Validation report form for Renewal of Crediting Period of Programme of Activities

Gold Standard for Global Goals

KEY PROJECT INFORMATION	
Title and GS reference number of the program of activities (PoA)	GS1247: Improved Kitchen Regimes Multi-Country PoA
Version number of the validation report	3.0
Completion date of the validation report	18/08/2025
Version number of the PoA-DD to which this report applies	17.3 Dated 06/08/2025
Coordinating/managing entity (CME)	CO2balance UK Ltd.
Project Participants and any communities involved	To be mentioned at the VPA level
Host Party	The People's Republic of Burkina Faso The State of Eritrea The Federal Democratic Republic of Ethiopia The Republic of The Gambia The Republic of Guatemala The Republic of Malawi The Republic of Mozambique The Republic of Sierra Leone The Togolese Republic The Republic of Uganda The Republic of Zambia The Republic of Zimbabwe
Applied methodologies and standardized baselines	GS Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) v4.0 GS Simplified Methodology for Efficient Cookstoves v3.0

	GS Methodology for Emission Reductions from Safe Drinking Water Supply v1.0
Mandatory sectoral scopes linked to the applied methodologies	Sectoral Scope 3: Energy Demand
SDG Outcomes	1. SDG 1: End poverty in all its forms everywhere 2. SDG 3: Ensure healthy lives and promote well-being for all at all ages 3. SDG 5: Achieve gender equality and empower all women and girls 4. SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all 5. SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 6. SDG 13: Take urgent action to combat climate change and its impacts[b] 7. SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
Name of the VVB	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066
Name, position and signature of the approver of the validation report	 Dr. Kaviraj Singh CEO

Contents

Section A: Executive Summary

A.1: Purpose of the POA

The purpose of the PoA is to disseminate Improved Cookstoves (ICS) to households and safe water supply and treatment technologies to households/communities to provide safe water across the following countries:

- The People's Republic of Burkina Faso
- The State of Eritrea
- The Federal Democratic Republic of Ethiopia
- The Republic of The Gambia
- The Togolese Republic
- The Republic of Guatemala
- The Republic of Malawi
- The Republic of Mozambique
- The Republic of Sierra Leone
- The Republic of Zambia
- The Republic of Uganda
- The Republic of Zimbabwe

The proposed PoA aims to reduce greenhouse gas emissions by distribution of high efficiency biomass cookstoves that will replace Non-renewable based inefficient traditional cookstoves and ensure reductions in level of indoor air pollution (IAP) thereby creating a positive impact on health of community. Furthermore, PoA also aims to implement safe water supply and treatment technologies to households/communities ensuring safe drinking water and replacing use of non-renewable biomass as fuel for boiling unsafe water in baseline thus causing reductions in GHG emissions and fuel usage by project activity.

The proposed PoA is designed to meet the technology and measure requirements of the applied methodologies as follows: Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and Emission Reductions from Safe Drinking Water Supply, version 1.0/3/. However, under PoA's first crediting period TPDDTEC version 3.1 was applicable. Existing VPAs under the PoA will continue to apply TPDDTEC version 3.1 until that VPA's Crediting period is renewed, at which point TPDDTEC version 4.0 and ERSDWS version 1.0 will be applicable, As per section 3.1.4. of the Transition Requirements, any VPA submitted within the first crediting period (i.e., 7 years) of the PoA shall be allowed to use the same 7 year, twice renewal model. All VPAs/CPAs submitted after the first crediting period of PoA shall apply the GS4GG Certification Cycle (i.e., 5 year renewals) as per GS4GG requirements./1,4,5,7/

The PoA (GS1247) is applying for renewal of design certification under GS4GG programme and the Coordinating/managing entity of the PoA is CO2balance UK Ltd. The PoA will have a crediting period of 28 years. The previous crediting period started on 01/05/2020 and was valid for five years until 30/04/2025 and will undergo renewal starting on 01/05/2025 till 30/04/2030. The PoA duration was 28 years with initial crediting period of 7 years thereafter crediting periods of 5 years, following the GS4GG certification cycle as per PoA requirements /05/.

A.2: Scope of Validation

The scope of the services provided by Earthood Services Limited (hereafter referred as Earthood) is to perform validation of renewal of crediting period of the PoA. The scope of validation is to assess the claims and assumptions made in the renewed programme of activity design document (PoA-DD)/1/ against the GS4GG criteria, UNFCCC criteria, including but not limited to the Gold Standard Principles & Requirements/4/, Gold Standard Programme of Activities Requirements/5/, Gold Standard Community Services Activity Requirements/7/, applied GS impact quantification methodologies and other relevant rules and requirements established for Gold Standard for Global Goals.

A.3: Validation Process

The validation process is undertaken by a competent validation team and involves the following:

- The desk review of documents and evidence submitted by the project participant in context of the GS for GG criteria,
- Undertaking/conducting onsite visit, interviews/ interactions with the representative of the project participant,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and
- Preparing a draft validation opinion based on the auditing findings and conclusions
- Technical review of the draft validation opinion along with other documents as appropriate by an independent competent technical review team finalization of the validation opinion (this report)
- An independent technical review team reviews the validation report made by the validation team.
- After the final report is accepted by the Technical Reviewer it is then approved by Earthood Services Limited which is processed further according to the GS procedures.

A.4: Conclusion

The review of the PoA-DD/1/, supporting documentation and subsequent follow up actions have provided Earthood with sufficient evidence to determine the fulfilment of stated criteria. Earthood is of the opinion that the PoA "Improved Kitchen Regimes Multi-Country PoA" (GS1247) meets all the GS requirements and has correctly applied the GS approved methodology Reduced Emissions from Cooking and Heating TPDDTEC, version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. Therefore, the PoA along with the 24 real case VPAs is recommended to GS for registration following the submission of the validation reports for renewal of PoA and real case VPA/17/.

Table 1: Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	UNITS OR PRODUCTS
SDG 13 Climate Action (mandatory)	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 1 End poverty in all its forms everywhere	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level

SDG 3 Good Health and Well Being	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 5 Gender Equality	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 7 Affordable and Clean Energy Target	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 8 Decent Work and Economic Growth	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 15 Life on Land	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level

Section B: Validation team, technical review team and approver

B.1: Validation team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT			
				Desk/document review	Onsite Audit	Interviews	Validation findings
1.	Sukanya Phukan	Team Leader, Technical Area Expert (TA 3.1) and GS Approved Auditor	Internal	Y	Y	Y	Y
2.	Julius Sam Khaukha	Local Expert	External	N	Y	Y	N
3.	Pranav Dhend	Validator	Internal	Y	N	N	Y

B.2: Technical reviewer and approver of the validation report

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	AFFILIATION (e.g.name of central or other office of VVB or outsourced entity)

1.	Shifali Guleria	Technical reviewer	Internal	Central office
2.	Shifali Guleria	TA Expert to TR (TA 3.1)	Internal	Central office
3.	Kaviraj Singh	Approver	Internal	Central office

Section C: Means of Validation

C.1: Desk/Document Review

The validation for the renewal of PoA was performed through the document review including review of final PoA-DD/1/ version 17.2 dated 23/04/2025. The validation of the information provided in the PoA DD was performed by using the various sources of information provided by the CME. Additionally, cross checks were performed for information provided in the PoA-DD using information from sources other than the validation sources, the validation team's sectoral or local expertise and, if necessary, independent background investigations. The complete list of documents/evidence assessed by validation team is included under Appendix 3

C.2: Onsite Inspection and list of Interviewees

Table 2: Details of the team that conducted on-site inspection

DURATION OF ON-SITE INSPECTION: 20/03/2025 – 21/03/2025			
NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Sukanya Phukan	Team Leader, Technical Area Expert (TA 3.1) and GS Approved Auditor	Uganda	Interviews with the baseline users, Stakeholder interviews, reviewing the project implementation status
Julius Sam Khaukha	Local Expert		

Table 3: Details of the people interviewed by the team during on-site inspection

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1.	Grace Ayoo	CO2Balance	20/03/2025	VPA DD description, Additionality, Baseline identification, Project boundary, Ex-ante and Ex-post parameters Baseline scenario, Project technology, technical description	Sukanya Phukan, Julius Sam Khaukha
2.	Isaac Okaka	CO2Balance – Assistant Project Development Co-ordinator	20/03/2025		Sukanya Phukan, Julius Sam Khaukha
3.	Andrew Ayoo	CO2Balance- Project Officer	20/03/2025		Sukanya Phukan, Julius Sam Khaukha

BASELINE USERS					
1.	Sarah Adongo	Baseline HH	20/03/2025 to 21/03/2025	Baseline scenario, household size, water storing devices, hygiene practices etc.	Sukanya Phukan, Julius Sam Khaukha
2.	Otim Morris	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
3.	Ewany Victor	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
4.	Mary Fred	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
5.	Scovia Okwany	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
6.	Mary Fred	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
7.	Otim Morrish	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha
8.	Ewany Victor	Baseline HH	20/03/2025 to 21/03/2025		Sukanya Phukan, Julius Sam Khaukha

C.3: Remote Audit (if applicable)

Not Applicable

C.4: Sampling Approach

C.4.1: CME's Sampling Approach

CME's sampling approach will been verified by the VVB in VPA level. Therefore, the section is not applicable for PoA.

C.4.2: VVB's Sampling Approach

To meet the requirements of Standard for Sampling and surveys for CDM project activities and Programme of Activities version 9.0/9/, the validation team applied acceptance sampling in the validation (in accordance with para 28). The validation team selected random samples of CME's sampled records, checked the acceptability (or otherwise) of the data for each such record with CME's sample records, and then based on the number of records where there is agreement, determined if the CME's sample records meet the requirements.

As per para 39 of CDM project activities and Programme of Activities version 9.0/9/, VVB may select a different sample size than the one indicated in paragraph 32, either by choosing a different value for the consumer risk and producer risk (e.g., 20 per cent for the consumer risk) when applying acceptance sampling or by using another approach, if the project activity or the

PoA is located in a least developed country. Since Uganda is an LDC and a conflict zone therefore the validation team has determined the sample size of 8 for the monitored parameters. A total of 12 samples are drawn (8 primary and 4 backup) from real case VPA /17/ for acceptance sampling by evaluating the following, using its own professional judgement and guidance in the Standard 'Sampling and Surveys for CDM project activities and Programme of Activities' version 9.0/9/:

- The proportion of discrepancies between the CME's data and validation team's (field or onsite inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 20 % was considered in this validation
- The proportion of discrepancies between the CME's data and validation team's (field or onsite inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 10% was considered in this validation
- The producer risk: 5% was considered
- The consumer risk: 20% was considered

AQL	UQL	Producer Risk	Consumer Risk	Sample Size	Acceptance no.
20%	10%	5%	20%	08	0

The validation team has checked 8 samples from VPA 2 (real case VPA) to confirm description of baseline technology, fuel type, number of devices framework in line with PoA, inclusion eligibility conditions stated in the PoA-DD/1/. Furthermore, the end users which were visited by the VVB for real case VPA validation will be included in validation reports of VPA.

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

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
General description of PoA	CL#01 CL#02	CAR#01 CAR#04	-
Start date, crediting period type and duration	-	-	-
Project boundary, sources and GHGs	-	-	-
Technology & Baseline scenario	CL#02	CAR#04	FAR#04*
Reference of approved methodology (ies)	CL#03	CAR#02	FAR#05*
Management System	-		-
General Eligibility criteria of community services activity requirements	-	-	-
General Eligibility for VPA Inclusion	-	CAR#02 CAR#05	-
Deviation from methodology and/or methodological tool	-	-	-
SDG Outcome Assessment	-	-	FAR#01* FAR#02* FAR#03*

Demonstration of Additionality	-	-	-
Summary of local stakeholder consultation	-	CAR#03	-
Others	-	-	-
Total	**03**	**05**	**00**

* Denotes FARs raised during Design Change.

Section D: Validation Assessment

D.1: Compliance of the PoA-DD with the PoA Design Document

Means of validation	The Gold Standard for Global Goals (GS4GG) prescribes a template for Programme of Activities Design Document (PoA-DD). Therefore, CME has used the Gold Standard for Global Goals PoA-DD form version 2.2 /10/ which has been issued by Gold Standard on 14/04/2023. In addition, all the GS4GG requirements are included in accordance with the Principles and Requirements version 2.1/4/. The means of validation ensure full compliance with the template guidelines, confirming that the PoA is documented in strict accordance with the Gold Standard's prescribed standards.
Findings	No findings were raised.
Conclusion	The final PoA-DD /1/ is compliant with the applicable latest PoA-DD template/10/ and instructions contained therein.

D.2: Identification of project type

Means of validation	This PoA involves dissemination of high efficiency Improved Cookstoves (ICS) to households and to installation, rehabilitation, drilling or construction of centralised and domestic water points for community level water treatment technologies (CWT), CWS, IWT, HWT to provide safe water across the areas of host countries where households collect unsafe drinking water. The PoA is an End-use energy efficiency activity as specified under 3.1.1.(b) of the GS4GG Activity Requirements "Community Services Activity Requirements"/7/. The PoA-DD employs following the methodology, Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/ and GS Simplified Methodology for Efficient Cookstoves v3.0/31/. Furthermore, under para 3.1.1 (d) of the GS4GG Activity Requirements "Community Services Activity Requirements"/7/. The PoA is a Water, sanitation and hygiene (WASH) activity employing Methodology for Emission Reduction from Safe Drinking Water Supply, version 1.0/3/.
Findings	No findings were raised
Conclusion	The validation team confirms: • The type of PoA is confirmed from the information provided in PoA-DD i.e., the PoA will reduce the GHG emission. • The validation team confirms that the proposed GS PoA is implementing to reduce GHG emissions and improve the community services.

D.3: General description of PoA

Means of validation	The purpose of the PoA is to disseminate Improved Cookstoves (ICS) to households in host countries which aims to reduce greenhouse gas emissions by replacing inefficient traditional cookstoves and to install CWT, CWS, HWT, IWT to provide safe water across the rural areas of host countries. The proposed PoA aims to reduce greenhouse gas emissions by reducing the usage of non-renewable biomass for cooking and boiling for safe water. The PoA meets the eligibility criteria of the Gold Standard End-use energy efficiency technologies as the use of the ICS, under the PoA will reduce energy requirements as compared to traditional, baseline stoves. Furthermore, the PoA meets the eligibility criteria of Gold Standard Water, sanitation and hygiene activity for the installation of community level water treatment technologies (CWT), HWT, IWT, CWS will ensure safe drinking water to communities and reduce the energy requirements for safe drinking water and time spent gathering the resources. The CME for the PoA is CO2Balance UK Ltd. The summary of the proposed PoA and the technology involved are described in the PoA-DD /1/ with sufficient details and clarity. The accuracy of the PoA description was determined based on the physical interviews with CME representatives as part of validation audit and review of supporting documents (as mentioned in Appendix 3). The specifications of the project technologies mentioned under section A.3 of the PoA DD/1/ has been confirmed from the technical specification/15/. The sustainable development goals and their outcome are transparently discussed under section A.4 of the PoA-DD/1/. The assessment team has checked and reviewed the PoA-DD/1/ with supportive evidence and found the details to be correct. The validation team confirmed that the PoA did not receive any ODA to support the development. It was validated by an ODA declaration/16/ provided by the CME and implementation during onsite interviews/22/ with the CME representatives. The PoA will also distribute efficient cookstoves which was found to be in-line with the methodological requirements of the applied methodology "Reduced Emissions from Cooking and Heating (TPDDTEC)" Version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and install, repair, rehabilitate the CWT/ HWT/IWT/CWS which were found to be in line with Methodology requirements of the applied methodology "Emission Reduction from Safe Drinking Water Supply", version 1.0/3/. VVB has interviewed the CME representative at the PoA level to understand about the monitoring system and implementation structure of the PoA.

	The PoA design consultation was conducted from 29/5/2012 - 29/06/2012 in the host countries, and it lasted for 30 days, this was validated by the design consultation report and the PoA has passed the design consultation review and was submitted by CME as evidence and is also mentioned in Section E.1 of the PoA DD/1/. **Framework and Voluntary action:** The PoA aims at disseminating Improved Cookstoves (ICS) to households and installing, repairing, rehabilitation of community water treatment (CWT), CWS, IWT, HWT in rural households and communities. The Project implementer will be responsible for the overall operation, management, implementation, and monitoring of the VPAs under the PoA. • Inclusion of VPAs will be managed by the Project implementer • Distribution and installation of energy efficiency technologies will be done by the Project implementer • Project implementer will conduct training and capacity development for personnel involved in the VPA implementation and inclusion to ensure that end-user information is captured at the point of distribution and installation • To avoid any double counting, the Project implementer will maintain a sales database with unique serial number of project technology/RFID and other end user information **<u>Voluntary Action:</u>** The PoA is a voluntary action, which was confirmed by referring to the approved Preliminary review form/32/. This PoA does not seek national or regional incentives and there are no mandatory laws that require investment in distribution of energy efficiency technologies in the host countries.
Findings	CL#01, CL#02, CAR#01 and CAR#04 were raised and resolved.
Conclusion	The validation team confirms: a. The process undertaken to validate the accuracy and completeness of the project is described above (under Means of Validation (MoV)); b. The project description contained in the PoA-DD/1/ of the proposed GS project activity is accurate and complete. c. The validation team confirms that the proposed GS PoA meets the eligibility criteria for the applied methodologies, Reduced Emissions from Cooking and Heating (TPDDTEC), Version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. Moreover, the validation team confirms that the description of the proposed GS PoA, as contained in the PoA-DD/1/ sufficiently covers all relevant elements, is accurate and complete and that it provides the reader with a succinct understanding of the nature of the proposed GS PoA.

D.3.1: Start date, crediting period type and duration

Means of Validation	The start date of the crediting cycle and start date of the PoA is 01/05/2013. This was validated by referring to the GS4GG Approved Preliminary Form/32/. The operational lifetime of the project is 20 years, and the 1st crediting period started from 01/05/2013 to 30/04/2020 (7 years), the second CP started from 01/05/2020 to 30/04/2025 (5 years), the renewal of 3rd crediting period starts on 01/05/2025 till 30/04/2030. The PoA is valid for 28 years (initial crediting period of 7 years thereafter crediting periods of 5 years, following the GS4GG certification cycle as per PoA requirements)/1/ The lifetime of the project was found to be in-line with the para 3.1.3.GS4GG PoA requirements/5/ which states that the PoA duration shall not exceed 20years. The proposed PoA is designed to meet the technology and measure requirements of the applied methodologies as follows: Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and Emission Reductions from Safe Drinking Water Supply, version 1.0/3/. However, under PoA's first crediting period TPDDTEC version 3.1 was applicable. Existing VPAs under the PoA will continue to apply TPDDTEC version 3.1 until that VPA's Crediting period is renewed, at which point TPDDTEC version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and ERSDWS version 1.0/3/ will be applicable, the VPA's will follow a 5-year crediting cycle as per GS4GG requirements./1,4,5,7/ The VPAs under the PoA will have a renewal crediting period of 5 years which was found to be in-line with the requirements mentioned in para 4.1.7 of the Community service activity requirements version 1.2/7/.
Findings	No findings were raised.
Conclusion	The project start date as stated in PoA-DD/1/ has been validated as per the definition of start date in-line with the para 4.6.3 of GS4GG PoA requirements/5/, which is the crediting period start date of the earliest VPA included in the PoA. A crediting period of 5 years has been selected by the CME. The expected lifetime of the project is indicated in the PoA-DD that of 20 years.

D.3.2: Project boundary, sources and GHGs

Means of Validation	The project boundary defines the physical sites of the end-users served by the PoA. The project boundary of the PoA covers the geographic borders of The People's Republic of Burkina Faso, The State of Eritrea, The Federal Democratic Republic of Ethiopia, The Republic of The Gambia, The Togolese Republic, The Republic of Guatemala, The Republic of Malawi, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Zambia, The Republic of Uganda, The Republic of Zimbabwe. The project boundary is clearly defined in the PoA-DD/1/ (section A.2) in line with the applied methodologies/2,3,31/.

	Sources and GHGs: Emissions sources included in the project boundary have been appropriately included in the PoA-DD for the project technology/1/. CO_2, CH_4 and N_2O emissions due to use of non-renewable biomass in the traditional stove for baseline scenario (for all the project locations) and the project scenario has reduced emissions, thus CO_2, CH_4 and N_2O are included in line with the methodology Reduced Emissions from Cooking and Heating (TPDDTEC) Version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/ and Emissions Reductions from Safe Drinking Water Supply, Version 1.0 /3/.
Findings	No findings were raised
Conclusion	The project boundary is mentioned in the PoA-DD/1/ and is validated by the validation team. Also, according to the validation team the sources of the GHGs and GHGs that are accounted for are found to be appropriate according to the PoA. As per the Onsite VVB audit assessment the project boundary is found to be in-line as mentioned. The sources, gases that are accounted are justified in context of the PoA.

D.3.3: Technology & Baseline scenario

Means of validation	The CME has applied the Gold Standard approved methodology: Reduced Emissions from Cooking and Heating (TPDDTEC), Version 4.0/2/, GS Simplified Methodology for Efficient Cookstoves v3.0/31/. and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. The purpose of the PoA is to introduce an ICS in households and provide safe drinking water in rural community by installing, repairing, rehabilitation and distribution of Community water treatment plants as per the requirements of the applied methodologies/2,3,31/ respectively. The proposed PoA aims to reduce energy requirements by distribution of energy efficient ICS that will replace inefficient traditional 3-stone fires cookstoves, furthermore the installation of community water treatment facilities system will reduce the non-renewable biomass needed to boil water and provide safe drinking water to community who did not have access to safe drinking water in baseline. **ICS technology:** The programme involves the distribution of improved cookstoves. Example of the types of improved cookstoves to be distributed under PoA are "Chispa Jumbo" and "Chispa Plancha" improved cookstove, which are manufactured with locally sourced materials. There may be other models distributed under the VPAs included in the PoA. The distributed cookstoves will be designed to balance efficiency, safety, cost, stability and strength.

CWT, CWS, IWT, HWT technology:

The safe water technology would be provided to HHs and installed in rural communities which are efficient and meet the technology and measure requirements of the applied methodologies TPDDTEC Version 4.0/2/ and ERSDWS Version 1.0/3/.

The safe water technologies will include domestic water points including but not limited to boreholes, hand pumps, deep wells, protected springs, water filters and gravity flow systems and water treatment technologies such as water filters and chlorination.

The real case VPA employs the as U3 Modified and India Mark II pumps borehole technology with the following specifications:

Specifications	**Borehole technology**	
	India Mark II	**U3 Modified**
Cylinder diameter (mm):	50	50
Maximum Stroke (mm):	225	125
Approx. discharge at about 75-watt input m3/h:	at 10 m head 1.8	at 10 m head 1.2
	at 15 m head 1.3	at 15 m head 1.0
	at 20 m head 1.0	at 20 m head 0.8
	at 30 m head 0.8	at 30 m head 0.6
Pumping lift (m):	10-45	20-45
Water consumption (lpcd):	15-20	15-20

The technical specifications /15/ provided by the CME were assessed and they were found to be consistently reported. In line with the applied methodology ERSDWS version 1.0/3/ the baseline scenario is described as "general baseline scenario is that users would have boiled water for drinking in the absence of the project activity."

The baseline scenario has been demonstrated through baseline studies at the VPA level.

The assessment team has reviewed the PoA-DD/1/ in line with the applied methodologies, and it is confirmed that the CME has correctly identified the baseline scenario. The baseline reassessment was conducted 30/10/2024 and 07/12/2024 for real case VPA and was observed that 61.48% of people in the baseline survey would boil their unsafe water as a means of purification in absence of the project.

28.14% of people in the baseline survey would drink unsafe water and are therefore considered as suppressed demand in the project.

To verify the data provided by the PP in the real case VPA-DD/17/, VVB had randomly interviewed 8 households to confirm the baseline scenario, and it was found to be consistent with the data recorded by the PP. Therefore, the baseline scenario identified by the PP is found to be acceptable by the VVB.

Findings	CL#02, CAR#04, FAR#04* were raised and resolved.

Conclusion	The validation team based on the description provided above regarding the assessment of the requirements confirms that: (a)All the assumptions and data used by the CME are listed in the PoA DD/1/ and or annexures, including their references and sources. (b)All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the PoA-DD/1/. (c)Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable. (d)Relevant national and/or sectoral policies and circumstances are considered and listed in the PoA-DD/1/. (e)The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario, and the identified baseline scenario reasonably represents what would occur in the absence of the proposed PoA. The validation team confirms that it has taken other steps and other sources of information used to cross-check the information contained in the PoA-DD/1/, wherever applicable, as listed above.

D.3.4: Management System

Means of Validation	The Management plan is explained in section B.1 of the PoA-DD/1/ is correctly applied to the PoA. The Management plan follows the para 4.3.1 of GS Programme of Activities and requirements v3.0 and has been listed under section B.1 of the PoA-DD. The CME ensures the same as follows: a. Roles and responsibilities The roles and responsibilities of the CME – CO2Balance UK Ltd. have been clearly defined in the PoA-DD section B.1. The CME will operate and manage the implementation and monitoring of the PoA and its subsequent VPAs. The CME will also be responsible for maintaining project database and records, conducting the Gold standard certification process including the preparation of documentation and addressing the validation and verification findings, ensuring the PoA is aligned w.r.t Gold standard requirements and regulation updates. b. VPA Implementation The CME will conduct all the VPA-level activities in accordance with the required GS Principles, standards, methodologies. CME will ensure that engagement with community leaders NGOs and other local organizations to facilitate awareness and adoption of the project technology. The CME will ensure the appropriate sensitization campaigns as prescribed in the methodologies will be conducted. The VPA performance will also be monitored and may be fulfilled with a

project implementor or in direct collaboration with partner organizations.

c. Technical review of inclusion of VPAs

The PoA lists the eligibility criterion of VPA inclusion in the section B.3 and the CME will ensure the each VPA included under the PoA will comply with the eligibility criteria outlined in PoA. The eligibility will further be assessed by the VVB and GS to confirm the adherence with applicable requirements, guideline and methodologies.

d. Procedure to avoid double counting

The CME maintains a project database of the VPAs included under this PoA and will confirm the VPAs are not registered in any other registry. The VVB has conducted cross-checks of various carbon registries to confirm that the PoA is not included in any other voluntary or compliance standards programme and the project does not overlap with that of any other Gold Standard, CDM and other voluntary or compliance standard programme of a similar nature.

e. Records and documentation control process for each VPA under PoA.

The CME will operate and maintain database including monitoring and management data of each VPA under PoA, The database will be maintained in accordance with the respective VPA and will be in line with applied methodologies. The data collected will be as follows but not limited to:

- Date of sale/installation/distribution/rehabilitation
- Geographic area of sale/installation/distribution/rehabilitation
- Model/type of project technology sold/installed/distributed/rehabilitated
- Quantity of project technology sold/installed/distributed/rehabilitated
- Name and telephone number (if available), and address (and/or GPS coordinates for projects applying ERSDW v1.0/3/
    - For all bulk purchasers i.e. retailers and industrial users
    - All end users except in cases where this is justified as not feasible (such as cases of distributed sales of small items, including portable cook stoves and water filters, sold in market stalls or shops where the retailer cannot reasonably be expected to collect customers names and addresses during busy times. In such cases the number of names/telephone numbers/addresses collected will be as many as commensurate with representative sampling.
- Mode of use: domestic, commercial, other:
    - At a minimum as many as commensurate with representative sampling

	○ This data will be collected and form the Project Database • GPS coordinates for each individual CWT and CWS location (where applicable) f. Measure for continuous improvements of the PoA management system The CME will submit VPAs for review to Gold Standard throughout the accreditation cycle; this will ensure that the VPAs and consequently the PoA, are performing as per standard requirements. The validation team confirms that the points identified by the CME and as mentioned in the PoA-DD/1/are in line with the management of PoA effectively. SDGs will be monitored at VPA level mentioned in section A.4 of PoA-DD/1/.
Findings	No findings were raised.
Conclusion	The validation team confirms: • The clear division of responsibilities will lead to successful delivery of the project. • The PoA-DD/1/ ensure any potential gaps during or after the installations will be monitored & tracked by VPA implementers. • The CME will be able to implement the Management plan. The VPA implementers will execute PoA on the Host countries.

D.4: General Eligibility of the PoA under Gold Standard

D.4.1: General Eligibility criteria of community services activity requirements

Applicability Criteria	Justification provided by PP	Means of Validation
All CSA Projects shall lead to climate change mitigation and/or adaptation by providing or improving access to services/resources at the household or community or institution level. Eligible services include electricity and energy, water and sanitation, waste management, housing, etc.	By providing a safe water source in rural communities, the safe water projects will improve access to safe water services/resources at community level. By distributing improved cookstoves the cookstove projects will ensure that households consume less firewood during the process of domestic cooking. As a result there shall be a reduction of carbon dioxide emissions from the combustion process at household level. This mitigates climate change by increasing access to improved	The proposed PoA implementation will lead to climate change mitigation and improve services at household and community level. The PoA includes distribution of ICS and installation of CWT, CWS, IWT, HWT. This is validated by the technical specifications of the CWS/15/. Distribution and installation of these technologies will reduce the energy demand and increase energy efficiency within the HHs and provide better clean water services within the community

	cooking technologies amongst rural communities As such, the projects are Eligible Project Types in line with the requirements.	
Projects shall conform to the Principles and Requirements.	The PoA and its projects conform with the Principles and Requirements detailed in the document. The PoA is eligible under section 4, Principle 1, section (a) of the Principles and Requirements as it follows an approved Activity Requirements and/or Impact Quantification Methodologies associated with it. Concerning point 4.1.7, the projects included in this PoA do not support geoengineering or entail energy production from fossil fuels or nuclear.	The proposed PoA implementation will lead to climate change mitigation and improve services at household and community level. The PoA includes distribution of ICS and installation of CWT, CWS, IWT, HWT. This is validated by the technical specifications of the CWS/15/. Distribution and installation of these technologies will reduce energy demand and increase energy efficiency within the HHs and provide better clean water services within the community. The PoA is therefore eligible and confirms to GS PAR v2.1.
3.1.1 Types of Project **(b) End-use energy efficiency:** Project activities that reduce energy requirements as compared to baseline scenario without affecting the level and quality of services or products, where the end-user of the products and services are clearly identified and when the physical intervention is required at the user end. For example, efficient cooking, heating, lighting, etc. (d) **Water, sanitation and hygiene (WASH):** WASH activities contributing to climate change mitigation and/or adaptation benefits.	By providing safe water, the safe water project activities reduce the energy requirements compared to the baseline scenario by removing the need for households to boil water for purification. By distributing improved cookstoves the cookstove project activities reduce the energy requirements compared to the baseline scenario by ensuring that households consume less firewood through the use of a more efficient technology.	(b) The reduction of baseline energy requirements will be achieved by distribution of the ICS. The distributed cookstoves will be highly efficient and functional as compared to baseline thus promoting end-use energy efficiency, validated by referring the technical specifications. (d)The CWT, CWS, IWT, HWT installation taking place in PoA will involve installation, repair, rehabilitation, drilling , construction of centralized and domestic water points. The community will receive safe water from the points but not limited to boreholes, handpumps, deep wells, protected springs, water filters and gravity flow systems and water filters and chlorination which is in accordance with para 4.2.4 of ERSDWS version 1.0/3/.

3.1.2 Project Area, boundary and scale Project Area and Boundary shall be defined in line with the applicable Impact Quantification Methodologies and Product Requirements. c) For the purpose of applying UNFCCC methodologies for quantification of GHG reductions, 'small scale' is defined as in CDM Modalities and Procedures for three project types: Renewable Energy, Energy Efficiency and Others.	The project Area and Boundary are defined in line with the applicable Methodology, outlined in Section A.2. The Projects included in this PoA are Micro-Scale Project as the annual issuance of each VPA is capped at 10,000 tCO_2e per year.	The Stakeholder consultation report provided/30/ and No Double Count declaration provided/26/and the onsite audit interview/22/by the CME validates the Project area and boundary/17/ of the real case VPA as Uganda. The Project scale for CWS is validated by the para 9.1.2 (c) of GHG Emissions reduction and sequestration product requirements/6/. The Project scale for boreholes is validated by the para 9.1.2(b) of GHG Emissions reduction and sequestration product requirements/6/.
3.1.3 Suppressed Demand baseline Certain Impact Quantification methodologies allow projects to account Suppressed Demand scenario when establishing a baseline. In such cases, the application of Supressed Demand baseline is limited to Small Scale and Microscale Projects. Where a Supressed Demand baseline is applied, it is not possible to 'stack' Gold Standard Certified Impact Statements or Products as the definition of the baseline may be contradictory.	The VPAs under this PoA are Micro-Scale Project and are therefore eligible for suppressed demand in the baseline scenario.	The VPAs involving the distribution of the ICS and VPAs including CWT, CWS, IWT, HWT can apply the suppressed demand scenario as the PoA scale is microscale and application of the suppressed demand is in accordance with para 4.1.10 of GS4GG Principle and requirements version 2.0/4/ and para 3.4.2 of ERSDWS version 1.0 /3/ methodology.
3.1.4 Legal ownership (a) Projects involving the distribution of a large number of devices for services shall provide a clear description of the ownership of the Products that are generated under Gold Standard Certification all along the investment chain. In line with FPIC	a) CO2balance UK Ltd is the Co-ordinating/Managing Entity which communicates with the Gold Standard; the project is managed in the Host Country by Project Implementer and/or its partners. Project Implementer have legal ownership of the carbon credits produced as result of the project.	The Legal ownership to carbon credits resides with the CME and is validated by a sample Carbon Transfer form/13/ provided by the CME that will be signed by the HH, community representatives for CWTs, CWS, IWT, HWT. Sample Carbon Transfer form /13/ will also validate the product ownership of ICS to CME. Furthermore, The LSC report provided by the CME /30/ also validates the

requirement, the proofs that end-users are aware of and willing to give up their rights on Products shall be provided. (b) The transfer for Product ownership shall be discussed during the local stakeholder consultations for projects.	b) The discussion of transfer of Product ownership will be discussed in detail during Local Stakeholder Consultations, presenting the details of the project to the local community members, officials and Community Leaders who attend.	discussion of transfer of product ownership to the CME by assessing the minutes of LSC report.
Findings	No findings were raised.	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the CSA requirements of GS4GG/7/. The VPAs to be included have been found to be in line with the GS4GG CSA requirements version 1.2/7/	

D.4.2: General Eligibility for VPA Inclusion

Eligibility Criteria	Justification provided by PP	Means of Validation
Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	Projects will involve the distribution of improved cookstoves or the distribution/installation/rehabilitation of safe water sources. Project types are eligible under Community Services Activity Requirements v1.2 Sections 3.1.1(b) and 3.1.1(d).	The eligible VPAs shall describe the implementation schedule on ground in VPA-DD. Project is already one of the pre identified types as per section 3.1.1 and automatically eligible for Gold Standard Certification as per section 4.1.3 of GS4GG Principles & Requirements, and under Community Services Activity Requirements v1.2 Sections 3.1.1(b) and 3.1.1(d). This will be validated and verified at the respective VPA validation and verification stage and will be addressed in their respective reports.
Projects may be located in any part of the world	The host country and location of each VPA will be specified in each VPA-DD, in line with the locations outlined in Section A.2	The location of the VPA is validated by stakeholder consultation report/30/ provided by the CME as evidence. The mentioned location was found to be consistent across the documents and will be

		further validated at the VPA level.
The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification). Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or misestimation of impacts amongst projects).	Each VPA will state the location of the Project and provide a range of GPS coordinates and maps to define the Project boundary. Each micro-scale VPA included under this PoA will not be included by any other carbon standard and will not exceed the 10,000 VERs per year cap.	The real case VPA-DD outlines the location of the project, also provides the coordinates of the project areas. This is validated by the Stakeholder consultation report for the VPA/30/ and was also checked using Onsite audit /22/. Confirming the location of the real case VPA. For other regular VPAs, the assessment team will cross-check the geo-coordinates at the VPA inclusion level during the validation stage. The real case VPA outlines the project technology and the Ex-ante calculations for ER which are found to be below 10,000 VERs per year cap, this satisfies the requirements of 3.1.2 of CSA/07/.
Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	Each VPA will be in compliance with these regulations	The real case VPA is found to be compliant with the host countries legal, environmental and ecological requirements and can be validated by referring to the host country's national climate action plan/27/. For the other VPAs the relevant host countries legal, environmental and ecological requirements would be checked before

		the inclusion under this POA.
As part of the Project Documentation the Project Developer shall provide: (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placed against it or any of its Directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	The details of the Project Developer will be included in each VPA-DD	The contact details of the organization of the CME for the real case VPA is cross-checked and validated by the Appendix 1 of the PoA-DD/1/ and Appendix 2 of the VPA-DD/17/ and Preliminary review form/32/. This will also be checked for the regular VPAs which will be included under this POA at the later stage.
Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard	Means of demonstration of legal ownership of Products generated under the Programme will be specified in each VPA-DD. Demonstration of legal ownership will be in line with Community Services Activity Requirements v1.2 Section 3.1.4	The ownership of the product is transferred from the end-user to CME and is validated by the sample carbon transfer form provided by CME/13/ for the real case VPA, it also validates that the carbon credits generated will be owned by the CME. For the regular VPAs the assessment team will review the supporting document for the ownership right at the VPA level.

any land title/tenure disputes arising		
As well as legal title and ownership, the Project Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard by the Project Developer and resolved prior to further Project implementation in affected areas.	This will be demonstrated where applicable in the relevant VPA-DDs.	The condition will be justified for all the VPAs that will be included under this POA. The assessment team will access and validate it on the VPA scale.
All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification	A declaration confirming that there is no diversion of ODA for each VPA will be attached with the PoA-DD and individual VPA-DDs	A no ODA declaration for the real case VPA has been submitted by the CME and it validates that the project does not receive any funding from ODA/16/. Furter for the other regular VPAs the supporting evidence would be checked at the validation during the time of inclusion under this POA.
Findings	CAR#02, CAR#05 were raised and successfully resolved.	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the principles and requirements of GS4GG/4/.	

D.5: Application of approved Gold Standard Methodology (ies) and/or demonstration of SDG contributions

D.5.1: Reference of approved methodology (ies)

Applicability Criteria	Justification provided by PP	Means of Validation

General Eligibility under Reduced emissions from cooking and heating – Technologies and Practices to displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0		
As per para 2.1.1, the methodology is applicable to project activities that introduce technologies and/or practices that reduce or displace greenhouse gas (GHG) emissions from the thermal energy consumption of households and/or residential, institutional, industrial, or commercial facilities	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs. Eligible technologies and type of use (households and/or residential, institutional, industrial, or commercial facilities) are set out in section A.3 and detailed in the VPA-DDs at Design Certification of the project.	The VVB has been provided with the ICS's specifications in the PoA-DD/1/. The Manufacturer's specifications as evidence that will be provided at the time VPA inclusion, the specifications document will provide sufficient information to conclude the compliance of applied technology with the applicability condition.
As per para 2.1.2, where there is no installation of improved devices and project claims emission reductions from improved practices only, project shall provide a detailed discussion of the chosen monitoring approach to demonstrate that quantified emission reductions result exclusively from the practices introduced by the project activity.	The VPAs will apply the relevant calculation methods. Calculations will be determined at VPA level and outlined in VPA-DDs at Design Certification of the project. Calculations will be aligned with the methodology and technology applied by the project (VPA).	This condition is not applicable as the PoA involves distribution of ICS and installation, repair and/or rehabilitation of CWS/CWT which would lead to efficient fuel use thus reduction in GHG emissions.
As per para 2.1.3, project may involve progressive distribution of technology where implementation of the technology may occur in a gradual manner and adoption can increase over the project's crediting period.	The projects under this PoA that carry out this practice will clearly document this process in their VPA-DDs and Monitoring Reports.	The PoA will involve the progressive distribution of ICS, and the Project implementer will maintain the project database, the VVB has assessed and validated by referring the PoA-DD section B.1./1/
As per para 2.2.1(a), project shall choose a technology design	Eligible technologies are	The PoA will involve ICS distribution, and which will replace the inefficient

that has predictable performance in that it is proven to be efficient and durable under field conditions; for cookstoves, the rated thermal efficiency shall be at least 20%.	set out in section A.3 and detailed in the VPA-DDs. The technology specifications will be detailed at VPA level and outlined in VPA-DDs at Design Certification of the project.	baseline technologies and the VPAs involving the technology will provide the technical specifications of the ICS models involved in their respective VPA-DDs and this will be validated at VPA inclusion stage.
As per para 2.2.1(b), the technology shall have continuous useful energy output of less than 150kW per unit, where "continuous useful energy output"	Calculations will be included with each VPA-DD to demonstrate that the applicable technology has a continuous useful energy output of less than 150kW per unit.	The PoA will involve ICS distribution, and which will replace the inefficient baseline technologies and the VPAs involving the technology will provide the calculations of ICS which will demonstrate the continuous useful output. The VPA-DDs showing the necessary calculations will be validated at VPA inclusion stage.
As per para 2.2.1 (c), the project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PDD template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants.	Relevant projects may represent these additional project participants as a list in Appendix 2.	The VVB has assessed the documents provided and finds that the project will be developed by CO2Balance i.e.- Project Developer and any relevant Project participant will be enlisted as a list in Appendix 2. This is validated by the Preliminary review form/32/.
As per para 2.2.1 (d), the project developer must design incentive mechanism(s), which should be effective as fast as possible, for the elimination of inefficient baseline stoves that are replaced by the project cooking devices and describe the incentive mechanism(s) in the VPA-DD at the time of validation.	Projects will provide evidence of this and will describe these mechanisms within the PDD/VPA-DD at the time of validation.	The project will distribute high efficiency ICS that will lead to GHG emission reductions and will make the cooking practices affordable/17/. The VPAs will include that the awareness programme and policies such as extension of warranty, discounts, etc., that will be placed in place by the Project developer which will be validated and verified at VPA inclusion stage.
As per para 2.2.1 (e), to avoid double counting or double claiming, the project proponent must - clearly communicate its ownership rights and intention of claiming the emission reductions resulting	The ownership of the carbon rights is claimed through the signing of a Carbon Transfer Form. An explanation of	The VVB has assessed the steps undertaken to ensure no double counting and finds that there will be Carbon transfer form that will clearly inform the end users of ownership of carbon rights /13/. The VVB also finds that the ICS that will be distributed will have a unique ID and project database will be maintained which will

from the project activity to the following parties by contract or clear written assertions in the transaction paperwork: all other project participants; project technology manufacturers; and retailers of the project technology or the renewable fuel in use - inform and notify the end users that they cannot claim emission reductions from the project exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA. - Exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA, and strive not to displace the cooking devices of another CDM or voluntary project/PoA.	this transfer of ownership is detailed on the CTF. The ownership of the carbon rights is claimed through the signing of a Carbon Transfer Form. An explanation of this transfer of ownership is detailed on the CTF. Carbon Transfer Forms will only be signed alongside stoves which are distributed as part of the project. Each VPA included under this PoA will not be included by any other carbon standard/registry.	ensure the tracing of the beneficiary details.
As per para 2.2.1 (f), project activities making use of solid fossil fuel in the project scenario or other improved fossil fuel cookstoves meeting certain conditions (e.g. switch from three-stone fire biomass stoves to LPG stoves) may only claim emission reductions for energy efficiency improvement aspect and shall assume the same baseline and project fuel for emission reduction calculations.	Relevant Projects will state this in the VPA-DD and apply the relevant calculations.	The PoA will not undertake any activity that involves the use of solid/improved fossil fuels.
As per para 2.2.1 (g), project activities making use of a new solid biomass feedstock in the project situation (e.g. switch to green charcoal or renewable biomass briquettes) must comply with relevant specific requirements for biomass related project activities, as defined in the latest version of the Community Services Activity	Relevant projects will state this in the VPA-DD and will comply with relevant requirements for biomass related project activities.	The PoA will not undertake any activity that will involve any use of new solid biomass feedstock.

Requirements. The specific requirements apply to both plantations established for the project activity and/or existing plantations that will supply biomass feedstock.		
As per para 2.2.1 (h), adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision. Furthermore, for projects where cooking will move from outdoor to indoor or where the project technology reduces ventilation (for example, changing from a stove with chimney to improved stove with no chimney), indoor air pollution (IAP) levels shall not worsen in the project compared to the baseline, including PM 2.5 and carbon monoxide (CO) emissions. This may be demonstrated before project Design Certification or during project operation using the certification resulting from of a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of lab testing of the technology, or results of modelling of the technology's operation under field conditions. If none of these are available, reference from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old.	Adherence to this requirement will be outlined at VPA level for each project.	The VVB has assessed the PoA and finds that the claims of the PM2.5 and CO reduction will be validated at the VPA inclusion stage, and the details will be provided for same in their respective VPA-DDs.
As per para 2.3.1, the project shall not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use. The project shall document the national, regional and local regulatory framework for provision of thermal energy services of the type the project provides in the project boundary (parameter ICS 7).	Projects will follow the requirements set out in the Methodology and align with any national, sub-national or local regulations or guidance for thermal energy	The VVB has assessed the PoA and the claims of the project to be in line with national, sub-national and local regulations are stated in PoA-DD/1/ via a statement and their adherence will be checked with their respective VPA-DDs and validated at the VPA inclusion stage.

	supply or fuel supply or use.	
As per para 2.3.2, if the expected technical life of project technology (parameter ICS 3) is shorter than the crediting period, the project developer shall describe measures to ensure that end users are provided replacement technology of comparable quality at the end of the technical life, by either replacing with comparable or better technology, or retrofitting essential parts with performance guarantee. If neither of the prior conditions can be demonstrated, no emission reductions can be claimed for the technology after its technical life has ended.	In such instances, measures will be described in the VPA-DD on how the project technology lifetime will be extended whilst ensuring performance is not reduced.	The VVB finds that the PoA provisions for the distribution of ICS technology with comparable quality, and services after sales including repairs will be outlined in their respective VPA-DDs. This further will be validated at the VPA inclusion stage.
General Eligibility under Methodology for Emission Reduction from Safe Drinking Water Supply, version 1.0		
As per para 2.1.1, the methodology is applicable to project activities that introduce a new, or rehabilitate an existing, zero-emission or low-emission technology to supply safe drinking water.	The technologies can vary across the PoA boundary as it is multi-country. Eligible technologies are set out in section A.3 and detailed in the VPA-DDs.	The VVB has confirmed the PoA involves provision of safe water to avoid GHG emissions emitted within the households. This was validated by the technical specifications provided by the CME/15/ for the real case VPA. Installation, repair, rehabilitation of CWS/CWT, IWT, HWT will let end users avoid boil water for drinking.
As per para 2.1.2 of the methodology, technologies include household treatment technologies (HWT), Institutional Water treatment technologies (IWT), Community level water treatment technologies (CWT) and Community water supply technologies (CWS). The methodology provides two set of calculation methods and monitoring requirements, one set applies to the HWT and IWT types of technology, and another set applies to the CWT and CWS types of technologies.	The PoA will include different types of projects (HWT, IWT, CWS, CWT) and technologies. Calculations will be determined at VPA level and outlined in VPA-DDs at Design Certification of the projects. Calculations will be aligned with the methodology and technology applied by the project (VPA).	The VVB has confirmed that there will be rehabilitation of water sources in the real case VPA. This activity will lead to reduction of the GHG emissions and provide safe water to rural communities. The claim for this has been verified from the technical specifications/15/ and Ex ante ER calculation sheet/18/. Furthermore, CME ensures the applicability by adhering to the calculation methods applicable for CWT, CWS, CWS, IWT, HWT as per applied methodology/3/.

As per paragraph 2.1.3 of the methodology, a project's objectives are to reduce or avoid greenhouse gas emissions from boiling unsafe drinking water in the baseline, and to supply drinking water that is safe for consumption when it enters the project households or institutional premises. When the drinking water is treated in the household or institution (HWT or IWT) then the water supplied from the treatment technology should be safe. When the water supplied is supplied or retrieved from a CWT or CWS directly to the premises of the household or institution, then the water entering the end-user premise should be safe.	The Projects under this PoA align with these objectives, and water quality testing in line with the methodology will ensure this. Testing procedures will depend on the project technology and are outlined at VPA level. By providing safe water, projects reduce the fuel required to boil water for purification, reducing GHG emissions.	The VVB has assessed and found that the project activity will include the rehabilitation of water sources/1,18/ in the real case VPA. The objective is to reduce GHG emissions from boiling water in baseline. VVB has assessed the ER sheet provided/18/ and technical specifications/15/ to cross check the claims. Water quality tests will be done in accordance with the monitoring plan after the implementation of the project and will be verified at the verification stage. The claim is validated by the Monitoring plan given by the CME in the real case VPA-DD.
As per para 2.2.1 (a) of the methodology, eligible household water treatment technologies (HWT), institutional water treatment technologies (IWT), and community level water treatment technologies (CWT) include bleach/chlorine, water filter (ceramic, sand, composite, membrane, etc.), UV disinfection, etc.	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs. Any water treatment technologies to be included within the PoA will be either HWT, IWT or CWT, therefore are eligible under the applied methodology. The technology specifications will be detailed at VPA level and outlined in VPA-DDs at Design Certification of the project as per parameter SDWS 2 and 7.	VVB has assessed the Technical Specifications /15/ provided by CME to cross check the technology that will be implemented in real case VPA. VVB concludes that main aim of this technology is to provide safe water access (Community Water Services, Community Water Treatment) by hand powered pumps/1,17/ in rural communities of Uganda.

As per para 2.2.1 (b) of the applied methodology, eligible community water supply technologies (CWS) include new installation of new borehole hand-pumps, borehole hand-pumps rehabilitation, solar powered drinking water pumps, etc. Water pumps powered by fossil-fuel engines are not eligible, with the exception of backup fossil–fuel engines that are used for no more than 10% of operating hours	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs. Any community water supply technology to be included within the PoA will be in line with the methodology requirements. The technology specifications will be detailed at VPA level and outlined in VPA-DDs at Design Certification of the project as per parameter SDWS 2 and 7.	The VVB has assessed the VPA-DD of the real case VPA. The VPA will ensure to maintain the boreholes and that have been rehabilitated as part of the project activity. This project activity will not include water pumps powered by fossil-fuel engines. This was validated by the technical specifications/15/ provided by CME.
As per paragraph 2.2.1 (c) of the methodology, all projects involving CWT and CWS must also include ongoing maintenance and repair of the project technology	All Projects include ongoing maintenance and repair programmes to ensure that safe water is provided throughout the Project.	The VVB has assessed and found the maintenance and repair plan of the CWS technology under monitoring plan of the real case VPA-DD/17/. The real case VPA-DD also specifies a maintenance and repair logbook/23/ managed by project implementer that will keep a track of shutdown dates and checks on conditions of boreholes during follow up visit.
As per paragraph 2.2.1 (d) of the methodology, where the project involves the rehabilitation of an existing technology, the project developer shall provide evidence that the existing technology is non-operational and that there is no planned maintenance or repair for at least 3 months after the date it became non-operational	Such Projects will provide evidence of this, most likely in the form of an official letter.	The VVB has assessed the PoA-DD and real case VPA-DD/1,17/ and finds that the project activity will involve ongoing maintenance of handpumps. Reactive repairs are conducted if there are any issues with handpumps. Repairs will be logged and recorded as non-functioning days ,if any major. The rehabilitations done as a part of the project were confirmed through signed carbon transfer forms/13/ by the water committee representative and acts as an agreement between PD and water resource committee that the technology was in need of repair.
As per paragraph 2.2.1 (e) of the methodology, the methodology allows for project activities to include safe water treatment	Relevant Projects will state this in the VPA-DD and	VVB has found that the real case project activity involves rehabilitation of hand pumps CWS technologies. which was validated by the Carbon

and/or supply technologies implemented for end-users in households, and/or commercial premises such as shops or institutional premises including half or full day/boarding schools, prisons, army camps & refugee camps.	apply the relevant calculations.	transfer forms/13/, the rehabilitation of hand pumps provides safe drinking water to the households as per the details provided in VPA-DD/17/.
As per paragraph 2.2.1 (f) of the methodology, demonstration of safe water is retrieved at the CWT or CWS location, the water in its improved form shall be available within a distance of 1 km or less from the end-users by satellite imaging or GPS coordinates of each CWT or CWS location. Alternatively, to demonstrate, as a proxy, a total collection time of 30 minutes or less for a round trip, including queuing, using the travel modes of walking or pedaling.	CWT and CWS Projects will record the GPS coordinates of the Project Technology and record the distances of the beneficiaries from the Technology.	This is an eligibility criterion and therefore VVB has assessed that this will be established at the VPA inclusion stage and then re-confirmed at the verification stage.
As per paragraph 2.2.1 (g) of the methodology, demonstration of Project technology performance level of HWT and IWT: It shall be demonstrated based on report of laboratory testing or official notification that the project technology or equipment achieves either (i) the performance target classification 3-star or 2-star level, meaning "Comprehensive Protection," as per the WHO International Scheme to Evaluate Household Water Treatment Technologies (World Health Organization, 2011) or (ii) compliance with the national standard or guideline for household drinking water treatment technology; if no national guideline or standard is available, then the project technology shall comply with the WHO International Scheme requirements as per (i) (parameter SDWS 2).	HWT and IWT Projects will follow the WQT requirements set out in the Methodology.	The VVB has found that the real case VPA-DD/17/ involves rehabilitation of technology on community level and focuses on community Water Supply. Thus, the criterion is not applicable for real case VPA.
As per paragraph 2.2.1 (h) of the methodology, demonstration of Project technology performance level of CWT and CWS: For each individual CWT or CWS, it shall be demonstrated at the start of	CWT and CWS Projects will follow the WQT requirements set out in the Methodology	The VVB has assessed in reference to the real case VPA-DD/17/ & PoA-DD/1/ provided by CME and found that the VPA has demonstrated water quality by achieving the microbial quality and complies with standards on chemical contamination or physical

each crediting period with water quality testing reports that the water directly supplied by the project water technology/source achieves both: a. microbial quality in line with either (i) national standards or guidelines for microbial quality of drinking water, or in the absence of such requirements, (ii) the guideline values for verification of microbial quality from the Guidelines for drinking-water quality b. compliance with (i) national standards or guidelines on priority chemical contamination and physical and aesthetic aspects, or in the absence of such requirements, (ii) international standards or guidelines on priority chemical contamination and physical and aesthetic aspects or in the absence of such requirements, (ii) international standards or guidelines on priority chemical contamination11 and physical and aesthetic aspects. (parameter SWDS 3)..		aspects/20/. If the water quality is found to be unmet, The CME ensures the project implementer will address the issue according to required standards.
As per paragraph 2.2.1 (i) of the methodology, to conduct annual water hygiene education campaigns for the end-users in this project. (parameter SDWS 20).	The details of the water hygiene education campaigns for the end-users will be set out in the VPA-DD and reported for each MP.	The VVB has assessed in reference to VPA-DD/17/ and PoA-DD/1/ that the SDWS20 parameter claimed by CME w.r.t the paragraph 2.2.1 (i) of the methodology/3/, to conduct annual water hygiene education campaigns, reports. This is an eligibility criterion and therefore this will be established at the VPA inclusion stage and then re-confirmed at the verification stage. Furthermore, the VVB has referred to annual report of the real case for the last crediting period/24/ and has found that Annual WASH activities have been conducted consistently.
As per paragraph 2.2.1 (j) of the methodology, a project applying this methodology may make SDG claims if relevant monitoring parameter(s) is included in the monitoring plan to demonstrate and confirm the project's contributions to SDGs. See parameter SDWS 19.	SDG claims are set out in the VPA-DDs.	The VVB has assessed in reference to VPA-DD and PoA-DD/1,17/ the relevant SDG indicators that are claimed, will be captured by CME. Subsequent VVB shall cross verify the monitoring results w.r.t the SDG claims and its compliances with Ex-post ER calculation sheet/18/, as the project is at validation stage.

As per paragraph 2.3.1 of the methodology, Project shall document the national, regional and local regulatory framework for provision of safe drinking water in the project boundary (parameter SDWS 4). The project shall not undermine or conflict with any national, sub-national and local regulations or guidance for safe drinking water supply, operation and maintenance, including any tariff requirements.	Adherence to the relevant regulatory frameworks is set out in the VPA-DDs	The VVB has assessed the real case VPA-DD & PoA-DD/1,17/ for the details related to project and has found CME has mentioned to follow the standards and framework of Mozambique national policy validated by parameter The subsequent VVB shall check with Test reports of each CWS/CWT/HWT/IWT technology at the time of first verification to maintain the compliances.
As per paragraph 2.3.2 of the methodology, if the expected technical life of project technology (parameter SDWS 7) is shorter than the crediting period, describe measures to ensure that end users are provided replacement systems of comparable quality at the end of the expected technical life (for example, replace with comparable or better technology, retrofit with performance guarantee, etc.). This applies both for new technology and rehabilitated.	Technical life of the Project Technologies are set out in the VPA-DDs. The project will ensure that the units are replaced with systems of comparable quality or retrofitted at the end of their technical life in order to continue claiming emission reductions. If no replacement or retrofitting is provided, emission reduction claims are limited to the expected technical life of the project technology.	The VVB has assessed the technical specification/15/ of the technology of real case VPA provided by CME to ensure the technical life of the rehabilitated established under the project activity is between 18-25 years.
As per paragraph 2.3.3 of the methodology, all CWT and CWS projects must include ongoing maintenance and repair of the project technology. The PDD must describe the maintenance and repair plan, including the system for logging/documenting of technology operation and maintenance events including	All Projects include ongoing maintenance and repair programmes to ensure that safe water is provided throughout the Project. Such	VVB has assessed that the real case VPA project is for technology to supply safe drinking water by rehabilitation of boreholes in Uganda/1,17/. The provision for replacement of damaged components with new parts and components have been confirmed from the monitoring plan in VPA-DD/17/. The maintenance and repairs logbook will be maintained by the CME

periods of downtime. The log of operation and maintenance shall be required during the monitoring period to demonstrate project technology operation.	work is recorded and reported at Verification.	and shall be verified at the first verification stage by the subsequent VVB
General Eligibility under Methodology for Simplified Cookstove Methodology v3.0		
2.1.1 This methodology applies to the activities that introduce technologies that reduce or displace greenhouse gas (GHG) emissions from the thermal energy consumption of household cooking.	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs. Eligible technologies and type of use (households and/or residential, institutional, industrial, or commercial facilities) are set out in section A.3 and detailed in the VPA-DDs at Design Certification of the project.	The eligible technologies will be justified for all the VPAs that are applying the SMEC v3.0 methodology that will be included under this POA. The assessment team will access and validate it on the VPA scale.
2.1.2 Project may involve progressive distribution of technology where implementation of the technology may occur in a gradual manner and adoption can increase over the project's crediting period	The projects under this PoA that carry out this practice will clearly document this process in their VPA-DDs and Monitoring Reports.	The PoA will involve the progressive distribution of ICS, and the Project implementer will maintain the project database, the subsequent VVB will assess and validate at VPA inclusion stage referring the PoA-DD section A.3/1/
2.2.1 This methodology is applicable, is applicable to the project activity that reduces or displaces no more than 10,000 tCO2eq per crediting year (i.e., 365 days)	The projects under this PoA are all microscale projects. Each micro-scale VPA will not exceed the 10,000 tCO2eq per year cap.	The PoA will involve ICS distribution, and which will replace the inefficient baseline technologies and the VPAs involving the technology will provide the technical specifications of the ICS models involved in their respective VPA-DDs and they will be monitored to cap the distribution such that it does not exceed the microscale limit set at 10,000 tCO2eq, this will be validated by subsequent VVB at VPA inclusion stage.

2.2.2 The project activity that involves baseline stove change or retrofitting of existing baseline stove shall meet the following conditions; a. The primary baseline fuel used for household cooking is wood or charcoal (i.e., 'primary' means in case of fuel mix situation more than 90% thermal b. The baseline stove shall be a conventional cooking device without a grate or a chimney i.e., with no improved combustion air supply or flue gas ventilation for example three-stone stove, coal pot; and c. The project stove or retrofitted baseline stove must have a rated efficiency of at least 20% for wood-fired stoves and 22.5% for charcoal-fired stoves.	Projects applying the Simplified Cookstove Methodology will assess: a. baseline fuel use being replaced; and b. baseline stove use being replaced by means of a baseline survey carried out in the Project Area and c. Project stove efficiency by means of a WBT carried out on the project stove Information and evidence will be provided in each VPA-DD to demonstrate compliance with the conditions	The PoA will involve ICS distribution, and which will replace the inefficient baseline technologies and the VPAs involving the technology will provide the technical specifications of the ICS models involved in their respective VPA-DDs and this will be validated at VPA inclusion stage.
2.2.3 The project developer must design incentive mechanism(s), which should be effective as early as possible, for the elimination of inefficient baseline stoves that are replaced by the project stove and describe the incentive mechanism(s) in the PDD/VPA-DD at the time of validation.	The mechanism introduced to encourage the cessation of use of baseline technology is educating local people on the extensive health and environmental benefits of abandoning inefficient baseline technology entirely. Other mechanisms such as guarantees on project technology may also be implemented	The project will distribute high efficiency ICS that will lead to GHG emission reductions and will make the cooking practices affordable/17/. The VPAs will include that the awareness programme and policies educating local people on the extensive health and environmental benefits of abandoning inefficient baseline technology entirely., that will be placed in place by the Project developer which will be validated and verified at VPA inclusion stage.

	Projects will provide evidence of this and will describe these mechanisms within the PDD/VPA-DD at the time of validation.	
2.2.4 | To avoid double-counting or double claiming, the project developer must: a. explain the proposed method for distribution of the project stove in the PDD/VPA-DD; and, b. clearly communicate its ownership rights and intention of claiming the emission reductions by contract or clear written assertions in the transaction paperwork to all project participants; project technology manufacturers; and retailers of the project technology or the fuel suppliers (SMEC 2); and, c. inform and notify the end-users that they cannot claim emission reductions from the project (SMEC 12), and d. exclude from the project activity, stoves included in any other voluntary market or CDM project activity/PoA and strive not to displace the cooking devices of another CDM or voluntary project/PoA (SMEC 3).	Relevant Projects will state this in the VPA-DD. The individual households where the project technologies will be installed, and/or distributed, are within the target area, which have been clearly demarcated using administrative boundaries. The technologies counted are given a unique identification number which is stored in the project database. This ensures that the technologies are not counted in other project activities. A full explanation will be given to all household stove recipients, or end users, that Project Implementer distributed the technology on the basis that the emissions reductions will be transferred to the CME/PD. Means of communication will be set out in relevant VPA-DD. The ownership of	The VVB has assessed the steps undertaken to ensure no double counting and finds that there will be Carbon transfer form that will clearly inform the end users of ownership of carbon rights. The VVB also finds that the ICS that will be distributed will have a unique ID and project database will be maintained which will ensure the tracing of the beneficiary details. This will be validated at the VPA inclusion stage for the relevant VPAs.

	the carbon rights is claimed through the signing of a Carbon Transfer Form. An explanation of this transfer of ownership is detailed on the CTF. d. Carbon Transfer Forms will only be signed alongside stoves which are distributed as part of the project. Each VPA included under this PoA will not be included by any other carbon standard/registry	
2.2.5 Adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination. (SMEC 4)	Adherence to this requirement will be outlined at VPA level for each project.	The VVB has assessed the PoA and finds that the claims of the PM2.5 and CO reduction will be validated at the VPA inclusion stage, and the details will be provided for same in their respective VPA-DDs.
2.3.1 The project shall not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use for household cooking. (SMEC 5).	Projects will follow the requirements set out in the Methodology and align with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use.	The VVB has assessed the PoA and the claims of the project to be in line with national, sub-national and local regulations are stated in PoA-DD/1/ via a statement and their adherence will be checked with their respective VPA-DDs and validated at the VPA inclusion stage.
2.3.2 If the expected technical life of project technology (SMEC 6) is shorter than the crediting period, the project developer shall describe measures to ensure that end-users are provided replacement technology	In such instances, measures will be described in the VPA-DD on how the project technology	The VVB finds that the Poa provisions for the distribution of ICS technology with comparable quality, and services after sales including repairs will be outlined in their respective VPA-DDs.

of comparable quality at the end of the technical life, by either replacing with comparable or better technology or retrofitting essential parts with a performance guarantee. If neither of the prior conditions can be demonstrated, no emission reductions can be claimed for the technology after its technical life has ended.	lifetime will be extended whilst ensuring performance is not reduced. The project will ensure that the units are replaced with systems of comparable quality or retrofitted at the end of their technical life in order to continue claiming emission reductions. If no replacement or retrofitting is provided, emission reduction claims are limited to the expected technical life of the project technology.	This further will be validated at the VPA inclusion stage.
Findings	CL#03, CAR#02, FAR#05* were raised and resolved.	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the principles and requirements of GS4GG/4/.	

D.5.3: Deviation from methodology and/or methodological tool

Means of Validation	Compliance of monitoring plan with respect to the monitoring methodology/2,3,31/ has been reviewed by the document review, review of the data and information presented, review of the monitoring plan, monitoring methodology including the applicable tool(s), evaluation of data management and the quality assurance and quality control system. The applicability of the methodology was found to be fulfilled, no deviation from methodology was observed.
Findings	No finding was raised
Conclusion	The validation team confirms that no deviation from the selected methodology were applied in the validation of the proposed GS PoA.

D.5.2: SDG Outcome Assessment

SDG Targeted	SDG Description	SDG Impact Indicator	Means of Validation

SDG 1	End poverty in all its forms everywhere	The SDG impact indicator will be determined at VPA level	The PoA involves the safe water supply and treatment technologies, ICS distribution to households/communities to provide safe water and efficient cookstoves across The Republic of Burkina Faso, The State of Eritrea, The Federal Democratic Republic of Ethiopia, The Republic of the Gambia, The Togolese Republic, The Republic of Guatemala, The Republic of Malawi, The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Zambia, the Republic of Uganda, The Republic of Zimbabwe. Thereby ensuring safe drinking water and replacing use of non-renewable biomass as fuel for boiling unsafe water in baseline thus causing reductions in GHG emissions. The PoA thus provides basic access to the services and reduces poverty by reducing the amount of money spent on fuel consumption. Thus, the SDG Indicator was found to be met.
SDG 3	Ensure healthy lives and promote well-being for all at all ages	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across The Republic of Burkina Faso, The State of Eritrea, The Federal Democratic Republic of Ethiopia, The Republic of the Gambia, The Togolese Republic, The Republic of Guatemala, The Republic of Malawi,

			The Republic of Mozambique, The Republic of Sierra Leone, The Republic of Zambia, the Republic of Uganda, The Republic of Zimbabwe. Thereby promoting good health and well-being as a result of the reduced indoor air pollution and ensuring safe drinking water. Thus, the SDG Indicator was found to be met.
SDG 5	Achieve gender equality and empower all women and girls	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. Thereby giving equal access to the women to the services and eliminating gender disparity. The women no longer have to spend time collecting fuel and water which saves being exposed to the air pollutants thereby resulting in the overall promotion of the health and well-being of the women. Thus, the SDG Indicator was found to be met.
SDG 7	Ensure access to affordable, reliable, sustainable and modern energy for all	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The household who would otherwise be using non-

			renewable biomass, leading to high consumption of fossil fuels. Thus, the SDG Indicator was found to be met.
SDG 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	The SDG impact indicator will be determined at VPA level	The PoA provides employment opportunities to both men and women in various sectors like manufacturing, marketing, sales, and distribution of the efficient cookstoves. Thus, the SDG Indicator was found to be met.
SDG 13	Take urgent action to combat climate change and its impacts	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The PoA will bring about a substantial reduction in the consumption of the non-renewable biomass thereby resulting in emission reductions. Thus, the SDG Indicator was found to be met.
SDG15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.	The SDG impact indicator will be determined at VPA level	Through the implementation of safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The PoA will bring about a substantial reduction in the consumption of the non-renewable biomass thereby reducing deforestation, promoting

			biodiversity and the overall life on land. Thus, the SDG Indicator was found to be met.
Findings	FAR#01*, FAR#02*, FAR#03* were raised and resolved		
Conclusion	The VPAs under the PoA will have to demonstrate contribution to the above SDGs, which is found to be in line with para 4.1.2 of GS4GG principles and requirements version 2.0/4/ and UN SDG framework/29/. Further, The SDGs targeted by the PoA are adequately demonstrated by the SDG Impact tool.		

D.6: Demonstration of Additionality

Means of Validation	At PoA-Level: CME has confirmed during the onsite interviews that PoA is a voluntary programme, and Uganda doesn't have any mandatory programme for the dissemination of improved cookstoves or community water treatment. There is no external funding is available except the revenue from GS VERs. VPA-level: The applied methodology TPDDEC Ver 4.0/2/, ERSDWS Ver 1.0/3/ "As per GS4GG Community services activity requirements/7/, Version 1.2, Para 4.1.9, Projects that meet any of the following criteria are considered as deemed additional and therefore are not required to prove Financial Additionality at the time of design certification: a. Positive list (Annex B) b. Projects located in LDC, SIDS, LLDC c. Microscale projects It was confirmed with the UN list of LDC/11/ that the host country of real case shared along with the POA, Uganda is an LDC, thus in-line to the para 4.1.9(b) of CSA/7/ all the Uganda's VPAs are automatically additional. Furthermore, the host countries included in the PoA will be additional in accordance with the "GS4GG Community services activity requirements" /7/ in line with para 4.1.9(a) Positive list (Annex B). In the para 1.1.5. of the Positive list (Annex B) as the PoA will include "project activities composing of solely isolated units where the users of the technology/measures are households, communities or institutions and where each unit results in 10,000 tCO2eq of energy savings per year" Each ICS/CWS classifies as the isolated units where the end users of technology are households, communities or institutions which satisfies the <=10,000 tonnes of emission reductions per year. Thus, it was confirmed that both conditions listed below are satisfied. a. Positive list (Annex B) and

	Projects located in LDC, SIDS, LLDC The assessment team has reviewed the details provided in PoA-DD and the documentary evidence followed by the site visit confirm that the PoA is a small scale PoA with each independent sub-system contributing to less than 1% of the methodology threshold and is of the opinion that the project PoA is additional.
Findings	No findings were raised.
Conclusion	The validation team confirms that all the documented evidence listed and reviewed during the validation process are found correct and is able to confirm that: a) The GS benefits were considered necessary in the decision to undertake the project as a proposed project activity. b) All the assumptions and data used by the project participants are listed in the PoA-DD/1/, including their references and sources. c) All underlying assumptions are appropriate and reasonable in context of the project activity. d) The capacity and technology details are correct and in line with the requirements for Auto additional projects.

D.7: Summary of local stakeholder consultation

Means of Validation	The physical local stakeholder consultation meeting was conducted on 02/11/2012 at the Kole District Hall, Kole Town, Uganda. Total 72 people attended the meeting with around 11% women participation. Relevant stakeholders were invited from the host countries via radio announcements, hand delivered letters and to individuals identified through community leaders or representatives, international NGOs with presence in the area were invited via email which is in-line with para 4.5.1 of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/. The invitation was sent out to all the relevant stakeholders on for the host countries as confirmed from the email invitations provided by the CME. Details regarding the continuous input/grievance mechanism were also provided during the stakeholder meeting. The methods included the presence of a logbook, where comments are reviewed by CO2balance during their regular monitoring visits. Relevant contact details were provided as follows: • UK CO2balance Project Manager: +44 1823 332 233 38 39 • Uganda Project Coordinator: +44 (0) 1823 332233 Email addresses were provided for the respective project managers: • UK CO2balance Project Manager: Paul.chiplen@co2balance.com. • UK CO2balance Project Manager: Charlotte.Gadd@co2balance.com. These details were found to be consistent with the Appendix 1 in the real case VPA-DD/17/ and PoA-DD/01/

	The list of stakeholders/30/ consulted for PoA level consultation conducted was found to be in line with para 3.3.1 of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/. A 60-day duration was provided to the stakeholders for sharing their feedback on the project. There were no changes made to the Programme design based on stakeholder feedback. Lastly, the Onsite Audit team confirmed the LSC details via interviews, and they are provided in Section C.2. of this validation report. Refer the table titled "Type of questions asked by the validation team to the stakeholders" for the onsite interview questions along with the details. Thus, validation team confirms the compliance of the design consultation process with GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/
Findings	No findings were raised.
Conclusion	The Validation team confirmed that the CME has conducted design's consultation process in-line to the requirements of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/

D.7.1: Grievance Mechanism at PoA Level

Means of Validation	The Grievance mechanism will be established at the VPA level and for real case VPA grievance expression book/logbook shall be placed with the village heads and local office of Project implementer which will ensure that the stakeholders can easily access the logbook. By maintaining a logbook with head of the village stakeholders with inability of accessing electronic logbook will be able to express their grievances.
Findings	CAR#03 was raised and resolved.
Conclusion	The Grievances are discussed in the PoA-DD/1/.

Section E: Internal Quality Control

The draft validation report prepared by the validation team was reviewed by an independent technical review team to confirm if the internal procedures established and implemented by Earthood Services Ltd. were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GS4GG rules/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 were independent of the validation team.
The technical review process may accept or reject the validation opinion or raise additional findings in which case these must be resolved before requesting for registration. The technical review process is recorded in the internal documents of Earthood Services Ltd., and the additional findings get included in the report.

The final report approved by the technical reviewer is authorized by Chief Executive Officer and issued to CME and/or submitted for request for registration, as appropriate on behalf of Earthood Services Ltd.

Section F: Validation Opinion

Earthood Services Ltd. was contracted by CO2Balance UK Ltd. for validation of the PoA "Improved Kitchen Regimes Multi-Country PoA". The validation was performed based on rules and requirements defined by GS4GG/4/.
The PoA aims to reduce greenhouse gas emissions by distribution of highly efficient ICS that will replace inefficient traditional cookstoves in the rural households of host countries and installing CWT/CWS, IWT, HWT plants in rural areas of host countries. The PoA is assessed against latest valid GS4GG requirements/5/.
The proposed GS PoA is likely to achieve the anticipated emission reductions stated in the PoA-DD /1/ provided the underlying assumptions do not change.
Earthood Services Ltd. has informed the project participants of the validation outcome through the draft validation report.
Earthood Services Ltd. applied the following validation process and methodologies using a competent validation team.

- The desk review of documents and evidence submitted by the project participant in context of the reference GS4GG and guidelines issued by GS secretariat,
- Undertaking/conducting remote site visit, interview or interactions with the representative of the project participant,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and
- Preparing a draft validation opinion based on the auditing findings and conclusions

The review of the PoA DD, supporting documentation, subsequent follow-ups actions (on-site interviews) has provided Earthood Services Ltd. with sufficient evidence to determine the fulfilment of stated criteria, and the gold standard certified project design status will be achieved by successfully undergoing validation and design review.

Appendix I: Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CME	Coordinating / Managing Entity
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
VVB	Validation and Verification Body
EIA	Environmental Impact Assessment
FAO	Food and Agriculture organization
FAR	Forward Action Request
GHG	Greenhouse gas(es)
ICS	Improved Cook Stoves
CWT	Community Water Treatment
CWS	Community Water Supply
IPCC	Intergovernmental Panel on Climate Change
LSC	Local Stakeholder Consultation
PA	Project Activity
PoA	Programme of Activities
PoA DD	GS Programme of Activities Design Document
UID	Unique Identification number
RFID	Radio-Frequency IDentification
VPA	Voluntary Project Activity
VPA DD	Voluntary Project Activity Design Document
ERSDWS	Emissions Reductions from Safe Drinking Water Supply
TPDDTEC	Reduced Emissions from Cooking and Heating – Technologies and Practices to Displace Decentralised Thermal Energy Consumption

Appendix II: Documents Reviewed

S.No.	Author	Title	References to the document	Provider
1.	CO2Balance UK Ltd.	PoA-DD	Version 17.3 Dated 06/08/2025	CME
2.	The Gold Standard Foundation	Reduced Emissions from Cooking and Heating (TPDDTEC)	version 4.0	Others
3.	The Gold Standard Foundation	Emissions Reductions from Safe Drinking Water Supply	Version 1.0	Others
4.	The Gold Standard Foundation	Principles and requirements for GS4GG	Version 3.0 Dated 12/11/2024	Others
5.	The Gold Standard Foundation	Programme of Activities Requirements	Version 3.0 Dated 12/11/2024	Others
6.	The Gold Standard Foundation	GHG Emission reduction & Sequestration Product Requirements	Version 3.0 Dated 12/11/2024	Others
7.	The Gold Standard Foundation	Community Services Activity Requirements	Version 1.2 Dated Oct 2019	Others
8.	The Gold Standard Foundation	GS4GG Stakeholder consultation and engagement requirements	Version 2.1 Dated 14/06/2022	Others
9.	UNFCCC	Standard for Sampling and surveys for CDM project Activities	Version: 9.0	Others
10.	The Gold Standard Foundation	PoA DD template form	Version 2.2, Dated 14/04/2023	Others
11.	United Nations	UN list of LDC	-	CME
12.	United Nations	UN SDG framework https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202022%20refinement_Eng.pdf	-	Others
13.	CO2Balance UK Ltd.	Sample Carbon Transfer Form	-	CME
14.	The Gold Standard Foundation	TPDDTEC,V4 ER Calculation Tool version 1.3.	Dated – 7/7/2024	CME
15.	CO2Balance UK Ltd.	Technical specifications, warranty and lifespan details for CWS	-	CME
16.	CO2Balance UK Ltd.	No ODA Declaration	-	CME
17.	CO2Balance UK Ltd.	GS1247 VPA2 Improved Kitchen Regimes: Kole District Borehole Project,	Dated – 21/03/2025 Version 02	CME

		Uganda (GS1359) – VPA-DD		
18.	CO2Balance UK Ltd.	Ex ante ER Calculation sheet	-	
19.	GS4GG	Approved Stakeholder Consultation Report	-	CME
20.	CO2Balance UK Ltd.	WQT TEST REPORT	-	CME
21.	World Bank	Evidence for lifetime of the CWS/CWT technology World Bank Document URL - //efaidnbmnnnibpcajpcglclefindmkaj/https://documents1.worldbank.org/curated/pt/709911468332408521/pdf/719960WP0Box3700Handpump0Technology.pdf.	Last checked – 14/01/2025	Others
22.	VVB	Onsite Audit interviews	Dated – 20/03/2025 to 21/03/2025	Others
23.	CO2Balance UK Ltd.	Grievance and repair logbook (GS1359 VPA2)	-	CME
24.	GS4GG	Approved Annual report form	Dated – 04/12/2024	Others
25.	CO2Balance UK Ltd.	VPA inclusion letter (GS7592 VPA 17)		CME
26.	CO2Balance UK Ltd.	No Double Count letter	-	CME
27.	Others	Uganda Third National Development Plan (NDP III), 2020/21 – 2024/25 (https://documents.worldbank.org/en/publication/documents-reports/documentdetail/790131651271097437/uganda-third-national-development-plan-ndpiii-2020-21-2024-25-assessment-letter)	Last checked – 27/04/2025	Others
28.	CO2Balance UK Ltd.	Declaration of Location	-	CME
29.	United Nations	UN SDG indicators framework (URL-https://unstats.un.org/sdgs/indicators/indicators-list/)	Last checked – 27/04/2025	Others

30.	GS4GG	GS1247 VPA2 Improved Kitchen Regimes: Kole District Borehole Project, Uganda – 1st crediting period VPA-DD (Contains Stakeholder Consultation report)	Version 5	Others
31.	GS4GG	GS Simplified Methodology for Efficient Cookstoves	Version 3.0	Others
32.	GS4GG	Approved Preliminary form	-	CME

Appendix III: Competence Statements of the team

Competence Statement			
Name	Pranav Ramakant Dhend		
Education	MSc Renewable and Sustainable Energy Technologies with Advanced practice		
Experience	-		
Field	-		
Approved Roles			
Team Leader	NO		
Validator	YES		
Verifier	YES		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
add rows, if necessary			
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	10/02/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	10/02/2025

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

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

Competence Statement			
Name	Julius Sam Khaukha		
Country	Uganda		
Education	Bachelors in Social Administration		
Experience	7 Years +		
Field	Education and Social Work		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	YES (Uganda)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert	NO		
Reviewed by	Abhishek Mahawar	**Date**	01/03/2018
Approved by	Ashok Kumar Gautam	**Date**	01/03/2018

Competence Statement	
Name	Shifali Guleria
Education	M.Sc. (Environmental Studies and Resource Management), TERI University
Experience	3+ year
Field	Climate Change
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Methodology Expert	YES (AMS-I.A., AMS-II.G., AMS-II.E., AMS-III.A.V., AMS-I.D, ACM0002)
Local expert	YES
Financial Expert	NO

Technical Reviewer	YES		
TA Expert	YES (1.2, 3.1)		
Reviewed by	Deepika Mahala	**Date**	18/02/2022
Approved by	Ashok Gautam	**Date**	18/02/2022

Appendix IV: Findings

CAR: Corrective Action Request
CL: Clarification Request
FAR: Forward Action Request

Table 4. Remaining FAR from validation and/or previous verification

Table 5. Remaining FAR from Design Change

FAR ID	01	**Section no.**	N/A	**Date :** 28/04/2025
Description of FAR				
The applicability of SDG indicators cannot be definitively determined solely during the design change assessment at the PoA level. Furthermore, it is necessary to evaluate and confirm that the SDG indicators claimed by each actual and corresponding regular VPA align with the eligibility criteria established at the PoA level, as well as with the SDG impact tool. Therefore, this concern should be addressed in the next assessment.				
Project participant response				**Date :** 28/04/2025
SDG indicators are determined and assessed at VPA level at validation and Verification review. SDG tool is submitted to VVB for VPA CPR and verification.				
Documentation provided by project participant				
VVB assessment				**Date:** 29/04/2025
The VVB has assessed the response provided by the CME to be satisfactory. The SDG tool will be assessed for the respective VPAs during the VPA validation and verification. The PoA satisfies the conditions set in the Programme of Activity Requirements and Procedures v3.0 and hence the VVB concludes this finding to be **CLOSED.**				

FAR ID	02	**Section no.**	N/A	**Date :** 28/04/2025
Description of FAR				
The evaluation of VPA-level documentation and evidence supporting the claimed SDG indicators, in alignment with the SDG impact tool, is essential. Although monitoring options can be outlined in Section B.1 of the PoA-DD, their relevance and compliance with the methodology must be substantiated at the actual VPA level. This necessitates detailed justifications tailored to the project technology, specific VPA conditions, and the methodology requirements in use. Hence, this issue should be addressed in the upcoming assessment.				
Project participant response				**Date :** 28/04/2025
SDG monitoring options are outlined in the VPA-DDs and MR of the project/VPA. These documents alongside SDG tool are determined and assessed at VPA level at validation and Verification review, and submitted to VVB for VPA CPR and verification. The PoA-DD outlines that this is reviewed at VPA level throughout.				
Documentation provided by project participant				
VVB assessment				**Date:** 29/05/2025

The VVB has assessed the response provided by the CME to be satisfactory. The PoA outlines the SDG to be included and the respective VPAs will comply with the methodologies when including the SDGs. The VVB has checked this for the real case validation and finds that the response provided by the CME to be satisfactory. Hence, VVB concludes this finding to be **CLOSED.**

FAR ID	03	**Section no.**	N/A	**Date :** 28/04/2025
Description of FAR				
The project developer is required to provide information on the SDG indicators claimed by each actual VPA and its corresponding regular VPA, along with an assessment of their alignment with eligibility criteria established at the PoA level and the SDG impact tool. Hence, this issue should be addressed in the upcoming assessment.				
Project participant response				**Date :** 28/04/2025
The assessment is outlined in the VPA-DDs and MR of the project/VPA. The assessment is carried out at VPA level at validation and Verification review, and submitted to VVB for VPA CPR and verification.				
Documentation provided by project participant				
VVB assessment				**Date:** 29/04/2025
The VVB has assessed the response provided by the CME to be satisfactory. The PoA outlines the SDG to be included and the respective VPAs will comply with the methodologies when including the SDGs. The VVB has checked this for the real case validation and finds that the response provided by the CME to be satisfactory. Hence, VVB concludes this finding to be **CLOSED.**				

FAR ID	04	**Section no.**	N/A	**Date :** 28/04/2025
Description of FAR				
The project developer is required to submit the fNRB report at the VPA level, detailing the methodology and approach used. Additionally, it should outline how the fNRB will be assessed at the PoA level. Consequently, the assessment team will address this matter in the next evaluation to ensure proper compliance and consistency.				
Project participant response				**Date :** 28/04/2025
CME has included a reference to TOOL 30 Calculation of the fraction of non-renewable biomass in section B.2 of the PoA-DD. *fNRB values will be calculated at VPA level, these will be submitted to VVB for VPA CPR and verification, alongside fNRB report if needed.*				
Documentation provided by project participant				
VVB assessment				**Date:** 29/04/2025
The VVB has assessed the PoA-DD and finds the reference to TOOL 30 to calculate the fNRB. This is reflected in the fNRB calculation for the real case VPA. The VVB finds the conditions set in the PoA-DD to be appropriate and satisfactory. For the regular case VPAs, their fNRB calculations will be assessed at their VPA inclusion by the subsequent VVBs conducting their inclusion. The VVB finds the response provided by the CME to be satisfactory and hence concludes the finding to be **CLOSED.**				

FAR ID	05	**Section no.**	N/A	**Date :** DD/MM/YYYY
Description of FAR				
The monitoring options presented in Section B.1 of the PoA-DD, along with their applicability and compliance with the methodology, will be demonstrated at the actual VPA level. However, it is essential that specific justifications, considering the project technology, VPA circumstances, and the applicable methodology requirements, are clearly outlined in the PoA-DD.				
Project participant response				**Date :** 28/04/2025
Section B1 pf the PoA-DD outlines the monitoring options for the projects part of this PoA. The applicability and compliance with the methodology are outlined in section B.2 of the PoA-DD. *The detailed monitoring options for each project included in this PoA are detailed in the VPA-DDs and MRs. The compliance with the applicable methodology is assessed at Validation and Verification and submitted to VVB for VPA CPR and verification.*				
Documentation provided by project participant				
VVB assessment				**Date:** 29/04/2025

The PoA-DD clearly outlines the monitoring options that will be included in the PoA and VVB has found the conditions set in the PoA-DD to comply with the respective methodologies. The VVB has assessed the real case VPA-DD and finds the monitoring options included to comply with the methodology and PoA-DD. Hence the VVB concludes this finding to be **CLOSED.**

Table 6. CL from this verification

CL ID	01	**Section no.**	D.3	**Date :** 27/03/2025
Description of CL				
In Key Project Information section, VVB notes the following observation and seeks clarification: 1. In section titled 'Other Requirements applied', "Gender certification" has been mentioned. The CME is kindly requested to clarify how the certification is being applied in the PoA and how the applicability conditions for the same have been set in PoA. Furthermore, the CME is kindly requested to include the "Programme of Activity Requirements and Procedures v3.0" in the section. 2. The country of Gambia is referred as "The Gambia" in Key Project Information and "The Republic of Gambia" elsewhere in the PoA-DD. The CME is kindly requested to maintain consistency throughout the PoA-DD.				
Project participant response				**Date :** 04/04/2025
1.CME has included "Programme of Activity Requirements and Procedures v3.0" in the KPI section. *CME has added "Gender Equality Requirements & Guidelines v2.0. CME has also added how this certification is applicable to this PoA and its VPAs in section B.3 of the PoA-DD.* *2. CME has updated to "The Republic of The Gambia" to maintain consistency throughout the PoA-DD (except for the real case VPA which is listed as per the title on GS Registry).*				
Documentation provided by project participant				
VVB assessment				**Date:** 11/04/2025
The VVB has assessed the responses provided by the CME and notes the following. 1. The CME has revised the KPI section to reflect the Programme of Activity requirements and Procedures v3.0. Furthermore, the Gender equality requirements and guidelines v2.0 has also been updated in the KPI section. 2. The CME has revised the MR to maintain consistency across the document and now reflects the name of country 'Gambia' as "The Republic of the Gambia" throughout the document. The VVB hence finds this CL#01 finding to be **Closed.**				

CL ID	02	**Section no.**	D.3, D.3.3	**Date :** 27/03/2025
Description of CL				
1. In section A.2 titled – Physical/Geographical boundary of the PoA The following statement "During the PoA crediting period 2 renewal, the real case VPA-DD for *GS1359 VPA 2 Improved Kitchen Regimes: Kole District Borehole Project, Uganda* shall be submitted for review. Real Case VPA-DDs will be submitted for each project during renewal of their specific crediting periods" The CME is kindly requested to clarify how the requirements of par.8.10.1 to par.8.10.5 of GS4GG Programme of Activity Requirements and Procedures v3.0 are satisfied within the context of Renewal of Crediting Period. 2. In section A.3 titled – Technologies/measures The statement "This technology performs at 21% thermal efficiency, thereby reducing the amount of biomass required in day-to-day cooking by approximately 70% as compared to the traditional three-stone, open fire method of cooking." The CME is kindly requested to showcase how the stoves will fulfill the applicability conditions set in par.2.2.1 to par.2.2.5 for the GS4GG Simplified Methodology for Clean and Efficient Cookstoves v3.0. Furthermore, the CME is kindly requested to provide product specification				

details and thermal efficiency reports for ICS to be included as the Real case attached to the RCP of PoA-DD does not consist of any ICS.

3. In section A.3 titled – Technologies/measures
The statement "by approximately 70% as compared to the traditional three-stone, open fire method of cooking". The CME is kindly requested to clarify how the data quoted "70%" is being established. Furthermore, the CME is also requested to provide a URL in footnote linking to study which details this information.

Project participant response	**Date :** 04/04/2025

1. Par 8.10.1 of GS4GG Programme of Activity Requirements and Procedures v3.0 refers to PoA Registration, this review covers Crediting Period Renewal of the PoA.. Furthermore, section 8.9.6 of Programme of Activity Requirements and Procedures v3.0 states that "A VVB shall validate the PoA and real case VPA for renewal of certification cycle": CME has submitted for renewal the PoA and the real case VPA-DD which is GS1359 VPA 2 Improved Kitchen Regimes: Kole District Borehole Project, Uganda. The mentioned VPA is the earliest included in the PoA and its start date determines the PoA's crediting period start.

Regarding par.8.10.5 of GS4GG Programme of Activity Requirements and Procedures v3.0, CME is aware of this requirement and will apply for a Design Change and will submit a real case VPA DD for each new country.

2. CME has replaced the reference to the stove model originally included in the PoA-DD with the stove model used in the Guatemala ICS project registered with this PoA-DD and shared efficiency test studies.
3. CME has updated the section.

Documentation provided by project participant
Efficiency tests Universidad de San Carlos

VVB assessment	**Date:** 11/04/2025

The VVB has assessed the responses and document provided by the CME and notes the following

1. As the CME mentions, this review process covers Renewal of Crediting period for PoA and notes para 8.9.6 of Programme of Activity Requirements and Procedures v3.0. The VVB would like to note that the Crediting of Renewal period (para 8.9.6 "*A VVB shall validate the PoA and real case VPA for renewal of certification cycle*") follows the same process as a PoA validation and hence the rules stated in the par.8.10.1 to par.8.10.5 of GS4GG Programme of Activity Requirements and Procedures v3.0 are deemed to be applicable. The CME is kindly requested to clarify the same.
2. The VVB has assessed the efficiency test report provided by the CME and the revisions made in the PoA-DD and notes that the thermal efficiency noted in the PoA-DD for the "Chispa Plancha" is 38.5%, the efficiency report provided does not reflect the same value. The value reflected for cold start is '31%' and hot start is '32%'. The CME is kindly requested to clarify the value stated in the PoA-DD. **CLOSED**
3. The VVB finds the revisions made in the PoA-DD to be appropriate and satisfactory. **CLOSED.**

Project participant response	**Date :** 23/04/2025

1. In accordance with Para 8.10.1 of GS4GG Programme of Activity Requirements and Procedures v3.0 refers to PoA registration, the CME is submitting this project for the Crediting period renewal of PoA. Furthermore, section 8.9.6 of Programme of activity requirements and procedures states that "A VVB shall validate the PoA and real case VPA for renewal of certification cycle". The PD has submitted the real case VPA-DD along with the PoA-DD for the renewal of crediting period.

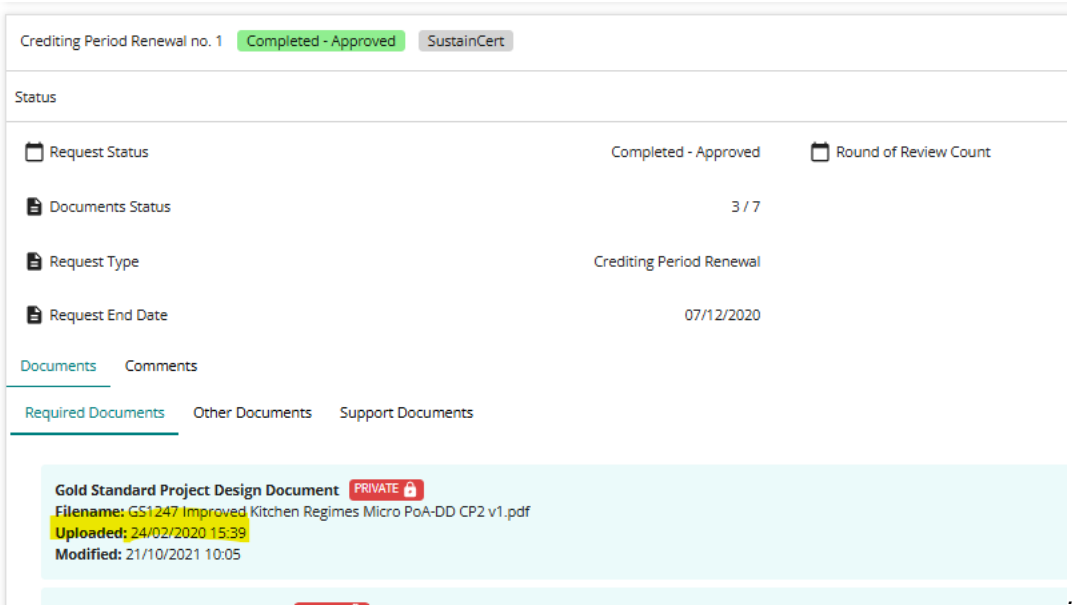
   This approach has been taken for the small-scale PoA renewal which has been accepted by the VVB.

   It is important to highlight that the real-case/regular VPA structure was introduced after the establishment of the projects in the miscroscale PoA. Real-case VPAs have been selected for each project, choosing the earliest VPA in the bundle. However, these have not closed design certification renewal as actual real-case VPAs yet. KAOD Uganda VPA is acting as a real-case VPA alongside the PoA renewal so that the CME can satisfy GS requirements. A design change is not required as

the VPAs listed in the PoA are not certified actual real-case VPAs until they transition to the new real/regular case structure once crediting period renewal has been completed. 2. CME has removed the description of efficiencies from the PoA, to avoid confusion. This is outlined at VPA level and is not required at PoA level.
Documentation provided by project participant
VVB assessment **Date:** 25/04/2025
The VVB has assessed the responses provided by the CME and notes the following 1. The VVB has assessed the response provided by CME and notes that the real case/regular VPA structure was introduced after the establishment of the microscale PoA. The VVB finds the response given by the CME to be reasonable and hence concludes this finding to be **CLOSED.** 2. The CME has removed the reference to the thermal efficiencies from the PoA-DD thus removing the ambiguity. The VVB notes that the specifications for cookstoves will be detailed in the respective VPAs applying them. The VVB finds this approach to be satisfactory and hence can conclude this finding to be **Closed.**

CL ID	03	**Section no.**	D.5.1	**Date :** 27/03/2025
Description of CL				
In section B.2 titled – Application of methodologies 1. The methodologies being applied in the PoA are as follows • GS Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) v4.0 • GS Methodology for Emission Reductions from Safe Drinking Water Supply (ERSDWS) v1.0 • GS Simplified Methodology for Efficient Cookstoves v1.1 The CME is kindly requested to clarify if the cross-effects for using multiple methodologies under the PoA have been considered. Furthermore, the CME is also kindly requested to clarify if the cross-effects under consideration are in accordance with the “Annex 1- Instruction for consideration of cross-effect for the application of multiple methodologies for PoA” of GS4GG “Programme of Activity Requirements and Procedures v3.0” 2. In the applicability conditions for ERSDWS v1.0, the applicability conditions 2.3.2 The following statement “Technical life of the Project Technologies are set out in the VPA-DDs” The CME is kindly requested to clarify in accordance with the applicability condition 2.3.2 what procedures will be followed in the case that the project lifetime is found to be less than the crediting period.				
Project participant response				**Date :** 04/04/2025
1. CME has added text into Section B.2.1 explaining that cross effects will not be an issue within this PoA *2. CME has added text into Section B.2.1 table*				
Documentation provided by project participant				
VVB assessment				**Date:** 11/04/2025
The VVB has assessed the responses provided by the CME and notes the following 1. The CME has updated in section B.2.1 that the projects will implement only one methodology, and in case the VPAs do employ different methodologies the cross-effects will be addressed at the VPA level. **Closed.** 2. The CME has revised the section, and it now includes the measures that will be taken within the PoA if the units fail to reach their expected lifetime. The CME will ensure a replacement stove is provided of comparable quality. If no retrofitting or replacement is done the ER claims will be limited to the lifetime of technology. **Closed**				

Table 7. CAR from this verification

CAR ID	01	Section no.	KPI	Date : 27/03/2025
Description of CAR				
In Key Project Information, 1. Under the 'Design Certification' section, The CME is kindly requested to update the Design Certification date with the latest approved Design Certification Renewal date. 2. Under the 'Methodology(ies) applied and version number' the following methodology "GS Simplified Methodology for Efficient Cookstoves v1.1". In accordance with par.4.2.2 of the GHG Emissions Reduction and Sequestration Product Requirements, the CME is kindly requested to update the methodology to the latest version available at the stage of Renewal of Crediting Period.				
Project participant response				**Date :** 04/04/2025
1. *CME has updated the Design Certification date to 23/03/2020.* *The screenshot below is taken from Gold Standard platform and shows that on the 24/02/2020 the documents for Crediting Period Renewal were uploaded to Gold Standard.* *As per section 5.1.23 of Principle and Requirements "The date of Design Certification is the last day of the 4 week Design Review period, even if the design review is concluded after this date": the 23/03/2020 is 4 weeks from the 24/02/2020 which marked the start date of the 4-week Design Review period.*  2. *CME believes that, as there aren't any projects using the latest version of GS Simplified Methodology for Efficient Cookstoves v3.0, the PoA-DD does not need updating.* *Additionally, it should be noted that section 8.2.3 of the GHG Emissions Reduction and Sequestration Product Requirements, does not refer to PoA but to projects: therefore, the rule is to be applied at the time of Crediting Period Renewal of the specific project; the project/VPAs that are applying "GS Simplified Methodology for Efficient Cookstoves v1.1" shall apply the latest version of the methodology at renewal, therefore the PoA does not need updating at this stage.* *As per par 5.8.1 PoA requirements "For first real case VPA submitted with the proposed PoA, the CME shall select the latest or valid version of an approved methodology and methodological tool available at the time first submission of real case VPA to Gold Standard": CME has aligned with this requirement as the first real case GS1247 VPA 2 Improved Kitchen Regimes: Kole District Borehole Project, Uganda (GS1359) applied the latest version of ERSWDS methodology.*				

And finally, CME cannot identify par.4.2.2 of the GHG Emissions Reduction and Sequestration Product Requirements mentioned by the VVB. Please clarify.	
Documentation provided by project participant	
VVB assessment	**Date:** 11/04/2025
The VVB has assessed the responses provided by the CME and notes the following. 1. The CME has updated the design renewal date to reflect the latest date which is "23/3/2020". The revised date is now found to be in accordance with the par 5.1.23 of the Principle and Requirements. **CLOSED** 2. The GHG Emissions Reduction and Sequestration Product Requirement v3.0 document does not differentiate between PoA and VPAs. When the document refers to Project it refers to both PoAs and project activities and the rules and applicability stated, referring to para 8.2.3 of GHG Emissions Reduction and Sequestration Product Requirement v3.0 are hence applicable to PoA RCP. Furthermore, referring to para 2.4.1 of Simplified Methodology for clean and efficient cookstoves v3.0 reflects date of entry into force to be '08/10/2022', i.e.- the v1.1 will not be applicable after the quoted date.	
Project participant response	**Date :** 23/04/2025
1. – 2. CME has updated the methodology to the latest version (GS Simplified Methodology for Efficient Cookstoves v3.0) throughout the PDD.	
Documentation provided by project participant	
VVB assessment	**Date:** 25/04/2025
The VVB has assessed the revised PoA-DD and the response provided by the CME and notes that the revisions made are in accordance with the GHG Emissions Reduction and Sequestration Product Requirement v3.0. Furthermore, the PoA-DD now adheres with the force of entry date of the Simplified Methodology for clean and efficient cookstoves v3.0. Thus VVB finds this finding to be **CLOSED.**	

CAR ID	02	**Section no.**	D.4.2, D.5.1	**Date :** 27/03/2025
Description of CAR				

In section B.2. titled – Application of methodologies

1. The applicability conditions for "GS Simplified Cookstove Methodology v.1.1" are set.
   The CME is kindly requested to revise and update the methodology to the latest available version in accordance with par.4.2.2 of GS4GG GHG Emissions Reduction and Sequestration Product Requirements.
   Furthermore, the CME is also kindly requested to revise and update the applicability conditions in accordance with the latest available version of the methodology.
2. In the applicability conditions for "Tool 01: Tool for the demonstration and assessment of additionality v7.0" point 2.2.10 the statement "Projects will apply the additionality tool if it is included in the applied methodology"
   The CME is kindly requested to review and revise the statement as all 3 methodologies being applied in the PoA allow for the use of Tool 01 for demonstration of additionality. Refer to par.3.3.2 for all 3 methodologies being applied.

In section B.3. titled – Eligibility criteria for inclusion of a VPA in the PoA

1. The Eligibility criterion 8 "Official Development Assistance (ODA) Declaration" the means of verification provided is "A declaration confirming that there is no diversion of ODA for each VPA will be attached with the PoA-DD and individual VPA-DDs"
   The CME is kindly requested to provide the ODA declarations as stated in the means of verification column.

2. The eligibility criterion 10 "Test for $W_{b,y}$ parameter" has the following means of verification has been provided "VPAs may apply the default Wb,y value of 0.4 kg/litre. If a VPA conducts field tests then the test for the Wb,y fixed parameter will be conducted following the WBT Protocol"
   The CME is kindly requested to revise and update the statement as the ERSDWS v1.0 methodology does not include the "$W_{b,y}$" parameter.

Project participant response	**Date :** 04/04/2025
In section B.2. titled – Application of methodologies: 1. Please refer to CME response for CAR ID 1 point 2 2. *GS Simplified Methodology for Efficient Cookstoves v1.1 does not include TOOL 1: Tool for the demonstration and assessment of additionality V.7.0.* *This tool is applicable for GS Simplified Methodology for Efficient Cookstoves v3.0, but as CME has explained, there aren't any projects included in the PoA using this methodology. The latest version of the methodology will be included in the PoA at the time of Crediting Period Renewal of the specific project/VPA (GS12174 - GS1247 VPA 313 Guatemala Improved Cookstoves Project and GS11212 - GS1247 VPA 311 Guatemala Improved Cookstoves Project)* *In section B.3. titled – Eligibility criteria for inclusion of a VPA in the PoA* 1. *CME has provided the Official Development Assistance (ODA) Declaration* 2. *CME has updated the reference in the PoA-DD: Wb,y parameter is still applicable for safe project still using TPDDTEV v1 and v3.1*	
Documentation provided by project participant	
GS1247 MS PoA_ODA_Declaration	
VVB assessment	**Date:** 11/04/2025
The VVB has assessed the responses and ODA document provided by the CME and notes the following. Section B.2 titled – Application of methodologies: The CME is kindly requested to refer and review the table provided on page 15 of the PoA-DD. For the Improved cookstove technology the methodology section clearly mentions "GS Simplified Methodology for Efficient Cookstoves 1.1 (or latest version)" Furthermore, for 1&2. Please refer to CAR#01 point 2. Section B.3 titled – Eligibility criteria for inclusion of VPA in the PoA 1. The CME has provided the ODA declaration and VVB notes that there has not been any use of ODA. **CLOSED** 2. The VVB finds the revisions made in the PoA-DD to be appropriate and hence finds the finding to be **CLOSED.**	
Project participant response	**Date :** 23/04/2025
Section B.2: 1. & 2. CME has updated the table provided on page 15 of the PoA-DD and the methodology to the latest version (GS Simplified Methodology for Efficient Cookstoves v3.0). CME has also updated the reference to TOOL1 regarding GS Simplified Methodology for Efficient Cookstoves v3.0.	
Documentation provided by project participant	
VVB assessment	**Date:** 25/04/2025
The VVB has assessed the revisions made in the PoA-DD and the response provided by the CME and finds the updates made within the PoA-DD to be satisfactory. Furthermore, the methodology and the tool have been updated to adhere with the GHG Emissions Reduction and Sequestration Product Requirement v3.0. Thus the VVB finds this finding to be **CLOSED.**	

CAR ID	03	**Section no.**	D.7.1	**Date :** 27/03/2025
Description of CAR				
In section E.3. titled – Final Continuous Input/Grievance Mechanism at PoA level The following statement "any inputs received will be reported in project Monitoring Reports during Verification, as per Gold Standard Principle and Requirements v2.0" The CME is kindly requested to update the version to the latest version of Principles and Requirements				
Project participant response				**Date :** 04/04/2025
CME has updated the version				
Documentation provided by project participant				
VVB assessment				**Date:** 11/04/2025

The VVB finds the revisions made in the PoA-DD to be appropriate and hence finds the finding to be **CLOSED.**

CAR ID	04	**Section no.**	D.3, D.3.3	**Date :** 18/04/2025
Description of CAR				
1. In section A.2 Titled – Physical/Geographical boundary of the PoA The following statement "The PoA is provisionally planned to incorporate activities within twelve countries." Mentions 12 countries, but the list of countries provided after the statement total 15 countries. The CME is kindly requested to revise, review and update the statement. 2. In section A.3 Titled – Technologies/measures The following statement "The stove efficiency of the Chispa Plancha is 38.5%" mentions the efficiency of the cookstove to be 38.5 %. The evidence provided, efficiency report by the CME "Efficiency tests Universidad de San Carlos" mentions the efficiency for cold start to be 31% and for hot start to be 32%. The CME is kindly requested to revise, review and update the statement.				
Project participant response				**Date :** 23/04/2025
1. CME has corrected the sentence to remove the mention of twelve countries. *2.* CME has corrected the sentence to remove the mention of efficiencies. This is not required at PoA level and is clarified at VPA level.				
Documentation provided by project participant				
VVB assessment				**Date:** 25/04/2025
The VVB has assessed the responses and revisions made by the CME within the PoA-DD. The CME has revised the number of countries within the PoA-DD, additionally the CME has updated the efficiency statement. The VVB finds the changes made in the PoA-DD to be satisfactory and thus concludes this finding to be **CLOSED.**				

CAR ID	05	**Section no.**	D.4.2	**Date :** 18/04/2025
Description of CAR				
1. In section B.3 Titled – Eligibility criteria for inclusion of a VPA in the PoA The table detailing the Gender Equality Requirements and Guidelines is found to be only mentioning 2 requirements. The CME is kindly requested to provide all the requirements and guidelines to be satisfied as provided in the section 2 titled – Requirements of GS4GG Guideline: Gender Equality Requirements and Guidelines v2.0 for VPAs that will seek gender sensitive certification.				
Project participant response				**Date :** 23/04/2025
1. CME has included the Gender Requirements as per the GS Gender Equality Requirements and Guidelines v2.0 under Section B.3 of the PoA document. Requirements have been outlined and examples of how this is met have been provided. CME has not included Guidelines as these are to be considered but not strict requirements. CME has and will continue to review the guidelines, but they are not needed in the PoA. Note that there is a significant amount of text and it is important to not overload the PoA with non-essential information. CME deems that the information provided in more than satisfactory.				
Documentation provided by project participant				
VVB assessment				**Date:** 25/04/2025
The VVB has assessed the response provided and notes that the CME will continue to review the guidelines for the gender certification. The VVB finds the response provided to be satisfactory and hence concludes this finding to be **CLOSED.**				

Table 8. FAR from this verification

FAR ID	N/a	**Section No.**	N/a	**Date :** DD/MM/YYYY
Description of FAR				

N/a	
Project participant response	**Date :** DD/MM/YYYY
N/a	
Documentation provided by project participant	
N/a	
VVB assessment	**Date:** DD/MM/YYYY
N/a	