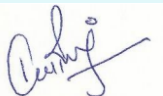


**Validation report form for validation of voluntary
project activities
Gold Standard for Global Goals**

BASIC INFORMATION

Title and GS reference number of the programme of activities (PoA)	GS10789: ECOA_BURN MULTI-COUNTRY CLEAN COOKING PROGRAMME		
Version number of the validation report	5.0		
Completion date of the validation report	21/02/2024		
Title and reference number of each VPA to be included	VPA Ref. no.	Title	
	GS 11671	GS10789 GS11671 VPA61: Efficient and Clean Cooking for households in Nigeria	
Version numbers of the VPA-DD to which this report applies	VPA 61: Version 4.0		
Applied methodologies and standardized baselines for each CPA	VPA no.	Applied methodologies	
	VPA 61	Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 03.1	
Coordinating/managing entity (CME)	BURN Manufacturing Co.		
Host Parties	VPA 61: Nigeria		
Estimated SDG Impacts	SDGs Targeted		Value/ Unit for VPA 61
	SDG13: Climate Action (Mandatory)		1,974,258 tCO ₂ VERs/ annum
	SDG 1: No Poverty: End of Poverty in all its forms everywhere		51% / monetary savings in %

	SDG 3: Good Health and well-being: Ensure healthy lives and promote well-being for all at all ages	94.30% / Households in % perceiving improved air quality
	SDG 4: Quality Education: Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university	93 / Number of people who participated in project training
	SDG 5: Gender Equality: Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household	79 / Average time saved cooking for women in the project scenario (Measured in minutes reported by end-users)
	SDG 7: Affordable and Clean Energy: Target 7.1; Indicator 7.1.2 Proportion of population with primary reliance on clean fuels and technology	220,070 ICS in use
	SDG 8: Decent Work and Economic Growth: Target 8.3; Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	304 / Number of jobs created
	SDG 15: Life on Land: Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	1,034,617.5 / Tons of non-renewable biomass saved in the project scenario from continued use of project technologies
	Name of the VVB	Earthood Services Private Limited
Name, position and signature of the approver of the validation report	 Dr. Kaviraj Singh Managing Director	

SECTION A. Executive summary

The purpose of the VPA is to provide efficient cookstove with the help of local partners and the VPA Implementer BURN Manufacturing Co. which is also the Coordinating and Managing Entity (CME). Under the VPA GS11671 (VPA 61), the CME will distribute/sell ICS in Nigeria. This VPA focus on reduction of greenhouse gas emissions from the burning of non-renewable woody biomass and charcoal for cooking purpose. Improved Cookstoves (ICS) improves heat transfer efficiency as compared to the baseline conventional stoves and reduce the dependency using non-renewable woody biomass, thereby reducing the GHG emissions from the burning of non-renewable woody biomass and charcoal for cooking, fulfilling the requirements of the applied methodology TPDDTEC Version 3.1/5/.

The VPA are being submitted to GS4GG for validation and the Coordinating/managing entity of the PoA is BURN Manufacturing Co.

Parameter	Validated information
GS ID of the VPA to be included	GS11671 (VPA 61)
Title of the VPA	GS10789 GS11671 VPA61: Efficient and Clean Cooking for households in Nigeria
Methodology applied	Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 03.1
Crediting period	5 years, Renewable

This VPA aims at the availability of efficient cooking system to the people of Nigeria by distributing ICS, implemented by BURN Manufacturing Co. The households in these countries traditionally use non-renewable biomass and Charcoal for cooking. Thus, baseline for this Project is the amount of non-renewable biomass and Charcoal consumption in the absence of project activity for cooking purposes.

Start date of the PoA is 01/07/2019. Start date for VPA 61 is 19/08/2021. The certification cycle of the VPA is considered as 15 years, which is in line with the crediting period under Community Services Activity Requirements version 1.2. The start date, length and type of the crediting period is also consistent with the PoA description in PoA-DD/4/.

GS11671 (VPA 61) envisage an estimated annual GHG emission reduction and other SDG impacts over the crediting period as given in the table below.

SDG Impacts	VPA61
SDG13: Climate Action	1,974,258 tCO ₂ VERs/ annum
SDG 1: No Poverty: End of Poverty in all its forms everywhere	51%
SDG 3: Ensure healthy lives and promote well-being for all at all ages	94.30%
SDG 4: (Quality Education) Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university	93

SDG 5: (Gender Equality) Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household	79
SDG 7: Ensure access to affordable, reliable, sustainable, and modern energy for all	220,070
SDG 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all	304
SDG 15: (Life on land) Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase	1,034,617.5

Scope of Validation

The scope of the services provided by Earthood Services Private Limited is to perform validation of the VPA GS11671 (VPA 61) under the PoA. The scope of validation is to assess the claims and assumptions made in the VPA-DD against the GS4GG criteria and UNFCCC's CDM, including but not limited to GS4GG Programme of Activities Requirements version 2/2/, Community Services Activity Requirements version 1.2/3/, applied methodology TPDDTEC version 3.1 /5/, GS4GG Principle & Requirements version 1.2/1/, GHG Product Requirements/8/, GHG emissions reductions sequestration and product requirements version 2/27/ and CDM PS for PoA version 3.0/14/, CDM VVS for PoA /7/version 3.0.

Validation Process

The validation process is undertaken by the validation team that involves the following:

1. The desk review of documents and evidence submitted by the project participant in the context of GS4GG criteria along with the reference CDM rules and guidelines issued by CDM EB,
2. A remote audit to assess the baseline practices followed by interviews with CME and the VPA Implementers,
3. Reporting audit findings concerning clarifications and non-conformities and the closure of the findings, as appropriate,
4. Preparing a draft validation report for the inclusion of VPA complying with the Gold Standard requirements.

An independent Technical Review team reviews the validation report prepared by the validation team. The final validation report that is accepted by Technical Reviewer is then approved on behalf of Earthood Services Private Limited and processed further as per GS4GG procedures.

Conclusion

The review of the VPA-DD, supporting documentation and subsequent follow-up actions have provided Earthood with sufficient evidence to determine the fulfilment of stated criteria. Earthood is of the opinion that the VPA titled "GS10789 GS11671 VPA61: Efficient and Clean Cooking for households in Nigeria" as described in the VPA DD/9/ meet all relevant requirements of GS4GG, meets host country criteria and has correctly applied the methodology GS TPDDTEC v3.1/5/ for application to efficient cooking system distributed/sold through BURN Manufacturing Co. group and partner organisation. Therefore, the VPA are being recommended to GS4GG for inclusion.

SECTION B. Validation team, technical reviewer and approver

B.1 Validation team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection*	Interviews	Validation findings
1.	Team Leader (old)	IR	Chaudhary	Anjali	Central office	Y	Y	Y	Y
2.	Validator (old)	IR	Chaudhary	Anjali	Central office	Y	Y	Y	Y
3.	Team Leader (new)	IR	Phukan	Sukanya	Central office	Y	Y	Y	Y
4.	Validator (new)	IR	Phukan	Sukanya	Central office	Y	Y	Y	Y
5.	Technical Expert (TA 3.1), Meth Expert and GS	IR	Guleria	Shifali	Central office	Y	Y	Y	Y

	Approved Auditor								
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B.2 Technical reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g.name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Garg	Shreya	Central office
2.	TA Expert to TR	IR	Garg	Shreya	Central office
3.	Approver	IR	Singh	Kaviraj	Central office

GS4GG states “Unless otherwise stated (for example in an applied Methodology or Product Requirements), the same VVB may undertake Validation and Verification of a given Project” in the Para 5.1.28 of the core document Principles & requirements dated. 23/10/2019. With reference to the statement made by GS4GG. Therefore, same team has conducted the combined Validation and Verification for the VPA 61.

As per paragraph 2.2 of the RULE UPDATE: Validation and Verification by Same VVB (RU 2020 PR – PR V1.2), “The requirement to have different audit teams does not apply to combined Design Certification with first verification and performance review for a given project (paragraph 5.1.53, Principles and Requirements V1.2, p 28). The same audit team may perform both validation and verification for combined Design Certification and first performance certification for a given project”.

The team composition for the validation with their roles is included in tables mentioned above.

SECTION C. Means of validation

C.1 Desk/document review

The validation of the Voluntary Project Activities (VPA) is performed primarily as a document review of the VPA design document for VPA GS11671 (VPA 61)/9/, SDG Outcome Calculation sheets/28/, f_{NRB} calculation sheets/6/, the baseline survey forms (Analysis sheet) /30/ and independent research on several platforms. The cross checks between information provided in the VPA-DD/9/ and information from sources other than those used, if available, the validation team’s sectoral or local expertise and, if necessary, independent background investigations. The complete list of documents/evidence assessed by validation team is included under Appendix 3.

C.2 Remote inspection

Interviews were conducted remotely by the VVB. The details are included in the table below.

Duration of remote inspection				
No.	Activity performed during site inspection	Site location	Date	Team member
1.	<p>During the remote audit the following Activities are performed:</p> <ul style="list-style-type: none"> -Opening Meeting: Introduction, scope and objective of work, roles and responsibilities of audit team. -Parameter fixed Ex-ante and Baseline emissions, Project emissions and Leakage calculation -Project boundary and emission sources included in the project boundary. -Choice and applicability of baseline methodology(ies) -Project Activity (Technology, Location and Implementation) -Monitoring plan (feasibility of monitoring arrangements described in PDD, QA/QC procedures, responsibility of implementation of monitoring plan, data recording & storage procedures) -Operational lifetime of the project activity, Start date of the project activity, Crediting period -Environmental impacts and need of EIA -Local Stakeholder Consultation process, comments received. 	Republic of Nigeria	07/02/2023	Anjali Chaudhary, Shifali Guleria and Sukanya Phukan

C.3 Interviews

No.	Interviewee				Date	Subject	Team member
	Last name	First name	Affiliation	Gender			
1.	Gachugi	Nathan	Head, Carbon Operation, BURN	-	07/02/2023	<ul style="list-style-type: none"> •Discussion on Programme Design and eligibility criteria •Proposed Technology to be used in the VPA of the PoA 	Anjali Chaudhary, Shifali Guleria and Sukanya Phukan

						<ul style="list-style-type: none"> •CME Management System Manual • Discussion on programme funding and involvement of any ODA •Discussion on the PoA DD/VPA DD and ER sheet •Monitoring/Sampling plan •Discussion on the GS preliminary review comments •Sustainability aspects of the PoA SDG impacts 	
2.	Otolo	Natasha	Senior Carbon Manager, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary, Ex-ante and Ex-post parameters 	
3.	Jepkirui	Martha	Carbon fellow, Burn	-		<ul style="list-style-type: none"> •Program design •Baseline scenario •ex-ante and monitored parameters 	
4.	Mwende	Peninah	Carbon Officer, BURN	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	

5.	Too	Karen	Carbon Administrative Officer, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
6.	Toledano	Laura	Carbon Officer, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
7.	Kiriungi	Stanley	Carbon Research Coordinator, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
8.	Subramanian	Sriskandh	Carbon Consultant, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	

5.	Too	Karen	Carbon Administrative Officer, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
6.	Toledano	Laura	Carbon Officer, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
7.	Kiriungi	Stanley	Carbon Research Coordinator, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
8.	Subramanian	Sriskandh	Carbon Consultant, Burn	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	

9.	--	Olamide	Carbon Consultant, Webhaptic intelligence group	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
10.	Orelusi	Oluwasen	Technical Supervisor, Webhaptic intelligence group	-		<ul style="list-style-type: none"> •Monitoring plan •Baseline scenario •Technical description •Additionality •Project boundary •Ex-ante and Ex-post parameters 	
VPA 61 Baseline-users (Urban):							
1.	Onyim	Veronica	Baseline user	Female	07/02/2023	<ul style="list-style-type: none"> •Baseline fuel type •Baseline cookstove type •Year of Baseline KPT •Any seasonal variation 	Anjali ChaudharyS hifali Guleria and Sukanya Phukan
2.	Isaac	Blessing	Baseline user	Female			
3.	Onwuatue gwu	Justice	Baseline user	Male			
4.	Matthew	Grace	Baseline user	Female			
5.	Onyegasi	Ugonma	Baseline user	Male			
6.	Abdallah	Aisha	Baseline user	Female			
7.	Tijjani	Hassan Ahmed	Baseline user	Male			
8.	Solomon	Temitope	Baseline user	Female			
9.	Odunlami	Sunday	Baseline user	Female			
10.	Olagoke	Josephine	Baseline user	Female			
11.	Richard	Vera	Baseline user	Female			
Local Stakeholders:							
1.	Williams	Asabe	Stakeholder	Male	07/02/2023	<ul style="list-style-type: none"> •Implementation of Project •Grievance Mechanism •Opinion on Project 	Anjali ChaudharyS hifali Guleria and Sukanya Phukan
2.	Yahaya	Zainab	Stakeholder	Female			
3.	Ayinde	Phebian	Stakeholder	Female			

Type of questions asked by the Team member

No.	Questions asked by Team Leader to baseline users
1.	Name of the Household
3.	Phone no. of HH/ identity proof of HH
4.	Name of Region
5.	Do you remember being visited and asked questions about the stoves you use to cook by a BURN representative
6.	What was your MAIN cooking stove at the time you were visited by the BURN representative in October-December 2022?
7.	Were you using any other stove for cooking besides the MAIN stove mentioned above in October-December 2022? Yes/No. If yes, please mention the other stoves that you were using in October-December 2022
8.	What is the Fuel used in the main cooking stove?
9.	What is the Source of fuel (e.g., biomass or charcoal)
10.	Is there Any difference in cooking between rainy season and dry season?
11.	Is there any Feedback for the project activity?
12.	Any other remarks
No.	Questions asked by Team Leader to Local Stakeholders
1.	Name of Local Stakeholder
3.	Phone no. of Local Stakeholder
4.	Email ID of Local Stakeholder
5.	Occupation of Local Stakeholder
6.	Name of Region
7.	Were you a participant of the LSC Meeting?
8.	Date of LSC Meeting
9.	Mode of LSC invitation
10.	Brief description of discussions held during LSC
11.	Any questions asked by LS during LSC? If yes, were those resolved?
12.	Point of View on Project
13.	Any idea about how to get in touch with BURN in case you need to be assisted on use of the stove? E.g., phone number, email, or location of the BURN office near you? How to register grievances/complaints?
14.	Any negative impacts of the project / Any feedback/ grievance for the project activity?
15.	Any other remarks

C.4 Sampling approach
CME Approach:

CME will follow sampling procedures given in Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 3.1/5/ for determining the sample size of each parameter. A confidence precision of 90/10 will be ensured by CME for meeting the annual/biennial monitoring criteria. The sampling approach undertaken by CME is duly explained under section B.7.2 of the VPA-DD/9/, which has been assessed by the validation team and found to be correct and in-line to the TPDDTEC v3.1/5/.

VVB's Sampling approach:

The sampling and surveys for CDM project activities and programmes of activities (Version 9.0) /16/ states under paragraph 28 that “When the project participants or the coordinating/managing entity have applied a sampling approach, the DOE may apply acceptance sampling as described in the steps indicated below as part of validation/verification activities”. The validation team has conducted acceptance sampling for the baseline consumption of the fuel with the help of baseline survey in line with paragraph 30 and 31 of the sampling standard version 9.0/16/.

The validation team determined the sample size for acceptance sampling by evaluating the following, using its own professional judgement and guidance in the Standard ‘Sampling and surveys for CDM project activities and programme of activities, Version 9.0’ /16/ Para 30:

- The proportion of discrepancies between the CME’s data and validation team’s (field or remote inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 0.5% was considered in this validation.
- The proportion of discrepancies between the CME’s data and validation team’s (field or remote inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 20% was considered in this validation.
- The producer risk and consumer risk of 10% was considered.

The validation team selected random sample of CME’s sampled records to check the acceptability (or otherwise) of the data for each such record with CME’s sample records and determined if the CME’s sample records meet the requirements.

The validation team selected the sample size as 11 households for the purpose of remote site inspection to check the acceptability of CME’s sampling results or otherwise.

Sample Size: (Per region)

AQL	UQL	Producer Risk	Consumer Risk	Sample Size; Min	Acceptance No.
0.5%	20%	10%	10%	11	0

The Validation team covered a total of 11 samples for Urban households under VPA 61 and observed a few typographical errors related to erroneous reporting of data from the baseline survey forms into the baseline survey calculation sheet. It has now been ensured that all the data is now consistent between the baseline survey forms and SDG calculation sheet. There were no material errors identified that might have resulted in the overestimation of the SDG impacts.

C.5 Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
Proposed VPA and corresponding generic VPA	-	-	-
Compliance with VPA-DD form	-	CAR#01	FAR#01*
General description of the VPA	CL#01	-	-
Technologies and/or measures	CL#07	-	-
Assessment of the eligibility of the VPA under Gold Standard	-	-	-
Application of methodologies and standardized baselines	-	-	-
<ul style="list-style-type: none"> • Reference of methodologies and standardized baselines 	CL#02	-	-
Project boundary, sources and GHGs	-	-	-
Baseline scenario	CL#06	-	-
<ul style="list-style-type: none"> • Ongoing financial need • Prior consideration 	-	-	-
Demonstration of additionality	-	-	-
SDG outcome assessment	-	-	-
<ul style="list-style-type: none"> • Data and parameters 	CL#03	CAR#03 CAR#04	FAR#01*
Estimation of SDG impacts or net anthropogenic removals	CL#04 CL#05	CAR#02	FAR#01*
Equations and parameters applied to calculate SDG impacts	CL#05	-	-
Start date, crediting period type and duration	-	-	FAR#01*
Environmental impacts	-	-	-
Local stakeholder consultation (Interviews)	-	CAR#05 CAR#07*	FAR#01*
Sustainability Assessment	-	-	-
<ul style="list-style-type: none"> • Safeguarding principles assessment 	-	CAR#06	-
<ul style="list-style-type: none"> • Gender Sensitive requirements 	-	-	-
Total	07	07	01

C.6 Proposed CPAs and corresponding generic VPA

VPA title and reference number	Title of corresponding real case VPA	Version number of the VPA-DD	Host Party	Version number of the PoA-DD into which the VPA is included
GS10789 GS11671 VPA61: Efficient and Clean Cooking for households in Nigeria	GS10789 VPA81: Efficient and Clean Cooking for households in Senegal	2.0	Nigeria	Version 4.1

C.7 Compliance with VPA-DD form

Means of validation	The VPA-DD/9/ has been prepared using the applicable version of GS4GG VPA-DD, i.e., version 2.1/10/. It has been checked from the GS website that the form used is appropriate and applicable for the VPA. Each section of the VPA-DD/9/ were also checked with the guidelines stated in the form/10/ and found to be fulfilling it.
Findings	CAR#01 and FAR#01 were raised and resolved.
Conclusion	The VPA-DD/9/ are found to be complying with the applicable form and all the sections filled are in line with the form guidelines.

C.8 Assessment of the eligibility of the VPA(s) under PoA

Means of validation	Applicability Criteria as per Gold Standard	Required Condition	CME's Justification	Means of Validation
	a. Geographical boundary	ICS distributed under any of the VPA will be located in any of the countries mentioned under Table 1 of the PoA-DD.	ICS are distributed to urban and peri-urban households all over the territory of Republic of Nigeria. For more details see section A.2. of VPA-DD documents.	The aim of the VPA is to provide efficient cooking system to the communities and institutions in Nigeria declared by CME under Section A.2 of the VPA-DD/9/ and confirmed from the geo coordinates of the baseline users/29/ as cross-checked against https://www.latlong.net/ and this is in line with para 3.1.1 (d) of Community Service Activity Requirements (Version 1.2)/3/. Thus,

				<p>the VPA are eligible to be included under GS4GG. This is also in accordance with GS4GG Principles and Requirements paragraph 3.1.1 (a)/1/.</p>
	<p>b. Double-counting of project activities</p>	<p>All VPA will be checked to prevent double counting and are not registered as a separate GS project activity, nor included as part of another registered GS (or other carbon standard) PoA nor that the project activity has been deregistered.</p>	<p>All carbon standard registries (UNFCCC, GS and VERRA) have been checked and it is confirmed that the VPA has not been registered as a separate GS project activity, nor included as part of another registered GS (or other carbon standard) PoA nor that the project activity has been deregistered. The same has been confirmed by a letter signed by the VPA implementer and submitted to GS.</p>	<p>A declaration/24/ has been provided by the CME confirming about the provision to eliminate double counting. Additionally, VVB has checked various registry webpages like UNFCCC, VERRA, GCC etc. to confirm that no project with similar title existed in neither of the registries. Further, each user will be provided with unique serial number (USN) as specified by the PP in the VPA-DD/9/ which will be embedded in the surface of the ICS to ensure that no double counting is taking place. This will also ensure that the CEPs deployed in the VPA are not part of any other PA. This is found to be acceptable by the VVB.</p>
	<p>c. Technology</p>	<p>Each VPA will implement improved biomass cook stoves.</p>	<p>The VPA implements highly efficient cookstoves known as 'Jikokoa'. Detailed</p>	<p>The manufacturer's specifications /33/ were checked for the technology related details to be distributed/sold under the VPA.</p>

			<p>manufacturer's technology specifications are listed in section A.3 of VPA-DD document.</p>	
	<p>d. Conditions to check the start date of the VPA through documentary evidence</p>	<p>The start date of a project activity is the date on which the first ICS has been distributed under the VPA. The start date of retroactive VPA (with a start date prior to date of first submission of PoA) can be at the earliest 1 year prior to submission of documents for GS preliminary review</p>	<p>The start date for VPA 61 is 19/08/2021 i.e., the day when the first ICS was distributed to a household under this VPA.</p> <p>The start date of the VPA can be confirmed by an electronic registration done on KoboCollect which shall be submitted to GS.</p> <p>The project start date for VPA 61 is after the 1st Round of Local Stakeholder Consultation, hence, the VPA is retroactive.</p>	<p>The first date of the distribution of ICS for VPA 61 is 19/08/2021. The CME has submitted the registration of ICS on Kobocollect/15/.</p>
	<p>e. Methodology</p>	<p>Each VPA will comply with the applicability criteria of the applied</p>	<p>The VPA complies with all applicability criteria of TPDDTEC as further</p>	<p>It has been assessed in the further sections of this report that the ICS technology to be distributed will comply with TPDDTEC, version</p>

		methodology (TPDDTEC, version 03.1)	outlined in section B.2 of VPA-DD document.	03.1/5/. This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1/1/.
	f. Financial Additional ity & Ongoing Financial Needs	Projects (VPA) to be included under the PoA will be in compliance with item 1.1.3 of Annex B – positive list mentioned in the 'Community Services Activity Requirements' or located in LDC, SIDS, LLDC. A VPA will be solely composed of isolated units (efficient cookstoves) where the users of the technology/measure are household/SM Es/institutions and where each unit results in \leq 600 MWh of thermal energy savings per year. Hence, according to paragraph 4.1.9 of the 'Community Services	The thermal energy savings per year at a unit level (i.e., per ICS) are clearly below 600 MWh as outlined in the ER calculation excel spreadsheet (worksheet 'Th. Energy savings unit level')	<p>The VPA is considered to be automatically additional according to para 4.1.9 (a) and (b) of 'Community Services Activity Requirements'/3/. However, the VPA are also in accordance with item 1.1.3 of Annex B – positive list mentioned in the 'Community Services Activity Requirements', Version 1.2./3/ wherein all the VPA will only be composed of micro-scale units. This demonstration has been confirmed from the ER sheets/28/. The thermal savings for each VPA is less than 600 MWh per unit. The thermal savings for VPA 61 is 2.44 MWh per unit as confirmed from the ER Sheet/28/</p> <p>This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1/1/.</p>

		<p>Activity Requirements', a VPA, regardless of the host country in which the project activity is being implemented, is deemed additional and therefore is not required to prove financial additionality at the time of Design Certification; OR a VPA is located in a LDC, SIDS, LLDC.</p>		
	<p>g. Stakeholder inclusivity</p>	<p>Local stakeholder consultation is done at VPA level, as described in section F of the PoA-DD. Local stakeholder consultation report must be provided along with VPA-DD. A single Stakeholder consultation can be conducted for a group of VPA as long as convincing</p>	<p>A local stakeholder consultation for this VPA has been conducted and the LSC report has been submitted to GS. The physical LSC meeting and stakeholder feedback round have been conducted (see LSC report for more details). The Local Stakeholder Consultation would be also</p>	<p>The CME has conducted the LSC on 20/04/2022 and 22/04/2022 as checked from LSC report/26/. The LSC has been conducted at VPA level as per section F of the PoA-DD /04/. Sample stakeholders who attended the meeting were also interviewed during the remote audit conducted on 07/02/2023 and their feedback on the project was positive. Details on Stakeholder Consultation has been added in Section D.10 of this report. The stakeholders did not</p>

		justification is provided.	valid for any other Voluntary Project Activities (VPA) implemented in Republic of Nigeria under BURN's Gold Standard PoA 'ECO_A_BURN multi-country Clean Cooking programme', provided that they are homogeneous, i.e., deploy the same stove type(s), target the same end-users and consist of the same project boundary as this specific VPA.	have any negative feedback on the VPA'.
	h. Conditions related to environmental Impact Analysis	The VPA has to fulfil host country requirements (if any) concerning environmental impact analysis.	No EIA is required by the host country for ICS project activities.	Since the project involves distribution of ICS, there is no net harm caused to the environment. Hence EIA is not required/40/51/.
	i. CME Approval	Each VPA has a project implementer that is either the Coordinating/Managing Entity or another entity that has	This eligibility criterion is not relevant for this VPA since the CME is the same entity as the VPA implementer	Approval from CME is not relevant for this VPA since the CME is the same entity as the VPA implementer

		<p>signed a contractual agreement with the CME. Those agreements include all rights and responsibilities of both parties, e.g. approval procedures by the CME, monitoring requirements, carbon credit rights transfer. This eligibility criterion is not relevant if the CME is the VPA implementer.</p>		
	<p>j. Transfer of carbon credit ownership</p>	<p>The transfer of carbon credit ownership all along the investment chain is clearly described and communicated to all project participants and end-users so that they are aware of to give up their rights on emission reductions. For technology producers and the retailers of the improved technology, this must be</p>	<p>The end-users permanently waive any claim or rights on carbon credits to the VPA implementer (also the CME of the PoA). This is confirmed by strap on ICS box and warranty booklet. There is a contractual agreement between distributors/retailers in which distributors/retailers waive any claim or rights on</p>	<p>CME has submitted the supporting document related to carbon credit ownership/18/. The end-users permanently waive any claim or rights on carbon credits to the VPA implementer. This is confirmed by strap on ICS box and Carbon waiver sticker. CME has submitted sample contractual agreements between distributors/retailers waiving any claim or rights on carbon credits.</p>

		<p>communicated by contract or clear written assertions in the transaction paperwork. The end-users will need to be informed and notified that they cannot claim for emission reductions from the project</p>	<p>carbon credits to the VPA implementer (at the same time CME of the PoA). The same will be submitted to the VVB during validation.</p>	
	<p>k. Conditions to provide an affirmation that funding from Annex I Parties, if any, does not result in a diversion of ODA</p>	<p>In case that any of the VPA receives ODA, it is ensured that there is no diversion of ODA, i.e. that no ODA is provided under the condition that all or part of the carbon credits have to be returned to the donor country/entity providing ODA.</p>	<p>The VPA implementer has signed an ODA declaration confirming that there is no diversion of ODA. The same has been submitted to GS</p>	<p>The CME has provided with an ODA declaration/49/ that shows that no funds for any official development assistance will be utilized for the Project. This is in line with the PoA DD/4/.</p>
	<p>l. Target Group and distribution mechanism</p>	<p>The VPA serves households, institutions, or SMEs either in urban, peri-urban and/or rural areas, and distributes the cook stoves through adequate distribution channels.</p>	<p>This VPA targets households in urban and peri urban areas across the entire territory of Republic of Nigeria. ICS are distributed through direct sale/distribution and/or a variety of retail outlets</p>	<p>Distribution database/25/ contains details of end users of household of all the provinces of Republic of Nigeria and confirms that only households have been part of the project population. This is in accordance with the PoA DD eligibility criterion /4/.</p>

			across the country to the end-users.	
m. Conditions related to sampling requirements for the PoA	The VPA complies with the sampling plan as outlined in the PoA-DD, section B.3 and VPA-DD, section B.7.2	The VPA-DD outlines the sampling plan in section B.7.2 which is in line with the one stipulated in the PoA-DD and GS sampling requirements. The VPA can either be part of a single sampling covering a group of VPA or sampling is conducted separately at VPA level. In case of a grouped sampling approach, the CDM Project Standard for PoAs will be followed.	Sampling approaches are set out in each VPA and will follow the TPDDTEC v3.1 methodology. CME and VVB followed sampling in line with Standard of Sampling and surveys for CDM project activities and programme of activities" (Version 09.0)/16/ & Guidelines for sampling and surveys for CDM project activities and programmes of activities" (Version 04.0)/13/	
n. Double counting of emission reductions	Each VPA will implement a unique identification system for every efficient cooking unit distributed to avoid double counting of emission reductions.	The unique identification system is explained in detail in section A.3. of VPA-DD documents. The VPA is in adherence to the CME Management System as outlined in Section C of the PoA-DD.	A declaration/24/ has been provided by the CME confirming about the provision to eliminate double counting. At the time of implementation, each product will be assigned a unique serial ID to enable the identification of the product belonging to the VPA. Further, each user will be provided with unique serial number (USN) as specified by the PP in the VPA-DD/9/ which	

				<p>will be embedded in the surface of the ICS to ensure that no double counting is taking place. This will also ensure that the CEPs deployed in the VPA are not part of any other PA. This is found to be acceptable by the VVB.</p>
	<p>o. Crediting Period</p>	<p>The duration of the crediting period of the VPA does not exceed the end date of the registered PoA or shall be capped by the end date of the PoA. The final date for which ERs can be credited shall be no later than 20 years after the start date of the PoA.</p>	<p>The VPA will have a crediting period of 5 years which can be renewed twice, i.e., in total a maximum issuance of 15 years. The VPA will not exceed the end date of the registered PoA.</p>	<p>According to GS4GG Principles and Requirements version 1.2 para 4.1.40/1/, "For distributed technology projects, the start date is the date of implementation of the first unit under the project". VPA 61 has crediting period of 5 years renewable twice. i.e., in total a maximum issuance of 15 years. The VPA will not exceed the end date of the registered PoA. The start date of the first crediting period of VPA 61 is 13/12/2021-12/12/2026.</p>
Findings	<p>No Findings were raised.</p>			
Conclusion	<p>The VVB has validated and accepted the general eligibility criteria that applies to all VPA seeking Gold Standard Certification. The eligibility of the VPA is found to be valid in accordance with the section 3.1.1 of GS4GG principles and requirements version 1.2/1/.</p>			

SECTION D Validation Findings for VPA including Improved Cookstoves

D.1 General description of the VPA

Means of validation	<p>The BURN Manufacturing Co. aims to distribute 344,522 ICS under VPA 61 in Nigeria during the 1st crediting period in each VPA, thus section-D shall be dealing with distribution/sold of ICS and its compliance with registered PoA-DD, VPA-DD and applicable standard. VPA 61 is retroactive.</p>
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The VPA to be included in the PoA involve the distribution/sold of ICS in Nigeria by provide efficient cooking system to locals which will be maintained by local distributors and BURN Manufacturing Co. The CME of the VPA will be BURN Manufacturing Co. The geographical boundary of VPA is confined to Nigeria. The VPA take forward the same goal as that of the PoA under which they seek inclusion.

CME deploys efficient cookstoves known as Jikokoa intended for use with charcoal under VPA-61. The technology was designed and developed by BURN. These highly efficient cookstoves translate into considerable charcoal and firewood savings when compared to traditional cookstoves.

The Jikokoa stove’s design considers the local cooking culture in the project area to ensure that improvements in technology and Improved standards of living do not come at the expense of cultural traditions. The CME may opt to distribute other stove models in these VPA over time without any changes in input fuel for cooking, discussed under section A.3 of VPA-DD /09/.

The VPA which will ditribute ICS are included and implemented under the PoA are as follows:

GS10789 VPA61: Efficient and Clean Cooking for households in Nigeria

The key information related to the technology to be installed has been confirmed from the manufacturer’s specifications/33/.

Technology:

The type of systems distributed under the VPA are as follows:

Technology	Description			
	Product Model	Dimension	Avg. unit weight, kg	Thermal Efficiency , %
Improved Cookstoves	Jikokoa G3.5	(Ø 26 x 24.4 H) cms	4.0	48.1
	Jikokoa Xtra (G4)	(Ø 30.2 x 27 H) cms	5.5	44.6
	Ecoa Char MMJ	(Ø 26.7 x 22.8 H) cms	3.0	49.29

The improved cookstoves reduce fuel consumption through use of a stainless steel that increases combustion efficiency and retains heat. The stoves consist of a steel painted high gloss black epoxy powder coat body. The ICS has a provision that allows ash collection at the base made of Aluzinc. The chosen technologies will follow the host country norms. The ICS will be distributed/sold & maintained by CME & Partner Organisation (Distributor).

Implementation status:

The implementation date of the PoA is 01/07/2019. Start date for VPA 61 is 19/08/2021. The crediting cycle length is 5 years and type of the crediting

period is renewal twice for the VPA, as per Paragraph 4.1.40 of Principles & Requirements (Version 1.2)/1/.

The implementation plan of the VPA is:

Year	Project Distribution of Stoves
2021	144,522
2022	50,000
2023	50,000
2024	50,000
2025	50,000
Total	344,522

The VPA covers an estimated annual GHG emission reduction and other SDGs goals as per the table given below.

SDG Impacts	VPA61
SDG13: Climate Action	1,974,258 tCO ₂ eVERs/ annum
SDG 1: No Poverty: End of Poverty in all its forms everywhere	51%
SDG 3: Ensure healthy lives and promote well-being for all at all ages	94.3%
SDG 4: (Quality Education) Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university	93
SDG 5: (Gender Equality) Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household	79
SDG 7: Ensure access to affordable, reliable, sustainable, and modern energy for all	220,070
SDG 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all	304
SDG 15: (Life on land) Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase	1,034,617.5

No-ODA

The VPA are not being funded by any Annex-I party which could be verified through the no ODA declaration provided by CME to the validation team /49/.

	<p>Grievance Mechanism: According to GS4GG principle and requirements v1.2/1/ para 4.1.28, "If the Consultation is conducted after the start date, the Project Developer shall provide further explanation of how comments received during the consultation are taken into account and implement a Grievance Mechanism in line with the Stakeholder Consultation & Engagement Requirements." CME has established the grievance mechanism at the VPA level, and the following means can be used by the stakeholders to submit their grievances:</p> <ol style="list-style-type: none"> 1. info@burnmfg.com 2. Contact numbers- BURN Nigeria: +234 702 5006000 3. Address: BURN Nigeria, Suite 10B JBS Plaza No. 375 Civic Centre Road, Opp. Yan Siminti, Kano State, Nigeria. <p>There is also an expression process book placed at the head office of BURN Manufacturing Co. to enable the stakeholders to submit their grievances/feedback. All the details related to the management system and the grievance mechanism were confirmed from the CME representatives during the audit conducted on 07/02/2023 /17/.</p>
Findings	CL#01 (VPA 61), CL#07 (VPA 61) were raised and resolved.
Conclusion	<p>The validation team confirms that the information provided is complete and correct concerning the description of technology(ies) and/or measures to be used, the description is as per the VPA-DD/9/ and is following the GS4GG principles and requirement/1/ including a description of the purpose of the VPA and explanation how the VPA will reduce GHG emissions.</p> <p>The validation team confirms that:</p> <ol style="list-style-type: none"> 1. The validation team has conducted a thorough and independent assessment of the implementation of the included VPA against the GS4GG principles and requirements. 2. The validation team has assessed both quantitative and qualitative information on GHG emission reduction or net anthropogenic GHG removals provided in the programme documentation. 3. The validation team has assessed that the implementation and operation of the registered PoA and included VPA, and the steps taken to report GHG emission reductions or net anthropogenic GHG removals comply with the relevant GS4GG principles and requirements. 4. The validation team has assessed that the data collection system meets the requirements of the registered monitoring plan as per the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents. <p>Thus, the implementation of the VPA is meeting the requirements of VVS for PoA version 3.0/7/ and GS4GG Principles and Requirements/1/.</p>

D.1.1. Assessment of the Eligibility criteria of the VPA with GS4GG Principles & Requirements

Eligibility Criteria Category	Eligibility criterion - Required condition	Justification
1. Eligible Project Types	Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	Project is already one of the pre identified types as per section 3.1.1 (b) of GS4GG Principles & Requirements and automatically eligible for Gold Standard Certification as per section 4.1.3 of GS4GG Principles & Requirements/1/.
2. Location of Project	Projects may be located in any part of the world.	Location of the VPA is in Republic of Nigeria.
3. Project Area, Project Boundary and Scale	The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification). Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the Project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or misestimation of impacts amongst projects)	The boundary for the VPA in terms of a geographical area is defined as the territorial boundary in Republic of Nigeria. All voluntary programme activities (VPA) associated with this PoA will be implemented within the geographical boundary of the PoA. To avoid any double counting, all devices under this programme shall have a unique ID number, either inscribed or retained by the buyer, to uniquely identify the device avoiding any double counting and support traceability. The CME has also provided a declaration stating that it will be ensured there is no double counting at any stage of implementation/24/.
4. Host Country Requirements	Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	The VPA complies with the legal, environmental and ecological and social regulations of the host countries they are based in. None of the Host countries have mandatory regulation around the ICS distribution system which was confirmed from the

Eligibility Criteria Category	Eligibility criterion - Required condition	Justification
		independent research and local expert opinion.
5. Contact Details	As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placed against it or any of its Directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	Name and Contact details of Project Participants are given under the Appendix 2 of each VPA-DD/9/.
6. Legal Ownership	Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising.	Criteria for transfer of carbon credit ownership: The carbon credit ownership will be ensured through relevant provisions for example disclaimer on warranty/information cards, stove packaging, customer agreements/18/, sales receipts /15/ consent form or may be collected via monitoring app etc/15/. or collecting stakeholder feedback on this issue during local stakeholder consultation (LSC).
7. Other Rights	As well as legal title and ownership, the Project Developer shall also demonstrate where required	Not applicable

Eligibility Criteria Category	Eligibility criterion - Required condition	Justification
	uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard by the Project Developer and resolved prior to further project implementation in affected areas.	
8. Official Development Assistance (ODA) Declaration	All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification.	No ODA is involved in any of the VPA included under the PoA. The CME has also provided a declaration meeting the stipulated criteria/48/.

D.2 Application of methodologies and standardized baselines

D.2.1 Reference to methodologies and standardized baselines

Means of validation	The methodology applied for the VPA is Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) version 3.1./5/		
	The applicability conditions of the methodology TPDDTEC version 3.1 are validated below:		
	Applicability Criteria as per methodology	Justification from CME	Assessment
This methodology is applicable to programmes or activities introducing technologies and/or practices that reduce or displace greenhouse gas (GHG) emissions from the	This VPA introduces highly efficient improved charcoal cookstoves (ICS) reducing woody biomass	The VPA aims at distributing/selling ICS in for residential setups in Republic of Nigeria. The distribution/selling	

	<p>thermal energy consumption of households and non-domestic premises</p>	<p>consumption for urban and peri-urban households, hence reducing GHG emissions from the thermal energy consumption.</p>	<p>of the improved cookstoves will reduce the dependency of the end-users on non-renewable woody biomass or charcoal Thus, this criterion is applicable.</p>
	<p>The project activity is implemented by a project proponent and can include additional project participants. The individual households and institutions do not act as project participants.</p>	<p>This VPA is implemented by BURN Manufacturing Co, at the same time being the CME of the PoA. The individual households do not act as project participants.</p>	<p>The CME acts as the implementing entity and the beneficiaries do not act as the project participants.</p>
	<p>The project boundary needs to be clearly identified, and the technologies counted in the project are not included in any other voluntary market or CDM project activity (i.e. no double counting takes place). In some cases there maybe another similar activity within the same target area.</p>	<p>The geographical project boundary of this VPA is defined as the country of Republic of Nigeria as described in section A.4 of VPA-DD document. All carbon standard registries (UNFCCC, GS and VERRA) have been checked and it is confirmed that the VPA has not been registered as a separate GS project activity,</p>	<p>The project is located in Republic of Nigeria and is confirmed by the VVB during the remote audit conducted on 07/02/2023/17/. This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1 (b)/1/. The various carbon registries have been checked by the Validation team to confirm that the VPA exclusively belong to the PoA. A declaration/24/ has been provided</p>

		<p>nor included as part of another registered GS (or other carbon standard) PoA nor that the project activity has been deregistered.</p> <p>Hence, it can be confirmed that double counting is being avoided.</p>	<p>by the CME confirming about the provision to eliminate double counting. At the time of implementation, each product will be assigned a unique serial ID to enable the identification of the product belonging to the VPA.</p>
	<p>Project proponents must therefore have a survey mechanism in place together with appropriate mitigation measures so as to prevent any possibility of double counting.</p>	<p>The ICS under this VPA will avoid double accounting of emissions reductions through the Unique Serial Number (USN). Each device under this VPA is unquestionably assigned to the PoA 'ECO_A_BURN multi-country Clean Cooking Programme'. The USN will be clearly visible on the ICS throughout the life of the product as well as stored in the electronic data management system. If there is any doubt regarding the USN of a product it will be excluded from the VPA.</p>	<p>The data has been cross checked with sample USN/11/ provided by the CME.</p>
	<p>The technologies each have continuous useful energy outputs of less</p>	<p>The ICS promoted by this VPA have a</p>	<p>It has been cross-checked from the Manufacture</p>

	<p>than 150kW per unit (defined as the total useful energy delivered from start to end of operation of a unit divided by time of operation). For technologies or practices that do not deliver thermal energy in the project scenario but only displace thermal energy supplied in the baseline scenario, the 150kW threshold applies to the displaced baseline technology.</p>	<p>capacity of less than the maximum 150kW per unit. The power output is between 1.9 to 2.4 kW (depending on the model).</p>	<p>technical specification/33/ that the ICS distributed will have a capacity less than 150 kW per unit.</p>
	<p>Using the baseline technology as a backup or auxiliary technology in parallel with the improved technology introduced by the project activity is permitted as long as a mechanism is put into place to encourage the removal of the old technology (e.g. discounted price for the improved technology) and the definitive discontinuity of its use. The project documentation must provide a clear description of the approach chosen and the monitoring plan must allow for a good understanding of the extent to which the baseline technology is still in use after the introduction of the improved technology.</p>	<p>In its B2C approach, described above, Sales agents are trained on a variety of topics that they are required to educate consumers on at the point of installation. Included in this, is a discussion on the harms of the use of the continued use baseline stoves. The CME monitors sales agent's efficacy in this parameter by conducting follow up visits and follow up calls (post-installation) with households to confirm that</p>	<p>It has been ensured that the end-users are discouraged to use the baseline stoves. The distributed ICS will replace the traditional cookstoves, and it will reduce the consumption of fuel. However, in case there are any end-users who continue to use the baseline stove, then this factor will be accounted for through the annual surveys as part of the Kitchen performance test.</p>

		<p>they have been educated on the adverse implications of continued use of the baseline stoves and to verify if the households have stopped using their baseline stoves.</p> <p>Recognizing that customers will be encouraged to discontinue and remove the baseline technology the CME is aware that some of the households may still continue using the baseline stoves. The CME's monitoring surveys will provide information to what extent households continue using the baseline technologies after the introduction of the ICS:</p> <ul style="list-style-type: none"> • Annual monitoring surveys will track the continued use of baseline technologies. 	
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		<ul style="list-style-type: none"> The parameter, Pp,y is based on subsumed Project Fuel Tests and thus use of traditional stove/fuel is accounted for in project emissions calculations. 	
	<p>The project proponent must clearly communicate to all project participants the entity that is claiming ownership rights of and selling the emission reductions resulting from the project activity. For technology producers and the retailers of the improved technology or the renewable fuel in use, this must be communicated by contract or clear written assertions in the transaction paperwork. If the claimants are not the project technology end users, the end users will need to be informed and notified that they cannot claim for emission reductions from the project.</p>	<p>The project proponent will clearly communicate to all project participants that BURN Manufacturing Co. is claiming ownership rights and selling the ER credits resulting from the distribution of project technologies.</p> <ul style="list-style-type: none"> Transfer of carbon rights will be explained at local stakeholder consultations Written messages on the stove packaging (strip on the box) and warranty booklet explaining that 	<p>The CME is the VPA Implementor for VPA 6. However, CME has provided a declaration CME where CME has declared that it is the sole owner of the VERs credited/22/. CME has also submitted carbon waiver samples for claiming VERs from the end users/18/. This is in accordance with GS4GG Principles and Requirements paragraph 3.1.1/1/.</p>

		the rights on carbon credits are transferred from the end-users to BURN Manufacturing Co.	
	Project activities making use of a new biomass feedstock in the project situation (e.g. shift from non-renewable to green charcoal, plant oil or renewable biomass briquettes) must comply with relevant Gold Standard specific requirements for biomass related project activities, as defined in the latest version of the Gold Standard rules. If the biomass feedstock is sourced from a dedicated plantation, the criteria must apply to both plantations established for the project activity AND existing plantations that were established in the context of other activities but will supply biomass feedstock.	This VPA does not involve use of a new biomass feedstock, hence this criterion is not applicable. End users continue to use non-renewable biomass in the project scenario.	Not Applicable

	<p>Adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision. The project fuel/stove combination may include instances in which the project stove is a baseline stove.</p>	<p>Qualitative surveys are conducted as part of the monitoring surveys to investigate air quality with the project stove. The indoor air pollution is compared to the baseline scenario, asking end-users whether IAP increased, decreased or remained the same since the introduction of the ICS compared to the baseline stove.</p>	<p>Not applicable. But the CME will monitor the reduction in the indoor air pollution after using the improved cookstoves.</p>
	<p>Records of renewable fuel sales may not be used as sole parameters for emission reduction calculation but may be used as data informing the equations in section 2.0 of the methodology. These records need to be correlated to data on distribution and results of field tests and surveys confirming (a) actual use of the renewable fuel and usage patterns (such as average fraction of non-renewable fuels used in mixed combustion or seasonal variation of fuel types), (b) GHG emissions, (c) evidence of CO levels not deteriorating (d) any further factors effecting emission reductions significantly.</p>	<p>This criterion is not applicable. Since, this criterion is only relevant in case of introduction of a new biomass feedstock.</p>	<p>Not applicable.</p>
Findings	<p>CL#02 (VPA 61) was raised and resolved.</p>		

Conclusion	The validation team confirms that the VPA 6 meets all the applicability conditions of the applied methodology /5/.
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D.3 Project boundary, sources and GHGs

Means of validation	<p>The project boundary basically defines the physical and geographical boundary of the project facility, and it is well defined in the VPA-DD/9/ (section B.3). The project boundary includes the community households and institutions to provide efficient cooking system to locals of the Republic of Nigeria. Therefore, the project boundary covers the national boundary of all the countries included in the PoA. The project boundary is clearly defined in the VPA-DD/9/ as per the applied methodology/5/.</p> <p>Emissions sources included in the project boundary have been appropriately included in the VPA-DD. CO₂, CH₄ and N₂O emissions due to use of non-renewable biomass in the traditional stove for baseline scenario (for all the project sites) and the project scenario has reduced emissions, thus CO₂, CH₄ and N₂O GHGs are included. This is in line with Equation 13 of Annex 3 of the applied methodology/5/, where non – CO₂ emission factor of fuels (EF_{b,fuel,nonCO2}) is taken into consideration.</p>
Findings	No finding was raised.
Conclusion	The project boundary, sources and GHGs have been determined in-line with the applied methodology/5/.

D.4 Baseline scenario

Means of validation	<p>The baseline scenario in all the VPA is same as the one set at PoA level.</p> <p>CME has applied an approved baseline and methodology TPDDTEC Version 3.1/5/ which is approved under GS4GG programme. These VPA involve distribution of ICS to provide efficient cooking system to locals of the countries included under the PoA.</p> <p>According to the applied methodology, the baseline scenario is that non-renewable biomass is used for cooking in the absence of the project activity. According to On-site survey conducted by the VVB to confirm that all the baseline users do not have access to efficient cooking systems and most of the users in the countries where the VPA is implemented reported that they often travel long distances and spend around 1-2 hours on an average in a day collecting fuel for cooking.</p> <p>The assessment team has reviewed the VPA-DD/9/ in line with the applied methodology/5/ and it is confirmed that the CME has correctly identified the baseline scenario.</p>
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	<p>To confirm that the details mentioned in the baseline survey and VPA-DD were consistent, a remote audit was conducted by the VVB. The baseline users for VPA 61 confirmed to use charcoal cookstoves for cooking and baseline users for VPA 06 confirmed using traditional charcoal stoves. Hence, the VVB confirms that the baseline scenario for the VPA is correctly identified in the VPA-DD/9/.</p> <p>The baseline fuel consumption was also confirmed by the VVB during the onsite audit where the households confirmed to consume 3-4 kg of charcoal per day where the average household size was 5-6 members and average number of meals cooked per day was 2-3. This was cross checked by the VVB from a published literature/52/. It has been confirmed from the report that approximately 3-4 kg of charcoal is consumed by households per day. Hence, the value considered in the VPA 61 for baseline charcoal consumption is found to be acceptable by the VVB.</p>
Findings	No finding was raised.
Conclusion	<p>The validation team based on the description provided above with regard to the assessment of the requirements confirms that:</p> <ul style="list-style-type: none"> (a) All the assumptions and data used by the project participants are listed in the VPA-DD/9/ and or its annexures, including their references and sources. (b) All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the VPA-DD/9/. (c) Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence and can be deemed reasonable. (d) Relevant national and/or sectoral policies and circumstances are considered and listed in the VPA-DD/9/. (e) The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario and the identified baseline scenario reasonably represents what would occur in the absence of the proposed PoA. <p>The validation team confirms that it has taken other steps and other sources of information used to cross-check the information contained in the PoA-DD/04/, wherever applicable, as listed above.</p>

D.5 Demonstration of Additionality

Means of validation	of	Applicability conditions	Justification by the Project proponent	Means of validation

	Specify the methodology or activity requirement or product requirement that establish deemed additionality for the proposed project (including the version number and the specific paragraph, if applicable).	Community Services Activity Requirements (Version 1.2), paragraph 4.1.9: "Projects that meet any of the following criteria are considered as deemed additional and therefore are not required to prove Financial Additionality at the time of Design Certification: (a) Positive list (Annex B) (b) Projects located in LDC, SIDS, LLDC (c) Micro-scale projects"	The VPA aim to distribute Improved Cookstoves to HH/Institutions of the Republic of Nigeria. Therefore, in accordance with Paragraph 4.1.9(a) of Community Service Activity Requirements (Version 1.2)/3/, the VPA are not required to demonstrate additionality.
	Describe how the proposed project meets the criteria for deemed additionality.	The project falls under the positive list (Annex B, item 1.1.3). The project is composed of isolated units where the users of the technology are households and where each unit results in <= 600 MWh thermal energy savings per year (see worksheet tab 'Th.Energy savings unit level' of the ER calculation excel spreadsheet). Hence paragraph 4.1.9, (a) as per the Community Services Activity Requirements is met.	The VPA will be in accordance with item 1.1.3 of Annex B - positive list mentioned in the 'Community Services Activity Requirements', Version 1.2./3/ wherein all the VPA will only be composed of microscale units. This demonstration has been confirmed from the ER sheets/28/. This is in accordance with GS4GG Principles and Requirements.
Findings	No finding was raised.		
Conclusion	The VPA were found to be additional.		

D.5.1 Ongoing financial need

Means of validation	It has been confirmed from the no ODA declaration /49/ that there is no provision for public funding available for the VPA. OFN is required only at time of renewal according to the para 4.1.45 of Principles and requirements /1/.
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Findings	No finding was raised.
Conclusion	The CME has provided the ODA declaration which confirms that there was no provision for public funding available for the VPA.

D.5.2 Prior consideration

Means of validation	The start date of the VPA is prior to the LSC conducted and hence the VPA is retroactive. The first submission of the VPA occurred in 19/08/2022 which is within the project start date. The decision of the carbon revenues was considered prior to the start of the project activity as verified from the board decision letter/53/.
Findings	No finding was raised
Conclusion	The Gold Standard requirement have been met.

D.6 SDG outcome assessment

Means of validation	The monitoring plan in the VPA-DD /9/ is correctly applied to the VPA. The monitoring plan has been found to be in compliance with the requirements of the applied methodology TPDDEC Version 3.1 /5/.			
	Sustainable Development Goals Targeted	SDG Description	SDG Impact Indicator (Proposed or SDG Indicator)	VVB Assessment
	13 Climate Action (mandatory)	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	Emission Reductions	The reduction in the use of fossil fuel for cooking purposes will result in emission reductions and eventually reduce the effects of Climate change in the host country which is Republic of Nigeria.
1 End poverty in all its forms everywhere	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other	Monetary savings related to the purchase of charcoal/firewood and/or time savings for the procurement of the fuel	Through the provision of improved cookstoves to the end-users, the VPA aim to give access to basic services like efficient cooking to the people in Nigeria.	

		forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance		
	3 Ensure healthy lives and promote well-being for all at all ages	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Perceived air quality	By implementing these VPA, the quality of lives of the people in the host countries will improve significantly as fewer people will fall sick due to less indoor pollution.
	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	Number of people receiving skill development training	By implementing these VPA, the employment conditions of the people of Nigeria will increase because of the skill development training.
	5. Achieve gender equality and empower all women and girls	5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility	Average time saving associated with cooking in the project scenario	Implementation of these VPA will increase the gender diversity and inclusivity in the region of Nigeria.

		within the household and the family as nationally appropriate		
	7: Ensure access to affordable, reliable and sustainable energy for all	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services 7.B By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support	Number of sold/distributed ICS in use	The VPA will aim to provide access to beneficiaries to clean and affordable energy in the form of improved cookstoves.
	8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	Number of jobs created	The VPA will also create employment and offer jobs to people in the underdeveloped countries and promote entrepreneurship and formalization of small enterprises.

	15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world	Total non-renewable biomass saved	The use of the ICS technology in both the VPA will create fuel savings, calculated as the aggregate difference in total charcoal / firewood consumed for cooking activities in the project scenario as compared to the baseline scenario.
Findings	No finding was raised			
Conclusion	The SDGs chosen by CME are accurate & the monitoring of all the parameter align with the methodology of TPDDTEC version 3.1/5/.			

D.6.1 Data and parameters:

Means of validation	<p>The monitoring plan in the VPA-DD/09/ is correctly applied to the PoA. The monitoring plan has been found to be in compliance with the requirements of the applied methodology TPDDTEC Version 3.1 /5/.</p> <p>The values of ex-ante parameter and monitored parameters for ICS can be found in the table given below.</p> <p>Parameter(s) fixed ex-ante: Improved Cookstoves</p>			
	Relevant SDG Indicator	Parameter	Value in VPA-DD	Assessment
	SDG 13	CO ₂ emission factor arising from use of fuels in baseline Scenario, EF _{b,CO2}	Fuelwood (Residential) & Fuelwood (Commercial/ Institutional): VPA 61-112 tCO _{2e} /TJ	The value for this parameter has been applied as 112 for both residential and commercial institutions and it has been obtained through IPCC default value as per 2006 IPCC Guidelines for National Greenhouse Gas Inventories, volume 2,

				<p>chapter 2 (Table 2.4 and 2.5)/20/. The applied value has been cross-checked from the SDG data recording sheet for baseline survey/29/ and each parameter value was further cross-checked for consistency against the baseline survey forms/30/. It has been verified that the value applied is same for the real case VPA/41/</p>
	<p>SDG 13</p>	<p>Non-CO2 emission factor arising from use of fuels in baseline scenario, $EF_{b,non-CO2}$</p>	<p>Fuelwood (Residential) & Fuelwood (Commercial/ Institutional): VPA 61 – 9.46 tCO₂e/TJ</p>	<p>The value for this parameter has been applied as 1.224 tCO₂e/TJ for CH₄ and 0.01125 tCO₂e/TJ for N₂O are being sourced from IPCC default value as per 2006 IPCC Guidelines for National Greenhouse Gas Inventories /20/. GWP default values for N₂O & CH₄ of 28 & 265 are sourced from applicability of global warming potential for gold standard for the global goals projects. The applied value has been cross-checked from the SDG data recording sheet for baseline survey/29/ and each parameter value was further cross-checked for consistency against the baseline survey forms/30/. It has been verified that the value</p>

				applied is same for the real case VPA/41/
	SDG 13	CO ₂ emission factor arising from use of fuels in project Scenario, EF _{p,CO2}	Fuelwood (Residential) & Fuelwood (Commercial/Institutional): VPA 61-112 tCO ₂ e/TJ	The value for this parameter is 112 tCO ₂ /TJ for both residential and commercial institutions and it has been sourced from IPCC default value as per 2006 IPCC Guidelines for National Greenhouse Gas Inventories /20/. The applied value has been cross-checked from the SDG data recording sheet for baseline survey/29/ and each parameter value was further cross-checked for consistency against the baseline survey forms/30/. It has been verified that the value applied is same for the real case VPA/41/
	SDG 13	Non-CO ₂ emission factor for methane arising from use of fuels in project Scenario, EF _{p,non-CO2}	Fuelwood (Residential) & Fuelwood (Commercial/Institutional): VPA 61-9.46 tCO ₂ e/TJ	The value for this parameter has been applied as 1.224 tCO ₂ e/TJ for CH ₄ and 0.01125 tCO ₂ e/TJ for N ₂ O are being sourced from IPCC default value as per 2006 IPCC Guidelines for National Greenhouse Gas Inventories /20/. GWP default values for N ₂ O & CH ₄ of 28 & 265 are sourced from Applicability of global warming potential for gold standard for the global goals projects /35/.

				The applied value has been cross-checked from the SDG data recording sheet for baseline survey/29/ and each parameter value was further cross-checked for consistency against the baseline survey forms/30/. It has been verified that the value applied is same for the real case VPA/41/
	SDG 13	Net calorific value of the fuels used in the baseline, NCV_b	Fuelwood: VPA 61-0.0156 TJ/ton	The value of this parameter has been applied as 0.0156 TJ/ton which is the default value from the IPCC default value for Wood: IPCC 2006 Guidelines for National Greenhouse gas Inventories/20/. It has been verified that the value applied is same for the real case VPA/41/
	SDG 13	Net calorific value of the fuels used in the project, NCV_p	Fuelwood: VPA 61-0.0156 TJ/ton	The value of this parameter has been applied as 0.0156 TJ/ton which is the default value from the IPCC default value for Wood: IPCC 2006 Guidelines for National Greenhouse gas Inventories/20/. It has been verified that the value applied is same for the real case VPA/41/
	SDG 13	Fraction of biomass used that can be established as non – renewable biomass in the project scenario i during year y , $f_{NRB,i,y}$	Fuelwood: VPA 61-0.93	The value of this parameter has calculated using CDM Tool 30 “Calculation of the fraction of Non-renewable Biomass” (Version 03.0)/42/.

				<p>The calculations have been verified from the fNRB calculation sheets/6/ and Published reports for all the countries where this VPA is implemented. Thus, the values are acceptable on the basis of the credibility of its source.</p>
	SDG 13	Wood to charcoal conversion factor (CF)	Kg firewood/kg charcoal: 6	<p>The applied methodology states that "CO2 and non-CO2 emissions factors for charcoal may be estimated from project specific monitoring or alternatively by researching a conservative wood to charcoal production ratio (from IPCC, credible published literature, project-relevant measurement reports, or project-specific monitoring) and multiplying this value by the pertinent EF for wood". In line with the applied methodology, CME has applied IPCC default value for wood to charcoal conversion factor. As per the Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories: Reference Manual page no. 1.45 (https://www.ipcc-nggip.iges.or.jp/public/gl/guidelin/ch1ref3.pdf)</p>

				<p>) "Values for estimating the amount of carbon released through charcoal production and consumption, the wood-to-charcoal factor, are stated to be between 4 and 8. If no local information is available, 6 kg of wood input per kg of charcoal may be used as default (FAO, 1990)". Hence, the CME has considered 6 kg of wood input per kg of charcoal as wood to charcoal conversion factor which is found to be acceptable by the VVB.</p> <p>Further, VVB has also reviewed the literature referred to below by the CME and they are found to be acceptable.</p>
	SDG 13	<p>Specific fuel consumption for an individual technology in baseline scenario b during year y converted to tons/household/day, $P_{b,y}$</p>	<p>Charcoal tonnes/household/day: VPA 61 – 1.41</p>	<p>The value of this parameter has been applied as charcoal:1.41 tonnes/household/day for VPA 61 which is based on Kitchen Performance tests conducted for 3 consecutive dates by measuring fuel and moisture in fuel. The final value is obtained from the compiled data and averaged the data of 3 days for specific fuel consumption /29/30/. Thus, the value has been validated for Nigeria</p>

				<p>which has been fixed ex-ante.</p> <p>The applied value has been cross-checked with the USAID DHS Program and is found to be comparable. The real case VPA of Senegal for the VPA-DD has a value of the parameter to be 1.028 tonnes/household/year which is also in the Urban area same as VPA6. According to the methodology applied, "In any case, the values applied may not be higher than the following maximum values (on equivalent terms). If the results from the baseline KPTs are higher, the corresponding maximum value shall be used as a cap (on equivalent terms)". And since the value of the parameter in VPA6 is below the value mentioned in the Real case VPA of both the VPA-DD, the values were found acceptable.</p>
	SDG 13	Net calorific value of the LPG, NCV, TJ/tons	0.0473	The value has been taken from IPCC default values/20/ and it is found to be consistently mentioned in the VPA-DD.
	SDG 13	CO ₂ emission factor arising from use of LPG, EF_{LPG,CO_2} , tCO ₂ /TJ	63.1	The value has been taken from IPCC default values/20/ and it is found to be

			consistently mentioned in the VPA-DD.
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Assessment of underlying parameters for f_{NRB}:

The value for parameter 'f_{NRB,y}' fraction of renewable biomass was determined by the CME. An f_{NRB} calculation sheet and report was submitted by the CME along with the details of the sources used. The parameters used to determine this value were demonstrated in the calculation sheet and were assessed by the assessment team. The following formula was used for f_{NRB} calculation, which is found to be in line with TOOL30:

$$f_{NRB} = NRB / (NRB+RB)$$

Where:

- f_{NRB} = Fraction of non-renewable biomass in the country/region or project area (fraction or %)
- NRB = Quantity of non-renewable biomass (t/yr) in the country/region or project area, determined as per paragraphs 10 and 11 of the applied tool
- RB = Quantity of renewable biomass in the country/region or project area, determined as per section 4.2 below (t/yr)

Since NRB is determined on a region-specific basis by the CME, the following method was applied in line with paragraph 9 of TOOL30:

$$NRB = H - RB$$

Where:

H : Total annual consumption of wood in the absence of the project activity in the country/region/project area (t/yr)

For VPA 61:

Variable	Unit	Value	Assessment by the VVB
Total woody biomass consumption (H)	t/yr	124,319,440	VVB has verified the data from the f _{NRB} sheet and the reference for f _{NRB} are added under appendix 3 of the validation report.
Renewable biomass (RB)	t/yr	8,567,628	
Non-renewable biomass (NRB)	t/yr	115,751,812	
f _{NRB}	-	0.93108	

The other underlying parameters for the f_{NRB} calculation are assessed below:

Estimation of renewable biomass (RB) is carried out in line TOOL30:

$$RB = \sum(MAI_{forest,ix}(F_{forest,i} - P_{forest})) + \sum(MAI_{other,ix}(F_{other,i} - P_{other}))$$

Where:

- MAI = Mean annual increment of woody biomass (t/ha/year)
- F_{forest} = Extent of forest in the relevant period (ha)
- F_{other} = Extent of other land in the relevant period (ha)
- P_{forest} = Extent of non-accessible area within forest areas (ha)
- P_{other} = Extent of non-accessible area within other land areas (ha)
- i = Sub-category i of forest areas and other land areas

The forest area and other wooded area was determined using data from FAO data, therefore, found acceptable.

The consumption of woody biomass (H) was determined in accordance with paragraph 11 of TOOL30, which provides two options to calculate this parameter. The parameter was determined using option (a) i.e. official statistics and reports. The calculations were checked from the calculation sheet and sources provided in that sheet as well as cross check against online resources wherever deemed necessary by the assessment team.

The fNRB thus calculated is provided in the fNRB calculations sheet. A summary of sources and assessment of all parameters in line with applied methodology and TOOL30.

The reference for fNRB is added under appendix 3 of this report.

Data and parameters to be monitored: Improved Cookstoves

Relevant SDG Indicator	Parameter	Value in VPA-DD	Frequency	Assessment
SDG 13	Specific fuel consumption for an individual technology in project scenario p during year y converted to tonnes/hous	tonnes/household/day: VPA 61-0.56	Every two years	The CME has applied the value as per the Project KPT results from 1st performance review/34/ and the baseline stove in the project area. However, the actual value will be

		ehold/day, $P_{p,y}$			calculated through the annual monitoring surveys as part of the project Kitchen performance Test. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 13	Usage rate in project scenario p during year y , $U_{p,y}$	VPA 61-90%	Annual	The CME has anticipated the highest possible value of 90% for the parameter but the actual value will be calculated ex-post using monitoring and survey methods. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 13	Technologies in the project database for project scenario p through year y , $N_{p,y}$	VPA61- 310,070	Continuos	The total number of appliances deployed will be monitored continuously and captured in the project database. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 13	Leakage in project scenario p during year y , $LE_{p,y}$	0 tCO2/Yr	Every 2 years	The CME has estimated the potential leakage to be quite low and has estimated a

					value as 0. The actual value will however be captured using baseline and monitoring surveys. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 13	Efficiency of the project cookstove, $\eta_{new,i}$	Jikokoa G3.5: 48.1% Jikokoa Xtra: 44.6% MMJ: 49.29%	Annually	The CME has assessed the value of efficiency based on the WBT/36/ test performed for ICSs at Nigeria. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 13	Adjustment to account for any continued use of pre-project devices (baseline stove) in the project scenario during the year y , μ_y	Monitored parameter	Annually	Any continued use of pre-project devices will be captured using monitoring surveys. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 1	Monetary savings related to the purchase of charcoal	VPA 61-51%,	Biennially	An elaborate database will be maintained which will capture the details related to all clean energy products distributed as part of the VPA. The

					applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 3	Perceived air quality	VPA 61- 94.3%,	Biennially	An elaborate database will be maintained which will capture the details related to percentage of households confirming less smoke with the use of project stove. as part of the VPA. The applied frequency and calculation method is in line with the applied methodology/5/.
	SDG 4	Number of people trained/ year	VPA 61: 93	Biennially	The total number of people trained will be cross-checked through the training records and participation lists.
	SDG 5	Average number of minutes saved while collecting firewood in project scenario	VPA 61: 79 minutes	Biennially	An elaborate database will be maintained based on Statistical average of the end-user reported difference between the number of minutes spent collecting firewood in the project scenario compared to baseline conditions for similar meals.
	SDG 7	Number of sold/distribu	VPA 61- 220,070	Continuou s	The total number of persons using

	ted ICS in use			ICS within the project area will be captured in the project database. The applied frequency and calculation method is in line with the applied methodology/5/.
SDG 8	Total number of jobs created	VPA61- 304	Annually	The total number of jobs created will be cross-checked through the employee list, contracts and pay slips.
SDG 15	Total amount of non-renewable fuel savings due to displacement or energy efficiency improvements of baseline technology	VPA 61- 1,034,617.5	Annually	An elaborate database will be Computed as a function of specific fuel savings for an individual technology multiplied by the total number of operational technologies (discounted for usage rate in the monitoring period) and the non-renewable Biomass fraction in Ghana.

Sampling Plan

According to the requirements of TPDDTEC version 3.1., the CME will conduct Usage survey and Monitoring Survey.

For usage survey the usage parameter will be weighted to be representative of the quantity of project technologies of each age being credited in each project scenario. The minimum total sample size is 100 randomly selected households, with at least 30 samples for project technologies of each age being credited.

For Monitoring Survey, a survey is carried out annually to assess end-user characteristics such as technology use, fuel consumption and seasonal variation. The sample size is appropriately sampled from each age group and enough so that the results comply with the 90/10 rule for single sample tests and 90/30 rule in case of a paired or independent sampling. In case of not

meeting the required confidence/precision, lower bound value will be used. The WBT shall be carried out along with the project KPTs prior to 1st issuance and then subsequently WBTs shall be carried out annually to monitor the degradation in the efficiency of the ICS.

Sampling Plan for monitoring parameters

The objective of the sampling plan for this VPA is to determine:

- (i) $\eta_{new,i}$: Efficiency of the project cookstove. This parameter will be monitored with 90% confidence and 10% precision annually for each VPA, or 95/10 in case of cross-VPA sampling or biennial monitoring (when applicable).
- (ii) $U_{p,y}$: Usage rate in project scenario p during year y. This would be based on usage survey, to be conducted upon the representative sample of operational stoves.
- (iii) μ_y : Adjustment to account for any continued use of pre-project devices (baseline stove) in the project scenario during the year y. Survey questionnaires administered to a sample of end users will elicit visual inspections of the household and if necessary an interview to confirm whether they are still using a baseline stove and, in that case, to obtain self-reported estimates of the amount of non-renewable biomass consumed per day in traditional stoves in parallel to the project stove.
- (iv) $P_{p,y}$: Specific fuel consumption for an individual technology in project scenario. The actual value will be determined based on the Kitchen Performance Test to be carried out in accordance with Annex 4 of the applied methodology TPDDTEC version 3.1.
- (v) $N_{p,y}$: Project technology-days for project database for project technology. This parameter will be monitored with 90% confidence and 10% precision annually for each VPA, or 95/10 in case of cross-VPA sampling or biennial monitoring (when applicable).
- (vi) $P_{ep,y}$: Quantity of fuel consumed by a baseline technology y in project scenario. This will be based on survey questionnaire, to be conducted upon the representative sample of project technologies.

	<p>The assessment team confirmed that the monitoring parameters are sufficient to calculate the emission reductions in accordance with the methodology. The parameters will be calculated or measured as mentioned above section.</p> <p>The validation team confirms that list of parameters identified by the CME and as mentioned in the VPA-DD/09/are in line with the monitoring methodology and SDG monitored parameters will be assessed on the basis of monitoring frequency mentioned.</p>
Findings	CL#03 (VPA 61),CAR#03 (VPA 61), CAR#04 (VPA 61), and FAR#01 (VPA 61) were raised and resolved.
Conclusion	The SDGs chosen by CME are accurate & the monitoring of all the parameter align with the methodology of TPDDTEC version 3.1/5/.

D.7 Estimation of SDG impacts or net anthropogenic removals

D.7.1 Equations and parameters applied to calculate SDG impacts

Means of validation	<p>The VPA applies methodology for ICS. The methodological choices have been explained below: The applied methodology TPDDTEC version 3.1/5/ defines the methodological steps to determine the project emissions, baseline emissions, leakages and anthropogenic emissions by the proposed project activity.</p> <p>(1) SDG 13: Baseline Scenario Fuel Consumption Calculation According to the paragraph 3.10.4 of the applied methodology TPDDTEC version 3.1/5/, since in both the VPA, the baseline and project fuel are the same and the baseline emission factor and project emission factor are considered to be same. The overall reduction achieved by the project activity in year y are calculated as follows:</p> $ER_y = \sum_{b,p} (N_{p,y} * U_{p,y} * P_{p,b,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2})) - \sum LE_{p,y}$ <p>Where:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">ER_y</td> <td style="width: 30%;">VPA 61-8.06</td> <td style="width: 50%;">Emission reduction per stove per year (tCO₂e/year)</td> </tr> <tr> <td>N_{p,y}</td> <td>VPA 61-365</td> <td>Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y</td> </tr> </table>	ER _y	VPA 61-8.06	Emission reduction per stove per year (tCO ₂ e/year)	N _{p,y}	VPA 61-365	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
ER _y	VPA 61-8.06	Emission reduction per stove per year (tCO ₂ e/year)					
N _{p,y}	VPA 61-365	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y					

$U_{p,y}$	VPA 61-90%	Cumulative usage rate for technologies in project scenario p in year y, based on cumulative adoption rate and drop off rate revealed by usage surveys (fraction)
$P_{p,b,y}$	VPA 61-0.842	Specific fuel savings for an individual technology of project p against an individual technology of baseline b in year y, in tons/year, as derived from the statistical analysis of the data collected from the field tests
$f_{NRB,b,y}$	VPA 61-0.93	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	VPA 61-0.0156	The Net calorific value of the fuel that is substituted or reduced. (IPCC default for wood fuel, 0.0156 TJ/ton)
$EF_{b,fuel,CO2}$	VPA 61-112	CO ₂ emission factor of the fuel that is reduced. (IPCC default for charcoal fuel, 112 tCO ₂ /TJ)
$EF_{b,fuel,nonCO2}$	VPA 61-9.46	Non-CO ₂ emission factor of the fuel that is reduced
$LE_{p,y}$	VPA 61-0	Leakage for project scenario p in year y (tCO ₂ e/yr)

(2) SDG 1

The contribution of the VPA to SDG 1 will be confirmed through a random sample survey (in conjunction with the annual monitoring survey for the project) with a representative number of households. Households will be asked to confirm if there has been monetary savings through use of product as compared to the baseline scenario. In case that households confirm, the same can be used to confirm that the project contributes positively to SDG 1.

(3) SDG 3

The contribution of the VPA to SDG 3 will be confirmed through a random sample survey (in conjunction with the annual monitoring survey for the project) with a representative number of households. Households will be asked to confirm if there has been reduction in smoke with the use of improved stove in the project scenario as compared to the baseline scenario. In case that households confirm, the same can be used to confirm that the project contributes positively to SDG 3.

	<p>(4) SDG 4 The contribution of the VPA to SDG 4 will be confirmed through the training records, signed attendance lists and locations will be provided as evidence of the total number of people trained for the project activity.</p> <p>(5) SDG 5 The contribution of the VPA to SDG 5 will be confirmed through a random sample survey (in conjunction with the annual monitoring survey for the project) with a representative number of households. Households will be asked to confirm if there has been reduction in time with the use of improved stove in the project scenario as compared to the baseline scenario. In case that households confirm, the same can be used to confirm that the project contributes positively.</p> <p>(6) SDG 7 The contribution of the VPA to SDG 7 will be confirmed through the number of ICS distributed and in operation.</p> <p>(7) SDG 8 The contribution of the VPA to SDG 8 will be confirmed by the number of jobs or new entrepreneurship activities created due to the project.</p>
Findings	CL#03, CL#05 were raised and resolved
Conclusion	The methodological choices are justifiable and appropriate as per GS4GG requirements. All the values applied, and calculations are reviewed from the SDG calculation sheet/28/, baseline survey sheet/29/ and fNRB calculation sheet/6/ and were found to be acceptable by the assessment team.

D.8 Start date, crediting period type and duration

Means of validation	<p>According to GS4GG Principles and Requirements version 1.2 para 4.1.40/01/, "For distributed technology projects, the start date is the date of distribution of the first unit under the project". VPA 61 have crediting period of 5 years each, renewable twice.</p> <p>The first unit was installed under the VPA is listed below: VPA 61- 19/08/2021</p> <p>This marks the start date of the above listed VPA. The expected certification cycle of the VPA is 15 years.</p> <p>The first crediting period of the VPA are as follows: VPA 61- 13/12/2021 – 12/12/2026</p> <p>The crediting period is found to be in line with para 6.3.1 of GHG Emission Reductions and sequestration product requirements/9/ and para 4.1.5 of CSA requirements/03/.</p> <p>VVB has verified the evidence for start date of the VPA 61 . i.e., first sales records in KoboCollect/15/.</p>
Findings	FAR#01 was raised and resolved.
Conclusion	The lifetime and crediting period of the VPA lies within the crediting period of the PoA and is in accordance with GS4GG Principles and Requirements/1/.

D.9 Environmental impacts

Means of validation	<p>This is deemed appropriate in the context of the ECOA_BURN MULTI-COUNTRY CLEAN COOKING PROGRAMME PoA and as per the description of basic principles relating to the protection of the environment of Ministry of land, environment and rural development of Nigeria states, infrastructure projects that may have an impact on the environment are subject to an environmental and social impact pre-study. Projects implementing improved cook stoves are not considered as infrastructure projects with environmental impacts. The validation team confirms that improved/efficient cook stove are not categorised as infrastructure projects, hence the EIA is not required for this type of projects. No negative impacts can be identified. It has been indicated in the VPA-DD/9/.</p>
Findings	No findings were raised
Conclusion	No EIA is required by the host country for ICS project activities and there are no negative impacts from the distributed/sold improved cook stoves, as there are not considered as infrastructure projects with environmental impacts/40//51/.

D.10 Stakeholder consultation

Means of validation	<p>The CME has conducted a stakeholder consultation meeting for VPA 61 on 01/08/2022, 03/08/2022 and 05/08/2022 to comply with the stakeholder consultation and engagement requirement/44/. VVB has assessed the SCR report and topics discussed were found to be</p>
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	<p>fulfilling the criteria set out in stakeholder consultation and engagement requirement/44/. It was confirmed from the on-site interviews with the CME representatives that during the meeting, a detailed objective of the project activity was given to attendees and the transfer of product ownership was also discussed. Since, this is a retroactive project, Stakeholder feedback round (SFR) was also initiated along with the LSC invite. The filled SFR forms were checked to confirm that all comments in the SFR too have been taken under confirmation.</p> <p>Furthermore, the assessment team conducted interviews with participants of LSC and it was confirmed that they attended the consultation and SFR rounds. It was confirmed that all the interviewed stakeholders were part of the LSC and SFR. The feedbacks and comments raised by the participants were addressed accordingly by the CME. The VVB team confirms that there were no negative comments received from the stakeholder consultation rounds and all the queries or concerns raised by the stakeholder were satisfactorily resolved by the CME.</p>
Findings	CAR#05 (VPA 61), CAR#07* (VPA 61) and FAR#01 (VPA 61) were raised and resolved.
Conclusion	Stakeholder consultation report has been reviewed and the validation team confirm that local stakeholder consultation meeting has been conducted by CME and grievance mechanism has been included to address grievances related to the project and contact details has been provided in local stakeholder consultation report /26/.

D.11 Sustainability Assessment

D.11.1 Safeguard principles assessment

Assessment Questions/ Requirements	Justification of Relevance (Yes/potentially/no)	How Project will achieve Requirements through design, management or risk mitigation.	Assessment team's Opinion/ justification for the mitigation measure
Principle 1. Human Rights			
1. The Project Developer and the Project shall respect internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal	No	The project is implemented on the ground by BURN in collaboration with local distribution partners. The project developer takes care that the project respect internationally proclaimed human rights and is no complicit in violence or human rights abuses of any kind as defined in	The CME respects related laws of the host countries and will not lead to violations of human rights or discrimination of any kind. Host countries have ratified UN Human Rights Conventions/43/.

Declaration of Human Rights		the Universal Declaration of Human Rights. Republic of Nigeria has ratified many UN Human Rights Conventions.	
2. The Project shall not discriminate with regards to participation and inclusion	No	The project will not discriminate with regards to participation and inclusion as the improved cookstoves (ICS) can be purchased and used by everybody within the project boundary willing to participate in the program.	The VPA is about access to energy efficient cooking system, it will not discriminate with regards to participation and inclusion for both men & women. This is in line with the Gender equality and HR policy of the company/38/.

Principle 2: Gender Equality

<p>1. The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women</p> <p>2. Projects shall apply the principles of non-discrimination, equal treatment, and equal pay for equal work</p> <p>3. The Project shall refer to the country's national gender strategy or equivalent national commitment to aid in assessing gender risks</p> <p>4. (where required) Summary of opinions and recommendations of an Expert Stakeholder(s)</p>	No	<p>The Project is in line with Republic of Nigeria constitution.</p> <p>Republic of Nigeria has ratified the principle of equality into its respective constitution (Article 35 & 36), which shall guarantee equal gender rights. Article 122 of the constitution emphasize the necessity to include women in all spheres of political, economic, social and cultural life of the country. It will be ensured that the project is committed to equal gender rights and women empowerment following Republic of Nigeria constitution.</p>	<p>The VPA is about access to efficient cooking system, for distribution work or volunteer work in the VPA, the principle of the equal pay for equal work will be applied and organized in way to provide the conditions for equitable participation of men and women. The ICS will reduce consumption of biomass fuel and the time and effort needed by women to collect it for cooking for their families. So, the VPA do not involve and is not complicit in any form of discrimination based on gender difference in line with the National Gender Policy of the host country/38/. This is also in line with the Gender equality and HR policy of the company/38/.</p>
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Principle 3: Community Health, Safety and Working Conditions

3. The Project shall avoid	No	The project activity doesn't expose the	Local communities will benefit from efficient
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<p>community exposure to increased health risks and shall not adversely affect the health of the workers and the community</p>		<p>community to increased health risks and is not adversely affecting the health of workers and the community. Cooking with improved cookstoves is actually safer than any other open flame stove use or traditional stoves. The workers participating in the project activity are not exposed to unsafe or unhealthy work environments as the sale/distribution of efficient cookstoves or the monitoring activities of the project will not include any hazardous chemicals or other hazardous material.</p>	<p>cookstove. The project activities do not pose risks to the health of the community, the VPA will reduce the risk of air borne illness for local communities and indoor air pollution caused by cooking.</p>
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Principle 4.1 Sites of Cultural and Historical Heritage

<p>Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture?</p>	<p>No</p>	<p>The project activity doesn't include sites, structures or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture. The Project will introduce efficient cookstoves in urban and peri-urban households in the Republic of Nigeria and it does not require alteration, damage or removal of any historical, artistic, traditional, religious or cultural heritage issues.</p>	<p>The VPA involves distribution of ICS to HH/Institutions countries listed in the PoA. Thus, it does not include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture.</p>
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Principle 4.2 Forced Eviction and Displacement

<p>Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)?</p>	<p>No</p>	<p>The project activity will introduce portable improved cookstoves in urban and peri-urban households in the Republic of Nigeria and therefore no physical or economic relocation of people is involved. The use of efficient cookstoves is voluntarily.</p>	<p>The VPA involves distribution of ICS in the LDCs listed under the PoA. Thus, it does not lead to physical or economical relocation of peoples.</p>
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Principle 4.3 Land Tenure and Other Rights

<p>a. Does the Project require any change, or have any uncertainties related to land tenure arrangements and/or access rights, usage rights or land ownership? b. For Projects involving land use tenure, are there any uncertainties with regards to land tenure, access rights, usage rights or land ownership?</p>	<p>No</p>	<p>The project doesn't require any change to land tenure arrangements and/or other rights. The project does not involve land-use tenure.</p>	<p>The VPA involves distribution of ICS in multiple countries listed under the PoA. Thus, it does not have any uncertainties related to land tenure arrangements and/or access rights, usage rights or land ownership and it was confirmed from the CME and VPA implementer agreement that the ownership of the VPA is with BURN Manufacturing Co.</p>
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Principle 4.4 Indigenous People

<p>Are indigenous peoples present in or within the area of influence of the Project and/or is the Project located on land/territory claimed by indigenous peoples?</p>	<p>No</p>	<p>There are no indigenous people present within the area of influence nor the project is located on territory claimed by indigenous people.</p>	<p>The VPA will benefit the population within the host country and will not influence the land/territory claimed by indigenous people/43/.</p>
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Principle 5 Corruption

<p>The Project shall not involve, be complicit in or inadvertently</p>	<p>No</p>	<p>The Project doesn't involve, be complicit in or inadvertently</p>	<p>The VPA involves distribution of ICS to the countries included under</p>
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<p>contribute to or reinforce corruption or corrupt Projects</p>		<p>contribute to or reinforce corruption or corrupt Projects. The project is, in fact, implemented on the ground by BURN. The ethical codes of BURN and other project partners are against corruption.</p>	<p>the PoA. The CME does involve or will contribute to corruption. CME will follow the UN Convention against corruption/23/.</p>
Principle 6.1 Labour Rights			
<p>1. The Project Developer shall ensure that all employment is in compliance with national labour occupational health and safety laws and with the principles and standards embodied in the ILO fundamental conventions</p>	<p>No</p>	<p>The project is implemented on the ground by the enterprise BURN in collaboration with other project partners. The employees' rights are a cross-cutting issue and respected in all of the projects of BURN and other project partners. Republic of Nigeria has ratified many ILO Conventions, amongst others convention 100 (Equal Remuneration Convention) and convention 98 (Right to Organise and Collective Bargaining Convention).¹</p> <p>All employees will work voluntarily for the project, no forced labour is used and all employment is in compliance with national laws and consistence with the principles and standards of the ILO conventions. In fact, Republic of Nigeria has</p>	<p>The VPA follows the labour laws and policies of the host country where VPA is being implemented and the CME ensures that all the employment is within ILO fundamental conventions/39/.</p>

¹ https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102964
(accessed on 11/02/2022)

		ratified many ILO Conventions, amongst others convention 29 (Forced Labour Convention) and 105 (Abolition of Forced Labour Convention).	
2. Workers shall be able to establish and join Labour organisations.	No	The workers are able to establish and join labour organizations.	The VPA puts no constraints / limitation on employees to form a union.
3. Working agreements with all individual workers shall be documented and implemented and include: a. Working hours (must not exceed 48 hours per week on a regular basis), AND b. Duties and tasks, AND c. Remuneration (must include provision for payment of overtime), AND d. Modalities on health insurance, AND e. Modalities on termination of the contract with provision for voluntary resignation by employee, AND f. Provision for annual leave of not less than 10 days per year, not including sick and casual leave.	No	3. The working agreements with the individual workers will be documented and implemented and the minimum requirements stated in section 3.6.1. of GS4GG Safeguarding Principles & Requirements (version 1.2) will be respected whenever applicable.	The CME will supervise local partners to follow the labour laws of the host country about the employees' working hours, remuneration, annual leave in line with its Gender equality and HR policy/38/. The employment model related to the VPA will be also locally and culturally appropriate.

<p>4. No child labour is allowed (Exceptions for children working on their families' property requires an Expert Stakeholder opinion)</p>	<p>No</p>	<p>4. All the possible staff hired has a minimum age of 18. Republic of Nigeria has ratified ILO Convention 182 (Worst Forms of Child Labour Convention).</p>	<p>The CME does not promote / or is complicit in child labour the age of all the staffs hired will be checked through ID cards to make sure that no one is below 18. All the laws of the land will be obeyed by CME & local implementers. This is in line with the Gender equality and HR policy of the company/38/.</p>
<p>5. The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures</p>	<p>No</p>	<p>5. All the works will be made by using appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures.</p>	<p>It was confirmed from the CME representative and the VPA implementer that workers are provided with appropriate equipment, training and the accidents and incidents documentation is maintained and the emergency preparedness and response measures is in place. This is in line with the Gender equality and HR policy of the company/38/.</p>

Principle 6.2 Negative Economic Consequences

<p>1. Does the project cause negative economic consequences during and after project implementation?</p>	<p>No</p>	<p>The project is based on a commercial model selling improved cookstoves in order to ensure the economic durability of the project. Carbon revenues are amongst others used for sensitizing end-users and awareness raising, fortify the distribution/supply chain and upscale the project.</p> <p>Improved cookstoves can be purchased and used by everybody within the project</p>	<p>At the beginning, the CME will provide fund to cover the operation cost of the VPA including expenditures beyond the project certification cycle, e.g., Distribution of clean energy products, hygiene campaigns and surveys. After the successful sale of carbon credits generated from the VPA, the carbon market will provide financial sustainability of the VPA.</p> <p>The VPA have positive economic benefit due to less expenditure on</p>
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		boundary willing to participate in the program. There are not expected any direct economic impact or potential risks to the local economy.	firewood for cooking purpose.
Principle 7.1 Emissions			
Will the Project increase greenhouse gas emissions over the Baseline Scenario?	No	The project will reduce the GHG emissions as it will be monitored and verified in line with the GS4GG.	GHG emissions will be reduced through reducing the use of charcoal for cooking purpose with access to efficient cooking system.
Principle 7.2 Energy Supply			
Will the Project use energy from a local grid or power supply (i.e., not connected to a national or regional grid) or fuel resource (such as wood, biomass) that provides for other local users?	No	The project does not use energy from a local grid or power supply. Biomass use (charcoal) will be significantly reduced by introducing highly efficient charcoal stoves.	The VPA reduce GHG emissions by reducing and replacing the consumption of biomass (Charcoal) for cooking. Thus, VPA will not require energy supply.
Principle 8.1 Impact on Natural Water Patterns/Flows			
Will the Project affect the natural or pre-existing pattern of watercourses, ground-water and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	No	The project activity will not negatively affect natural or pre-existing pattern of watercourses, ground-water and/or watersheds.	The VPA involves distribution of ICS in the host countries. It will utilize the already existing aquifers. Thus, it will not affect the natural or pre-existing pattern of water courses, ground water and/ water shed such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity
Principle 8.2 Erosion and/or Water Body Instability			
a. Could the Project directly or	No	a. The project will not cause additional erosion	The VPA shall result in reduction in demand of biomass fuel in the region putting less pressure on

<p>indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion?</p> <p>b. Is the Project's area of influence susceptible to excessive erosion and/or water body instability?</p>		<p>and/or water body instability of or disrupt the natural pattern of erosion.</p> <p>b. Not applicable</p>	<p>forests for deforestation and will hence indirectly avoid erosion associated with tree cutting/ felling.</p>
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Principle 9.1 Landscape Modification and Soil

<p>Does the Project involve the use of land and soil for production of crops or other products?</p>	<p>No</p>	<p>The Project itself does not involve the use of land and soil for production of crops or other products.</p>	<p>The VPA involves distribution of ICS in the host countries. Thus, it does not involve the use of land and soil for production of crops or other products</p>
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Principle 9.2 Vulnerability to Natural Disaster

<p>Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions?</p>	<p>No</p>	<p>The Project will not be susceptible to or will lead to increased vulnerability to any extreme climatic conditions.</p>	<p>The VPA involve distribution of ICS in the host countries. It will not lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions</p>
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Principle 9.3 Genetic Resources

<p>Could the Project be negatively impacted by or involve genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting,</p>	<p>No</p>	<p>The Project is not negatively impacted by the use of genetically modified organisms or GMOs.</p>	<p>The VPA involves distribution of ICS in the host countries. Thus, it will not be impacted by the GMOs.</p>
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commercial development, or take place in facilities or farms that include GMOs in their processes and production)?			
Principle 9.4 Release of pollutants			
Could the Project potentially result in the release of pollutants to the environment?	No	The Project does not release any different pollutants to the environment which would not be released in the baseline already. The release of PM and carbon monoxide are significantly reduced by the introduction of efficient cookstoves.	The VPA involves distribution of ICS in the host country. Thus, it will lead to reduction in GHG emissions and reduce the release of pollutants.
Principle 9.5 Hazardous and Non-hazardous Waste			
Will the Project involve the manufacture, trade, release, and/ or use of hazardous and non-hazardous chemicals and/or materials?	No	The Project is not involving the manufacture, trade, release, and/or use of hazardous chemicals and or materials.	The VPA involves distribution of ICS in the host countries. Thus, it will not release, and/ or use of hazardous and non-hazardous chemicals and/or materials
Principle 9.6 Pesticide and Fertilizers			
Will the Project involve the application of pesticides and/or fertilisers?	No	The Project doesn't involve the application of pesticides and/or fertilisers.	The VPA involves distribution of ICS in the host country. Thus, it will not lead to application of pesticides and/or fertilisers
Principle 9.7 Harvesting of Forests			
Will the Project involve the harvesting of forests?	No	No harvesting of forests is involved.	The VPA does not involve harvesting of forests. The VPA shall result in reduction in demand of biomass fuel in the region putting less pressure on forests for deforestation and will hence indirectly avoid erosion associated with tree cutting/ felling.
Principle 9.8 Food			

Does the Project modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	No	The Project doesn't modify the quantity or nutritional quality of food available.	The VPA involves distribution of ICS in the host countries. Thus, the VPA will have no impact on the nutritional quality of food available.
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Principle 9.9 Animal Husbandry

Will the Project involve animal husbandry?	No	The Project doesn't involve animal husbandry.	The VPA involves distribution of ICS in the host countries. It is a Social and Climate Impact Programme. Thus, it does not involve animal husbandry.
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Principle 9.10 High Conservation Value Areas and Critical Habitats

VVBs the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified?	No	The project is not located in an area within a high conservation value area or within critical natural habitats. Furthermore, the aim of the project is to reduce biomass consumed in the project area for cooking which may save the natural resources.	The VPA involves distribution of ICS in the host countries. So, there will be no impact on key biodiversity.
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Principle 9.11 Endangered Species

<p>a. Are there any endangered species identified as potentially being present within the Project boundary (including those that may route through the area)?</p> <p>b. Does the Project potentially</p>	No	<p>a. The project boundary is the physical, geographical sites of the distributed cookstoves. There are no endangered species identified as potentially being present the project boundary.</p> <p>b. The distributed cookstoves are not</p>	The VPA involves distribution of ICS in the host countries. It will be used in the residential areas therefore, no harm will be caused to the presence of endangered species in the project boundary.
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<p>impact other areas where endangered species may be present through transboundary affects?</p>		<p>expected to potentially impact other areas where endangered species may be present through transboundary affects.</p>	
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D.11.2 Gender Sensitive requirements

Means validation of	Question	Justification provided by CME	VVB Assessment
	Question 1 - Explain how the project reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?	<p>The project activity doesn't endorse any form of discrimination based on gender. Nigeria has ratified ILO Convention 111 (Discrimination (employment and occupation) Convention². All inhabitants of Nigeria may turn to the UN Human Rights Committee, to the "Special Rapporteurs" for violations of specific human rights or to ECOSOC for women's rights violations.³</p> <p>ICS can be purchased and used by any of the women within the project boundary willing to participate in the program. It will therefore not put at risk women's access to or control to efficient cookstoves. It's not foreseen either any reduction or risk related to any other resource, entitlement or benefit.</p> <p>Women/children (being the ones mostly spending time for cooking and fuel procurement) are able to spend less time on cooking/fuel procurement and cook in a much cleaner kitchen environment with less pollutants and dirt, resulting in health benefits and more time for income generating activities and education. The project will help to improve womens' health conditions as reduced combustion and less harmful gases during combustion will reduce indoor air pollution and thereby increase respiratory health of the women and children.</p>	<p>The VPA are about access to efficient cooking system & The VPA will abide by the respective national gender strategy. The VPA include women at every step and do not promote gender disparity in any manner which is verified by the BURN Gender equality and human resource policy/38/. The clean energy products will reduce the time and effort needed by women to fetch firewood and cook for their families. So, the VPA do not involve and is not complicit in any form of discrimination based on gender difference in line with the National Gender Policy/11/.</p>

² https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:103315

³ <http://www.claiminghumanrights.org/Nigeria.html?L=0>

		<p>Both women and men were participating in the local stakeholder consultation meeting.</p> <p>A strong focus has been put on women associations and groups when inviting stakeholders to the physical meeting. It is envisaged that women will be at the center of the project developer's marketing, education and distribution chain. It is planned that women in selected communities will demonstrate and educate consumers on the cookstove and its benefits resulting in empowerment, knowledge transfer and generation of jobs for women.</p>	
	<p>Question 2 - Explain how the project aligns with existing country policies, strategies and best practices</p>	<p>The Project is in line with Nigeria's constitution.⁴</p> <p>Nigeria has ratified the principle of equality into its respective constitution (Chapter 4), which does not tolerate any discrimination concerning women.</p>	<p>The VPA align with the goals of host countries with respect to equal rights and they also align with the National Gender Policy /11/ which eliminates gender disparity.</p>
	<p>Question 3 - Is an Expert required for the Gender Safeguarding Principles & Requirements?</p>	<p>Not applicable, since not necessary.</p>	<p>It has been confirmed from the Stakeholder consultation reports that several women from various categories were invited to attend the stakeholder consultation meeting/26/. The VVB checked the feedback matrix during the desk review and ensured that the</p>

⁴ https://www.constituteproject.org/constitution/Nigeria_2010.pdf

			CME took their feedback into consideration and there was no gender disparity.
	Question 4 - Is an Expert required to assist with Gender issues at the Stakeholder Consultation?	Not applicable, since not necessary.	It was confirmed from the Stakeholder Consultation report/26/ that members of the women organizations were invited to the meeting and no other expert's opinion was needed.
Findings	No findings.		
Conclusion	The Validation team confirms that the VPA comply with the GS4GG Gender Equality guidelines and requirements.		

SECTION E. Internal quality control

A draft inclusion report prepared by validation team is reviewed by an independent technical review team (one or more members) to confirm whether all the internal procedures established and implemented by ESPL were duly complied with and such opinion/conclusion was reached in an objective manner that complies with the applicable GS4GG rules/requirements. The technical review team is collectively required to possess technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of the technical review team are independent of the validation team.

During the technical review process, additional findings may be identified, or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is submitted to UNFCCC. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that need to be resolved by the validation team. The decision taken by the Technical Reviewer is final and is authorized by the Managing Director on behalf of Earthood Services Private Limited.

SECTION F. Validation opinion

Earthood Services Private Limited (Earthood) has performed a Gold Standard (GS4GG) validation and inclusion of GS11671 (VPA 61). The validation and inclusion were performed on the basis of rules and requirements defined by Gold Standard and UNFCCC, as appropriate.

The review of the PoA-DD, VPA-DD, supporting documents and subsequent follow-up actions (independent research of information) has provided Earthood with sufficient evidence to determine the fulfilment of stated criteria.

The VPA will lead to access of clean energy product (ICS) to people of Republic of Nigeria. The project results in reduction of CO_{2e} emissions that are real, measurable and give long-term benefits to the mitigation of climate change. It is demonstrated that the project is not a

likely baseline scenario and the emission reductions attributable to the project are, hence, additional to any that would occur in the absence of the proposed GS programme of activities.

The emission reductions (average) from the GS11671 (VPA 61) are estimated to be as given in the table below over the crediting period.

SDG Impacts	VPA61
SDG13: Climate Action	1,974,258 tCO ₂ VERs/ annum
SDG 1: No Poverty: End of Poverty in all its forms everywhere	51%
SDG 3: Ensure healthy lives and promote well-being for all at all ages	94.3%
SDG 4: (Quality Education) Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university	93
SDG 5: (Gender Equality) Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household	79
SDG 7: Ensure access to affordable, reliable, sustainable, and modern energy for all	220,070
SDG 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all	304
SDG 15: (Life on land) Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase	1,034,617.5

Over the selected 5 years of renewable crediting period. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achievable given that the underlying assumptions do not change.

The monitoring plan explained in the VPA-DD is in compliance with the registered PoA DD, Version 4.0. It adequately provides for the ex-post monitoring of the project's emission reductions and sustainable indicators as defined in GS VPA-DD. The monitoring arrangements described in the monitoring plan are feasible within the project design and it is Earthood's opinion that BURN Manufacturing Co shall be able to implement the monitoring plan.

In summary, "GS11671 (VPA 61)" as described in the VPA-DD and, meets all relevant GS requirements and correctly applies the baseline and monitoring methodology TPDDTEC v3.1. Therefore, Earthood requests the inclusion of GS11671 (VPA 61) under the registered PoA "GS10789: ECOA_BURN MULTI-COUNTRY CLEAN COOKING PROGRAMME".

Appendix 1. Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CME	Coordinating / Managing Entity
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
DRB	Demonstrably renewable woody biomass
DO	Distribution Organisation
EB	CDM Executive Board
EIA	Environmental Impact Assessment
FAO	Food and Agriculture organization
FAR	Forward Action Request
GHG	Greenhouse gas(es)
ICS	Improved Cook Stoves
IPCC	Intergovernmental Panel on Climate Change
LAF	Leakage Adjustment Factor
LSC	Local Stakeholder Consultation
NRB	Non-Renewable Biomass
PA	Project Activity
PoA	Programme of Activities
PoA DD	CDM Programme of Activities Design Document
UID	Unique Identification number
VPA	Voluntary Project Activity
VPA DD	Voluntary Project Activity Design Document
VVB	Designated Operational Entities

Appendix 2. Competence of team members and technical reviewers

Competence Statement	
Name	Sukanya Phukan
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)
Experience	1+ year
Field	Environment Science
Approved Roles	
Team Leader	YES (VM only)

Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (VM TA 1.2, 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	23/06/2023
Approved by	Deepika Mahala (Technical Manager)	Date	23/06/2023

Competence Statement			
Name	Anjali Chaudhary		
Education	Bachelor of technology in Civil Engineering		
Experience	8 months		
Field	Civil Engineering		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes		
Verifier	Yes		
Methodology Expert	No		
Local expert	Yes (India)		
Financial Expert	No		
Technical Reviewer	No		
TA Expert (X.X)	No		
Reviewed by	Shifali Guleria (Quality Manager)	Date	11/01/2023
Approved by	Deepika Mahala (Technical Manager)	Date	11/01/2023

Competence Statement			
Name	Shifali Guleria		
Education	M.Sc. (Environmental Studies and Resource Management), TERI University		
Experience	3+ year		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		

Verifier	YES		
Methodology Expert	YES (AMS-I.A., AMS-II.G., AMS-II.E., AMS-III.A.V., AMS-I.D, ACM0002)		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (1.2, 3.1)		
Reviewed by	Deepika Mahala	Date	18/02/2022
Approved by	Ashok Gautam	Date	18/02/2022

Competence Statement			
Name	Shreya Garg		
Country	India		
Education	M.Sc. (Climate Science & Policy), TERI University		
Experience	9 Years +		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS.I.A., AMS.I.C., AMS.I.D., AMS.I.F., AMS.II.D., AMS.II.G., AMS.II.J., AMS.III.AV., AMS.III.BL, ACM0002, ACM0012		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1)		
Reviewed by	Shifali Guleria	Date	21/12/2022
Approved by	Deepika Mahala	Date	21/12/2022

Appendix 3. Documents reviewed or referenced.

S.No.	Author	Title	References to the document	Provider
1.	GS4GG	Principles and requirements for GS4GG	Version 1.2 Dated Oct 2019	Others
2.	GS4GG	Gold Standard Programme of Activities Requirements	Version 2.0	Others
3.	GS4GG	Community Services Activity Requirements	Version 1.2 Dated Oct 2019	Others
4.	BURN Manufacturing Co.	PoA-DD	Version 4.1 dated 13/10/2021	CME
5.	Gold standard	TPDDTEC V3.1 for ICS	Version 3.1	Others
6.	BURN Manufacturing Co.	f _{NRB} calculation sheets	-	CME
7.	UNFCCC	Standard: CDM VVS PoA	Version 3.0	Others
8.	GS4GG	GHG Product Requirements	Version 2.0	
9.	BURN Manufacturing Co.	VPA-DD VPA 61	VPA 61 v 4	CME
10.	GS4GG	KEY PROJECT INFORMATION & VPA DESIGN DOCUMENT (PDD) Template	Version 2.1	Others
11.	BURN Manufacturing Co.	Sample USN	-	CME
12.	BURN Manufacturing Co.	Warranty booklet Nigeria		
13.	UNFCCC	Guideline for Sampling and surveys for CDM project Activities	Version: 4.0	CME
14.	UNFCCC	Standard: CDM PS for PoA	Version 3.0	Others
15.	BURN Manufacturing Co.	First Sales Records-KoboCollect	-	Others
16.	UNFCCC	Standard for Sampling and surveys for CDM project Activities	Version: 09.0	Others
17.	ESPL	VVB Remote audit	Dated: 17/02/2023	VVB
18.	BURN Manufacturing Co.	Carbon transfer agreement between CME and end-users (Carbon Waiver sticker & strap on ICS box)	-	CME

19.	FAO	Global Forest Resources Assessment 2020	2020	Others
20.	IPCC	-2006 IPCC default values -IPCC 2006 Guidelines for National Greenhouse gas Inventories	2006	Others
21.	Carbon check	PoA Validation report, v4.0	23/09/2021	Others
22.	BURN Manufacturing Co.	Sample contracts between various distributors and BURN Manufacturing Co. & partner organisation	02/02/2022	CME
23.	UN	UN Convention against corruption	2003	Others
24.	BURN Manufacturing Co.	-Declaration showing a. this project is implemented independently (VPA Inclusion Letter BURN). b. No double Counting	-	CME
25.	BURN Manufacturing Co.	-Distribution database (Sheet of Nigeria Database Technology Days and Stoves) - Sales Receipt	-	Others
26.	BURN Manufacturing Co.	-Stakeholder Consultation Report -Nigeria SFR Email Invitation -Nigeria LSC Email Invitation	-	Others
27.	Gold Standard	GHG emissions reductions sequestration and product requirements	Version 2.0 Dated April 2021	Others
28.	BURN Manufacturing Co.	SDG outcome sheet/ER sheet of VPA 61 and VPA 61	Corresponding to the VPA-DD	CME
29.	BURN Manufacturing Co.	Data recording sheet for baseline survey	Corresponding to the VPA-DD	CME
30.	BURN Manufacturing Co.	Baseline survey Forms (Analysis sheet)	Several	CME
31.	ESPL	VVB remote audit checklist	07/02/2023	VVB
32.	BURN Manufacturing Co.	Cover Letter	21/06/2022	CME
33.	BURN Manufacturing Co.	Manufacturer's specifications of ICS- Jikokoa and Kuniokoa	-	CME
34.	BURN Manufacturing Co.	Data recording sheet for Project KPT survey	-	CME

35.	GS4GG	Applicability of global warming potential for gold standard for the global goals projects	-	CME
36.	BURN Manufacturing Co.	WBT test report of ICS at Nigeria	-	CME
37.	UN	UN Declaration on the rights of indigenous people	2001	CME
38.	BURN Manufacturing Co.	Gender equality and human resource policy	-	CME
39.	International Labour Organization: Ratifications for LDCs	https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200-COUNTRY_ID:103500/	Last accessed: 20/09/2022	CME
40.	BURN Manufacturing Co.	EIA Process	-	CME
41.	BURN Manufacturing Co.	GS10789 VPA 81: Efficient and Clean Cooking for households in Senegal- Real Case VPA	-	CME
42.	UNFCCC	CDM Tool 30 "Tool 30 "Calculation of the fraction of Non-renewable Biomass	Version 3.0	Others
43.	UN	UN Declaration on the rights of Indigenous people	2001	Others
44.	GS4GG	Stakeholder consultation and engagement requirement	-	Others
45.	BURN Manufacturing Co.	Baseline surveys trainings	-	CME
46.	BURN Manufacturing Co.	f _{NRB} Report- Calculation of the fraction of non-renewable biomass (f _{NRB})- Nigeria	Version 1.1	CME
47.	BURN Manufacturing Co.	Weighing scale receipts	-	CME
48.	BURN Manufacturing Co.	Evidence_Terms_and_Conditions_signed	-	CME
49.	BURN Manufacturing Co.	No ODA Declaration	-	CME
50.	IPCC	Wood to charcoal conversion factor	https://www.ipcc-nggip.iges.or.jp/public/gl/guidelin/ch1ref3.pdf	other

51.	EIA Regulations	https://www.placng.org/lawsfnigeria/laws/E12.pdf	-	Other
52.	Baseline literature review	https://jwbm.com.my/archives/1jwbm2021/1jwbm2021-22-26.pdf		
53.	BURN Manufacturing Co.	Board Decision Letter	Dated: 30/03/2021	CME

Appendix 4. Clarification requests, corrective action requests and forward action requests

For VPA 61

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	01	Section no.	C.7, D.10	Date :	23/03/2023
Description of FAR					
<p>The following FARs have been raised during the GS Preliminary Review</p> <ol style="list-style-type: none"> 1. PD to use latest template of ODA form and submit it to SustainCERT App. 2. The PD to list all the 5 SGDs of the project in SustainCERT App. 3. PD to conduct Stakeholders Feedback Round in line with paragraph 3.6.9 to 3.6.13 of the Stakeholders Consultations and Engagement Requirements vr 2.1. 4. The start date of the project in the LSC is stated as 13/06/2022, while in the VPA-DD is 26/06/2022 and in the SustainCERT App, it states 01/06/2022. PD to clearly demonstrate the correct start date with supporting evidence. 5. The PDD shall describe clearly how the project is in compliance with general eligibility criteria under condition 3.1.1 of GS4GG Principles and Requirements. 6. PD to carry out baseline KPT to determine baseline fuel consumption trends and apply the new values in the VPA-DD before finalization of validation and submission to GS for design review. 7. The Wood-to-charcoal conversion factor (CF) applied should be consistent with values of UNFCCC Tool 33 and not CDM methodology AMS IIG v12.0. 8. The NCV_b value indicated in the fixed parameters should be consistent with values of TPDDTEC ver 3.1 and not TPDDTEC ver 4.0 9. VVB to check on the Stakeholders Feedback Round process and provide an opinion on the same. 10. VVB to check and confirm correct VPA start date and validate evidence provided. 11. VVB to check on contractual obligations between CME and retailers and distributors on carbon rights waiver. 12. To avoid double-counting, VVB shall check all the registries that could hold registered project activities to confirm the VPA is not registered with other standards. The registries that are checked shall be included in the Validation Report. 					
Project participant response					Date : 12/04/2023

1. PD has provided as a support document, the signed ODA declaration using the most recent version of the ODA declaration (version 2.0) form
2. PD has reached out to help@sustaincert.com to amend the Sustaincert app to reflect all the 5 SDGs. The Sustaincert can only be updated from Sustaincert App. Request ##13979## is pending at Sustaincert.
3. PD has carried out the SFR as per paragraph 3.6.9 to 3.6.13 of the Stakeholders Consultations and Engagement Requirements vr 2.1. All SFR details are found in section E.2 of the LSC report
4. The start date of the VPA is confirmed in the LSC report and VPA DD as 19th August 2021. As supporting evidence, the PD has provided the evidence of the first sale of stove which confirms 19th Aug 2021 as the start date.
5. All the requirements under condition 3.1.1 of GS4GG Principles and Requirements have been described in the VPA DD
6. PD has carried out the Baseline Surveys and Baseline KPTs. Full description has been provided in the VPA DD section B.4. The results from the baseline KPTs and Baseline surveys have been shared as support documentation for Validation.
7. The methodology TPDDTEC 3.1 as per section 7. Performance Field Tests and Calculation of Emission Reductions, refers to use of IPCC, credible published literature, project-relevant measurement reports, or project-specific monitoring to get a wood-to-charcoal conversion ratio. PD has used default value of 6 for WCCF as per IPCC report (<https://www.ipcc-nggip.iges.or.jp/public/gl/guidelin/ch1ref3.pdf> (page 1.45))
8. NCVb value applied is consistent with version 3.1 of TPDDTEC methodology.
9. VVB
10. VVB
11. VVB
12. VVB

Documentation provided by project participant

ODA Declaration: 12APR2023 GS 11671 ODA Declaration Nigeria
 LSC report: 1MAR2023_Nigeria_VPA61_ LSC Report_v1.0_Jiko_
 Baseline Survey and BKPT: 1MAR2023 GS11671 NG Ex Ante ER Calculations and Baseline Surveys KPTs
 Distributor contract: 31APR2021_MCMOU CONFIDENTIAL CONTRACT

VVB assessment
Date: 29/05/2023

1. VVB confirms that the latest version of the ODA form has been used and submitted by the PD. **The finding is closed.**
2. VVB confirms that PD has raised a request to SC for uploading amended SDG number. **The finding is closed.**
3. VVB confirms that PD has conducted SFR in line with paragraph 3.6.9 to 3.6.13 of the Stakeholders Consultations and Engagement Requirements vr 2.1. **The finding is closed.**
4. VVB confirms that the start date of the VPA is consistently mentioned throughout all the documents provided by the PD. **The finding is closed.**
5. VVB has verified the fulfilment of all the eligibility criteria stated under para 3.1.1 of GS Principle and Requirements. The justification has been provided in the VPA-DD. Assessment by the VVB has been provided in the FVR. **The finding is closed.**
6. VVB confirms that PD has carried out baseline survey for VPA 61. VVB has reviewed the survey sheets. The evidence provided by the PD is satisfactory. **Hence, the finding is closed.**
7. VVB confirms that the source of the parameter Wood-to-charcoal conversion factor has been considered from IPCC (<https://www.ipcc-nggip.iges.or.jp/public/gl/guidelin/ch1ref3.pdf>)(page 1.45) (IPCC) which is found to be appropriate by the VVB. **Hence, the finding is closed.**
8. VVB confirms that the value of the parameter NCV_b is in line with TPDDTEC v3.1. **Hence, the finding is closed.**
9. VVB confirms that PD has conducted SFR in line with paragraph 3.6.9 to 3.6.13 of the Stakeholders Consultations and Engagement Requirements vr 2.1. Assessment by the VVB has been provided in Section D.10 of this validation Report. **The finding is closed.**
10. VVB has verified the first sales evidence to substantiate the start date of the VPA. **The finding is closed.**
11. VVB has reviewed the contracts between PD and distributors and carbon waiver forms, and they are found to be satisfactory. **The finding is closed.**
12. VVB has verified from the different registry websites like VERRA, GCC, CDM that VPA 61 is not registered under any other registry. Assessment by VVB has been provided in Section C.8 of the validation report. **The finding is closed.**

FAR#01 is closed.

There is no finding from validation

Table 2. CL from this verification

CL ID	01	Section no.	D.1	Date	14/02/2023
Description of CL					
For the values considered in VPA-DD, under Table 1 – Estimated Sustainable Development Contributions for SDGs 1, 3, 4 and 5, CME is requested to clarify the source and assumptions based on which the values are mentioned.					
Project participant response					Date : 01/03/2023

The baseline scenario as defined in the VPA DD is the use of very inefficient traditional cookstoves or 3- stone fires, consuming a lot of non-renewable charcoal and firewood. This has negative impacts on health, fuel expenditure and time taken to collect enough biomass for cooking. As cited in section B.4, the use of non-renewable biomass is seen in majority of Urban and rural households. It is assumed that by introducing the Project stove – Jikokoa – the households will see a marked improvement in their health, woody biomass expenses of money and time spent in their acquisition.

1. CME has used the average fuel savings from similar VPA in this POA 10789 to estimate the Fuel savings that can be achieved in the project scenario. The Projects referenced are GS 11433 (Fuel savings with Jikokoa = 60%), GS 11606 (Fuel savings with Jikokoa = 46.5%), and GS 10790 (Fuel savings = 61.9%). The average fuel savings from these 3 examples has been used as the basis of the assumed fuel savings from use of Jikokoa in the Project scenario in Nigeria. This is an average Fuel savings of 56%. However, to be conservative, CME has rounded down to 40% for this project. The fuel savings will be determined in the Monitoring surveys from end users of the project stove.
2. The CME has assumed that the Fuel savings on charcoal in the project will directly correlate to the estimated charcoal fuel expenditure, meaning, because 40% of charcoal is saved as a result of using the project ICS, 40% of fuel expenditure is also saved, thus the estimate provided for SDG 1
3. Household air pollution is generated by the use of inefficient and polluting fuels and technologies in and around the home that contains a range of health-damaging pollutants, including small particles that penetrate deep into the lungs and enter the bloodstream⁵. The Baseline surveys conducted by CME in Nigeria shows that all the households are using inefficient traditional cookstoves to cook, which have been associated with IAP and mild to severe health impacts. It is for this reason that CME has assumed that in the baseline scenario, there is no positive impact on health from the use of the traditional inefficient cookstoves. The assumption of 80% improvement in health-related illnesses from IAP was from similar projects in this POA where end user perception of health improvements are over 90%. To be conservative, CME has used 80% in the baseline, which will be measured in the Project scenario.
4. SDG 4 is based on the CME’s plans to conduct trainings for staff in order to build capacity of the employees working in the project.
5. SDG 5 is an estimation on time savings in relation to cooking with the project stove -Jikokoa- as opposed to traditional inefficient stoves. It has been assumed that cooking with the project stove will save the household 25 minutes on a typical day. This will be confirmed via the Project Monitoring surveys.

Documentation provided by project participant

VVB assessment

Date: 28/03/2023

⁵ <https://www.who.int/news-room/fact-sheets/detail/household-air-pollution-and-health>

<p>SDG 4, 5, and 15 are not included in registered PoA-DD. PP is requested to provide clarification on the inclusion of these SDGs in VPA 61. As per para 7.1.1 of the PoA Requirements: <i>The CME shall:</i></p> <p><i>a. implement and operate the registered PoA in accordance with the description in the registered PoA-DD and included VPA-DD, including all physical features.</i></p> <p><i>b. monitor the registered PoA and its VPA and its GHG emission reductions or net anthropogenic GHG removals and SDG impacts in accordance with the registered monitoring plan.</i></p> <p>Hence, the new SDGs included in the VPA-DD (SDG 4,5 and 15) do not have a registered monitoring approach as they were not included at the PoA-DD.</p> <p>CL#01 is open.</p>	
Project participant response	Date : 17/04/2023
<p>With reference to section 4.8.1 of the PoA Requirements states "<i>The CME shall conduct the Sustainable Development Goals (SDGs) impact</i>"</p> <p>PD has carried out assessment at the VPA equivalent level as per Principles & Requirements And Procedures. The Gold Standard requirements mandates CMEs to conduct Sustainable Development Goals (SDGs) impact assessments at the VPA equivalent level. The three SDGs referenced in the VVB comment were also included in sections A.1 & A.2 of the registered PoA-DD.</p>	
VVB assessment	Date: 29/05/2023
<p>VVB confirms that CME has carried out assessment at the VPA equivalent level as per Principles & Requirements and Procedures. As verified by the VVB, SDG 4,5 and 15 are included in GS registered PoA-DD Section A.1 under Subheading 2 - Policy/measure or stated goal of the PoA. The finding is closed.</p> <p>CL#01 is closed.</p>	

CL ID	02	Section no.	D.1,	Date : 14/02/2023
Description of CL				
<p>In Section B.6.1, Methodological choices/approaches related to SDG 1, CME has mentioned "the money spent for charcoal for preparing meals in the project scenario will be compared to the baseline scenario". However, no data/ evidence to substantiate the same could be established from the Baseline Survey Records provided by the CME. CME is requested to clarify.</p>				
Project participant response				Date : 01/03/2023
<p>Column EZ of the Baseline Survey Tab in the document "22FEB2023 GS11671 NG Ex Ante ER Calculations and Baseline Surveys KPTs_Per HH" provided to VVB as supporting document, shows the amount of money spent to purchase fuel wood. "If you buy wood fuel, how much do you spend per week (Naira)?</p> <p>The average expenditure of 2400 Naira in the baseline will be compared to the Project scenario to determine the fuel expenditure savings achieved</p>				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023

VVB confirms that ER Sheet tab "Baseline Surveys" column EZ consist of the question "If you buy wood fuel, how much do you spend per Week (Naira)?" which indicates the amount spent by the HHs on buying fuel wood per week. This value will be considered to compare the amount spent in baseline and the amount spent in the project scenario. The evidence is found to be satisfactory. **Hence, the finding is closed.**

CL#02 is closed.

CL ID	03	Section no.	B.6.2	Date : 14/02/2023
Description of CL				
Under section B.6.2, Data and parameters fixed ex-ante, CME is requested to clarify why the following parameters are not considered:				
<ol style="list-style-type: none"> 1. $EF_{ch,prod,CO_2}$ (CO₂ emission factor arising from production of charcoal) 2. $EF_{ch,prod,non-CO_2}$ (Non-CO₂ emission factor arising from production of charcoal) 				
Project participant response				Date : 01/03/2023
As per the methodology TPDDTEC 3.1. where there are no verifiable data on emissions from charcoal production, a conservative approach must be taken to ensure a conservative result. The option to omit those emissions is provided which the PD has taken. (Chapter 2.0 "Emissions sources included in the project boundary"				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023
VVB confirms that a conservative approach has been adopted by the VVB pertaining to the above-mentioned reference which is found to be satisfactory. Hence, the finding is closed.				
CL#03 is closed.				

CL ID	04	Section no.	B.6.4	Date : 14/02/2023
Description of CL				
In VPA-DD, under Section B.6.4, SDG 7 states that "It is estimated that 62,014 ICS will have been distributed by the end of the first crediting period and 135 days operations are considered for every years sales addition. An average usage rate of 90% is expected."				
CME is requested to clarify and provide the base calculation of estimated ICS distribution by the end of 1st crediting period for both the VPA.				
Project participant response				Date : 01/03/2023
PD has updated the SDG 7 approach to the calculation of SDG 7 in line with the formula: $Npy * Usage\ rate$. The same has been corrected in the VPA DD and the Ex ante ER calculation spreadsheet				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023
VVB confirms that Section B.6.4 of the VPA-DD has been revised by the CME. An average usage of 90% has been included in Section B.6.4 for SDG 7 in the revised VPA-DD. It is found to be in line with the ER sheet. Hence, the finding is closed.				
CL#04 is closed.				

CL ID	05	Section no.	ER Sheet	Date : 14/02/2023
Description of CL				
File Name: 31JAN2023 GS11671 NG Ex Ante ER Calculations and Baseline Surveys KPTs				
<ol style="list-style-type: none"> 1. In Accordance with above Excel sheet, VVB observed that the ER Sheet does not mention the base calculations for SDG 1, SDG 3, SDG 4, SDG 5 and SDG 8 which are targeted under VPA61. CME is requested to clarify the SDG targets with reference to section B.6.4 of VPA DD. 2. The $N_{p,y}$ values considered for calculating SDG 15 in sheet "SDG 15" are inconsistent with the values mentioned in sheet "ERs ICS TPDDTEC" cell no. D24 -D28. 3. CME is requested to clarify the consideration of 60% of Project Fuel Consumption in the ICS in sheet "ERs ICS TPDDTEC" cell no. E12. 4. VVB observed that the households also use wood, LPG & Kerosene as fuel for cooking, however, the ER calculation considers only charcoal as the baseline fuel. Kindly clarify. 				
Project participant response				Date : 28/02/2023
<ol style="list-style-type: none"> 1. PD has added the SDG calculations in the File Name: 31JAN2023 GS11671 NG Ex Ante ER Calculations and Baseline Surveys KPTs 2. PD has corrected the values for N_{py} in the File Name: 31JAN2023 GS11671 NG Ex Ante ER Calculations and Baseline Surveys KPTs 3. PD has used the average fuel savings from similar VPA in this POA 10789 to estimate the Fuel savings that can be achieved in the project scenario. The Projects referenced are GS 11433 (Fuel savings with Jikokoa = 60%), GS 11606 (Fuel savings with Jikokoa = 46.5%), and GS 10790 (Fuel savings = 61.9%). The average fuel savings from these 3 examples has been used as the basis of the assumed fuel savings from use of Jikokoa in the Project scenario in Nigeria. This is an average Fuel savings of 56%. However, to be conservative, CME has estimated the Fuel savings to 40% for this project. This will be confirmed by actual Project Fuel consumption tests during project KPTs 4. PD confirms that there was LPG and Kerosene measured at the time of the baseline surveys and KPT, however, due to outlier identification process, the values for the LPG and Kerosene fuel consumption were removed. Please refer to "Multifuel Baseline KPT Analysis" tab on the Outlier identification. 				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023

<ol style="list-style-type: none"> VVB confirms that all the SDG Parameters considered in VPA 61 are added in the revised ER Sheet tab "SDG Calculation". Hence, the finding is closed. VVB confirms that the value of $N_{p,y}$ has been corrected in the ER Sheet. The value is now consistent with the values mentioned in the VPA-DD. Hence, the finding is closed. The justification provided by the CME for considering PFC and Fuel Savings is accepted by the VVB and it is found to be satisfactory. Hence, the finding is closed. VVB confirms that baseline calculations involved only charcoal as outliers were identified in LPG and Kerosene. The same has been verified by the VVB in ER Sheet tab "Multifuel Baseline KPT Analysis". The evidence is found to be satisfactory by the VVB. Hence, the finding is closed. <p>CL#05 is closed.</p>

CL ID	06	Section no.	NA	Date : 14/02/2023
Description of CL				
During the remote audit conducted by the VVB, it was observed that few households still use LPG stoves along with the baseline Charcoal cookstoves. CME is requested to clarify.				
Project participant response				Date : 01/03/2023
PD confirms that there was LPG measured at the time of the baseline surveys and KPT, however, due to outlier identification process, the values for the LPG fuel consumption were removed. Please refer to "Multifuel Baseline KPT Analysis" tab on the Outlier identification.				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023
VVB confirms that baseline calculations involved only charcoal as outliers were identified in LPG and Kerosene. The same has been verified by the VVB in ER Sheet tab "Multifuel Baseline KPT Analysis". The evidence is found to be satisfactory by the VVB. Hence, the finding is closed.				
CL#06 is closed.				

CL ID	07	Section no.	D.1	Date : 23/03/2023
Description of CL				
PP is requested to confirm how the life of the project was validated based on the "Manufacturer's declarations for lifetime of ICS" as the VPA-DD only provides a range or years. PP shall confirm whether the stoves will start to be dropped at age 7 or at age 10.				
Project participant response				Date : 12/04/2023
As per manufacturer specification the life of the stove can be anywhere between 7-10 years and any attrition happening during the life of the project shall be accounted during annual usage surveys. Further, the lifetime of the stoves may go beyond the indicated lifetime, as mentioned in the manufacturer specification.				
Documentation provided by project participant				
Manufacturer Specifications VPA DD footnote 8				
VVB assessment				Date: 29/05/2023

VVB confirms that as verified from the manufacturer specification, there is no cut-off proposed for the lifetime of the stoves. CME will consider non-operation ICS in accounting the usage rate and this has been indicated in the VPA-DD which is found to be appropriate. Hence, the finding is closed.

CL#07 is closed.

Table 3. CAR from this verification

CAR ID	01	Section no.	C.7	Date :	14/02/2023
Description of CAR					
1. CME is requested to update the document as per the GS4GG Template for VPA-DD. 2. The date mentioned for Completion date of version is not in the format DD/MM/YYYY. CME is requested to update.					
Project participant response					Date : 01/03/2023
1. CME confirms the template of VPA DD used is as per the latest version of the GS4GG template. Version 2.0 publication date 04.05.2022					
Documentation provided by project participant					
VPA DD					
VVB assessment					Date: 23/03/2023
1. The VPA-DD is not in line with the GS VPA-DD Template. CME is requested to update.					
CAR#01 is open.					
Project participant response					Date : 12/04/2023
1. CME confirms the template of VPA DD used is as per the latest version of the GS4GG template. Version 2.0 publication date 04.05.2022					
Documentation provided by project participant					
VPA DD					
VVB assessment					Date: 29/05/2023
1. The VPA-DD is revised to be in line with the GS VPA-DD Template.					
CAR#01 is closed.					

CAR ID	02	Section no.	D.1	Date :	14/02/2023
Description of CL					
In VPA-DD, under Table 1 Estimated Sustainable Development Contributions, the value mentioned for the SDG 15 is inconsistent with ER Sheet tab "SDG 15". CME is requested to update.					
Project participant response					Date : 01/03/2023
CME has updated the value of SDG 15 to be consistent between the VPA DD and ER worksheet.					
Documentation provided by project participant					
VPA DD					
VVB assessment					Date: 23/03/2023
VVB confirms that all the values of SDG 15 are now consistently mentioned in ER Sheet tab "SDG Calculations". Hence, the finding is closed.					
CAR#02 is closed.					

CAR ID	03	Section no.	D.6.1	Date : 14/02/2023
Description of CL				
1. The identification details mentioned for the USN given as example are inconsistent with the USN provided. CME is requested to update. 2. The value mentioned for the parameter Pp,b,y is inconsistent with the ER sheet tab "ERs ICS TPDDTEC" cell no. D13. CME is requested to update.				
Project participant response				Date : 01/03/2023
1. CME has corrected the USN details in the VPA DD for consistency. 2. The value of Pp,b,y has been updated and is now consistent between the VPA DD and the ER worksheet. The units description in the VPA DD is tons per day, and not tons per year. The CME has provided the tons per day as per cell F13 in the ERs "ICS TPDDTEC"				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023
1. VVB confirms that the reference USN details are now consistently mentioned in the revised VPA-DD. Hence, the finding is closed. 2. VVB confirms that the value of the parameter P _{p,b,y} has been corrected in the VPA-DD and it is now consistent with the ER Sheet. Hence, the finding is closed.				
CAR#03 is closed.				

CAR ID	04	Section no.	D.6.1	Date : 14/02/2023
Description of CL				
CME is requested to add all the ex-ante parameters as well as estimated and monitored parameters in the ER Sheet in line with the VPA-DD.				
Project participant response				Date : DD/MM/YYYY
CME has provided all Ex ante parameters in the ER spreadsheet.				
Documentation provided by project participant				
VVB assessment				Date: 23/03/2023
VVB confirms that all the ex-ante parameters are consistently included throughout the VPA-DD and the corresponding ER Sheet. Hence, the finding is closed.				
CAR#04 is closed.				

CAR ID	05	Section no.	D.10	Date : 14/02/2023
Description of CL				
As per the VPA-DD Template guidelines, the Section E.1 should "Summarise all concerns that were raised by stakeholders during the stakeholder consultations for which mitigation measures were proposed. Detail how the mitigation measure (s) will be monitored (if required or a commitment to stakeholders was made). The CME shall include details in the Stakeholder Consultation Report on how stakeholder comments are taken into account and summaries changes, if any, following the stakeholder feedback received. The CME shall provide justification when any comments have not been incorporated or addressed." CME is requested to provide a brief description of the LSC under section E.1.				
Project participant response				Date : 01/03/2023
CME has updated section E.1 of the VPA DD with Stakeholder consultation outcomes				
Documentation provided by project participant				

VVB assessment	Date: 23/03/2023
VVB confirms that Section E.1 of the VPA-DD has been revised accordingly in line with the GS VPA-DD Template guidelines. Hence, the finding is closed.	
CAR#05 is closed.	

CAR ID	06	Section no.	D.11	Date : 23/03/2023
Description of CAR				
<ol style="list-style-type: none"> Principle 6.1: Labor rights and relevant mitigations shall be monitored since there is hiring of labor. Principle 9.4: Waste management due to the scrap materials/equipment with respect to failures and maintenance activities shall be monitored and mitigations for disposal. 				
PP is requested to update the sections.				

Project participant response	Date : 12/04/2023
<ol style="list-style-type: none"> As per the Safeguarding Principles & Requirements, mitigation measures shall be identified in case that potential risks and adverse outcomes of the projects have been identified (see paragraph 1.1.3). The CME (Burn Manufacturing Co.) is a private company who must follow Nigeria's legislation including all labor rights regardless of whether it involves a carbon project or not. Hence, no potential risk can be identified in this regard and no mitigation measure must be defined. This is in line with other registered GS cookstove projects (see e.g., GS10790). The occurrence of scrap material after the lifetime of the cookstove is not considered to be a material risk due to the following reasons: First, the lifetime of BURN's cookstoves is considerably longer than that of any stove used in the baseline. Hence, scrap material can be reduced. Secondly, it is common practice in Kenya to collect and re-use/re-cycle scrap material. Thirdly, each BURN customer has a cookstove warranty of at least 1 year (which makes it possible to replace the stove in case of failure) and has after the warranty the possibility to get repaired the cookstove. Hence, since risk related to scrap material is not evaluated to be significant, no mitigation measure is needed in the opinion of the CME. This is in line with other registered GS cookstove projects (see e.g., GS10790, 11607). In addition, stoves are all manufactured in Kenya and shipped to Nigeria. From the Kenya Factory where the stoves are manufactured all scrap material from maintenance activities at the factory is sold to licensed scrap metal dealers/millers for recycling. This is in line with the scrap metal regulations in Kenya i.e the Scrap Metal Act,2015 (http://kenyalaw.org/kl/fileadmin/pdfdownloads/Acts/ScrapMetalsAct_Cap503.pdf) (https://scrapmetalcouncil.go.ke/?page_id=1425) 	

Documentation provided by project participant	
VVB assessment	Date: 29/05/2023
<ol style="list-style-type: none"> VVB confirms that CME has mentioned the monitoring of Principle 6.1 in accordance with national labour policies and laws. Hence, the finding is closed. VVB confirms that the monitoring of principle 9.4 is not mandatory for the VPA as baseline stoves which are not operational are rudimentary and do not cause release of any pollutant to the environment. The finding is closed. 	
CAR#06 is closed.	

CAR ID	07	Section no.		Date : 23/03/2023
Description of CAR				
<p>The following CARs were raised during GS Preliminary Review:</p> <ol style="list-style-type: none"> 1. Date of design certification should be completed with N/A 2. VPA-DD is listed as retroactive while in the SustainCERT APP, it shows VPA is regular. 3. Table 1 of the VPA-DD has Error! Reference source not Found. 4. Section A.1.1: The VPA-DD shall clearly state and describe how it meets the eligibility requirements under Para 3.1.4 of Community Service Activity Requirements. 5. Section E.2 of the VPA-DD is not consistent with LSC report on grievance 6. The VPA-DD shall include confirmation that the host country, region, locality or state does not have an emission reduction cap enforced OR have the possibility to trade emissions that include the scope of the proposed project. If a risk of double counting exists, the project developer shall commit to retiring eligible units equal to the quantity of Gold Standard VERs. Refer Annex A 4.1 of GHG Emission Reduction & Sequestration Product Requirements. 7. On grievance, it is stated in the LSC report that "The phone number of the BURN offices in Nigeria will be made known to all project beneficiaries". However, there is no information on how it will be done. 8. In section E.1 of VPA-DD, a summary of the comments should be included. 				
Project participant response				Date :

1. PD has updated the date of design certification as N/A in the VPA DD
2. The VPA is retroactive as per the definition provided in the principles and requirements para 4.1.42 "*Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date*" PD has provided evidence that the first sale was made prior to the Stakeholder consultation
This has been indicated in the VPA DD
3. Table 1 of the VPA DD is now without any errors
4. VPA DD section A.1.1 demonstrates the eligibility of the VPA based on Para 3.1.4 of the Community Service Activities Requirements
5. Section E.2 of the VPA DD is consistent with the Grievance mechanism in the LSC report
6. PD has added a statement in the VPA DD section A.1.2 to show that there are currently no mandatory caps enforced in the host country of Federal Republic of Nigeria for use of issued GS VERs for cookstove projects. However, if any such risk of double counting exists, the project developer commits to retiring eligible units equal to the quantity of Gold Standard VERs.
7. PD has added a statement in the LSC Report on how the Grievance mechanism phone number will be communicated to end users. This is done via social media, posters, at the point of sale, etc. to make sure all our end users know how to get in touch with BURN.
8. PD has added summary of all comments from the LSC meeting in section E.1 of the VPA DD

Documentation provided by project participant
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| 1. VPA DD |
| 2. LSC Report |

VVB assessment

Date: 29/05/2023

1. VVB confirms that Date of Design Certification has been mentioned as N/A in the revised VPA-DD. **The finding is closed.**
2. VVB confirms that VPA 61 retroactive as the LSC was conducted after the start of the project. The same has been mentioned in VPA-DD and FVR. **The finding is closed.**
3. VVB confirms that Table 1 of the VPA-DD has been revised by the PP. **The finding is closed.**
4. VVB confirms that Section A.1.1 of the VPA-DD has been revised by the PP to include the eligibility criteria of the VPA. **Hence, the finding is closed.**
5. VVB confirms that section E.2 of the VPA-DD has been revised by the VVB. It is now in line with the LSC report submitted by the PD. **Hence, the finding is closed.**
6. VVB confirms that Section A.1.2 of the VPA-DD has been revised by the PD pertaining to the finding raised above. **Hence, the finding is closed.**
7. VVB confirms that PD has revised the LSC report and added a statement on how the Grievance mechanism phone number will be communicated to end users. This is done via social media, posters, at the point of sale, etc. to make sure all our end users know how to get in touch with BURN. The revision made is found to be appropriate by the VVB. **Hence, the finding is closed.**
8. VVB confirms that Section E.1 of the VPA-DD has been revised to include summary of the comments received during LSC. **Hence, the finding is closed.**

CAR#07 is closed.