GS4GG Verification (Performance) Certification Report

VKU Certification Pvt. Ltd.

Regd. Off: Prakoshth Number No. 1-S, Leaf Tower, Second Floor, Plot No. 01, IRIS LEAF Gram Talawali Chanda, Indore 453771 (M.P.) India.

URL: http://vkucertification.com|e-mail:info@vkucertification.com

Project Title

Burn Stoves Project in Kenya

Registry Project ID: GS_5642

Monitoring Period: **31/01/2025– 05/05/2025**

For

ECOA Climate Capital

VKU Project Reference No.

VKU.VER.60.25_GS_5642

Executive Summary:

A) Basic information		
Project Title	Burn Stoves Project in Kenya	
GS4GG Project ID:	GS_5642	
Date of Project Design Certification	28/02/2018	
Last Date of Annual Report	NA	
VKU Project Reference No.	VKU.VER.60.25_GS_5642	
Sectoral scope	Sectoral Scope 03- Energy Demand	
Methodology/ies applied	Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0	
Technical Area (TA)	T.A 3.1	
Host country	Republic of Kenya	
Location	The project is located across all the counties within the geographical boundary of Republic of Kenya.	
Project Representative	ECOA Climate Capital	
Project Developer/Investor	ECOA Climate Capital	
GS4GG Activity Requirements	Community Services Activity	
GS4GG Certified Product	☒GHG Emissions Reduction & Sequestration ☐Renewable Energy Label ☐N/A	
Selected Sustainable Development Goals and GS4GG SDG Impact Statement	SDG 1: 47% SDG 3: 87.28% SDG 4: 46 (22 Males and 24 females) SDG 5: 45(measured in minutes per day reported by end-user) SDG 7: 170,300 Number of sold/ distributed ICS in use SDG 8: 40 (20 male, 20 female) SDG 13: 52,405 tCO_2e SDG 15: 67,488.0660 Tons of non- renewable biomass saved	
Scale of Project Activity	Large-scale	
B) Verification		
Start date of crediting period	31/01/2025	
End date of crediting period	25/04/2031	
Type and Length of Crediting period	Renewable crediting period (7 years, renewable 2 times)	
Monitoring Period	31/01/2025– 05/05/2025 (both dates included)	
C) Monitoring report	**Version**	**Date**
Initial	1.0	26/08/2025
Final	1.2	13/11/2025

D) Performance Certification report	Version	Date
Initial	1.0	04/11/2025
Final	1.1	19/11/2025
E) Verification Team		
Team Leader[1]	Vivek Kumar Ahirwar	
Technical Expert (TA 3.1)	Vivek Kumar Ahirwar	
Validator/Verifier[2]	KM Nisha Chauhan	
Validator/Verifier- Trainee	Komal Kumari	
Project Trainee	Akanksha Jain	
Local Expert (Kenya)	Hannah Mathile Kitundu	
F) Approvals		
Technical Reviewer[3]	Barun Kumar	
Technical Expert (TA 3.1)	Barun Kumar	

G) Final opinion

VKU Certification has performed the 1st verification of 3rd Crediting Period for the GS4GG project "Burn Stoves Project in Kenya" and GS4GG Ref. Number 5642. The verification includes confirmation about the implementation of the monitoring plan of the RCP PDD/21/ and the application of the monitoring methodology as per 'Reduced emissions from cooking and heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0'/10/. VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. The emission reductions from the GS4GG project activity ID 5642 "Burn Stoves Project in Kenya" in Republic of Kenya during the period 31/01/2025– 05/05/2025 (including both days) amount to 52,405 tCO_2e.

VVB Opinion	Conclusion
Positive	☒(Mark Tick if applicable)
Negative	☐(Mark Tick if applicable)

Therefore, VKU certification recommends request of Issuance to GS4GG.

H) Authorization	
Director	Dr. Vikas Kumar Aharwal
Date	*19/11/2025*
I) Distribution	
No public distribution without written confirmation from client.	
J) Verification Status	
Findings closed	Yes
Draft report	Yes
Final report	Yes/No

[1] Team Leader is an approved GS Auditor for VKU.
[2] Validator/Verifier is an approved GS auditor for VKU.
[3] Technical Reviewer is an approved GS Auditor for VKU.

Abbreviations

Abbreviations	Full texts
AT	Assessment Team
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CO_2	Carbon Dioxide
CO_2e	Carbon Dioxide equivalent
CSA	Community Service Activity
CME	Co-ordinating/ Managing Entity
EB	Executive Body
EF	Emission Factor
EIA	Environment Impact Assessment
FAR	Forward Action Request
GS	Gold Standard
GS4GG	Gold Standard for the Global Goals
GHG	Greenhouse Gas(es)
HH	House Hold
IAP	Indoor Air Pollutant
ICS	Improved cookstoves
IPCC	Intergovernmental Panel on Climate Change
KPT	Kitchen performance test
ODA	Official Development Assistance
PD	Project Developer
QC/QA	Quality Control/Quality Assurance
RCP	Renewal of Crediting Period
SDG	Sustainable Development Goal
SFR	Stakeholder Feedback Round
TA	Technical Area
TR	Technical Review
UNFCCC	United Nations Framework Convention on Climate Change
VER	Verified Emission Reductions
VVB	Validation and Verification Body
VVS	Validation and Verification Standard
WBT	Water boiling test

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1. INTRODUCTION

1.1 Project Summary

VKU Certification Private Limited has performed the 1st verification of 3rd Crediting Period for the GS project "Burn Stoves Project in Kenya" (GS Project ID: GS 5642) for the reported period from **31/01/2025– 05/05/2025** (including both days). The project aims to enhance health, livelihoods, and environmental sustainability across Kenya by promoting the use of clean, energy-efficient cookstoves. By replacing traditional stoves that consume large amounts of firewood and charcoal, the Project helps reduce household fuel expenses, indoor air pollution, greenhouse gas emissions, and pressure on natural resources. It also supports economic empowerment, especially for women, by saving time previously spent on fuel collection and cooking.

This large-scale project activity is developed by ECOA Climate Capital which involves the distribution of improved cookstoves (ICS). These stoves are designed to replace traditional cookstoves that consumed large amounts of charcoal and firewood, leading to deforestation, land degradation, and indoor air pollution. The Burn Stoves Project addresses these challenges by distributing efficient improved cookstoves (ICS) — the **Jikokoa** and **Jikokoa Xtra** — designed by **BURN** for charcoal use. These stoves significantly reduce fuel consumption, saving households time and money while improving health and protecting the environment. The design respects local cooking practices to ensure easy adoption.

The project commenced the installation of the first unit of ICS on 26/08/2013 and a total of 379,652 Jikokoa cookstoves in different regions of Kenya had been distributed for this project activity, out of which 144,958 ICSs have aged out beyond their lifetime.

For the current monitoring period from 31/01/2025– 05/05/2025 (both dates included), the project activity has contributed in achieving SDG 1, SDG 3, SDG, 4, SDG 5, SDG 7, SDG 8, SDG 13, SDG 15. Project activity is implemented as sectoral scope 03: Energy Demand and sub sectoral scope 3.1, methodology used is per "Reduced Emission from Cooking and Heating – Technology and Practices to Displace Decentralized Thermal Energy Consumption Version 04.0" /09/.

1.2 Objective

ECOA Climate Capital has contracted VKU Certification Private Limited (AT) to conduct the verification and certification of emission reductions reported for the GS4GG project activity 5642 "Burn Stoves Project in Kenya" in Republic of Kenya for the period 31/01/2025– 05/05/2025 (both dates included). This report contains the findings of the verification process and a certification statement for the verified emission reductions.

The verification is the periodic independent review and ex post determination by VKU Certification of the monitored reductions in GHG emissions that have occurred as a result of the registered GS4GG

project activity during a defined monitoring period. Certification is the written assurance by VKU Certification that, during a specific period in time, a project activity achieved the emission reductions as verified.

The objective of this verification is to verify and certify emission reductions reported for the "Burn Stoves Project in Kenya" for the period 31/01/2025– 05/05/2025 (both dates included) as per GS4GG validation and verification standard v2.0 para 1.1, 9.1 and sub para 9.1.1/5/.

1.3 Scope and Criteria

The scope of this verification was the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the "Burn Stoves Project in Kenya". The verification of this project was based on the validated & registered GS4GG PDD version 3.0 dated: 30/05/2025/21/. and monitoring report /18/ along with supporting documents submitted by the project representative to the AT. The documents thus submitted to the AT were reviewed against the following guidance and protocol:

1. GS4GG Validation and Verification Standard v2.0 para 1.2 /5/
2. GS4GG Validation and Verification Standard v2.0 para 9.7.2 /5/
3. GS4GG Principles rules and Requirements v2.1 /1/
4. GS4GG Gender Equality Requirements & Guidelines v2.0 /8/
5. GS4GG Stakeholder Consultation & Engagement Requirements v2.1 /3/
6. GS4GG Methodology- Reduced Emissions from cooking and heating- Technologies and practices to displace decentralized thermal energy consumption (TPDDTEC) v4.0 /10/
7. GS4GG Requirements and guidelines: Usage rate monitoring v2.0 /11/
8. GS4GG GHG Emissions reduction & sequestration product requirements v3.1 /9/
9. GS4GG Monitoring Report Template v1.1/16/
10. GS4GG Monitoring Report Template Guide v1.1/16/
11. CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities v4.0 /13/
12. CDM Standard: Sampling and surveys for CDM project activities and programmes of activities v9.0 /14/

The steps involved are as follows:

- To assess the project's compliance with other relevant rules including the host country Republic of Kenya legislation.

- To confirm that the monitoring system is implemented and fully functional to generate verified carbon units (VERs) without any double counting.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement & is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.

The verification method and criteria encompassed several phases, including

1. Desk Review of GS4GG project design document version 3.0 dated: 30/05/2025, and supporting documents listed in section 04 of this report, which is provided by the Project Representative to assessment team.
2. Acceptance sampling
3. Onsite Interview
4. VKU's technical review of project before completeness /Quality Check, and
5. The final issuance of the verification report

Outstanding issues are resolved, leading to the issuance of the final verification report. It is important to note that the verification process does not involve providing any consultancy to the project Developers. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.4 Level of Assurance and Application of Materiality

All the revisions of verification report before being submitted to the client are subjected to an independent internal technical review to confirm that all verification activities have been completed according to the pertinent VKU's procedure, with a Reasonable level of assurance, as per the GS4GG validation and verification standard v2.0 and GS4GG Principles and Requirements v2.1/1/.

VVB applies the general requirements, consideration of materiality in planning verification and for conducting verification is as per the GS4GG validation and verification standard v2.0, para 9.6. For the identification of materiality threshold VVB referred para 9.6.3 of validation verification standard v2.0 and apply to the total emission reduction actually achieved by the Project Activity. As per the GS4GG

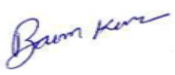
validation verification standard section 9.6, the level of assurance of the verification report falls under reasonable assurance engagements with respect to material errors, omissions, and misrepresentations.

Table 1.1:

Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO_2e)	Reported ERs (tCO_2e)		Justification (If any deviation)
		In Initial MR	In Final MR	
2%	1,048.1	52,405	52,405	Verification team confirms that the, there is no revision in actual emission reductions from the initial MR and the final MR, the value is the same as report in the initial document.

1.5 Information of VVB

Table 1.2: VVB Information

Name of the VVB	VKU Certification Private Limited
GS accreditation expiry date	20/06/2026
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Barun Kumar Technical Reviewer cum Technical Expert (TA 3.1)
Signature	
Name, position of the authorized signatory for issuance of the verification report	Dr. Vikas Kumar Aharwal Director, VKU Certification Pvt. Ltd.
Signature (Final version only) *(Insert signature of Director)*	Insert Signature VIKAS KUMAR AHARWAL Digitally signed by VIKAS KUMAR AHARWAL Date: 2025.11.19 17:41:51 +05'30'

1.6 Sustainable Development Contributions

Table 1.3: Sustainable Development Contributions for verification

Sustainable Development Goals Targeted	SDG Impacts	Estimated Annual Average	Units

1 (No poverty)	Monetary savings related to the purchase of firewood	47%,	Equivalent monetary savings in %
3 (Good Health and Well-being)	Perceived air quality	87.28%	Households in % perceiving improved air quality
4 (Quality Education)	Number of people receiving skill development training	46 (22 Males and 24 females)	Number of people who participated in project training
5 (Gender Equality)	Average time saving associated with cooking in the project scenario	45(measured in minutes per day reported by end-user)	Average time saved cooking for women in the project scenario
7 (Affordable and Clean Energy)	Number of sold/distributed	170,300	Number of sold/ distributed ICS in use
8 (Decent Work and Economic Growth)	No. of jobs created	40 (20 male, 20 female)	Number of local jobs created
13 (Climate Action-Mandatory)	Emission Reduction	52,405 tCO_2e	VERs – tCO_2e
15 (Life on Land)	Total non-renewable biomass saved	67,488.0660	tons of non- renewable biomass saved in the project scenario from continued use of project technologies

2. METHODOLOGY

VKU Certification assessed and determined whether the implementation and operation of the project activity, and the steps taken to report emission reductions comply with the GS4GG criteria and relevant guidance provided by the GS4GG impact registry.

The assessment involved a desk review of relevant documentation as well as an **on-site visit.** The personnel employed and their roles in this assessment is mentioned below;

Table 2.1 Verification Team member(s)

S.No.	Full Name	Gender	Role(s)	Type of Resource	Type of Activity(ies) carried out
1.	Vivek Kumar Ahirwar	M	Team Leader and Technical Expert (TA 3.1)	External Resource	DR/OSV/I/VF/FVR[4]

[4] DR- Desk Review
OSV- On-site Visit
I-Interview
VF- Verification Findings

2.	KM Nisha Chauhan	F	Validator/Verifier	Internal Resource	DR/VF
3.	Komal Kumari	F	Validator/Verifier Trainee	Internal Resource	DR
4.	Akanksha Jain	F	Project Trainee	Internal Resource	DR
5.	Hannah Mathile Kitundu	F	Local Expert (Kenya)	External Resource	OSV/I

Table 2.2 Technical Reviewer(s) and approver(s) of the verification report

S.No.	Full Name	Gender	Role(s)	Type of Resource	Type of Activity(ies) carried out
1.	Barun Kumar	M	Technical Reviewer and Technical Expert (TA 3.1)	Internal Resource	Technical Review

The competence statement of verification team members is included under Section 7 of this report.

Table 2.3 Verification milestones:

Monitoring report submission:	26/08/2025
On-site assessment and Interview:	22/09/2025 to 24/09/2025
Draft Verification Report	04/11/2025
Final Verification Report	19/11/2025

VKU Certification followed a rule based verification approach, wherein, the contract review is undertaken as per valid/effective version of GS4GG accreditation Standard. Once the contract is agreed for verification, the monitoring report of the project activity submitted to VVB for further process. Key steps are described in Section 2.1 to 2.4 of this report.

2.1 Desk Review or Document Review

VKU Certification conducted a desk review or document as under;

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;

FVR- Final Verification Report

- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

In addition to the monitoring documentation, VKU Certification has reviewed;

- The PDD Version 3.0 dated: 30/05/2025 and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PDD, and the corresponding validation opinion;
- The Validation Report Version 5.0 dated 24/04/2025;
- Previous verification reports;
- The applied monitoring methodology Reduced Emissions from cooking and heating-Technologies and practices to displace decentralized thermal energy consumption (TPDDTEC) v4.0/10/ and, where applicable, the applied standardized baseline;
- The monitoring report (all versions) to verify that it is as per the standardized format;
- Any other information and references relevant to the project activity's emission reductions (e.g., IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations).

The complete list of documents reviewed is included under Section 4.

VVB's Sampling Plan-

Due to distribution of large amount of cookstove in project activity, it is impractical to assess each one individually. To overcome this, the assessment team used appropriate sampling methods for assessment. These methods are carefully selected to ensure statistical validity and reliability.

Assessment Team employed an Acceptance Sampling (AS) methodology during the onsite interviews/51/, in full compliance with paragraph 26 of the Standard for Sampling and Surveys for CDM Project Activities and Programmes of Activities, Version 09.0/14/.

From the PD's usage survey sheet, the team adopted for the verification of ICS under the project scenario, a final sample of 11 ICS units was selected.

Rationale:

- The sampling plan applies an Acceptable Quality Limit (AQL) of 0.5% and an Upper Quality Limit (UQL) of 20%, with a producer risk (α) of 10% and a consumer risk (β) of 10%. This means there is a 10% chance of rejecting a compliant unit and a 10% chance of incorrectly accepting a non-compliant unit.
- The AQL of 0.5% ensures that only a minimal proportion of non-compliant cookstoves could pass verification, applying stricter scrutiny than the typical default.

- The UQL of 20% was selected for consistency with previous verifications and is in line with CDM Standard EB 98, Annex 04, Para 30 (b), which allows practical adaptation in LDC contexts, as per paragraph 39(c) of the CDM Standard/21/.
- Based on the Para 39 (a, b, c) this project is not falling in any of the criteria, the project activity is located in Kenya which is not a least developed country and not a highly developing country so, VVB adopted Producer Risk 10% and Consumer Risk 10% and Acceptable Quality Level (AQL): 0.5 % and Unacceptable Quality Level (UQL): 20% based on the professional judgement of VVB and para 30 and 31 of the CDM Standard (Sampling and surveys for CDM project activities and programmes of activities Version 09.0) for the verification of the project.
- The approach meets EB 98, Annex 04, Para 30 (a), ensuring statistical representativeness without excessive oversampling. This is relevant where each household typically uses one ICS unit, and logistical constraints apply.

The selected sample provides a robust basis for verifying continued ICS performance without material risk to the integrity of the emission reduction calculation.

Sample size and acceptance number based on AQL, UQL, and producer and consumer risks as per Sampling and Survey Standard v09.0

Producer Risk		**5%**		**5%**		**5%**		**5%**	
Consumer Risk		**5%**		**10%**		**15%**		**20%**	
AQL	**UQL**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**
0.5%	**10%**	46	1	38	1	33	1	29	1
0.5%	**15%**	30	1	25	1	22	1	10	0
0.5%	**20%**	22	1	18	1	9	0	8	0
1.0%	**10%**	61	2	52	2	33	1	29	1
1.0%	**15%**	30	1	25	1	22	1	19	1
1.0%	**20%**	22	1	18	1	16	1	14	1
Producer Risk		**10%**		**10%**		**10%**		**10%**	
Consumer Risk		**5%**		**10%**		**15%**		**20%**	
AQL	**UQL**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**	**Sample Size (n)**	**Acceptance Number (c)**
0.5%	**10%**	46	1	38	1	19	0	16	0
0.5%	**15%**	19	0	15	0	12	0	10	0
0.5%	**20%**	14	0	11	0	9	0	8	0
1.0%	**10%**	46	1	38	1	33	1	29	1

1.0%	**15%**	30	1	25	1	22	1	10	0
1.0%	**20%**	22	1	18	1	9	0	**8**	**0**

Given the project's distribution of cookstoves across all the counties of Republic of Kenya, and the homogeneity of the population in terms of technology and biomass consumption, a Simple Random Sampling method has been applied. The samples are drawn using a random number generator, ensuring representation of the cookstove distribution. The assessment team physically verified 11 randomly selected ICS samples, confirming their operational status. Details of the visited households are mentioned Table 2.7 of this report.

The assessment team used professional judgment during acceptance sampling, selecting random samples from the monitoring survey. Details of the 11 household stove samples, such as serial number, installation date, stove type, user name, and address, were verified against the installation database with no inconsistencies found/22/. This sample review confirmed the proper implementation of the project activity regarding stove types, serial numbers, locations, and operation.

2.2 Site Visits (Onsite inspection)

A site visit was undertaken by VKU Certification on 22/09/2025 to 24/09/2025 as per the "GS4GG site visit and remote audit requirements and procedures" v2.0 dated 30/05/2023/4/ and "GS4GG applicability of minimum site visit requirement by VVB" dated 16/08/2021 v2.0 and mentioned to carry out following;

- An assessment of the implementation and operation of the registered project activity as per the registered RCP PDD;
- A review of information flows for generating, aggregating and reporting the monitoring parameters;
- Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the RCP PDD;
- A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources;
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the RCP PDD, the applied methodology including applicable tool(s), and, where applicable, the applied standardized baseline;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

Assessment Team also confirm that there is no deviation(s) to address a non- compliance with the minimum site visit requirement as per the GS4GG requirement.

Table 2.4 Interview

Duration of Onsite Inspection: 22/09/2025 to 24/09/2025				
Name	**Gender**	**Role**	**Location of Site**	**Activity Performed On-Site**
Vivek Kumar Ahirwar	M	Team Leader and Technical Expert (TA 3.1)	City/Town/ Community- Whole country of Kenya	▪ Review of baseline survey implementation and sampling approach ▪ Visit to baseline households to observe traditional cooking practices ▪ Review of baseline fuel usage and stove types ▪ Interview of field staff and baseline device users ▪ Visit to project households and verification of ICS models and technical specifications ▪ Review of tagging and distribution records ▪ Review of monitoring plan and surveyor trainings as per TPDDTEC v4.0/10/ ▪ Field-level verification of SDG indicators and safeguarding compliance ▪ Interview of field staff and project device users
Hannah Mathile Kitundu	F	Local Expert (Kenya)		

The assessment has been based on the feedback received during the onsite visit through interviews with site personnel/51/, supported by the information recorded in the VKU Field Assessment Checklist for Energy Demand & Distribution Projects/49/. During the visit, the Assessment Team also conducted interviews with baseline and project device users to verify that the project has been implemented in accordance with the requirements of TPDDTEC v4.0/10/.

Table 2.5 Personnel Interview

S.NO	**INTERVIEWEE**			**DATES**	**SUBJECT**	**TEAM MEMBER INVOLVED**
	Name	**Gender**	**Affiliation**			
1.	Valentine Njamiu	F	Senior Carbon Project Manager, BURN	22/09/2025 to 24/09/2025	▪ Project design and objectives	Vivek Kumar Ahirwar (Team Leader and Technical Expert) and Hannah Mathile

2.	Felistus Kithomu	M	Carbon Project Manager, BURN		▪ Technology specifications and eligibility ▪ Project boundary and geographical distribution ▪ Project implementation timeline and partners ▪ Baseline scenario and traditional cooking practices ▪ Baseline survey methodology and sampling approach ▪ Baseline fuel types and usage patterns ▪ Stove distribution procedures ▪ Stove tagging and tracking mechanisms ▪ Measures to prevent double counting ▪ Monitoring plan and data collection procedures ▪ Usage rate and degradation monitoring ▪ Stove efficiency testing ▪ Training and capacity building	Kitundu (Local Expert
3.	Sally Gakil	F	Senior Technical Carbon Officer, BURN			
4.	Evans Saande	M	Carbon Project Manager, BURN			
5.	Vinit Garg	M	Senior Technical Carbon Expert, BURN			

					for field staff and surveyors ▪ SDG contributions and selected indicators ▪ Safeguarding principles and risk mitigation ▪ Gender sensitivity and inclusiveness ▪ Grievance redress mechanism ▪ Legal ownership of carbon credits ▪ Transfer of carbon credit rights from end-users ▪ Compliance with local laws and regulations ▪ Involvement of Official Development Assistance (ODA) ▪ Third-party involvement in surveys or monitoring	

Table 2.6 Local Stakeholder's Interview

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	Gender			

1.	Joseph Waruingi	M	22/09/2025 to 24/09/2025	• Documentation • Benefits of the project • Ongoing communication with stakeholders • Grievance Redressal mechanism	Vivek Kumar Ahirwar (Team Leader and Technical Expert) and Hannah Mathile Kitundu (Local Expert)
2.	Mirriam Wachie	F			
3.	Mercy Kwata	F			
4.	Joshphine Wambui	F			

Table 2.7- Details of project device users interviewed on 22/09/2025 to 24/09/2025

HH No.	Name of End-User	Gender	County	Sub-County	Project Device Serial Number
1.	Celilia Irobo Kigoro	F	Embu	Mbeere South	304661491
2.	Millicent Makena	F	Tharaka-Nithi	Tharaka	110967920
3.	Sebastian Mugendi	M	Meru	Imenti South	2583268637
4.	Jackson Kanenya	F	Nyandarua	Ndaragwa	134013188
5.	Doreen Kathure	F	Meru	Imenti South	2724792506
6.	Doris Kanja	F	Meru	Buuri	2417461265
7.	Lilian Muthoni	F	Meru	Igembe Central	131987398
8.	Mike Koregi	M	Uasin Gishu	Kesses	124163870
9.	Anthony Toroitich	M	Uasin Gishu	Turbo	108164929
10.	Jane Wekesa	F	Trans-Nzoia	Kiminini	107209241
11.	Maureen Ochieng	F	Kisumu	Kisumu Central	307554317

The following topics have been covered during interviews conducted with end-users:

- Evaluation and confirmation of the baseline cooking scenario

- On-site interview regarding the number of project devices in use per household
- Identification of the project device model installed
- Household size and composition
- Number of meals prepared per day
- Operational status of the distributed cookstoves
- Assessment of cooking practices and habits
- Type and quantity of fuel used
- Cost incurred for acquiring the improved cookstove (ICS)
- Understanding of the project Kitchen Performance Test (KPT) procedure
- Perceived impact on health and overall quality of life
- Level of user satisfaction with the project intervention

All participants in the opening and closing meetings confirmed their participation by signing the VKU Attendance Sheet. Similarly, interviews conducted with selected end-users were documented using VKU's standardized form, which includes both the questionnaire covering the discussed topics and an auditor's checklist to ensure that all necessary information was collected. Photographic evidence of baseline and project samples was also gathered by the Assessment Team to support the verification process and validate the authenticity of the data collected during the onsite audit/51/. Also, the name of the stakeholders interviewed were recorded in the same. No negative comments or concerns were raised during these consultations, indicating broad support and acceptance of the project activities.

The Assessment Team confirms that there is no perceived or potential conflict of interest and provided complete list of the people interviewed during site visit, including information on the organization they represent are disclosed in public document by their consent.

2.3 Reporting of Findings

The objective of this step is to identify, discuss and conclude on the issues related to the monitoring, implementation and operations of the registered project activity that could impair the capacity of the registered project activity to achieve emission reductions or influence the monitoring and reporting of emission reductions. This is done based on the desk review and onsite assessment. The verification team prepares and/or updates a verification protocol (internal document) that records the conformities and non-conformities, which may be of following types;

CAR (Corrective Action Request) is raised if one of the following occurs:

- Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;

- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;
- Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements have been met. All CARs and CLs raised by the VKU Certification during verification shall be resolved prior to submitting a request for issuance.

FAR (Forward Action Request) is raised during verification if the monitoring and reporting require attention and/or adjustment for the next verification period.

In summary, **03 CLs, 03 CARs and 00 FAR** were raised during this verification which were closed successfully, and details are provided under section 6 of this report.

All the findings that are raised and communicated to project representative during the verification are included under Section 6. The section also includes the response, if provided, by the project participants and an assessment by the verification team if it was closed out or otherwise.

2.4 Technical Review

A draft verification report that is prepared by verification team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by VKU Certification were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the GS4GG rules and requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification 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 GS4GG. 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 needs to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized by the Managing Director on behalf of VKU Certification Private Limited.

3. VERIFICATION FINDINGS

This section summarises the findings from the verification of the emission reductions reported for the "Burn Stoves Project in Kenya" for the monitoring period 31/01/2025– 05/05/2025 (both dates included).

The project has exclusively applied for registration under the Gold Standard (GS) with ID: 5642. This registration status has been confirmed through rigorous inspection of the Gold Standard registry[5] website. A similar comprehensive search has been conducted across the CDM (Clean Development Mechanism), VCS (Verified Carbon Standard), GCC (Global Carbon Council) and UCR (Universal Carbon Registry) etc registries, using matching project titles and capacity, as well as Project Developer details.

Verification through Declaration:

The Project Developer (PD) has substantiated this single-registration claim through the declaration /45/ submitted, affirming that the GHG emission reductions achieved by the project during the current monitoring period will not be sought or claimed under any other registries apart from GS.

Cross-Verification of GHG Benefits:

An independent search has also been conducted to ascertain whether the project had been registered or claimed for other GHG-related benefits, such as International Renewable Energy Certificates (I-RECs). This thorough assessment, coupled with the declaration submitted by the PD, corroborates that there is no double counting of GHG benefits arising from this project activity for the current monitoring period.

The project's non-rejection status by other GHG programs has also been confirmed through a meticulous assessment. A declaration /45/ attesting to this fact is duly verified and found to be accurate by the assessment team. Additionally, an independent verification process has been initiated with other relevant registries, which substantiated that there have been no instances of project rejection by these entities.

Details of the registries checked are as follows:

1. https://cdm.unfccc.int/Projects/projsearch.html
2. Verra Search Page
3. I-REC Standard - The International REC Standard Foundation (irecstandard.org)
4. International Carbon Registry - International Carbon Registry
5. GCC PROJECTS PORTAL (globalcarboncouncil.com)

[5] https://registry.goldstandard.org/projects/details/1559

3.1 Description of project

3.1.1 General description of project

<table>
<tr><td>Verification Means</td><td>Means: During desk review and Onsite Audit

Activity Performed: The assessment team verified MR/18/, PDD /21/, with supporting documents submitted by the PD, validation report and previous verification Report/21/.</td></tr>
<tr><td>Findings</td><td>CL#01 has been raised and closed successfully. For more details, please refer to section 6 of this report.</td></tr>
<tr><td>Conclusions</td><td>The project activity was started as part of GS966 “Paradigm Healthy Water and Cookstoves Project”. However, it underwent successfully design change with the Gold Standard and a new project was created for Burn manufacturing and the project was registered on 28/02/2018. This is the first verification under GS of the third crediting period and verification is done in accordance with the registered PDD.

Technical details of the project activity are as follows:

The project activity deploys efficient charcoal cooking stoves known as Jikokoa Classic (G3.5) and Jikokoa Xtra (G4), which have been designed and developed by BURN Manufacturing Co.

Jikokoa G3.5 Product Specification
<table>
<tr><th>Category</th><th>Attribute</th><th>Value</th><th>Unit / Notes</th></tr>
<tr><td>General</td><td>Stove Manufacturer</td><td colspan="2">BURN</td></tr>
<tr><td>General</td><td>Stove Model</td><td colspan="2">Jikokoa G3.5</td></tr>
<tr><td>General</td><td>Stove Type</td><td colspan="2">Charcoal stove</td></tr>
<tr><td>Materials</td><td>Stove Side Body</td><td colspan="2">CRCA Carbon Steel painted high gloss black epoxy powder coat</td></tr>
<tr><td>Materials</td><td>Burning Chamber</td><td colspan="2">Stainless steel</td></tr>
<tr><td>Materials</td><td>Pot Support</td><td colspan="2">Stainless steel</td></tr>
<tr><td>Materials</td><td>Ash Tray</td><td colspan="2">Aluzinc</td></tr>
<tr><td>Materials</td><td>Feet</td><td colspan="2">Stainless steel</td></tr>
<tr><td>Measurements</td><td>Height</td><td>24.4</td><td>cm</td></tr>
<tr><td>Measurements</td><td>Diameter (stove top)</td><td>26.0</td><td>cm</td></tr>
<tr><td>Measurements</td><td>Weight</td><td>4</td><td>kg</td></tr>
<tr><td>Measurements</td><td>Fuel Chamber Volume</td><td>954</td><td>cm³</td></tr>
<tr><td>WBT Results</td><td>Thermal Efficiency</td><td>48.1</td><td>%</td></tr>
<tr><td>WBT Results</td><td>Firepower</td><td>2.05</td><td>kW</td></tr>
<tr><td>WBT Results</td><td>Boil Time</td><td>27.72</td><td>minutes</td></tr>
<tr><td>Lifetime</td><td>Warranty</td><td colspan="2">2 years</td></tr>
<tr><td>Lifetime</td><td>Estimated Lifetime</td><td colspan="2">7–10 years</td></tr>
</table>

Jikokoa Xtra Product Specification
<table>
<tr><th>Category</th><th>Attribute</th><th>Value</th><th>Unit / Notes</th></tr>
<tr><td>General</td><td>Stove Manufacturer</td><td colspan="2">BURN</td></tr>
</table>
</td></tr>
</table>

General	Stove Model	Jikokoa Xtra (G4)		
General	Stove Type	Charcoal stove		
Materials	Stove Side Body	CRCA Carbon Steel painted high gloss black epoxy powder coat		
Materials	Burning Chamber	Stainless steel		
Materials	Pot Support	Stainless steel & Cast Iron		
Materials	Ash Tray	Aluzinc		
Materials	Feet	Aluzinc		
Measurements	Height	27	cm	
Measurements	Diameter (stove top)	30.2	cm	
Measurements	Weight	5.5	kg	
Measurements	Fuel Chamber Volume	1030	cm^3	
WBT Results	Thermal Efficiency	44.6	%	
WBT Results	Firepower	2.21	kW	
WBT Results	Boil Time	27.96	minutes	
Lifetime	Warranty	2 years		
Lifetime	Estimated Lifetime	7–10 years		

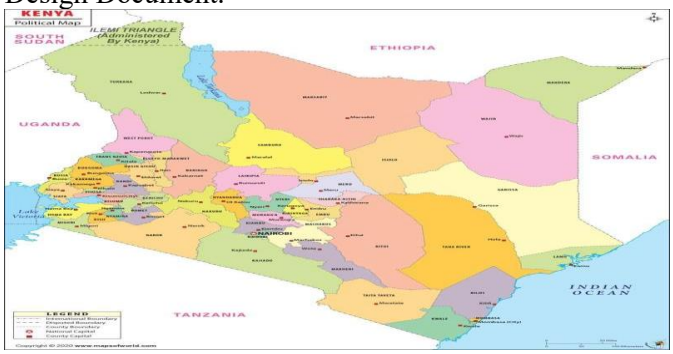
The technical specifications outlined above have been confirmed through an onsite visit through the technical specification documents/39/ provided by PD & the interviews during the site visit /35/37/. This information has been verified as accurate and cross-checked with the registered PDD /21/.

General description of the project has been verified with the help of supporting documents and same has been cross checked during onsite audit of the project activity through interviewing the site personnels and GS4GG project webpage.

Since all data has been verified thoroughly, the Assessment Team can ascertain that the description of the project mentioned is in line with GS4GG Principle and Requirements v2.1 /1/.

3.1.2 Location of Project

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR/18/, PDD /21/, further with supporting documents submitted by the PD and Validation Report and Previous Verification Report/21/.
Findings	CL#02 has been raised and closed successfully. For more details, please refer to section 6 of this report.

Conclusions	The Project Developer has updated the project location in the revised Monitoring Report with reference to the registered GS4GG Project Design Document.  The project is located in Kenya. The GPS coordinates are: Latitude: 0° 10' 36.73" N Longitude: 37° 54' 29.98" E The Assessment Team has verified the revised Monitoring Report against the registered project location. This verification has been conducted through both a desk review using Google Earth Pro software/50/ and during onsite visit as well as from GS Webpage. VVB confirms that the project location has been found to be accurate and consistent with the registered information.

3.1.3 Reference of applied methodology

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR /18/, PDD /21/, further with supporting documents submitted by the PD, Validation Report, Previous Verification Report/21/, and applied Methodology: Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0/10/ and applied tool.
Findings	No finding has been raised.
Conclusions	The verification is conducted in accordance with the registered Project Design Document and the applied methodology- Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0/10/. As the data presented in the Monitoring Report is thoroughly verified against the registered PDD /21/, the assessment team confirms that the description of the methodology/10/ used in the project is consistent with the GS4GG standards.

3.1.4 Crediting period of Project

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR/18/, PDD/21/, further with supporting documents submitted by the PD, validation report and Previous verification Report /21/.
Findings	CL#02 & CAR#04 have been raised and closed successfully. For more details, please refer to section 6 of this report.
Conclusions	The assessment team confirms that this is the first verification of third crediting period of the project activity, spanning from 31/01/2025 to

	25/04/2031, with a total duration of seven years and a twice-renewable crediting period. This has been verified based on the validation report of the crediting period and the information available on the GS4GG webpage. Based on this, it is concluded that crediting period start date and its length is correct and is in line with GS4GG VVS/4/, GS4GG principles and requirements /1/.

3.2 Remaining Issues (FAR(s) from validation or previous verification)

This is 1st verification of the project activity. There is one FAR was raised during the renewable of 3rd crediting period regarding the crediting period "In-line with GS4GG Principles and Requirements, v.2.1/1/ para 5.1.46, delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle. Thus, PD cannot claim credits during the delayed period from 26/04/2024 to 30/01/2025. The start date of 3rd CP will be considered as 31/01/2025". The FAR has been closed.

3.3 Post registration changes

Type of change(s)	**Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Corrections**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Changes to the start date of the crediting period**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Permanent changes from the design Certified registered monitoring plan, applied monitoring methodology or standardized baseline**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Changes to the project design of approved project activity**

Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

3.4 Description of monitoring system applied by the project

3.4.1 Compliance of monitoring plan with monitoring methodology

The assessment team confirms that the monitoring plan and the monitoring system implemented are in compliance with the applied monitoring methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0/10/. All other requirements of the applied methodology have been met.

During the verification, all relevant monitoring parameters (as listed in the GS4GG Monitoring Report /19/) have been reviewed with respect to the appropriateness of the applied measurement and determination methods, the correctness of the values used for emission reduction (ER) calculations, and the accuracy of the data.

Stove Distribution and Data Management

BURN distributes improved cookstoves (ICS) directly to end-users or through trained distributors. Each distributor receives training/34/ on proper stove distribution and data collection procedures.

Every stove produced and distributed under GS 5642 has a Unique Serial Number (USN) printed on a tag or sticker. This USN allows each stove to be tracked through the entire supply chain — from production and shipment to distributor, retailer, and end-user. The USN also links to other data such as the end-user's name, location, and shipment records.

The Coordinating/Managing Entity (CME) maintains an electronic data management system that records and tracks all stoves under the project. Initially, data were collected through Echo Mobile, but later migrated to Metabase/26/ once Echo Mobile was phased out.

At a minimum, the database records/22/ the following information for each stove:

- Unique Serial Number (USN)
- Date of shipment to distributor/retailer
- Name of distributor/retailer
- Quantity of stoves distributed
- Geographic area (state) of the distributor/retailer
- Model type of the stove

In addition, the database/22/ stores end-user contact details (name, state, mobile number, or national ID). The number of registered end-users is at least 10 times larger than the survey or field test sample size, ensuring a large enough pool for random sampling during monitoring and surveys.

End-users must register their details (via SMS or phone call) to activate the product warranty.

Each stove's USN is linked to its distribution or shipment date. This allows tracking of how long each stove has been in operation. For example, if a stove has been in use for 180 days, its operational fraction is calculated as 180/365 = 0.493.

Emission reductions are only credited after the stove is distributed (or after a conservatively determined period following shipment). For each monitoring period, the total of all operational fractions gives the equivalent number of full-time operating stoves used for emission reduction calculations.

VVB's Opinion: The monitoring mechanism is consistent with the applied methodology and is deemed effective and reliable. The monitoring plan outlined in the GS4GG Monitoring Report /19/ aligns with the applied methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0 /10/, as well as the approved standardized baseline referenced in the registered GS4GG Project Design Document /21/. Based on the onsite audit and desk review of supporting documents submitted by the Project Representative, which describe the current implementation status of the project activity, the VKU assessment team attests to the accuracy and appropriateness of the stated monitoring procedures, data archiving practices, and emergency protocols.

3.4.2 Compliance of monitoring activities with the registered Monitoring plan

3.4.2.1 Data and Parameters fixed ex-ante or at renewal of crediting period

<table>
<tr><td>Verification Means</td><td>Means: During desk review and Onsite Audit

Activity Performed: The assessment team verified MR/18/, PDD/21/, further with supporting documents submitted by the PD, applied methodology and applicable methodological tools/10/.</td></tr>
<tr><td>Findings</td><td>CL#02 & CAR#04 CL#02 & CAR#04 have been raised and closed successfully. For more details, please refer to section 6 of this report.</td></tr>
<tr><td>Conclusions</td><td>Details of ex-ante parameters
<table>
<tr><th>Parameter</th><th>Unit</th><th>Description</th><th>Value</th></tr>
<tr><td>Baseline scenario survey results</td><td>N/A</td><td>Report of the results of the baseline scenario survey</td><td>-</td></tr>
<tr><td>Project technology description</td><td>N/A</td><td>The detailed description of the project technology</td><td>Stove specifications;</td></tr>
</table></td></tr>
</table>

		Expected technical life of project technology	Operating hours (e.g. "5,500 hours") or time period (e.g. "five years")	The expected technical life of an individual project technology shall be defined in the PDD.	7-10 years
		Avoidance of double counting or double claiming among project participants	N/A	Evidence of avoidance of double counting or double claiming with other parties directly involved with the project or programme	Unique serial number
		Avoidance of double counting or double claiming with other mitigation actions	N/A	Review and analysis of mitigation actions in other voluntary market or UNFCCC/compliance mechanisms	Burn stoves have unique serial numbers which are used for identification of each project technology. Stoves in this project have not been included in any other mitigation action.
		Regulatory framework for provision of thermal energy services	N/A	Evidence that the project does not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply or use	None
		$EF_{b,f,CO2}$	tCO_2/TJ	CO_2 emission factor arising from use of fuels in baseline scenario	Charcoal 197.15 Wood 112
		$EF_{b,f,nonCO2}$	tCO_2/TJ	Non-CO_2 emission factor arising from use of fuels in baseline scenario	Charcoal 92.29 Wood 9.46
		$EF_{p,f,CO2}$	tCO_2/TJ	CO_2 emission factor arising from use of	Charcoal 197.15

		fuels in project scenario	Wood 112
$EF_{p,f,\text{non}CO2}$	tCO_2/TJ	Non-CO_2 emission factor arising from use of fuels in project scenario	Charcoal 92.29 Wood 9.46
$NCV_{b,fuel}$	TJ/ton	Net calorific value of the fuels used in the baseline	Charcoal 0.0295 Wood 0.0156
$NCVp,fuel$	TJ/ton	Net calorific value of the fuels used in the project	Charcoal 0.0295 Wood 0.0156
fNRB,i,y	Percentage	Non-renewability status of woody biomass fuel in scenario i during year y	29%
$SFCb,y$	t/household-year	Specific fuel consumption for an individual baseline technology in baseline scenario b during year y	0.74

Verification is done in accordance with the registered PDD and applied methodology- Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0/10/ and Tool 1: Tool for the demonstration and assessment of additionality 07.0/12/ and Default value from CDM information note for "Development of default values for fraction of non-renewable biomass version 2.0. as mentioned in MR/19/ and verified as per registered PDD/21/ and ER sheet/19/.

3.4.2.2 Data and Parameters monitored

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR/18/, PDD /21/, further with supporting documents submitted by the PD, applied methodology and applicable methodological tools/10/12/.
Findings	CL#02 & CAR#04 have been raised and closed successfully. For more details, please refer to section 6 of this report.
Conclusions	**Details of monitored parameter**

Parameters	Source	Value Applied	Purpose of Data
Avoidance of double counting or double claiming among project technology end users	Evidence of informing / notification of end users	-	Avoidance of double counting or double claiming
SFSb,p,y	Calculated from the difference of Pb,y (derived from baseline	0.3416 (for ex-ante estimation)	Used to calculate the specific fuel savings

	KPTs) and Pp,y from project KPT.		
Presence of stove stacking	Usage Survey- use of other stoves, to capture cooking habits and stove usage of households in the region, including quantification of use of baseline devices, by formulating questions and/or collecting evidence to determine the frequency of usage of both the project devices and baseline devices, or monitoring surveys to capture the number of meals cooked.	Presence of another stove/s than project stove	To avoid the overestimation of emission reduction
$N_{p,y}$	Distribution database	170,300	Estimation of CO_2e emission reductions
$U_{p,y}$	Annual monitoring	Weighted usage average of 72.56% applied	To calculate the Usage rate in project scenario p during year y.
$P_{p,y}$	Project KPT	0.3997	Used to calculate the fuel savings
$P_{p,LPG,y}$	Project KPT	0.0234	Calculation of project emission reductions
$LE_{p,y}$	Baseline and monitoring surveys	2,758.2901	Used to calculate leakage emissions
Monetary savings related to the purchase of charcoal	Usage/monitoring survey	47%	Reporting on SDG 1
Perceived air quality	Usage/monitoring survey	Usage/monitoring survey	Reporting on SDG 3

Number of people trained/ year	Training records and participation lists	46 (22 male, 24 female)	Reporting on sustainable development of the project
Average number of minutes saved while cooking in project scenario (user estimate of comparative cooking time in baseline to project scenario)	Project monitoring survey	45	Reporting on sustainable development of the project
Number of sold/distributed ICS in use	Project database & supporting files	170,300 The usage rate is 72.56%	Reporting on sustainable development of the project
Average hourly earnings of female and male employees, by occupation, age and persons with disabilities	Project records	40 (20 male, 20 female)	40 (20 male, 20 female)
Total amount of non-renewable fuel savings due to displacement or energy efficiency improvements of baseline technology	Project database, Monitoring & Usage Surveys	67,488.0660	Reporting on sustainable development of the project

All the above parameters under consideration, have been assessed based on the desk review of registered project documents and supporting documents and onsite observations. Assessment team conducted comprehensive interviews with project developer's team and ICS beneficiaries/22/, to ensure the implementation of ICS. Assessment team also assessed the project ICS database/22/, monitoring survey records/37/ to ensure the accuracy of data provided in the monitoring report/18/. The values of monitored parameters, their measuring frequencies and calculation methods are aligned with the registered PDD/21/, validation report/21/ and applied methodology/10/.

3.4.2.3 Implementation of Sampling Plan

Verification Means	**Means:** During desk review and Onsite Audit

	Activity Performed: The assessment team verified MR/18/, PDD /21/, applied methodology/10/, Monitoring/Usage Surveys and Project KPTs/37/.
Findings	CL#02 & CAR#04 have been raised and closed successfully. For more details, please refer to section 6 of this report.
Conclusions	**Sampling and Data Collection** The sampling for the Kitchen Performance Tests (KPTs) and usage/monitoring surveys was carried out using a simple random sampling approach in line with Annex 2 of the "Complementary Guidelines for Kitchen Performance Testing" of TPDDTEC v4.0/10/. This method ensured unbiased sample selection from households registered in BURN's sales database containing end-user details (such as location and contact information). Households were randomly selected using a random number generator, after which the corresponding stove records were identified in the database/22/. Selected end-users were then contacted by telephone to confirm their availability for in-person visits. Data collection for the usage/monitoring surveys took place from 05/05/2025 to 27/07/2025, while the KPTs were conducted between 26/05/2025 and 31/07/2025. A total of 40 enumerators (20 male and 20 female) were trained by the BURN team on 02/05/2025 to ensure the survey protocols, data collection tools, and specific KPT requirements. Training/34/ included detailed walkthroughs of the survey questionnaire, role-plays, interview techniques, and discussions to ensure consistent understanding and data accuracy. Sample Size **A total of 173 households were selected:** • 110 households participated in usage/monitoring surveys only; and • 63 households participated in both usage monitoring and KPTs. **In-Person Surveys and KPT Implementation** All surveys/37/ were conducted in person by trained enumerators who spoke the local language. Each surveyed household provided the following documentation: • GPS coordinates; • Photographs showing the general kitchen area; and • Interview responses from the primary cook only. For KPTs, each selected household was visited for four consecutive days, excluding holidays and worship days. • Day 1 involved household introductions, interviews, and initial observations. • Days 2–4 were used to record the weight of all fuels consumed (charcoal, firewood, LPG, kerosene, and electricity) across all cooking devices used during the monitoring period. All fuel was weighed using newly calibrated digital scales and moisture meters to ensure measurement accuracy.

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	N/A
Findings	N/A
Conclusions	This is a stove distribution project and there is no calibration or monitoring equipment has been used. Therefore, this section is not applicable.

3.5 Assessment of data and calculation of emission reductions or net removals

3.5.1 Calculation of baseline values or estimation of baseline situation of each SDG Impact

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR /18/, PDD /21/ and applied methodology/10/, ER Sheet/19/.
Findings	No finding has been raised.
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results have been recorded consistently as per the approved frequency in the monitoring plan. **Baseline Emissions** The transparent ex-ante calculations of the outcomes of SDG 13 (i.e. CO2e reductions) are provided in a separate excel spreadsheet uploaded to GS registry for the performance certification review. Baseline Emissions is calculated by: $ERy = \Sigma b,p\ (Np,y * Up,y * B,b,y * NCVb,fuel * (fNRB,b,y * EFfuel,CO2 + EFfuel,nonCO2)) - \Sigma LEp,y$ eq(1)

BEy	21,890	Baseline Emission (tCO_2e/year)
$N_{p,y}$	8,873	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)

$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

Stoves Distributed in 2017:

BEy	44,535	Baseline Emission (tCO_2e/year)
$N_{p,y}$	18,051	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)

$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

Stoves Distributed in 2018:

BEy	32,245	Baseline Emission (tCO_2e/year)
$N_{p,y}$	13,069	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

Stoves Distributed in 2019:

BEy	27,826	Baseline Emission (tCO_2e/year)
$N_{p,y}$	11,278	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

Stoves Distributed in 2020:

BEy	21,406	Baseline Emission (tCO_2e/year)
$N_{p,y}$	8,676	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass

$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

Stoves Distributed in 2021:

BEy	918	Baseline Emission (tCO_2e/year)
$N_{p,y}$	372	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{b,y}$	0.7413	Quantity of charcoal that is consumed in baseline scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{b,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{b,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)

HH LPG $Use_{baseline}$	0.0440	Quantity of LPG that is consumed in baseline scenario b during year y
$EF_{b,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{b,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{baseline}$	0.00	Quantity of firewood that is consumed in baseline scenario b during year y

From 2016 to 2021, the project distributed efficient cookstoves annually, with baseline emissions ranging from **918 tCO_2e/year (2021)** to **44,535 tCO_2e/year (2017)**.
The **usage rate (Up,y)** was consistently applied at **72.56%**, reflecting the verified good practice usage rate determined through household usage monitoring surveys.
The **fraction of non-renewable biomass (fNRB,b,y)** remained constant at **0.29**, as established for the baseline scenario, and the **baseline charcoal consumption (Pb,y)** was fixed at **0.7413 tons per household per year**.
Fuel properties and emission factors were based on **IPCC default values**, ensuring consistency and transparency across all monitoring years. LPG and firewood usage in the baseline scenario were also accounted for, with LPG consumption at 0.0440 tons/HH/year and no reported firewood use.

3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR /18/, PDD /21/ and applied methodology/10/, ER Sheet/19/.
Findings	No finding has been raised.
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results have been recorded consistently as per the approved frequency in the monitoring plan. $PE_y = \Sigma_{b,p} (N_{p,y} * U_{p,y} * P_{p,y} * NCV_{b,fuel} * (f_{NRB,b,y} * EF_{fuel,CO2} + EF_{fuel,nonCO2}))$ Equation (2) **Stoves Distributed in 2016:**

PEy	13,776	Project Emission (tCO_2e/year)
$N_{p,y}$	8,873	Cumulative number of project technology-days included in the project

		database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

Stoves Distributed in 2017:

PEy	28,026	Project Emission (tCO_2e/year)
$N_{p,y}$	18,051	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass

$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

Stoves Distributed in 2018:

PEy	20,292	Project Emission (tCO_2e/year)
$N_{p,y}$	13,069	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)

$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

Stoves Distributed in 2019:

PEy	17,511	Project Emission (tCO_2e/year)
$N_{p,y}$	11,278	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)

$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

Stoves Distributed in 2020:

PEy	13,471	Project Emission (tCO_2e/year)
$N_{p,y}$	8,676	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)

HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

Stoves Distributed in 2021:

PEy	578	Project Emission (tCO_2e/year)
$N_{p,y}$	372	Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y
$U_{p,y}$	72.56%	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)
$P_{p,y}$	0.3997	Quantity of charcoal that is consumed in project scenario b during year y
$f_{NRB,b,y}$	0.29	Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass
$NCV_{p,fuel}$	0.0295	Net calorific value of the fuel that is substituted or reduced. (IPCC default for charcoal, 0.0295 TJ/ton)
$EF_{fuel,CO2}$	197.15	CO_2 emission factor of the fuel that is reduced. (IPCC default for wood fuel, 197.15 tCO_2/TJ)
$EF_{fuel,nonCO2}$	92.29	Non-CO_2 emission factor of the fuel that is reduced
NCV_{LPG}	0.0473	Net calorific value of LPG (IPCC default for LPG)
$EF_{p,LPG,CO2}$	63.1	CO_2 emission factor of LPG (IPCC default for LPG)
HH LPG $Use_{project}$	0.0234	Quantity of LPG that is consumed in project scenario b during year y
$EF_{p,firewood,CO2}$	112	CO_2 emission factor of wood fuel that is reduced. (IPCC default for firewood fuel)
$EF_{p,firewood,nonCO2}$	9.46	Non-CO_2 emission factor of the wood fuel that is reduced (IPCC default for firewood fuel)
$NCV_{firewood}$	0.0156	Net calorific value of firewood (IPCC default for wood fuel)
HH Firewood $Use_{project}$	0.4701	Quantity of firewood that is consumed in project scenario b during year y

The verification team reviewed the emission reduction calculations, parameters, and data sources applied for each monitoring year. All parameter values were found to be consistent with the methodology requirements and the IPCC 2006 Guidelines for National Greenhouse

	Gas Inventories. The usage rates, fuel consumption data, and fraction of non-renewable biomass (fNRB) were cross-checked against the supporting evidence provided in the project database/22/ and monitoring documentation. Based on the review of the submitted data, calculation spreadsheets, and methodological application, the VVB confirms that the project's emission reduction calculations have been conducted in accordance with the approved methodology/10/. The total verified project emissions for this monitoring period are 93,654 tCO_2e.

3.5.3 Calculation of Leakage

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR /18/, PDD /21/, applied methodology/10/, ER Sheet/19/ project implementation database/22/, Monitoring survey/37/manufacturer specifications/39/, and onsite inspection of project activity and interviews/51/.
Findings	No finding has been raised.
Conclusions	As per the desk review of the registered Project Design Document and the Monitoring Report for the current monitoring period, a default value for leakage emissions has been applied. The project has used a value of 2,758.29 tCO_2e/year, corresponding to the 5% methodology default value prescribed under the applicable methodology/10/. This value has been applied consistently in the emission reduction calculations. The assessment team has verified its appropriateness with reference to the registered PDD and the approved methodology, and confirms that the application of this default leakage emission value is in accordance with methodological requirements.

3.5.4 Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

SDG and SDG Impact	Baseline Estimate	Project Estimate	Net Benfit	Conclusion
SDG 13 (Climate Action)	148,820 tCO_2e	93,654 tCO_2e	52,405 tCO_2e	Assessment team conducted desk review and onsite inspection for the 1st verification of 3rd crediting period of the project activity and verified the reported data in the ER sheet/19/ and MR/18/. The data has also been verified with the help of supporting documents such as project
SDG 1 (End poverty in all its forms everywhere)	0%	47%	47%	
SDG 3 (Ensure healthy lives and promote well-being for all at all ages)	0%	87.28%	87.28%	
SDG 4 (Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education,	0	46 (22 male, 24 female)	46 (22 male, 24 female)	

including university)				implementation database/22/, monitoring survey, sample survey forms/37/ efficiency reports and assessment team concludes that the reported data is deemed to be correct and satisfactory.
SDG 5 (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 and the family as nationally appropriate)	145	99	45	
SDG 7 (Ensure access to affordable, reliable, sustainable and modern energy for all)	0	170,300	170,300	
SDG 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)	0	40 (20 male, 20 female)	40 (20 male, 20 female)	
SDG 15 (Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally)	146,446.5101	78,958.4441	67,488.0660	

3.5.5 Comparison of actual emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

SDG and SDG Impact	Values estimated in ex ante calculation of approved PDD	Actual values achieved during this monitoring period	Conclusion
SDG 13: Climate actions	48,819	52,405	Assessment team conducted desk review and an on-site inspection and verified the Net emission reductions along with the number of cookstoves reported in the ER sheet
SDG 1: End poverty in all its forms everywhere	53.69%	47%	

SDG 3: Ensure healthy lives and promote well-being for all at all ages	99.05%	87.28%	/19/ and MR /18/ for current monitoring period. It has been done via Project database/22/, monitoring survey report /37/ and end user agreement /36/ by the household through which all beneficiaries waiving of their carbon rights in exchange of ICS which confirms that the no. of ICS distributed is correct. The emission reductions achieved during the current monitoring period (MP) exceeded the ex-ante estimates. This variance is primarily attributed to a higher number of stoves distributed and a higher usage rate than those assumed in the ex-ante scenario. Consequently, the actual emission reductions realized in this MP are greater than initially projected in the PDD.
SDG 4: Ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education including university	77	46 (22male, 24 female)	
SDG 5: 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	37	45	
SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	33,788	170,300	
SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	68	40 (20 male, 20 female)	

SDG 15: Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	3,775	67,488.0660	

3.5.6 Remarks on difference from estimate value in registered PDD

Verification Means	**Means:** During desk review and Onsite Audit **Activity Performed:** The assessment team verified MR /18/, PDD /21/, applied methodology/10/, ER Sheet/19/ project implementation database/22/, Monitoring survey/37/manufacturer specifications/39/, and onsite inspection of project activity and interviews/51/.
Findings	No finding has been raised.
Conclusions	**Assessment Team conclusion** In the registered PDD, **SDGs 5, 7, 13, and 15** were estimated using ex-ante assumptions. However, during the current monitoring period, the achieved results are higher than those projected, as the SDG indicators are based on **actual monitoring data and household feedback** rather than estimations. The achieved results for **SDGs 1, 3, 4, and 8** are lower than the ex-ante estimates presented in the approved PDD. This difference is attributed to the use of **actual monitoring survey data**, which reflects real conditions and household feedback. **SDG 1 (No Poverty):** Households reported lower financial savings than estimated ex-ante, as the values are based on actual household experiences rather than projected assumptions. **SDG 3 (Good Health and Well-being):** A smaller proportion of households reported health improvements from reduced indoor smoke compared to ex-ante expectations, reflecting real monitoring feedback. **SDG 4 (Quality Education):** Fewer individuals participated in training activities than anticipated in the ex-ante scenario, based on actual participation records. **SDG 8 (Decent Work and Economic Growth):** The number of jobs created during this monitoring period was lower than projected in the ex-ante estimates. **SDG 5 (Gender Equality):** Monitoring surveys indicate greater time savings for households using the improved cookstoves compared to ex-ante estimates, reflecting actual user experiences.

	SDG 7 (Affordable and Clean Energy): A higher number of distributed and actively used stoves than initially estimated resulted in greater SDG 7 outcomes. **SDG 13 (Climate Action):** Higher stove distribution and usage rates during this period led to greater emission reductions than projected in the ex-ante scenario. **SDG 15 (Life on Land):** Due to increased stove distribution and usage, the achieved SDG 15 outcomes exceeded ex-ante estimates, with other parameters (fuel savings and fNRB) remaining constant.

3.6 Safeguards Reporting

The assessment team has reviewed the safeguarding principles and corresponding monitoring obligations in accordance with the GS4GG Safeguarding Principles and Requirements/2/. As per the Project Design Document and the Monitoring Plan, no mitigation measures have been deemed necessary for any of the safeguarding principles applicable to the project activity.

Given the nature of the project, distribution of improved and efficient cookstoves, the implementation does not involve activities such as construction, land-use change, or other interventions likely to trigger environmental or social risks. The project is not anticipated to adversely impact human rights, gender equality, labor rights, community health and safety, cultural heritage, biodiversity, or natural resources.

The justification for the absence of mitigation and monitoring measures has been assessed and found to be consistent with the project scope, scale, and context. Accordingly, the assessment team concludes that the safeguarding principles have been adequately addressed and that the monitoring exclusions are in line with the GS4GG requirements/2/.

3.7 Stakeholder inputs and legal disputes

3.7.1 List all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

As confirmed through the onsite audit, including interviews with randomly selected end-users and discussions with the Project Developer and field staff, the Continuous Input and Grievance Mechanism is in place and functioning as per the applicable requirements/31/.

No grievances/feedback have been recorded during the current monitoring period. The grievance mechanism is well understood by the local stakeholders, and the process for submitting feedback has been clearly communicated at the time of ICS distribution/29/ and during follow-up visits.

The grievance register has been maintained and was reviewed during the audit. The Assessment Team confirms that the system remains active, accessible, and transparent, although no complaints were logged for the current period. The effectiveness of the mechanism contributes positively to the overall acceptance and sustained usage of the ICS technology distributed through the project.

3.7.2 Report on any stakeholder mitigations that were agreed to be monitored.

As per Section G.2 of the Monitoring Report/18/, no mitigation measures involving stakeholders were required to be monitored during the current monitoring period. This has been cross-verified through a review of the Stakeholder Consultation Report/47/ and the PDD /21/, both of which confirm that no objections or disagreements were raised regarding the project activity. Furthermore, stakeholders provided positive feedback during the consultation meeting.

3.7.3 Details of legal contest that has arisen with the project during the monitoring period

The Assessment Team confirms that the given GS4GG project "Burn Stoves Project in Kenya" is compliance with the Host Country "Republic of Kenya" legal environmental, ecological and social regulations as per requirements mentioned in section 7.11 at time of validation for design certification for standalone project activity of validation and verification standard v2.0/5/ and there is no legal challenge has arisen that claims a project is not in compliance with regulation, during certification process.

3.8 Quality of evidence to determine emission reductions

The Assessment Team confirms that the emission reductions have been determined using reliable and traceable evidence in line with the applied methodology TPDDTEC v4.0/10/. The usage survey and KPT/37/ were conducted using random sampling, with appropriate representation and documentation, including in-person observations, interviews, photographs, and GPS data.

During the verification of the reported emission reductions, AT ensured that a clear and complete audit trail was maintained, containing all evidence and records supporting the figures stated in the Monitoring Report/18/ and Emission Reduction Sheet/19/. All source documents forming the basis for assumptions and other information underlying the GHG data are referenced in the relevant sections of this report.

In assessing the audit trails, AT specifically examined:

1. the availability and adequacy of evidence in terms of both frequency and coverage across the full monitoring period, from 31/01/2025 to 05/05/2025 (inclusive of both dates).
2. the source and nature of the evidence. Where comparable information was available from sources other than those cited in the Monitoring Report/18/, AT cross-checked the data against additional documentation and evidence provided by the PD to the AT, as outlined in Section 5. This was done to ensure that all stated figures were correct, accurate, conservative in approach, and transparently reported.

All monitoring records were found to be archived in accordance with the requirements of the registered monitoring plan. No significant data gaps or lack of supporting evidence were identified during this verification. The assessment team confirms that the monitoring system implemented by the PD meets the necessary quality standards and that all internal data are subject to appropriate QA/QC procedures.

3.9 Management system and quality assurance

Assessment of Monitoring Structure, Data Management and QA/QC Procedures of the Project-

The AT has reviewed the monitoring framework and confirms that the project has established a well-structured and methodologically sound operational and management system.

The data collection procedures are clearly defined and operationally sound. Distributors maintain detailed records of stove and sales, which include the quantity, model/type, date of transaction, unique ID and end-user details. These are digitized into an Excel-based stove sales and end-user database, which undergoes a QA/QC review by ECOA Climate Capital. The process includes regular cross-checks between sales receipts and entries in the sales database/22/. Faulty or inconsistent data identified through QA/QC procedures are excluded from emission reduction calculations.

End-user databases are utilized as the sampling frame for conducting the annual Monitoring and Usage Surveys and for biennial KPTs, with samples randomly selected to ensure representativeness.

The AT also confirms that the data archiving protocols are adequate. Sales and monitoring records are maintained for the full duration of the crediting period and backed up electronically. The required fields- such as date and location of sale, model of technology, unique ID and user contact information- are systematically recorded, ensuring traceability and completeness of data.

Overall, the monitoring structure, data management system, and QA/QC procedures are in alignment with the requirements of the applied methodology/10/, and are assessed as appropriate for validation.

Internal Quality Control of VVB-

The verification report prepared by the AT underwent an independent technical review conducted by a qualified reviewer with expertise covering all technical aspects relevant to the project activity. The reviewer is independent of the verification team to ensure impartiality.

The scope of the review included the Monitoring Report/18/, the Emission Reduction calculation spreadsheet/19/, and other associated documentation, including internal records and working papers developed by VKU for this project.

During the course of this review, new findings may be raised, or previously closed findings may be reopened. Any such findings must be addressed and resolved to the satisfaction of the technical reviewer prior to the submission of the request for issuance to Gold Standard. The reviewer may either approve the report as submitted or return it with comments, findings, or issues requiring further action by the verification team.

The final verification report, once reviewed by the independent technical reviewer, was subjected to an internal quality assurance check to ensure full compliance with VKU's established procedures. This quality review confirmed that the verification opinion and conclusions were formulated objectively and are in alignment with the applicable GS4GG rules and requirements.

Upon successful completion of the technical and quality reviews, the verification report, along with the final MR and ER calculation spreadsheet/18/19/, is deemed final and has been formally authorized for submission to Gold Standard by the Director on behalf of VKU.

3.10 Verification Assessment

The AT developed a risk-based verification plan and conducted a desk review and an on-site audit, in line with the GS4GG Validation and Verification Standard v2.0/5/ and the applied methodology TPDDTEC v04.0/10/. The assessment covered the implementation status, accuracy and appropriateness of the monitoring system, completeness of data, emission reduction calculations, and alignment with registered documents.

The applied sampling and monitoring methodologies, such as usage surveys and Kitchen Performance Tests, were found to be consistent with GS4GG and methodological requirements. Supporting evidence, including photographs, GPS coordinates, survey records, and field protocols, was complete and reliable.

The verification assessment has been carried out in compliance with Clause 9 of the GS4GG Validation and Verification Standard v2.0/5/. Findings raised during the verification process were appropriately addressed and resolved with satisfactory supporting evidence.

3.11 Verification Opinion

VKU Certification, contracted by ECOA Climate Capital., has performed the independent verification of the emission reductions for the GS Project ID 5642 “Burn Stoves Project in Kenya” for the monitoring period 31/01/2025 to 05/05/2025 (both dates included) as reported in the Monitoring Report, Version 1.2 dated 13/11/2025/18/. ECOA Climate Capital is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. VKU commenced the verification against the baseline and monitoring Reduced emissions from cooking and heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 the monitoring plan contained in the RCP PDD Version 3.0 dated 30/05/2025/21/.

VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. This verification report has been prepared using the latest available template specified by GS4GG registry and complies with the instructions to follow as per GS4GG principle and requirements v2.1 and GS4GG validation and verification standard v2.0/5/.

The verification activities were conducted in accordance with VKU Certification’s Quality Manual System, VKU Certification’s SOP 4 and as per the GS4GG validation and verification standard v2.0/5/. As a result, it is concluded that the emission reductions from the GS Project Activity 5642 “Reduced emissions from cooking and heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0” are correctly reported in the Monitoring Report (final) Version 1.2 dated 13/11/2025/18/ and corresponding ER sheet for the monitoring period 31/01/2025 to 05/05/2025 (both dates included) amounted as 52,405 tCO_2e.

VVB opinion on issuance as per the ISO 14064-3, clause 9 which is compliance with GS4GG principles and requirement v2.1/1/ and GS4GG validation and verification standard v2.0/5/.

VVB Opinion	Conclusion
Positive	☒(Mark Tick if applicable)

Negative	☐(Mark Tick if applicable)

4. REFERENCE/DOCUMENTS USED IN THE VERIFICATION

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	GS4GG Principles & Requirement	Version 2.1 Dated: 31/01/2025	GS4GG webpage
2.	Gold Standard	GS4GG Safeguarding Principles & Requirement	Version 2.1 Dated: 29/06/2023	GS4GG webpage
3.	Gold Standard	GS4GG Stakeholder Consultation and Engagement Requirements	Version 2.1 Dated: 14/06/2022	GS4GG webpage
4.	Gold Standard	GS4GG Site Visit and Remote Audit Requirements and Procedures	Version 2.0 Dated: 30/05/2023	GS4GG webpage
5.	Gold Standard	GS4GG Validation and Verification Standard	Version 2.0 Dated: 12/11/2024	GS4GG webpage
6.	Gold Standard	GS4GG Validation/Verification Body Requirements	Version 3.0 Dated: 12/11/2024	GS4GG webpage
7.	Gold Standard	GS4GG Community Service Activity Requirements	Version 1.2 Dated: 24/10/2019	GS4GG webpage
8.	Gold Standard	GS4GG Gender Equality Requirements	Version 2.0 Dated: 16/05/2023	GS4GG webpage
9.	Gold Standard	GHG Emission Reduction and Sequestration Product Requirements	Version 3.1 Dated: 24/04/2025	GS4GG webpage
10.	Gold Standard	Methodology: Reduced Emissions from Cooking and Heating: Technology and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)	Version 4.0 Dated: 07/10/2021	GS4GG webpage
11.	Gold Standard	Requirement and Guidelines: Usage Rate Monitoring	Version 2.0 Dated: 27/10/2020	GS4GG webpage
12.	Clean Development Mechanism	CDM: Tool for the demonstration and assessment of additionality	Version 03.0 Dated: 12/06/2025	CDM webpage
13.	Clean Development Mechanism	CDM Sampling and surveys for CDM project activities and programmes of activities	Version 04.0-Guideline	CDM webpage
14.	Clean Development Mechanism	CDM Sampling and surveys for CDM project activities and programmes of activities	Version 09.0-Standard	CDM webpage
15.	ISO	ISO 14064-1 and ISO 14064-3 Dated:2019	NA	ISO

16.	Gold Standard	Template Guide Monitoring Report	Version 1.1 dated 14/10/2020	Gold Standard Website
17.	CCA	Kitchen Performance Test Protocol	Version 4.0	CCA
Current Verification Reference Documents				
18.	BURN	GS4GG Monitoring Report	Version 1.0 dated 26/08/2025 Version 1.1 dated 28/10/2025 Version 1.2 dated 13/11/2025	BURN
19.	BURN	ER Calculation sheet	Version 1.0 dated 26/08/2025 Version 1.1 dated 28/10/2025	BURN
20.	BURN	SDG Impact Tool		BURN
21.	BURN	RCP PDD & Last MP reports		BURN
22.	BURN	Database	N/A	BURN
23.	BURN	Random Sample Generator Screenshots	N/A	BURN
24.	BURN	Sampling list	N/A	BURN
25.	BURN	fNRB	N/A	BURN
26.	BURN	Evidence of stove count - Metabase	N/A	BURN
27.	BURN	Stove User Manual	N/A	BURN
28.	BURN	Proof of first ICS distributed under the VPA	N/A	BURN
29.	BURN	Proof of last ICS considered under the current monitoring period	N/A	BURN
30.	BURN	Weighing scale and moisture meter receipts	N/A	BURN
31.	BURN	Grievance Mechanism	N/A	BURN
32.	BURN	Cover Letter	N/A	BURN
33.	BURN	Employment List/ Employee Contract	N/A	BURN
34.	BURN	Training Participant List and photographs	N/A	BURN
35.	BURN	ODA Declaration	N/A	BURN
36.	BURN	Carbon transfer evidence	N/A	BURN
37.	BURN	KPT and Usage Survey Forms	N/A	BURN
38.	BURN	Kitchen Area Photographs	N/A	BURN
39.	BURN	Manufacturer specifications of the project stove	N/A	BURN
40.	BURN	WBT test for project ICS efficiency	N/A	BURN

41.	BURN	Awareness Camapigns	N/A	BURN
42.	BURN	6% verification calls	N/A	BURN
43.	BURN	Evidence of project design Certification	N/A	BURN
44.	BURN	Evidence Regarding Mobile Application	N/A	BURN
45.	BURN	GS 5642 Declaration of No Double Counting	N/A	BURN
46.	BURN	Mobile Application Evidence	N/A	BURN
47.	BURN	Stakeholder Consultation report	N/A	BURN
VVB Documents				
48.	VKU Certification Pvt. Ltd.	VKU.F46W.Attendance Sheet for Audit_VKU.VER.60.25_GS_5642	22/09/2025 to 24/09/2025	VKU Certification Pvt. Ltd.
49.	VKU Certification Pvt. Ltd.	VKU.F62W.Field Assessment Checklist_VKU.VER.60.25_GS_5642	N/A	VKU Certification Pvt. Ltd.
50.	VKU Certification Pvt. Ltd.	GPS Map Camera	N/A	N/A
51.	VKU Certification Pvt. Ltd.	Site visit Photographs/Evidence captured during onsite Audit	22/09/2025 to 24/09/2025	N/A
52.	VKU Certification Pvt. Ltd.	Sampling Survey Questionnaire put to use by VKU's Assessment team during Onsite visit with End Users	22/09/2025 to 24/09/2025	VKU Certification Pvt. Ltd.

5. Certification Statement

VKU Certification Private Limited (VKU Certification), contracted by ECOA Climate Capital, has performed the independent verification of the emission reductions for the GS4GG project activity 5642 "Burn Stoves Project in Kenya" in Republic of Kenya for the monitoring period 31/01/2025 to 05/05/2025(both dates included) as reported in the Monitoring Report (public) Version 1.2 dated 13/11/2025/18/. The ECOA Climate Capital is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity

VKU Certification commenced the verification on the basis of the baseline and monitoring methodology Reduced emissions from cooking and heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0/10/, the monitoring plan contained in the PDD Version 3.0 dated 30/05/2025/21/, Monitoring Report (public) Version 1.2 dated 13/11/2025/18/. as per the methodology described under Section 2 of this report.

VKU Certification's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU Certification considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the period 31/01/2025 to 05/05/2025(both dates included) are fairly stated in the Monitoring Report (final) Version 1.2 dated 13/11/2025/18/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology Reduced emissions from cooking and heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0/10/ and the monitoring plan contained in the PDD Version 3.0 dated 30/05/2025/21/.

VKU Certification Private Limited is able to certify that the emission reductions from the GS4GG project activity 5642 "Burn Stoves Project in Kenya" in Republic of Kenya for the monitoring period 31/01/2025 to 05/05/2025(both dates included) amount to 52,405 tCO2e.

Verified and certified emission reductions as per commitment period:

Commitment period	Amount
From: 31/01/2025 to 05/05/2025 (both dates included)	52,405 tCO2e

VIKAS KUMAR AHARWAL
Digitally signed by VIKAS KUMAR AHARWAL
Date: 2025.11.19 17:43:22 +05'30'

Dr Vikas Kumar Aharwal
Founder and Director
VKU Certification Private Limited

19/11/2025
Indore, India

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Finding No. 01	Date: 29-September-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☐ Technical Review ☐ Project Review Report by Registry ☐	
Requirement	
1. GS4GG Principles and Requirements Version 2.1 2. Validation and verification Standard Version 2.0	
Non-Conformity	
Supporting Document: All documents as per the List of Documents described below need to be provided. • Supporting documents to confirm the date of project design certification. • Supporting document for each SDG contribution. • SDG Impact Tool to verify the values given in Table. • Document to support transfer of BURN role as a PD to ECOA Climate capital • Supporting evidence for distributing of first stove to confirm start date of the project activity. • Evidence to demonstrate that there is no risk of double counting or double claiming of ERs under any other GHG program. Also, any relevant Scope 3 emissions must be disclosed Carbon title waiver forms signed by end users • Warranty card • Project KPT and baseline KPT report/Questionnaire • Evidence to cross verify the technical specifications of ICS (Jikokoa G3.5 and Jokokoa Xtra G4). • Evidence to cross verify the efficiency report of ICS. • Evidence regarding mobile application. • Supporting evidence regarding confirmation of data for removal of stoves Employment records • Training attendance records and photos. • Grievance register • Last Monitoring Report • Audio recording of the phone call with the households for audit verification. • evidence regarding campaigns to make sure the end users of the JIKOKOA Stoves are educated. • Cover letter • Evidence regarding competency of surveyors for conducting the surveys. • Evidence regarding Spot check mechanism.	
Evidence	
Monitoring Report version 1.0 dated 26-August-2025	
1st Response from PD	Date: 15-October-2025

PD has provided the supporting documents under VKU Dataroom. "Supporting Documents"

Documents provided by PD for review

- Supporting documents to confirm the date of project design certification. - **Provided**
- Supporting document for each SDG contribution. - **Provided**
- SDG Impact Tool to verify the values given in Table. - **Provided**
- Document to support transfer of BURN role as a PD to ECOA Climate capital - **Provided**
- Supporting evidence for distributing of first stove to confirm start date of the project activity. - **Provided**
- Evidence to demonstrate that there is no risk of double counting or double claiming of ERs under any other GHG program. Also, any relevant Scope 3 emissions must be disclosed Carbon title waiver forms signed by end users - **Provided**
- Warranty card.- **Provided**
- Project KPT and baseline KPT report/Questionnaire - **Provided**
- Evidence to cross verify the technical specifications of ICS (Jikokoa G3.5 and Jokokoa Xtra G4).- **Provided**
- Evidence to cross verify the efficiency report of ICS. - **Provided**
- Evidence regarding mobile application. - **Provided**
- Supporting evidence regarding confirmation of data for removal of stoves Employment records- **Provided**
- Training attendance records and photos. - **Provided**
- Grievance register.- **Provided**
- Last Monitoring Report - **Provided**
- Audio recording of the phone call with the households for audit verification. - **Provided**
- evidence regarding campaigns to make sure the end users of the JIKOKOA Stoves are educated. - **Provided**
- Cover letter - **Provided**
- Evidence regarding competency of surveyors for conducting the surveys.- **Provided**
- Evidence regarding Spot check mechanism. QA/QC procedure in MR section D2. Confirm if this what you needed.

1st Review by Assessment Team	Date: 03-November-2025

- All necessary supporting documents have been submitted by the PD to the assessment team; hence, this is found acceptable.

Hence CL#01 has been closed Successfully.

Finding No. 02	Date: 29-September-2025

Finding Type- CAR ☐ CL ☒ FAR ☐☐

Stage of finding raised:

Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐

Requirement

1. GS4GG Principles and Requirements Version 2.1
2. Validation and verification Standard Version 2.0

Non-Conformity

- **Section A.2:**

1. It is unclear, the project activity is implemented in Kenya or Mozambique? Clarification is required in this regard.

- **Section A.4:**

2. Below mentioned the duration of the crediting period is 7 years but in the period from 31-January-2025 to 25-April-2031 its complete only 6 years 2 months 26 days. Kindly clarify

- **Section D.1:**

3. PD to clarify how this can be source of data for the parameter.

4. PD need to clarify that the inclusion of an additional parameter under fixed

- **Section D.2:**

5. When the leakage value takes a default value from methodology then why monitoring frequency is taken as every two years. PD to clarify?

6. PD to clarify from which clause this default value of 5% taken from methodology.

7. Why the monitoring frequency is different from approved PDD.As per the PDD, PD has mentioned some additional data and parameter under monitored. Clarification is required in this regard.

- **Section D.4:**

8. PD to clarify why the referenced dates fall outside the current monitoring period and how they relate to the reported data.

9. AT could not trace any information or evidence on how PD confirmed the competency of surveyors for conducting the surveys.

- **ER Sheet:**

10. ER Summary Tab- PD to clarify the reasons for the decrease in the number of distributed ICS in use during the period from 31-January-2031 to 25-April-2031.

Evidence

Monitoring Report version 1.0 dated 26-August-2025; Section A.4, Section D.1, Section D.2, Section D.4 and ER Sheet.

1st Response from PD	Date: 15-October-2025

1. **Section A.2:**

PD has amended the typo in the caption 'Figure A.2.1. to Kenya.

2. **Section A.4:**

As per the registered PDD CME provided this explanation regarding the project crediting period duration, "

As per the principles and requirements document para 5.1.46 "Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle (for example, a delay of 1 year beyond the first cycle shall mean that no Certified Impact Statements shall be issued for the period of delay). Based on these requirements, PD has foregone all the credits accrued between 26/04/2024 to 30/01/2025. Hence, start date of 3rd CP will be considered as 31/01/2025.

3. **Section D.1:**

PD has amended the source of data.

PD has removed the additional parameter that was mistakenly added under fixed parameters.

4. Section D.2:

PD has corrected this error accordingly in the Monitoring Report.

The PD has referred to TPDDTEC Version 4, Para 3.11, Option 1.

PD has amended the monitoring frequency accordingly it is now in line with the approved PDD.
PD has added parameter: Pp,LPG,y as LPG was measured during the project scenario.

5. Section D.4:

The date 05/05/2025 marks the end of MP1 which started on 31/01/2025.The surveys done after the end of monitoring period.

PD provided adequate training to the surveyors. Photographs of the training sessions, along with a signed list of participants, have been submitted as supporting documents to demonstrate the competency of the surveyors.

6. ER Sheet:

PD has considered 95 days as the period during which the ICS were in use, rather than the full 365 days. This explains the decrease in the number of ICS in use compared to the number distributed. The reduction is attributed to the short monitoring period, which runs from 31/01/2025 to 05/05/2025.This can be confirmed in the ER Summary tab cell "I41".

Documents provided by PD for review

1. Revised Monitoring Report
2. Revised ER sheet

1st Review by Assessment Team	Date: 03-November-2025

Section A.2

- The PD has corrected a typographical error in the caption of *Figure A.2.1*, changing it to refer to "Kenya."

Section A.4

- CME clarified that the re-validation was completed after the end of the current certification cycle. Consequently, as per the *Principles and Requirements Document*, the PD has foregone all credits accrued between 26/04/2024 and 30/01/2025, and the start date of the 3rd Crediting Period is confirmed as 31/01/2025.

Section D.1:

- PD has clarified the source of data for the parameter and amended it as required.
- PD has removed the additional parameter that was mistakenly listed under "fixed parameters".

Section D.2

- PD has corrected the identified error in the Monitoring Report.
- PD has clarified that the reference of TPDDTEC Version 4, Paragraph 3.11, Option 1 has been used to justify the default value of 5%.
- The monitoring frequency has been amended by PD to align with the approved PDD.
- A new parameter, Pp,LPG,y, has been added by PD to account for LPG measured during the project scenario.

Section D.4

- The VVB notes that the PD conducted surveys after the MP as a conservative approach to ensure accuracy of the reported data. This approach is consistent with the methodology requirements and is deemed appropriate. Hence, the issue is considered acceptable and closed.
- PD has provided evidence of adequate surveyor training, including photographs of the sessions and a signed attendance list, demonstrating surveyor competency. Hence this is deemed acceptable and closed.

ER Sheet

- The explanation provided by the PD is found to be satisfactory. The consideration of 95 days of ICS usage aligns with the defined monitoring period (31/01/2025 to 05/05/2025). The reduction in the number of ICS in use compared to those distributed is therefore justified and consistent with the data presented in the ER Summary tab, cell "I41." Hence this is found to be acceptable and closed.

Hence CL#02 has been closed Successfully.

Finding No. 03	Date: 29-September-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised: Desk Review ☐ On-site/remote/hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement 1. GS4GG Principles and Requirements Version 2.1 2. Validation and verification Standard Version 2.0	
Non-Conformity 1. There are HHs getting repaired or replacement during monitoring period, therefore during the period of replacement the ICS is not available, so the PD needs to clarify how this outages time has been considered while calculation of ERRs as 365 days operational in year. 2. PD needs to confirm how the carbon credits rights has been transferred to PD from beneficiary as during site visit no documents/ or agreement were available at beneficiary. 3. There is one Beneficiary has using other stove with firewood where as project stove is using charcoal is rear in monitoring period, also this HHs had conducted KPT test, PD needs to clarify how this scenario has been considered while ER calculation. 4. During onsite visit, assessment team found that the cookstove was requested for repair since June 2023, but the operational and management team has not taken any action on it and the steel is still doing that 3 stone fire from June 2023. 5. During the onsite visit, the assessment team observed that the household (Stove ID No. 307554317) uses the baseline stove very rarely, approximately once a week, and only for preparing a single food item rather than a complete meal. The Project Developer has to clarify how this limited usage pattern has been considered in the emissions reduction calculations. 6. During the on-site assessment, it is mandatory to confirm the identification of beneficiary's information through their national ID. The national IDs of the end users are required for verification.	
Evidence Onsite Visit dated 22-September-2025 to 24-September-2025	
1st Response from PD	Date: 16-October-2025
1. PD operates service centres where stoves are repaired in under 30 minutes, hence customers receive same day repairs of their stoves, therefore no usage days are lost. Further, the PD has carried out Usage surveys in line with the Applied Methodology and the associated guidelines (TPDDTEC 3.1 and Requirements and Guidelines: Usage Rate and Monitoring v2.0). The resulting usage rate from this sampling exercise provides information on what the likely non-operational rate of cookstoves is. By applying the Usage rate to the total stove Population, the VPA accounts for any non-operational cookstoves across the database. For conservativeness, all users who reported to having non-operational stoves with stoves having no signs of use as per column BN of KOBO Usage Survey Results were discounted as non-users. During this period, there were no repairs done for the project as end-users had not	

requested repairs. The damaged stoves on column AZ were converted to non-users even though the stoves are being used as demonstrated in usage surveys tab "KOBO Usage Survey Results".

2. The PD confirms that the rights to the ownership of carbon credits reside with the CME. The CME has provided a supporting document titled "19. Carbon Transfer Evidence", which includes a strip indicating: "By using this product, you acknowledge BURN's right to this stove's carbon emission reductions and the warranty booklet. This is in line with the methodology requirement pg 5 of the methodology, "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". Further on the same pg, foot note 6 states "For example, leaflets distributed with the products alerting end-users to the waiving of their carbon rights in exchange for pricing of the improved technology, which discounts its true cost (waiver forms signed by end users are another example)". Based on this, PD has submitted the warranty booklet that is provided to the end-users during stove sale.
3. The PD has accounted for fuel stacking in the ER calculation, where use of other fuels by end-users such as firewood have been discounted as project emissions. This can be observed in the file "26-AUGUST-2025 Kenya POA 5642_Ex Post ER Calculations CP3 MPI", under the **ER Calculation** tab.
4. During the VVB audit itself, end user clarified that they not found time to take the stove to the repair centre. When they do, the stove will be repaired in the same day. VVB is to note that taking the stove for repair is voluntary from the end user, however for now, no credits are being claimed form them as they are non-user.
5. PD identified the household as a non-user, as the frequency of use was once a week, which is less than 7 times a week. Thus, PD could not proceed to conduct a KPT in a non-user household. PD has also discounted the household as a non-user in the tab Usage Analysis column C cell27.
6. As per the Data Protection Act, 2019 (Kenya) section 2, national IDs are protected by law and "personal data, including that from IDs, be processed lawfully, fairly, and with consent. Data subjects also have the right to access, correct, or object to the processing of their ID information, subject to legal requirements." PD is obligated to operate within the legal requirements and data protection mandates of the country of operation, In this case, Kenya, and cannot therefore, share the national IDs of households without following the outlined legal procedures for this. Further, "Organizations must obtain consent before collecting or using personal information. They also have a duty to inform individuals about how their data will be used." In this regard, PD cannot share the requested details. VVB should confirm these details during monitoring. Ref https://www.odpc.go.ke/wp-content/uploads/2024/02/PERSONAL-DATA-PROTECTION-HANDBOOK.pdf . Further the requirement is that during the on-site assessment, it is mandatory to confirm the identification of beneficiary's information through their national ID hence the VVB would have asked for this during the visit without taking any pictures. VVB to confirm if this was asked.

Documents provided by PD for review

Carbon Transfer Evidence

1st Review by Assessment Team	Date: 03-November-2025

1. The PD has clarified that service centres provide same-day repairs and that usage surveys, applied per TPDDTEC 3.1 and Usage Rate Guidelines v2.0, adequately account for non-operational stoves. The conservative approach of discounting non-users is found appropriate and acceptable.
2. The PD has provided sufficient evidence confirming that oownership of carbon credits resides with the CME, supported by the "19. Carbon Transfer Evidence" and the warranty booklet provided to end-users, which clearly communicate that BURN holds the carbon rights and that end-users cannot claim emission reductions; this approach aligns with methodology requirements (Methodology pg.

5, footnote 6), including the use of clear written assertions or product leaflets to inform participants of the carbon rights waiver. Hence, it is found to be acceptable.

3. PD has accounted for the use of other fuels in the ER calculations, ensuring that emissions reductions are not overestimated. Documentation supports this approach and hence it is acceptable.
4. The VVB notes that repair requests are voluntary and that PD provides same-day repairs once stoves are submitted. Non-claimed credits for these non-users are consistent with methodology requirements. Hence, it is found to be acceptable.
5. Households with minimal use of baseline stoves have been correctly identified as non-users by the PD, and the ER calculations have been appropriately adjusted to exclude their contribution. This ensures that the reported ERs accurately reflect actual project stove usage, preserving the integrity of the project's ER claims; hence, it is deemed acceptable.
6. The VVB notes that the PD has complied with the Data Protection Act, 2019 (Kenya), ensuring that national IDs of households are treated as protected personal data and are not shared without proper consent or legal procedures. The PD has implemented measures to verify beneficiary identification during on-site assessments without retaining or copying national IDs, in line with legal and data protection requirements. The VVB confirms that this approach is appropriate and compliant, and verification of beneficiary identity is ensured. Hence, it is found acceptable.

Hence CL#03 has been closed Successfully.

Finding No. 04	Date: 29-September-2025
Finding Type- CAR ☒ CL ☐ FAR ☐☐	
Stage of finding raised:	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
1. GS4GG Principles and Requirements Version 2.1 2. Validation and verification Standard Version 2.0 3. Template guide monitoring report version 1.1 dated 14-October-2020	
Non-Conformity	

1. Key Project information:

- Font color is inconsistent Throughout the MR.
- PD has not followed the general guidance (4) of GS MR Template Guide "*If a section of this form is not applicable, explicitly state that the section is left blank intentionally*".

2. Section A.2:

AT identified that Map has not followed the GS GS4SS monitoring report template guide requirements. As per GS MR template guide Maps, where required shall include:

- Name of the project c) ID of the project d) Legend e) Printing date f) Scale g) Direction of North i) GPS grid h) GPS coordinate system (e.g. WGS 84) j) Infrastructure (roads, houses, etc.) and rivers k) Information on the satellite or aerial picture (date, resolutions, data source).

3. Section A.4:

- Are these dates inclusive of start and end dates?

4. Section C:

- PD has not provided information regarding QA/QC procedure and Emergency preparedness.

- PD has not provided organisational structural hierarchy to cross verify the roles and responsibility of the staff.

5. **Section D.1:**
   - PD has not mentioned all the data and parameter under fixed as per the approved PDD.
   - The data and parameter "Avoidance of double counting or double claiming among project participants project or programme." does not aligned with the applicable methodology.
   - Unit is inconsistent as per the applied Methodology.
6. **Section D.2:**
   - The column is not filled in accordance with the applied methodology, TPDDTEC, page no. 34, section 4.2, AT could not trace any clarification on why this section is not applicable.
   - Monitoring frequency of "Monetary savings related to the purchase of charcoal", "Perceived air quality", "Number of people trained/ year" and "Average number of minutes saved while cooking in project scenario (user estimate of comparative cooking time in baseline to project scenario)" are Different from Approved PDD.
7. **Section D.4:**
   - PD to provide the formula or methodology used for calculating the sample size for the monitoring survey.
8. **Section G.1:**
   - PD should mention about the grievance mechanism being followed if any grievances received from end users.

9. **ER Sheet:**
   - PD has not mentioned the version of the document.

Evidence

Monitoring Report version 1.0 dated 26-August-2025; Key project Information, Section A.2 Section A.4, Section C, Section D.1, Section D.2, Section D.4 and Section G.1.

1st Response from PD	Date: 16-October-2025

1.PD has corrected this error accordingly.
2. PD had already provided the map of the Republic of Kenya together with GPS coordinates. Additionally, PD has rectified this in accordance with the methodology guide by including the project name and ID.
3. Yes, the dates are inclusive of start and end dates.
4. PD has provided QA/QC procedures and Emergency preparedness under Data and parameters monitored section D.2 as described in the methodology.
This is not a mandatory requirement; however, the PD has provided the organizational hierarchy in the PDD. Please refer to the registered PDD to confirm this.
5. PD has rectified these errors accordingly by including all the fixed parameters as outlined in the PDD, aligning the data and parameters with the applied methodology, and updating the units to be consistent with the methodology.
6. The PD has corrected the error and updated the section in accordance with the applied methodology. The values in the MR, under Section E.5 "Comparison of actual SDG impacts with estimates in the approved PDD," are consistent with those in the PDD, which is publicly available in the registry.
7. PD has used TPDDTEC Version 4.0 section 4 para 4.1.8 where the minimum required sample size per age group is 30.The sample size for this project was calculated based on the proportion of distributed stoves per age group, as referenced in "2025_5642_Kenya Sampling."(file has been provided as a supporting document) For 4–5y , the proportion was 17, so a buffer of 13 was added to meet the minimum requirement. Similarly, for 5–6y, the proportion was 23, and a buffer of 7 was added.
8. PD has amended this section and provided supporting documents. Ref: 12. Grievance Mechanism.
9.PD has corrected this error.

Documents provided by PD for review

Revised Monitoring Report

1st Review by Assessment Team	Date: 03-November-2025

1. Key Project information:

- The font color has been corrected by PD and is now consistent throughout the MR.
- PD has now indicated the non-applicable sections and marked them as *"Left blank intentionally,"* aligning the MR with the GS MR Template Guide guidance (4).

2. Section A.2:

- PD has provided the map of the Republic of Kenya with GPS coordinates. The revised MR now also includes the project name and ID, fully aligning with the methodology guide.

3. Section A.4:

- PD has reported in the revised MR that the dates are inclusive of start and end dates.

4. Section C:

- PD has provided information regarding QA/QC procedure and Emergency preparedness under section D.2 of MR in accordance with the methodology.
- PD has indicated that the organisational structural hierarchy is included in the registered PDD which has been verified by AT and found to be acceptable.

5. Section D.1:

- PD has now mentioned all the fixed data and parameter as per the approved PDD.
- The data and parameter have been made aligned with the applicable methodology.
- Units have been corrected to be consistent with the methodology.

6. Section D.2:

- PD has updated section D.2 of MR according to the applied methodology.
- PD has now corrected the values in the MR under Section E.5, "Comparison of actual SDG impacts with estimates in the approved PDD," ensuring they are fully consistent with the approved PDD, which is publicly available in the registry.

7. Section D.4:

- PD has confirmed that the formula and methodology used for calculating the sample size for the monitoring survey follow TPDDTEC Version 4.0, Section 4, para 4.1.8. The sample size was determined based on the proportion of distributed stoves per age group, with buffers added to meet the minimum requirement of 30 per age group, as documented in the supporting file: *"2025_5642_Kenya Sampling."*

8. Section G.1:

- PD has amended the section and provided supporting documentation to verify the grievances received during current MP.

9. ER Sheet:

- Document version has been updated and included by PD in ER sheet.

Hence CAR#04 has been closed Successfully.

Finding No. 05	Date: 29-September-2025

Finding Type- CAR ☒ CL ☐ FAR ☐☐

Stage of finding raised:

Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐

Requirement

1. GS4GG Principles and Requirements Version 2.1
2. Validation and verification Standard Version 2.0
3. Template guide monitoring report version 1.1 dated 14-October-2020

Non-Conformity

ER Sheet-

1. **Cover Tab:**
   - PD has not mentioned the version of the document.
2. **ER Summary Tab:**
   - The calculation of "Ex Ante Equivalent Volume of VERs estimated for this MP" is incorrect.
   - Start date of monitoring period is incorrect.
   - Show the calculation of SDG 15 instead of typed data
3. **Parameters tab:**
   - It is not presented more clearly.
4. **Sampling Step Tab:**
   - In the below mentioned screen shot, where total no. of surveys sample is incorrect.

Evidence

ER Sheet

1st Response from PD	Date: 16-October-2025

1. PD has corrected this error.
2.
   - The PD has corrected the Ex-Ante estimates, as an error was made during the initial calculation. The value has been revised from 11,235 to 48,819.
   - The start date of monitoring is correct, as the registered PDD defines the start date of crediting as 31/01/2025.
   - The PD has also shown the calculations for SDG 15 in the ER Summary tab, cell "I56".
3. The Parameters tab has been updated accordingly. It now includes the standard adult equivalent used in household size calculation, as well as the NCV values of different fuels used in the ER calculation.
4. The PD has provided a screenshot showing that a total of 173 households were to be sampled. This target has been achieved, as evidenced in the "26AUGUST2025 Kenya POA 5642_Ex Post ER Calculations CP3 MPI" file under the **KOBO Usage Surveys Results** tab, where 173 surveys have been conducted as per the sample. i.e 63 KPTs and 110 stand alone usage surveys.

Documents provided by PD for review

ER Sheet

1st Review by Assessment Team	Date: 03-November-2025

1. **Cover Tab:**
   - PD has been added document version to the Cover Tab, ensuring proper version control.
2. **ER Summary Tab:**
   - The calculation of "Ex Ante Equivalent Volume of VERs estimated for this MP" is corrected by PD.
   - The monitoring period start date has been corrected as per the PDD.
   - The SDG 15 calculation is now explicitly presented in the cell 156 of ER Summary tab.
3. **Parameters tab:**
   - The Parameters tab now includes standard adult equivalents and NCV values for fuels, improving clarity and completeness of ER calculations.
4. **Sampling Step Tab:**
   - The VVB notes that the PD has provided evidence confirming that the total target sample of 173 households (63 KPTs and 110 stand-alone usage surveys) has been fully achieved as per the

approved sampling plan. The sampling meets methodology requirements, and the resulting data is suitable for use in emissions reduction calculations.

Hence CAR#05 has been closed Successfully.

Description of Findings at TR Stage

Finding No. 06	Date: 07-November-2025
Finding Type- CAR ☒ CL ☐ FAR ☐☐	
Stage of finding raised: Desk Review ☐ On-site/remote/hybrid assessment ☐ Technical Review ☒ Project Review Report by Registry ☐	
Requirement	
1. GS4GG Principles and Requirements Version 2.1 2. Validation and verification Standard Version 2.0	
Non-Conformity	
1. Key Project Information: • PD has to revise version number and completion date of monitoring report at time of submission. **2. Table 1:** • Why has PD not used accurate subscript at several places in the report. **3. Section B.1:** • In the SDG table above the total no of stoves considered for SDG 07 is 170,300, PD to specify both the values. • PD to further clarify if there was new stove distribution in the current monitoring period. **4. Section D.1:** • PD has not added the ICS ID as per applied methodology TPDDTED v4.0. • The report is not formatted properly. PD to align the statements in a proper order to ease up the understanding of the sentences. **5. Section D.2:** • In the Report above it is stated that out of 379,652 stoves that were totally distributed only 234,694 is considered for the applicable monitoring period for emission reductions. PD to clarify this number. **6. Section D.4:** • When was the KPT training for the surveyors or KPT team conducted. PD to add information related to same in the section. • What is the total number of trainings provided in the current monitoring period. • What is the frequency of these visits? Also, PD has not confirmed in the paragraph how the grievances or messages from the end-users considered for resolution. • Why is achieved precision is not applicable? • What is the number that is considered for number of jobs created during the monitoring period?	
Evidence	
Monitoring Report	
1st Response from PD	Date: 13/11/2025

1.PD has revised the version number and completion date at the time of submission.
2. PD has corrected this error and used the correct subscript throughout the document.
3. PD clarifies that there was no new stove distribution during the current monitoring period. SDG 7 is based on the usage rate; therefore, the value for SDG 7 is 170,300. As PD explained in Section B.1, BURN distributed a total of 379,652 stoves, out of which 144,958 stoves were removed from the database because they were over 9 years old. The remaining 234,694 stoves are those included in the current database. PD multiplied 234,694 by the cumulative usage rate across all age groups (72.56%), resulting in 170,300 stoves in use under SDG 7. Hence, the values cannot be the same.
4a). PD has corrected this and included ICS ID as per TPDDTEC v4.0 section 3.14
4b) PD has corrected this formatting error in accordance to SECTION 3.14 ICS 9 as describe in TPDDTEC V.4.0

5. PD confirms that BURN distributed a total of 379,652 stoves, out of which 144,958 stoves were removed from the database because they were over 9 years old. The remaining 234,694 stoves are those included in the current database. PD has describe this in section B.1 of the monitoring report.
6a) PD has specified the date on which the training was conducted (2nd May 2025). Additionally, a training photograph has been provided, which is time-stamped and confirms the same.

Table 1: Usage rate monitoring requirements

Level	Applicability	Claimable usage rate	Requirements
Mandatory	Mandatory	Upto maximum 75%	• Define use and nonuse • In person household usage survey • Verification of accuracy of results
Good Practice	Optional	Upto maximum 90%	• Field team training and supervision • End -user training and follow ups • Awareness campaign
Best Practice	Optional	Above 90%	• Continuous use monitoring

Based on the guidelines above, there are only three requirements under mandatory level, while good practice and best practice level are optional, with the caveat that usage claims under mandatory level can be made up to only 75% if complying solely with the requirements. Since CME is claiming usage of less than 75%, the requirements under paragraphs 2.3.8 and 2.3.10 are not applicable. However, though optional requirements, CME has shared the training records for all completed trainings, referenced in the "Training records" folder, and some sample pictures of household visits and market activations conducted during the current MP are included in the MR section D.4.
6c) 1. Based on para 2.1.1 there are three levels of usage, see below:

Table 1: Usage rate monitoring requirements

Level	Applicability	Claimable usage rate	Requirements
Mandatory	Mandatory	Upto maximum 75%	• Define use and nonuse • In person household usage survey • Verification of accuracy of results
Good Practice	Optional	Upto maximum 90%	• Field team training and supervision • End -user training and follow ups • Awareness campaign
Best Practice	Optional	Above 90%	• Continuous use monitoring

Based on the guidelines above, there are only three requirements under mandatory level, while good practice and best practice level are optional, with the caveat that usage claims under mandatory level can be made up to only 75% if complying solely with the requirements. Since CME is claiming usage

of less than 75%, the requirements under paragraphs 2.3.8 and 2.3.10 are not applicable. However, though optional requirements, CME has shared the training records for all completed trainings, referenced in the "Training records" folder, and some sample pictures of household visits and market activations conducted during the current MP are included in the MR section D.4.

6d) As explained in TPDDTEC Version 4.0, Section 4.4.6, the minimum requirement per age group is 30. PD has met this requirement by sampling more than 30 participants per age group, as shown in the screenshot below.

Age groups	N° of stoves per age group	Proportion	Surveys	Buffer Surveys	Total
Age group 8-9	55188	23.51%	36		**36**
Age group 7-8	71346	30.40%	46		**46**
Age group 6-7	46963	20.01%	31		**31**
Age group 5-6	34870	14.86%	23	**7**	**30**
Age group 4-5	26327	11.22%	17	13	**30**
TOTAL	234694	100.00%	150		173

The precision level calculation is required for KPT to confirm that the sample size is sufficient. As per the calculations provided, KPT sample has achieved the precision level of 11.22%

6e) PD has added the number considered 40 (20 male, 20 female) and supporting documents have been provided for the same

Documents provided by PD for review

Updated Monitoring Report Version 1.1

1st Review by Assessment Team	Date: 19/11/2025

1. VVB has reviewed the submitted Monitoring Report and confirms that the Project Developer has appropriately updated the version number and the completion date at the time of submission.
2. VVB has reviewed the revised Monitoring Report and confirms that the Project Developer has corrected the previously identified formatting issues related to inaccurate subscripts.
3. VVB has reviewed the PD's clarification regarding the number of stoves considered under SDG 7. VVB confirms that no new stove distribution occurred during the current monitoring period, as stated by the PD. VVB also verified the calculation provided: from the total 379,652 stoves distributed, 144,958 stoves exceeding 9 years of age were removed, leaving 234,694 stoves in the active database. Applying the cumulative usage rate of 72.56% results in 170,300 stoves considered under SDG 7. The values presented by the PD are consistent with the methodology and supporting data, and the justification for the difference in values is acceptable.
4. A) VVB has reviewed the revisions made by the Project Developer and confirms that the ICS ID has now been correctly included in accordance with TPDDTEC v4.0.
   B) VVB verified that the PD has addressed the formatting issues previously identified. The report has been reorganized and aligned in a clear and logical manner, consistent with the requirements outlined in TPDDTEC v4.0 (Section 3.14, ICS 9). The corrections made by the PD are appropriate.
5. VVB has reviewed the clarification provided by the Project Developer regarding the number of stoves considered for the current monitoring period. VVB confirms that the PD has adequately explained the discrepancy between the total number of distributed stoves (379,652) and the remaining stove are (234,694). The removal of 144,958 stoves that exceeded the 9-year age threshold is consistent with the applicability requirements of the methodology, and the remaining 234,694 stoves correctly represent the eligible population. This clarification aligns with the description presented in Section B.1 of the Monitoring Report. The remaining 234,694 stoves are those included in the current database. PD multiplied 234,694 by the cumulative usage rate across all age groups (72.56%), resulting in 170,300 stoves in use under SDG 7. Hence, the values cannot be the same.

6. A) The PD has now specified the training date as 2 May 2025 and provided training photograph as evidence. VVB confirms that the provided documentation is sufficient and adequately demonstrates that the training was conducted during the monitoring period.
B) VVB notes that, although only mandatory usage-rate monitoring requirements apply (since the CME is claiming a usage rate below 75%), the PD has voluntarily provided complete training records in the "Training Records" folder. VVB confirms that the documentation supports the PD's statement regarding the number of trainings conducted during the monitoring period.
C) The sample photographs of household visits and market activation activities included in Section D.4 of the Monitoring Report. While these activities are optional under the "Good Practice" level, VVB confirms that the PD has provided sufficient evidence that such field engagements occurred.
D) The achieved precision level for the KPT. In accordance with TPDDTEC v4.0, Section 4.4.6, a minimum of 30 samples per age group is required. VVB confirms that the sample size provided in the MR meets this minimum requirement. Additionally, the PD has demonstrated that the KPT results achieved a precision level of 11.22%, which is within methodological expectations. VVB agrees that the achieved precision is applicable and correctly reported.
E) VVB confirms that the PD has added and justified the number of jobs created during the current monitoring period, reported as **40 individuals (20 male, 20 female)**. Supporting documents were reviewed and found to be sufficient for verification.

Hence CAR#6 has been closed Successfully.

Declaration

All CARs, CLs, and FARs from the Verification

Total Number of CAR s		**Total Number of CLs s**		**Total Number of FAR s**	
Status of CARs	☐ Open ☐ Closed ☐ Turned to a FAR	**Status of CLs**	☐ Open ☐ Closed ☐ Turned to a FAR	**Status of FARs**	☐ Open ☐ Closed ☐ Turned to a FAR

7. COMPETENCE OF VERIFICATION TEAM AND TECHNICAL REVIEWERS

Team Leader cum Technical Expert (TA 3.1)

COMPETENCE STATEMENT

Name	Vivek Kumar Ahirwar
Nationality	Indian
Countries of Experience	India, Madagascar, Thailand, Nepal, South Africa, Vietnam, Mozambique, Kenya, Ethiopia, Spain, Singapore, Zimbabwe, Columbia, Zambia, Libya, Indonesia, Myanmar
Educational Qualification	B.E.(Mechanical) MTech. (Energy Management)
Year of Experience	15 Years +
Area of Expertise	Climate Change & Environment & Industry
Eligible Sectoral Scope	SS 1 – TA 1.1 Thermal Energy & Biomass SS 1 – TA 1.2 Renewable /Non-renewable SS 2 – TA 2.1 Energy Distribution SS 3 – TA 3.1 Energy Demand SS 13 – TA 13.1 Solid Waste and Wastewater He is a **GS Approved Auditor**
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☐ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India)	YES
TA Expert (TA 1.1, 1.2, 2.1, 3.1, 13.1)	YES
Financial Expert	YES

Reviewed by	Apoorva Gupta (Quality Manager)	Date	09/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	09/04/2025

Validator/Verifier

COMPETENCE STATEMENT

Name	Km Nisha Chauhan
Nationality	Indian
Countries of Experience	India, Madagascar, Uganda
Educational Qualification	M.Sc. (Environmental Science) B.Sc. (PCM)
Year of Experience	2 Years
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	She is a **GS Approved Auditor**
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	NO
Technical Reviewer	NO
Local Expert *(Country Wise)*	NO
TA Expert *(X.X)*	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	07/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	07/04/2025

Validator/Verifier Trainee

COMPETENCE STATEMENT

Name	Komal S Kumari
Nationality	Indian
Countries of Experience	India, Madagascar
Educational Qualification	M.Sc. (Environmental Science) B.Sc. (Physics Honors)
Year of Experience	1 Years
Area of Expertise	Climate Change &Environment / Industry
Eligible Sectoral Scope	NA
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	YES
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert *(Country Wise)*	NO
TA Expert *(X.X)*	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	07/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	07/04/2025

Project Trainee

Certification Pvt. Ltd.
VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Akanksha Jain
Nationality	Indian
Countries of Experience	India
Educational Qualification	B.Sc. (Forestry) M.Sc. (Agroforestry & Silviculture) PGDCA (Computer Diploma)
Year of Experience	2.5 Years
Area of Expertise	Forest Ecology and Biodiversity Conservation Agroforestry System and Management
Eligible Sectoral Scope	NA
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	YES
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert *(Country Wise)*	NO
TA Expert *(X.X)*	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	07/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	07/04/2025

Technical Reviewer and Technical Expert TA 3.1

COMPETENCE STATEMENT

Name	Barun Kumar
Nationality	Indian
Countries of Experience	India, South Africa, Kenya, Uganda, DR Congo, Zambia, Madagascar, Fiji, Egypt, Singapore
Educational Qualification	B.Sc. (Environmental Science and Water Management) M.Sc. (Ecology & Environmental Sciences)
Year of Experience	13 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	SS 1 – TA 1.2 - Renewables SS 3 – TA 3.1 – Energy Demand SS 6 – TA 6.1 – Construction SS 7 – TA 7.1 – Transport SS 13 – TA 13.1 – Solid waste and wastewater SS 14 – TA 14.1 – Forestry He is a **GS Approved Auditor**
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India & South Africa)	YES
TA Expert (1.2, 3.1, 6.1, 7.1, 13.1, 14.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	25/04/2025
Approved by	Dr. Vikas Kumar Aharwal (Director)	Date	25/04/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
3.2	30.07.2025	Inclusion of Column for Gender in tables of Section 2	Apoorva Gupta	Dr. Vikas Kumar Aharwal
3.1	14.09.2024	Duplicacy of executive summary and table is removed from section 1	Apoorva Gupta	Dr. Vikas Kumar Aharwal
3.0	21/05/2024	Signature of TR added as approver	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.1	23/04/2024	Change in VKU address at front page	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.0	28/08/2023	Revisions done in all sections as per the requirement of GS4GG Standard	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	17/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022