PROJECT REVIEW REPORT

This document tracks the findings raised in Verra's review of the project specified below. The VVB must address the findings before the project request can be considered by Verra for approval. The document will be made publicly available on the Verra Registry. Confidential information may be provided as separate attachments.

Review Type	Registration and Verification
Project ID	2430
Project Name	Distribution of Improved cook stove - Phase 16
Program(s)	VCS
Verification Period	05-October-2012 to 04-October-2013 (First and Last date included)
Project Proponent	M/s G K Energy Marketers Pvt. Ltd
Methodology	AMS-II-G Version 4.0
VVB	TÜV SÜD South Asia Pvt Ltd
Assessment Criteria	VCS Version 4.3
Date of First Issue	26 July 2022
Review Conclusion	Approved
Date of Final Issue	07 November 2022

ASSESSMENT FINDINGS

#	Description	Response	Status
1	**Lack of clarity on project start date and crediting period start date** **Issue:** The project start date and the crediting period start date do not match. **Action items:** A. The VVB must ensure that the project proponent updates Section 1.8 and 1.9 of the PD and provide clarification on the project start date according to the VCS definition of project start date. The VVB must ensure that the crediting period is updated accordingly. B. The VVB must ensure that the project proponent provide clarification of the date of onset of GHG emission reduction, that is, when actual stove use began. C. The VVB must ensure that emission reduction calculations are revised in section 1.10 and Section 4.4. D. The VVB must assess the updated PD and update Section 3.1 of the Joint VVR as needed. **Program rules:** *VCS Standard, v4.2*, Section 3.7; VCS Project Description Template, v4.0 Section 1.8 & 1.9; VCS Monitoring Report Template, v4.0 Section 1.5 & 1.6; Joint Val/Ver Template, v4.0 Section 3.1	Round1: VVB Response: The date on which the project began to generate emission reductions is 05-October-2012. The start date of the project activity has now been made consistent to the start date of the crediting period i.e. 05-October-2012. The start date of the project activity has now been updated in section 1.10 of the Project Design Document. The table has now been updated in section 1.10 as per the updated start date i.e 05-October-2012. The start date of the project activity has now been updated through out the Project Design Document, Monitoring Report and Joint Val/Ver Report. The start date of the project activity is 05-October-2012. The emission reductions have also been updated accordingly. Verra Review: The project start date and the crediting period start date have been corrected. This finding is closed.	Closed

ASSESSMENT FINDINGS			
2	**Clarification needed on the crediting period length** **Issue:** A. It is not clear why the crediting period is referred to as "the first crediting period" as under the CDM the crediting period is fixed. B. The VVB must assess the updated PD and update Section 3.1 of the Joint VVR as needed. **Action items:** The VVB must ensure that the project proponent provides an explanation as why the crediting period is referred to as "the first crediting period" yet under the CDM the crediting period is fixed. **Program rules:** *VCS Standard, v4.3*, Section 3.8.7	**Round1:** VVB Response: The irrelevant information has now been removed from the Project Design Document. Section 3.1 of the Joint VVR has now been updated accordingly. Verra Review: There are no changes that have been made in Section 1.9 of the PD. This finding remains open. VVB Response: Section 1.9 has now been updated as the crediting period is the fixed crediting period. Verra Review: Section 1.9 has now been updated and this finding is closed.	Closed
3	**Information missing regarding the public comment period** **Issue:** The project proponent did not include any information regarding the public comment period posting on the VCS registry. **Action items:** A. The VVB must ensure that the project proponent include information on whether the project was posted for public comment and whether there were comments received in Section 2.4 of the PD. B. The VVB must assess the updated PD and update Section 3.3.4 of the Joint VVR as needed. **Program rules:**	**Round1:** VVB Response: Information regarding the public commenting period has now been updated in Project Design Document. Verra Review: Information regarding the public commenting period has now been updated in Project Design Document. This finding is closed.	Closed

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	VCS Standard, v4.2, Section 3.17.6; VCS Project Description Template, v4.0 Section 2.4; Joint Val/Ver Template, v4.0 Section 3.1		
4	**Template instructions included in the joint validation and verification report** **Issue:** The VVB has not deleted template instructions under Section 2.2 of the joint validation and verification report. **Action items:** The VVB must delete template instructions under Section 2.2 of the Joint validation and verification report. **Program rule:** VCS Standard v4.1, Section 4.1.13	**Round1:** VVB Response: Templated instructions have now been deleted from section 22 of the Joint VVR. Verra Review: Templated instructions have now been deleted from section 22 of the Joint VVR. This finding is closed.	Closed
5	**Lack of clarity on how the interviews were conducted** **Issue:** Detailed steps regarding how the interview process was carried out is not provided in Section 2.3 of the Joint VVR. **Action items:** A. The VVB must provide clarification on which users were interviewed and whether they participated in the usage rate survey. B. The VVB must provide clarification on how it assessed efficiency tests via the interviews. **Program rules:** Joint Val/Ver Template, v4.0 Section 2.3	**Round1:** VVB Response: Detailed steps regarding the interview process have now been incorporated in section 2.3 of Joint VVR. Verra Review: Detailed steps regarding the interview process have now been incorporated in section 2.3 of Joint VVR. This finding is closed.	Closed
6	**Lack of clarity on the interviews' sampling approach**	**Round1:**	Closed

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Issue:

It is not clear how the VVB arrived at a sample of 7 for the interviews.

Action items:

A. The VVB must provide clarification on how it arrived at a sample of 7 for interviews and whether it was an acceptance sample from PP's own sample.
B. Further, the VVB must update Section 2.3 of the Joint VVR to include information on how it ensured the validity and/or the appropriateness of a sample size of 7.

Program rule:

Joint Val/Ver Template, v4.0 Section 2.3

Background:

The VVB is required to explain how it selected the sample of 7 end users. And whether it was from the PP database with the required 90/10 reliability, or whether it was through the acceptance sampling as prescribed paragraphs 28-39 of the CDM Sampling standard. The VVB is also required to include the topics discussed with the end-users, including but not limited to how it confirmed the baseline technologies and fuels, date of stove distribution, whether monitoring survey was conducted, grievance mechanism and so on. The VVB shall also include means of communication, and how it checked the presence of the stoves in the sampled HHs

VVB Response:

The verification team decided to draw samples mainly from the project samples selected by CME. Acceptance Sampling approach was employed by verification team, which follows the "Standard for sampling and survey for CDM project activities and programme of activities", version 9.0.

TUV SUD has taken the paragraph 39 "Table 2 Sample Size and Acceptance Number" of the "Standard for sampling and survey for CDM project activities and programme of activities", version 9.0. into consideration in order to select a random sample from the PP based on the AQL of 0.5%, the UQL of 20%, and the producer's and consumer's risk both at 5% were selected. Therefore, a sample size (n) of 22 should have been verified at least, and accordingly with 1 as the maximum number of discrepancies (acceptance number) between the verified data and the PP data. Team verified 22 samples on conservative side to validate and verify the project activity. The verification team selected random samples from the list of cookstoves installation database. Team has assessed (by remote verification, & desk review of contract document between PO & user) a total of 22 samples (randomly selected) selected from different district. The presence of project stoves was checked during the remote visit on video call. The stoves details (unique serial number, date of installation, type of ICS, name of user and address) were also checked and found to be consistent with that reported in the installation database. No inconsistency was observed for any of the 22 samples with respect to the observations in the field. Same has been incorporated in section 4.2 and 2.3 of the VVR.

Verra Review:

The explanation provided and updates are sufficient to close this finding.

ASSESSMENT FINDINGS			
7	**Clarification needed on the sample size used** **Issue:** It is not clear how the sample size for a population of 14400 was arrived at. **Action items:** A. The VVB must ensure that the project proponent updates Section 4.3 of the MR and provide clarification on how the minimum sample of 31 and oversampling of 39 (page 42) was arrived at. B. The VVB must assess the updated PD and update the joint validation/verification report as needed. **Program rule:** Monitoring Report Template, v4.0 Section 4.3; VCS Joint Validation/Verification v4.0, Section 4.2	Round1: VVB Response: TUV SUD has taken the paragraph 39 “Table 2 Sample Size and Acceptance Number” of the “Standard for sampling and survey for CDM project activities and programme of activities”, version 9.0. into consideration in order to select a random sample from the PP based on the AQL of 0.5%, the UQL of 20%, and the producer’s and consumer’s risk both at 5% were selected. Therefore, a sample size (n) of 22 should have been verified at least, and accordingly with 1 as the maximum number of discrepancies (acceptance number) between the verified data and the PP data. Team verified 22 samples on conservative side to validate and verify the project activity. The verification team selected random samples from the list of cookstoves installation database. Team has assessed (by remote verification, & desk review of contract document between PO & user) a total of 22 samples (randomly selected) selected from different district. The presence of project stoves was checked during the remote visit on video call. The stoves details (unique serial number, date of installation, type of ICS, name of user and address) were also checked and found to be consistent with that reported in the installation database. No inconsistency was observed for any of the 22 samples with respect to the observations in the field. Same has been incorporated in section 4.2 and 2.3 of the VVR. Verra Review: Verra Review: The explanation provided and updates are not sufficient to close this finding. **Action items:** A. The VVB must ensure that the project proponent updates Section 4.3 of the MR and provide and	Closed

ASSESSMENT FINDINGS			
		provide clarification on how the minimum sample of 31 and oversampling of 39 (page 42) was arrived at. B. The VVB must assess the updated PD and update the joint validation/verification report as needed. VVB Response: Section 4.3 has now been updated and the relevant information on the minimum sample of 31 and the oversampling of 39 has now been incorporated. PD has been assessed and the Joint VVR has now been updated accordingly. Verra Review: Section 4.3 has now been updated and the relevant information on the minimum sample of 31 and the oversampling of 39 has now been incorporated. This finding is closed.	
8	**Detailed assessment missing on the monitored parameters** **Issue:** It is unclear how the VVB assessed the monitored parameters against the objective evidence and whether confidence/precision level was achieved. **Action items:** A. The VVB must update Section 4.1 of the Joint VVR and describe how it validated, against objective evidence all the monitored parameters: For example, for Parameter 'No. of Cook Stoves in use', the VVB does not confirm whether it checked distribution database, and whether the sampling plan was followed in line with the approved monitoring plan.	**Round1:** VVB Response: Detailed assessment of the monitoring parameters has now been incorporated Joint VVR. Verra Review: The explanation provided and updates are sufficient to close this finding.	Closed

ASSESSMENT FINDINGS			
	B. Further, the VVB must provide its opinion on the accuracy and reliability of the reported values in line with the monitoring plan and the VCS requirements. **Program rule:** Joint Val/Ver Template, v4.0 Section 4.1		
9	**Clarification needed on the monitored parameter 'Days of operation'** **Issue:** It is unclear why 2016 has 365 days. **Action items:** A. The VVB must ensure that the project proponent update Section 4.2 of the MR to include the correct number of days in 2016. B. The VVB must ensure that the project proponent revise the ERR calculations accordingly. C. The VVB must provide and assessment of the update PD and update the joint validation/verification report accordingly. **Program rules:** Joint Val/Ver Template, v4.0 Section 4.1	Round1: VVB Response: Maintenance log book has been checked by the third-party agency for the number of days of operation. The same has been verified by the VVB. The CDM audit team has also cross verified the log books regarding the number of days of operation. There has been no cookstove replaced in 5-years monitoring period. Number of days have now been updated as 2016 was a leap year. Verra Review: The explanation provided and updates are sufficient to close this finding.	Closed
10	**The mechanism for ongoing communication missing in monitoring report** **Issue:** The project proponent has not included a mechanism for on-going communication with the stakeholders. **Action items:**	Round1: VVB Response: Information regarding ongoing communication has now been incorporated in monitoring report. Verra Review: The explanation provided and updates are sufficient to close this finding.	Closed

ASSESSMENT FINDINGS			
	A. The VVB must ensure that the monitoring report includes an appropriate mechanism for on-going communication with stakeholder. B. The VVB must assess the mechanism for on-going communication with stakeholder in the verification report. **Program rule:** VCS standard v4.2, Section 3.17.4		
11	**Missing information on the comparisons between the ex-ante and ex-post values** **Issue:** The project proponent has not included a comparison between the ex-ante and ex-post values in Section 5.4 of the MR. **Action items:** A. The VVB must ensure that the project proponent updates Section 5.4 of the MR and include a comparison between the ex-ante and ex-post values. B. The VVB must assess updated MR and update Section 4.2 of the joint validation/verification report as needed. C. The VVB shall state the monitoring period dates, and ensure the table is revised with the correct vintages **Program rule:** Monitoring Report Template, v4.0 Section 5.4; VCS Joint Validation/Verification v4.0, Section 4.2	Round1: VVB Response: A comparison between the ex-ante and ex-post values has now been incorporated in Section 5.4 of the MR. Verra Review: While a comparison between the ex-ante and ex-post values has now been incorporated in Section 5.4 of the MR, the values for 05 October 2015 to 04 October 2016 do not match with the spreadsheet. VVB Response: The values for 05 October 2015 to 04 October 2016 have now been made consistent to the emission reduction sheet. Verra Review: The values for 05 October 2015 to 04 October 2016 have now been made consistent to the emission reduction sheet. This finding is closed.	Closed
12	**Detailed assessment missing on the 'end user agreements'** **Issue:** It is unclear how the VVB assessed the consistency of the 'end user agreements'.	Round1: VVB Response: The tripartite agreement submitted by the PP is between the end party user, Vikram stoves and G K Energy Marketers Private Limited. The agreement clear states that the rights of	Closed

ASSESSMENT FINDINGS			
	Action items: A. The VVB must update Section 3.1 of the Joint VVR and describe how it checked that the 'end user agreements' were 'consistent', without specifying which ones. B. The VVB must and how many, and how it determined that the 'end user agreements' were 'consistent.' **Program rules:** Joint Val/Ver Template, v4.0 Section 3.1	the VCUs rests with G K energy marketers private limited. The agreement has been signed by all the parties. Hence as per Section 3.6.1 of the VCS Standard v4.1, the project owner is G K Energy Marketers Private Limited. Verra Review: The explanation provided and updates are sufficient to close this finding.	
13	**Detailed assessment missing on the operational lifetime of the cook stoves** **Issue:** It is unclear how the VVB assessed the "operational lifetime" of the cook stoves. **Action items:** A. The VVB must include appropriate evidence of how it checked the "operational lifetime" of the cook stoves. B. Further, the VVB must update section 4.2 of the Joint VVR and confirm how it checked that no stoves were replaced during the 5-year monitoring period **Program rule:** Joint Val/Ver Template, v4.0 Section 2.2 & 4.2	**Round1:** VVB Response: Maintenance log book has been checked by the third-party agency for the number of days of operation. The same has been verified by the VVB. The CDM audit team has also cross verified the log books regarding the number of days of operation. There has been no cookstove replaced in 5-years monitoring period. Verra Review: The explanation provided and updates are sufficient to close this finding.	Closed
14	**Missing Calculation Sheet** **Issue:** The table ERR Calculation sheet(s) and the excel database were not provided. **Action items:**	**Round1:** VVB Response: Emission Reduction Sheet has now been submitted. Verra Review:	Closed

ASSESSMENT FINDINGS			
	The VVB must ensure that the project proponent provides the ERR Calculation sheet(s) and the excel database for review. Program rule:	Emission Reduction Sheet has now been submitted. This finding is closed.	
15	**Different versions of AMS-II.G are mentioned in the project description** **Issue:** In Section 1.13, the project proponent mentions a different version of the AMS-II. G compared to the rest of the project description. **Action items:** The VVB must ensure that the project proponent mentions the same version of the AMS-II.G in all sections of the PD. **Program rule:** AMS–II G. v4; VCS Project Description Template, v4.0, Section 1.13 and Section 3.1 **Background:** The CDM documents have applied version 4.0 of the AMSS-II.G (EB68) and the same is also reflected in Section 3.1 of the VCS PD	**Round1:** VVB Response: AMS-II.G version 04 has now been made consistent throughout the documents. Verra Review: AMS-II.G version 04 has now been made consistent throughout the documents. This finding is closed.	Closed
16	**Inconsistent reporting of the number of cookstoves installed** **Issue:** The number of cookstoves is inconsistently reported in the PD and MR, for example, Section 3.3, 1.1, 1.4, and 1.9 of the PD. **Action items:** A. The VVB must ensure that the project proponent consistently reports the correct number of cookstoves that have been installed. B. The VVB must assess the updated PD and update Section 3.1 of the Joint VVR as needed.	**Round1:** VVB Response: Number of cookstoves have now been made consistent throughout the PD and MR. Verra Review: Number of cookstoves have now been made consistent throughout the PD and MR. This finding is closed.	Closed

ASSESSMENT FINDINGS			
	Program rule: Project Description Template, v4.0 Section 1.1, 1.4, 1.9, Monitoring Report Template, v4.0, Section 1.1		
17	**Clarification needed on the project boundary** **Issue:** In Section 3.3 of the PD it is not clear why non-CO2 emissions (CH_4 & N_2O) have been excluded in both the baseline and project cases. **Action items:** A. The VVB must ensure that the project proponent updates Section 3.3 of the PD to clarify why non-CO2 emissions (CH_4 & N_2O) have been excluded in both the baseline and project cases. B. The VVB must describe how it validated, against objective evidence, that the non-CO2 emissions (CH_4 & N_2O) not applicable in both the baseline and project cases as per methodology. **Program rule:** Project Description Template, v4.0 Section 3.3	**Round1:** VVB Response: Relevant information has now been incorporated in section 3.3 of the PD Version 03. Verra Review: In Section 3.3 of the PD the PP has indicated that non-CO2 emissions (CH_4 & N_2O) are not applicable as per methodology in both the baseline and project cases. This finding is closed.	Closed
18	**Inaccurate sampling equation** **Issue:** The sampling equation (page 41) is not correct. **Action items:** A. The VVB must ensure that the project proponent uses the correct sampling equation (page 41), see equation 1 of the CDM sampling guidelines v4.0. The '2' has to be 'power 2' and not '1.6452. B. The VVB must provide and assessment of the same.	**Round1:** VVB Response: Sampling equation has now been corrected and updated in monitoring report version 03. Verra Review: Sampling equation has now been corrected and updated in monitoring report version 03. This finding is closed.	Closed

ASSESSMENT FINDINGS			
	Program rule: Monitoring Report Template, v4.0 Section 4.3		
19	**Clarification needed on how no double counting demonstrated** **Issue:** It is not clear how no double counting evidence/9/ was assessed. **Action items:** The VVB must describe how it validated, against objective evidence that there is no double counting. **Program rule:** VCS Joint Validation/Verification Report Template, v4.0 Section 2.2	**Round1:** VVB Response: No double accounting declaration has been submitted by the assessment team has been found genuine and appropriate. The project has been cross-checked in other mechanisms and is registered in CDM mechanism. The emission reductions claimed in VCS will not be claimed in any other mechanism. Verra Review: The explanation provided and updates are sufficient to close this finding.	Closed
20	**General missing or incorrect information provided** **Action items:** The VVB must update the joint validation/verification report and correct the following: A. Section 1.1: VCU is Verified Carbon Units, not Voluntary Carbon Units. B. Section 2.2: Include the latest VCS PD basis for this verification C. Section 2.2: Include the unique identification of the ICS(s) checked for project start date under the reference document /8/. D. Section 2.2: Include the grievance register, if it was checked.	**Round1:** VVB Response: Relevant information has now been incorporated in Joint VVR. Verra Review: A. Section 1.1: VCU is Verified Carbon Units, not Voluntary Carbon Units was not corrected. VVR Response: The typographical error has now been updated and the Verified Carbon Units have now been mentioned. Verra Review: The typographical error has now been updated and the Verified Carbon Units have now been mentioned. This finding is closed.	Closed