp	oan of the project
Corrective Action or			
clarification #1	The detail abo	ut milestones of imple	mentation schedule
(PP shall write a detailed and	including listi	ng date, onsite date,	expected date for
clear corrective action or further	registration, t	ne end date of creditin	g period have been
information for clarification as	provided in se	ction 2.1.3 of revised P	D
per finding)			
VVB Assessment #1			
The assessment shall encom-	PP has added	the listing date, onsite	date, expected date
pass all open issues in the	for registratio	n, the end date of cre	diting period in the
finding. In case of non-closure,	table for the	implementation sche	dule under section
additional corrective action and	2.1.3 of the rev	vised SD Vista PD.	
VVB assessments (#2, #3, etc.)			
shall be added.			
Conclusion	To be chee	cked during the next pe	riodic verification
Tick the appropriate checkbox	Outstandi	ng finding (not closed)	
	The finding	g is closed	

Finding		CAR 05	
Classification	🛛 CAR		🗌 FAR
Description of finding (VVB)	SD Vista PD te	ed to address the followi emplate instructions – over page, under the Pro	
		n states, "Organization l address and phone nui	



	the primary contact for the project.". In the PD, the
	Contact name, email address, and phone number of
	the contact is missing.
2.	Section 2.1.8 of PD instructions states that; "Provide a
2.	brief summary of the social, economic, and natural
	capital conditions at the start of the project". Section
	2.1.8 of the PD version 02 lacks details of natural
2	capital and economic conditions.
3.	\$2.1.10 of the PD instructions states, "Identify natural
	and human-induced threats to the expected
	sustainable development benefits during the project
	lifetime and outline measures needed and designed to
	<i>mitigate these threats.</i> ". Whereas, in the PD, PP has not
	bifurcated the threats as human or nature-induced.
4.	§2.2.3 of the PD instructions states, "Describe the
	stakeholder consultation process, specifying the
	different consultation processes required for different
	stakeholder groups". In the PD, PP has not provided
	different stakeholder consultation processes for every
	stakeholder.
5.	§2.2.3 of the PD instructions states, "Describe how
	information about potential cost, risks, and benefits
	was shared with each stakeholder group.". PD does not
	clearly describe the required information.
6.	\$2.2.6 of the PD instructions states, "Identify how
	training content and its implementation will be tailored
	to provide special attention to marginalized and/or
	vulnerable people, where appropriate". PD does not
	clearly describe how PP provided special attention to
	marginalized groups.
7.	\$2.2.8 of the PD instructions states that "Demonstrate
	that any employment practices or policies will conform
	with, and uphold the principles and rights of, work
	addressed in the Core Labour Conventions of



		the	International Labour Organization (ILO)". However,
		PP	has not provided this information in the PD.
	8.	§2.:	2.10 of the PD instructions states, "Demonstrate
		tha	t it takes into account traditional conflict resolution
		me	thods, where applicable." PD is missing this
			prmation.
	9.	§3.	1 of the PD instructions states, "For each
		sta	keholder group, describe the social, economic and
		cul	tural conditions at the project start date". PD does
		not	provide the economic conditions of stakeholders.
Corrective Action or		1.	The Contact name, email address, and phone
clarification #1			number of the contact of PP and VVB have been
(PP shall write a detailed and			provided in the cover page of revised PD.
clear corrective action or further		2.	A brief summary of the social, economic, and
information for clarification as			natural capital conditions at the start of the project
per finding)			has been provided in section 2.1.8 of revised SD
			VISta PD, version 03
		3.	PP has bifurcated the threats as human or nature-
			induced in section 2.1.10 of revised PD
		4.	The stakeholder consultation process, including
			the different consultation processes required for
			different stakeholder groups have been provided in
			section 2.2.3 of revised SD VISta PD, ver 03
		5.	The potential cost, risks, and benefits was shared
			with each stakeholder group also has been
			provided in section 2.2.3 of revised SD VISta PD,
			ver 03
		6.	For marginalized and vulnerable groups, they must
			to face significant obstacles in accessing quality
			skills training. These barriers include low levels of
			foundation skills, familial responsibilities and
			inadequate institutions in rural areas. Therefore,
			PP offered training two-day extensive training with
			'in the room' education and the second day of on-
			the-ground training to help them can assess.



	 Per the Core Labour Conventions of the International Labour Organisation (ILO), SIPCO respect, and work in tandem with the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, minimum age convention, the right to organize, and the elimination of discrimination in respect of employment and occupation. Any employment practices or policies will conform with, and uphold the principles and rights of, work addressed in the ILO. Information about traditional conflict resolution methods has been provided in section 2.2.10 of revised SD VISta PD, version 03 The information about social, economic and cultural conditions of each stakeholder has been provided in section 3.1 of revised SD VISta PD, version 03.
VVB Assessment #1 The assessment shall encom-	1. contact name, address, email and contact number of PP and VVB has been added in the cover page of the revised PD.
pass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.)	 PP has added the summary of the social, economic, and natural capital conditions under section 2.1.8 of the revised PD.
shall be added.	3. As per the requirement PP has bifurcated the threats as human or nature-induced in section 2.1.10 of revised PD
	4. PP has updated the stakeholder consultation process, including the different consultation processes required for different stakeholder groups have been provided in section 2.2.3 of revised SD VISta PD, ver 03.
	5. Under section 2.2.3 of the revised PD, PP has provided the information that potential cost, risks, and benefits was shared with each stakeholder group



	6. In the above response PP has clarify how PP provided			
	special attention to marginalized groups which is deemed			
	acceptable.			
	7. PP has updated the information about the compliance			
	with the ILO under section 2.2.8 of the revised PD			
	8. PP has added the information about the traditional			
	methods for conflict resolution under section 2.2.10 of			
	the revised PD.			
	9. PP has updated condition at project start under section			
	3.1 of the revised PD while considering the social,			
	economic and cultural conditions of each stakeholder.			
	As all the comment is appropriately responded by the PP			
	the findings have been closed.			
Conclusion	To be checked during the next periodic verification			
Tick the appropriate checkbox	Outstanding finding (not closed)			
	The finding is closed			

Finding		CAR 06		
Classification	🖂 CAR		🗌 FAR	
Description of finding (VVB)	 PP is requested to update the following information in the PDD - 1. §2.1.3 of the PD, <i>Expected VCS registration date</i> and <i>Expected SD VISTA project validation</i> are not the latest dates. 			
	3. In section	t as per the VCS glossar 2.2.2, PP does not ment ave a negative impact by	ion the stakeholders	



Corrective Action or	1.	The VCS registration date, the SD VISta project
clarification #1		validation date and expected SD VISta registration
(PP shall write a detailed and		date have been provided in section 2.1.3 of revised
clear corrective action or further		PD, version 03
information for clarification as	2.	PPs has replace CME to PPs in whole of revised SD
per finding)		VISta PD, version 03
	3.	Only local supply wood has a negative impact by
		project activity and they were mentioned in section
		2.2.2 of revised PD.
VVB Assessment #1		
The assessment shall encom-		
pass all open issues in the	PP has updated the PD with the above three requinformation in the revised PD.	
finding. In case of non-closure,	morma	ation in the revised PD.
additional corrective action and	Thus, t	he finding has been closed.
VVB assessments (#2, #3, etc.)		
shall be added.		
Conclusion	🗌 То	be checked during the next periodic verification
Tick the appropriate checkbox	🗌 Ou	tstanding finding (not closed)
	🔀 The	e finding is closed

Finding		CAR 07			
Classification	🛛 CAR		🗌 FAR		
Description of finding (VVB)	PP is requested to address the following finding as per th				
	SD Vista PD standard –				
	1. §2.2.7 of SD Vista standard states that "Prop				
	propo	nents shall document	consultations in the		
	project description and indicate whether and how the project design and implementation has beer				
	revise	d based on such inpu	it. Special attention		
	paid	to marginalized and/oi	r vulnerable groups		
	shall l	be mutually acknowledg	ged and agreed upon		



	 by both project proponents and marginalized and/or vulnerable groups.". PP is requested to clarify how PP catered to the marginalized group in PD. 2. §2.2.17 of SD Vista standard states that "Stakeholders shall receive timely information about the VVB's site visit before the site visit occurs and the project proponent shall facilitate direct and independent communication between them or their representatives and the assessor.". However, the PD, states that "During site visits, auditors will need to be accompanied by SIPCO
Corrective Action or	 auditors with need to be accompanied by SIPCO workers since this community is still highly suspicious of foreign intentions. Households will be contacted several days in advance either by telephone or in person, and they will be given the option to attend the visit.". PP needs to clarify this discrepancy. 1. SIPCO is maintaining ongoing
clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	 communication with stakeholders with a focus on underrepresented, women, vulnerable and marginalized populations, due to the non-grouped nature through different measures. Detail about these measures have been updated in section 2.2.3 of revised SD VISta PD, version 03 2. PPs has been revised the section 2.2.13 of the SD VISta PD to "SIPCO inform our beneficiaries and their families that they are participating in a project that distributes free the ICS to improve their respiratory health, the family economy, and the environment. We also inform them that the project that requires periodic independent auditing by Validation & Verification Body (VVB). This



		information was presented to the end-users at the distribution of the cookstove. The auditors will have to be accompanied by their local expert to have direct and independent communication with households. SIPCO's staff and women union representative take VVB's team to household's house only and did not participate in the interview of VVB" to ensure independent communication between the households or their representatives and the assessor
VVB Assessment #1	1)	From the above explanation and review of the
The assessment shall encom-		revised SD Vista PD it is clear that SIPCO is
pass all open issues in the		maintaining ongoing communication with
finding. In case of non-closure,		stakeholders with a focus on underrepresented,
additional corrective action and		women, vulnerable and marginalized populations,
VVB assessments (#2, #3, etc.)		due to the non-grouped nature through different
shall be added.		measures.
	2)	Based on the revised PD it is clear that "SIPCO inform our beneficiaries and their families that they are participating in a project that distributes free the ICS to improve their respiratory health, the family economy, and the environment. We also inform them that the project that requires periodic independent auditing by Validation & Verification Body (VVB). This information was presented to the end-users at the distribution of the cookstove. The auditors will have to be accompanied by their local expert to have direct and independent communication with households. SIPCO's staff and women union representative take VVB's team to household's house only and did not participate in the interview of VVB" to ensure independent communication between the households or their representatives and the assessor. The same has been mentioned in the revised PD.



Conclusion	To be checked during the next periodic verification
Tick the appropriate checkbox	Outstanding finding (not closed)
	🔀 The finding is closed

Finding		CAR 08				
Classification	🖂 CAR		🗌 FAR			
Description of finding (VVB)	PP is requeste	d to provide the followi	ng documents:			
	1. Evidence f	or stakeholders' feedba	ck			
	2. Local Stakeholder's meeting minutes					
	3. Records of	f training conducted.				
	4. Report and	d calculation sheet of fN	IRB			
	5. ER sheet r	needed.				
Corrective Action or						
clarification #1						
(PP shall write a detailed and	All of docume	nts above have been pr	ovided to VVB in the			
clear corrective action or further	supporting do	cuments				
information for clarification as						
per finding)						
VVB Assessment #1						
The assessment shall encom-						
pass all open issues in the	All the docum	ents have been submit	ted by the PP for the			
finding. In case of non-closure,	reference and	cross checks purpose.	-			
additional corrective action and						
VVB assessments (#2, #3, etc.)						
shall be added.						
Conclusion	To be chec	cked during the next pe	riodic verification			
Tick the appropriate checkbox	Outstandi	ng finding (not closed)				
	🔀 The finding	g is closed				



TABLE 2: FORWARD ACTION REQUESTS

No FAR raised

Finding		FAR XX	
Classification	CAR		🛛 FAR
Description of finding (VVB)	NA		
Corrective Action or			
clarification #1			
(PP shall write a detailed and			
clear corrective action or further			
information for clarification as			
per finding)			
VVB Assessment #1			
The assessment shall encom-			
pass all open issues in the			
finding. In case of non-closure,			
additional corrective action and			
VVB assessments (#2, #3, etc.)			
shall be added.			
Conclusion	To be che	ecked during the next p	periodic verification
Tick the appropriate checkbox	Outstandi	ng finding (not closed)	
	The findir	ig is closed	



APPENDIX 3: ABBREVIATIONS



APPENDIX 4: CERTIFICATES OF

COMPETENCE

		Car CHE	оо п ск—	
Cai	bon Che	c <mark>k (Ind</mark> i	a) Priva	ite Limited
	Certific	ate of Co	mpetency	/
	Ms. Ap	oarna Ch	oudhary	
and the second se	'L's internal qualifica 1065:2020, ISO/IEC	and the second second second		the requirements of CDM AS (V7.0 GHG programs:
	for the follo	wing functions ar	d requirements:	
☑ Validator	🛛 Verifier	🛛 Tea	am Leader	🛛 Technical Expert
🗆 Technical Reviewer	🗆 Health Expert	🗆 Ge	nder Expert	Plastic Waste Expert
CCB Expert	🗆 Legal Expert	🗆 Fin	ancial Expert	Environmental, Health and
⊠ SDG+	🛛 Social no-harr	· · · · · · · · · · · · · · · · · · ·	vironment rm(E+)	Safety financial matters
🛛 Local Expert for India				
	in the	following Techni	cal 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	8.1 🛛 🖾 TA 13.2
🗆 TA 14.1	🗆 TA 15.1	🗆 TA 16.1		
Issue D	ate			Expiry Date
5 th Decemb	er 2023		31	st December 2024
Biya Si	man			Sougers Asequally
	iya Suman ance Officer	_	м	r. Sanjay Kumar Agarwalla Technical Director
		on History of the		
Revision date 2022 ¹	2		Summary of chan Annual revision	
Jan 2023			Annual revision	n
Dec 2023		Change in the te	mplate due to revis	ion in TA and function

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



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Ca	bon Che	c <mark>k (Ind</mark> ia)) Private	Limited
	Certific	ate of Com	petency	
	M	. Jaya Rajp	ut	
as been qualified as per CCIP ISO/IEC14		tion procedures in a 17029:2019 and ot		
	for the follo	wing functions and rea	quirements:	
⊠ Validator	⊠ Verifier	🛛 Team L	eader 🛛 1	echnical Expert
Technical Reviewer	🗆 Health Expert	🗆 Gende	Expert 🗆 🛙	Plastic Waste Expert
CCB Expert	🗆 Legal Expert	🗆 Financi	al Expert 🛛 🛛	nvironmental, Health and
□ SDG+	🗆 Social no-harı	n(S+) 🗆 Enviror no-harm(I	nment	ety financial matters
oxtimes Local Expert for India			.,	
	in the	e following Technical A	reas:	
🗆 TA 1.1	🖂 TA 1.2	🗆 TA 2.1	🖂 TA 3.1	🗆 TA 4.1
🗆 TA 4. n	🗆 TA 5.1	🗆 TA 5.2	🗆 TA 7.1	🗆 TA 8.1
🗆 TA 9.1	🗆 TA 9.2	🗆 TA 10.1	🖾 TA 13.1	🖾 TA 13.2
🗆 TA 14.1	🗆 TA 15.1	🗆 TA 16.1		
Issue D	ate		Expi	ry Date
17 th July	2024		31 st Dec	ember 2024
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	riya Suman ance Officer	_		jay Kumar Agarwalla chnical Director
		on History of the docu		
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Ca	rbon Che	ck (In	dia) F	Priva	te Limited
	Certifica	ate of (Compe	tency	
	Akkho	amaau	n Kane	keo	
	PL's internal qualifica 4065:2020, ISO/IEC	-			he requirements of CDM AS (V7 GHG programs:
	for the follo	wing function	s and require	ments:	
□ Validator	□ Verifier		Team Lead	er	Technical Expert
Technical Reviewer	🗆 Health Expert		Gender Exp	ert	Plastic Waste Expert
CCB Expert	🗆 Legal Expert		Financial Ex	pert	Environmental, Health and
□ SDG+	🗆 Social no-harr		Environme	nt	Safety financial matters
🛛 Local Expert for Lao F	DR	no	-harm(E+)		
	in the	e following Te	chnical Areas		
🗆 TA 1.1	🗆 TA 1.2	🗆 ТА 2	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 1	0.1	🗆 TA 13.:	1 🗌 TA 13.2
🗆 TA 14.1	🗆 TA 15.1		16.1		
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	riya Suman iance Officer	_		Mr.	Sanjay Kumar Agarwalla Technical Director
	Revisio	on History of	the documen	t:	
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Dec 2023		i emplate ch	langes to incl	ude additioi	nal functions and TA



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	Certific	ate of Con	npetency	(
	Ms. Nguy	en Hong N	goc Tran	g
	PL's internal qualifica 4065:2020, ISO/IEC			the requirements of CDM AS (V7.0 GHG programs:
	for the follo	wing functions and r	equirements:	
🛛 Validator	⊠ Verifier	🛛 Team	Leader	🛛 Technical Expert
Technical Reviewer	🗆 Health Expert	🗆 Gend	er Expert	Plastic Waste Expert
CCB Expert	🗆 Legal Expert	🗆 Finan	cial Expert	Environmental, Health and
□ SDG+	🗌 Social no-harı	m(S+) 🗆 Enviro no-harm		Safety financial matters
⊠ Local Expert for Viet	nam		(-)	
	in the	e following Technical	Areas:	
🗆 TA 1.1	🖂 TA 1.2	🗆 TA 2.1	🗆 TA 3.1	L 🗆 TA 4.1
□ TA 4. n	□ TA 5.1	□ TA 5.2	□ TA 7.1	
□ TA 9.1	□ TA 9.2	□ TA 10.1	□ TA 13	
□ TA 14.1	□ TA 15.1	□ TA 16.1		
Issue	Date			Expiry Date
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	Priya Suman liance Officer	_	Mr	r. Sanjay Kumar Agarwalla Technical Director
	Revisi	on History of the doo	cument:	
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Jan 2023		Annual revision Annual revision		
Dec 2023		Change in the template due to revision in TA and function		



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Ca	bon Che	ck (India) Priva	te Limited
	Certifica	ate of Con	npetency	,
	Ms	. Indumati	hi C	
and the second se	'L's internal qualificat 4065:2020, ISO/IEC			the requirements of CDM AS (V7.0) GHG programs:
	for the follo	wing functions and r	equirements:	
🛛 Validator	🛛 Verifier	🛛 Team	Leader	🛛 Technical Expert
🛛 Technical Reviewer	🗆 Health Expert	🗆 Gend	er Expert	🛛 Plastic Waste Expert
CCB Expert	🗆 Legal Expert	🛛 Finan	cial Expert	Environmental, Health and Safety financial matters
⊠ SDG+	🛛 Social no-harn	n(S+) 🛛 Enviro no-harm		Safety financial matters
🛛 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 9.1 □ TA 14.1	□ TA 9.2 □ TA 15.1	□ TA 10.1 □ TA 16.1	⊠ TA 13.	.1 🛛 TA 13.2
Issue D	ate			Expiry Date
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	riya Suman ance Officer	_	Mr.	. Sanjay Kumar Agarwalla Technical Director
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