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GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG)
REPORT
-
DESIGN CERTIFICATION (PoA VALIDATION)

PoA Title:	SMG - Access to Clean Cooking in Himalayas
GS project ID:	GS 12487
Internal ID:	A+SH_SYST_TQC_GS_PoA_VAL_CPA INCL_VER_2024
Customer:	Shri Maa Marketing Private Limited
Date:	29/01/2026
Revision:	03

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SUMMARY			
Reference No.	**Date** *(first version)*	**Version No.**	**Date** *(last version)*
A+SH_SYST_TQC_GS_PoA_VAL_CPA INCL_VER_2024	12/03/2025	03	29/01/2026

Client	Shri Maa Marketing Private Limited
PoA Title	SMG - Access to Clean Cooking in Himalayas
Project Developer	Shri Maa Marketing Private Limited
Project Location	Nepal
Contact Person	Mr. Deep Ram Gupta

GS4GG Activity Requirements: • PROGRAMME OF ACTIVITY REQUIREMENTS AND PROCEDURES version 3.0 • PRINCIPLES & REQUIREMENTS version 2.1 • COMMUNITY SERVICE ACTIVITY REQUIREMENTS version 1.2 • VALIDATION & VERIFICATION STANDARD version 2.0 • GHG EMISSSIONS REDUCTIONS AND SEQUESTRATION PRODUCT REQUIREMENTS, version 3.1 • STAKEHOLDER CONSULTATION AND ENGAGEMENT Version 2.1 Applied Methodology Version: Reduced emissions from cooking and heating – Technologies and Practices to displace Decentralised Thermal Energy Consumption (TPDDTEC), version 4.0	GS4GG Sectoral Scope: 02 UNFCCC CDM Sectoral Scope: 3 Technical Area: 3.1
First PoA-DD Version: 1.0 Date: 11/12/2023	Final PoA-DD Version: 7.0 Date: 21/01/2026
Estimated outcomes of each SDG: NA (Since this is PoA design certification, no details are added and same are part of VPA Design Certification report)	
Selected Sustainable Development Goals (SDGs): SDG 3; SDG 5; SDG 7; SDG 8; SDG 12; SDG 13, SDG 15	

Design Certification Summary

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Shri Maa Marketing Private Limited to perform the GS4GG design certification of the PoA titled "SMG - Access to Clean Cooking in Himalayas" applying the GS4GG methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) – Version 04.0.

The purpose of this Programme of Activity (PoA) is to provide access to clean and affordable energy to the Nepal households, with the intension to contribute positively to the Environment. This PoA involves promotion and dissemination of efficient cook stoves to households in Nepal and enables the end users to switch from traditional three stone mud stoves to a modern energy-efficient stoves.

Replacement of the traditional cooking stoves with the Improved Cook Stoves (ICS) will aid in significant reduction in the exposure of the family members, specifically women, to the indoor air pollution and therefore resulting in reducing the risk of respiratory and other health-related issues. The project involves promotion of improved cooking stoves (ICS) to the people of socially deprived community, in various

SUMMARY

districts of the Nepal. The PoA will reduce a significant number of emissions that would have been generated in the baseline scenario, where the traditional cookstoves would have been used. The CME of the PoA is Shri Maa Marketing Private Limited.

The Programme of Activity involves dissemination of the ICS in various districts of Nepal. In the absence of the PoA the traditional cookstoves with the biomass fuel would have been used by the households or the end users.

The management of Shri Maa Marketing Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions.

A desk review and a physical on-site inspection have been conducted to verify the data submitted in the GS4GG PoA-DD and VPA-DD. Applus+ Certification confirms the following have been reviewed:

- The PoA-DD and VPA-DD.
- The applied baseline and monitoring methodology.
- GS4GG Principles and requirements, version 2.1
- GS4GG Validation and Verification standard, version 2.0
- All information and references relevant to the Programme of Activity resulting in estimated emission reductions.

The scope of the design certification is defined as an independent and objective review of the programme design document, against the applicable GS4GG requirements. The validation report is finalized based on the assessment of the GS4GG PoA-DD and applying standard auditing techniques including but not limited to document reviews, follow up actions (e.g. physical on-site inspection, interviews with monitoring personnel) and also the review of the applicable approved methodology and underlying formulae and calculations.

The report and the annexed validation describe findings which include:

- 04 Corrective Action Request (CARs);
- 03 Clarification Requests (CLs/CRs);
- 02 Forward Action Requests (FARs) (from GS4GG preliminary Review). No FAR from current validation

The CME has responded to these findings by modifying the Gold Standard PoA-DD and providing adequate additional explanations and evidence. Applus+ Certification confirms that all the findings have been successfully closed out before submitting the request for registration to GS4GG.

As a summary of the design certification, the review of the GS4GG PoA-DD and the subsequent follow-up interviews have provided Applus+ Certification with sufficient evidence for the determination of the project's fulfilment with all stated criteria. In our opinion, the project meets all relevant requirements of Gold Standard. Therefore, Applus+ Certification recommends the project for design certification by the GS4GG Registry as GS VERs project.

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ASSESSMENT TEAM[1]		
Team Members	**Type of Resource**[2]	**Organization** *(for OEs)*
Lead Auditor/Technical Expert in Trainee: Mr. Amit Rai	☐IR ☐EI ☒OE	True Quality Certifications Private Limited
Auditor: Dr. Atul Takarkhede[3]	☐IR ☐EI ☒OE	True Quality Certifications Private Limited
Technical Expert: Mr. Ishan Shrivastava	☐IR ☐EI ☒OE	True Quality Certifications Private Limited
Local Support: Mr. Lok Nath Verma	☐IR ☐EI ☒OE	True Quality Certifications Private Limited
Technical Reviewer: Mr. Nikunj Agarwal	☐IR ☒EI ☐OE	Applus+ Certification

[1] **Note:** The same validation and verification team has been engaged for the PoA Validation, VPA Validation, and VPA Verification. This is in accordance with the provisions of the Gold Standard Validation & Verification Standard (GS VVS), Version 2
[2] IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)
[3] GS approved Auditor

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ABBREVIATIONS	
Applus+ LGAI / Applus+	LGAI Technological Center, S.A. (Applus+ Certification)
CAR	Corrective Action Request
CL / CR	Clarification Request
CME	Co-ordinating / Managing Entity
EIA	Environmental Impact Assessment
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GS4GG (or GS)	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
KP	Kyoto Protocol
MP	Monitoring Plan
NGO	Non-Governmental Organization
SDG	Sustainable Development Goal
TAC	Gold Standard Technical Advisory Committee
TPDDTEC	Technologies and Practices to Displace Decentralized Thermal Energy Consumption
POA	Programme of Activities
VER	Verified Emission Reduction
VVB	Validation and Verification Body
VVS	Validation and Verification Standard

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1. INTRODUCTION

Description of the PoA:

The purpose of the PoA is to introduce Improved Cook Stoves (ICS) in households that use traditional mud three stone stoves for cooking in the baseline conditions.

The PoA is located in the host country Nepal and aims to distribute ICS that will replace the traditional stove and lead to Greenhouse Gas (GHG) reductions through replacing existing biomass (Biomass are organic materials, such as wood, agricultural residues, charcoal, dung cake, or pellets, as fuel) fired traditional stoves. The CME of the PoA is Shri Maa Marketing Private Limited. The assessment team has confirmed the same during the physical on-site inspection and also through the desk review of the latest version of the PoA-DD/1/ & relevant supporting documents, as added in the reference list below of this report.

The thermal efficiency of stove is 35.4%, which is obtained by adjusting the dimensions of the combustion chamber and effective air flow to help in the full burning of biomass. Thermal efficiency of the ICS has been verified by VVB against the authorized Water Boiling Test (WBT) report/17/ and is found to be in line with the applied GS4GG methodology i.e. TPDDTEC v 04.0 requirements. The PoA follows the host country rules and regulations.

The project implementation spans across the territorial boundary of the Nepal. Section A.2 of the latest version of PoA-DD version 5.0/1/ includes the specific details on the geo-coordinates of the location of the programme of activity:

Latitude	26° to 31°N
Longitude	80° to 89° E[4]

The above-mentioned geo co-ordinates of the implemented Programme of Activity has been appropriately included under the section A.2 of the PoA-DD version 5.0/1/. Same has been cross verified by the VVB from the GPS Software i.e. Google Earth Pro (https://www.google.com/earth).

The technical description/18/ of the ICS distributed in the implemented Programme of activity is as described below:

SN	Particulars	Value/Information
1	Name of the device	Shri Stove (or Shri Chulha)
2	Manufacturer	Shri Maa Marketing Private Limited, India

[4] https://www.mapsofindia.com/neighbouring-countries-maps/location-map-of-nepal.html

<table>
<tr>
<td>3</td>
<td>Design parameters</td>
<td>
Model Number:

Each individual unit of Shri stove is uniquely identified through a stove number.

Usage:
All woody biomass (leaves and twigs, wood, cow dung, agricultural residue and wastage, etc.)

Stove Type:
Air supply- Natural Draft
Material - Metal stove
Insulation - Glass wool
Fuel intake- Side feeding

Fuel Consumption Rate:
3 – 5 kgs/day (Firewood)
<table>
<tr><th>Pollutant level: Element</th><th>Levels (Mean)</th></tr>
<tr><td>CO (ppm)</td><td>48.333</td></tr>
<tr><td>$PM_{2.5}$ ($\mu g/m^3$)</td><td>89.381</td></tr>
</table>
Service life: 7 years
</td>
</tr>
<tr>
<td>4</td>
<td>Stove components:</td>
<td>
<table>
<tr><td>Utensil Stand</td><td>Utensil stand is designed keeping in mind the different vessel sizes that communities may use on a daily basis. It goes through a surface chemical treatment process post manufacturing, including 6-tank dips and a hot galvanizing dip to enhance its life and prevent from corrosion.</td></tr>
<tr><td>Covering Body</td><td>Outer covering body is designed for higher durability, keeping in mind more-than-average wear and tear of the stove. It is made up of aluminium, which prevents corrosion and lasts longer. A set of heat insulating bake-lite handles is attached to the body to maneuverer stove easily</td></tr>
<tr><td>Insulating Skirt</td><td>Insulating skirt is designed using the aerodynamics principle to ensure oxygen-rich air reaches the top of stove to provide maximum heat at the surface of the utensil for faster and more efficient cooking. It is also</td></tr>
</table>
</td>
</tr>
</table>

			designed to maximize the insulation of heat and prevent from corrosion.
		Heat Chamber	Heating chamber is made up of steel to maximize durability and minimize corrosion. The outer chamber has diamond-cut holes to control the flow of air. It also has a layer of our proprietary geo-thermal coating which is approved by an accredited institute to further insulates heat and enhances life.
		Stove Base	Sturdy stove stands are placed at the base of the stove that has precisions holes for primary flow of air. It goes through a surface chemical treatment process post manufacturing, including 6- tank dips and a hot galvanizing dip to enhance its life and prevent from corrosion.
		Glass Wool	For extra insulation of heat, we give an option to add a layer of high-quality glass wool surrounding the conical skirt. It prevents from heat leakages throughout the surface and enables communities to cook more efficiently.
		Wood Stand	A heavy-duty stand that is built using steel wires is included with the stove for users to be able to have the flexibility to use longer wood sticks, without having to chop them
5	Thermal efficiency	35.4%	
6	Other features	- Single Fed (Single combustion chamber) - Portable - High durability - Increased ventilation	

The above-mentioned technical details have been confirmed by VVB by assessing the provided manufacturer's specification manual and the stove actual photographs[/18/]. Also, it was confirmed by the VVB during stove user's interviews conducted during the on-site inspection. All the regarding information is correctly mentioned under the section A.3 of the PoA-DD v 4.0

The summary of the proposed PoA and the technology involved has been accurately described under the section A of the PoA-DD[/1/] with sufficient details and clarity. The accuracy of the project description was determined based on the observations made during physical on-site inspection which is as part of design certification on-site inspection, review of relevant supporting documents and interaction (during on-site inspection) with the key monitoring personnel as listed below under the section 2.3 of this report.

The baseline scenario considered for this Programme of Activity have been found in accordance with the applied GS4GG methodology TPDDTEC version 04.0/7/.

The start date of the PoA which is 01/01/2023 has been confirmed by the End-user Agreement made between the beneficiaries and the CME/9/. Same was also confirmed by the end user during the on-site inspection that the ICS was implemented on the same day; which is in accordance with the clause 4.1.39 of the GS4GG Principles & Requirements version 2.1/8/ as well as clause 4.6.2 of the GS4GG PoA Requirements v 3.0/8/, and a renewable crediting period of 5 years with the operational lifetime of the cookstoves are 7 years.

As far as the claimed sustainable development goals are concerned, their eligibility criteria justification is transparently discussed under section A.1 of the PoA-DD version 5.0 /1/ and the detailed ex-ante estimation of the SDG impacts has been described under the section B.6.2 of the VPA-DD 01 version 4.0/2/ and VPA-DD 04 version 4.0/3/. Moreover, the safeguarding principles assessment has also been elaborated in the appendix 01 of the VPA-DD 1 and VPA-DD 4 version 4.0, VVB Assessment of which has been elaborated in the VPA Design Certification report version 01.0, which is in accordance with the clause 4.7.1 of the GS4GG PoA Requirements version 3.0/8/. This has been confirmed by the VVB against the submitted employee Training records/16/, Employment records and employee salary slips (on sample basis)/16/, water boiling test report/17/ etc. The assessment team has checked and reviewed the PoA-DD/1/ with supportive evidence and found the details to be correct.

The proposed GS PoA will comprise of VPAs with all type of scales i. e. micro scale, small-scale and large-scale VPA. As per footnote 14 of the applied methodology, application of suppressed demand baseline will be limited to Micro & Small-scale activities.

This programme of activity also includes one real case VPA (VPA 01) /2/, with project ID GS 12488 and one regular case VPA (VPA 04) /3/, with project ID GS 12628, VPA design certification report of which has been prepared separately by the VVB.

ELIGIBILITY CRITERIA:

The eligibility of technology under section 3.1.1 of GS4GG Principles & Requirements version 2.1

Eligibility Criteria	VVB assessment
3.1.1 (a) Types of Project Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	VVB has reviewed the final version of PoA-DD/1/ and interviewed the CME representatives and local stakeholders during on-site inspection. It was confirmed that the PoA/VPA involve distribution of efficient ICS which will reduce energy requirements as compared to baseline scenario without affecting the level and quality of services. Moreover, in line with the clause 4 Principle 1 of the GS4GG Principles & Requirements v.2.1 project has been pre-identified as eligible cookstove project. This was verified through cross-checking the PoA-DD, stakeholder consultation report's & pertaining supportive documents/22/, an on-site inspection

	and interview with local stakeholders, which is acceptable to VVB.
3.1.1 (b) Location of Project Projects may be located in any part of the world.	PoA is located in the host country Nepal as confirmed by the VVB against the GPS Software Google Earth which was found to be consistent with the information provided under the section A.2 of the PoA. Hence, the PoA meets the eligibility criteria.
3.1.1 (c) Project Area, Project Boundary and Scale The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification). Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or misestimation of impacts amongst projects).	The Project Boundary and the project area of the PoA is considered as the entire host county Nepal which has been checked by VVB from the GPS Software i.e. Google Earth. Same was found to be consistent by the VVB. CME has decided to include large-scale, small-scale and micro-scale VPAs which is allowed as per GS4GG requirements and will be defined at VPA level which is acceptable. The ICS will bear a unique serial number and project database will record user location details to avoid double counting. This will ensure that a particular ICS is not a part of other two projects which are located in the same region as this PoA. This is validated during the on-site inspection and was also confirmed via monitoring personnel. Hence, the PoA meets the eligibility criteria.
3.1.1 (d) Host Country Requirements Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	There is no such mandatory host country legal compliance regarding environmental, ecological and social regulations that has to be adhered with respect to community-based projects. Same was checked against the Government of

	Nepal, Ministry of Forests and Environment website[5] and was found to be consistent. Hence, the PoA meets the eligibility criteria.
3.1.1 (e) Contact Details As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placed against it or any of its directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	Name and contact details of the CME have been provided in appendix 1 of the submitted final version of PoA-DD/1/, which is found to be in accordance with the organization's registration certificate. /27/ The details of Local partner organizations and staff involved in the implementation of each VPA will be checked at VPA level. The CME has provided the company registration certificate and found to be satisfactory. Declaration/23/ that no evidence of insolvency or legal/criminal notices placed against it or any of its directors has been submitted by the CME. Hence, the PoA meets the eligibility criteria.
3.1.1 (f) Legal Ownership Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising.	The legal ownership of each VPA will be checked and confirmed at VPA level. Moreover, the carbon credit transfer agreement/10/ signed between the CME and the beneficiaries was also submitted by CME, which clarifies that End users receiving the Improved Cookstoves under the specific VPA transfer their rights to claim and own emission reductions under the Gold Standard to the CME of the PoA. Same was checked by the VVB during on-site inspection and confirmed by the local stakeholders, it was found to be consistent with the information.
3.1.1 (g) Other Rights As well as legal title and ownership, the Project	This will be checked and confirmed at VPA level.

[5] https://mofe.gov.np/divisions/climate4954change4954management4954division-8457

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.	
3.1.1 (h) Official Development Assistance (ODA) Declaration All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification.	The assessment team has verified the ODA declaration by CME[/21/] for the PoA and also confirmed during the on-site inspection with the representatives of CME and hence it can be concluded that there is no diversion of ODA for the current PoA/VPAs. Hence, the PoA meets the eligibility criteria.

General Eligibility Criteria as per clause 3.1.1 of the GS4GG Community Services Activity Requirements version 1.2:

Eligibility Criteria	**VVB Assessment**
3.1.1 Type 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.	As per Section 3.1.1 (a) of GS4GG Community services activity requirements version 1.2. The Project type is distribution of energy under community service activity requirements. During the on-site inspection, interviews were conducted with the CME representatives and local stakeholders. It was confirmed that the PoA involves the distribution of improved cookstoves (ICS), which directly reduces household energy consumption while maintaining cooking performance. Therefore, the project is automatically eligible for the GS Certification.

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.	Project boundary geographical area is defined as the territorial boundary of Nepal. CME has decided to include large-scale, small-scale and micro-scale VPAs which is allowed as per GS4GG requirements and will be defined at VPA level which is acceptable . Hence the project meets the criteria as per the GS requirement.
3.1.3 Suppressed Demand: Certain Impact Quantification methodologies allow projects to account Suppressed Demand scenario when establishing a baseline. In such cases, the application of Suppressed Demand baseline is limited to Small Scale and Microscale Projects. Where a Suppressed 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 concept of suppressed demand has not been used while establishing the baseline as this is a large scale PoA. The large-scale project or commercial and/or institutional premises, applying this methodology is not allowed to claim suppressed demand baseline. Hence, the section 3.1.3 i.e. eligibility criteria for suppressed demand is not complied.
Legal ownership: (a)Projects involving the distribution of a large number of devices for services such as heating, cooking, lighting, electricity generation, water treatment technology such as water filter, etc. 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 the FPIC requirement, the proofs that end-users are aware of and willing to give up their rights on Products shall be provided. (b)The transfer of Product ownership shall be discussed during local stakeholder consultations for projects.	It is noted that distribution of the ICS has started under the PoA. The VVB has checked the end-user agreements/9/ duly signed between the CME and the end-users and confirm that the ownership of the GS VERs would be with the CME. Moreover, in line with the FPIC requirement, the proofs that end-users are aware of and willing to give up their rights on Products has been confirmed against the end user agreement/9/ as well as carbon credit rights transfer agreement/10/ submitted by CME. It was also confirmed from the stakeholders' interview during the on-site inspection and was found to be correct.

General Eligibility Criteria as per clause 4.12.1 of the GS4GG PROGRAMME OF ACTIVITY (PoA) REQUIREMENTS AND PROCEDURES version 3.0:

Eligibility criterion - Required condition	VVB Assessment
Geographical boundaries of the VPA consistent with that of the PoA	The project boundary of the PoA is considered as the host country, Nepal. This is confirmed through the geo-coordinates submitted by the CME, which is cross-checked using the GPS

	software Google Earth. The geo-coordinates of VPAs will be verified to ensure consistency. Furthermore, the VPA project boundary will be considered as various districts of Nepal, which is deemed acceptable to the VVB.
Conditions to avoid double counting of GHG emission reductions or net anthropogenic GHG removals, such as unique identifications of product and end user locations	Each ICS will bear a unique serial number, and the project database will record user location details to avoid double counting. This will ensure that a particular ICS will not be included in other projects located in the same region as this PoA. This is validated during on-site inspections and also confirmed by VVB.
Conditions to check the start dates of VPA through documentary evidence	The start date of each VPA will be cross-checked against the end-user agreement that will be signed between the CME and the beneficiaries, which will also be submitted by the CME. Additionally, it will be confirmed by the end users during the on-site interview that they will start using the ICS on the same date they will be distributed. Thus, deemed acceptable to the VVB.
Conditions to ensure compliance with the applicability of the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents	Conditions to ensure compliance with the applied GS4GG Methodology are described under Section 3.8 of this report. Additionally, no standardized baseline has been applied for this PoA and the related VPAs, as will be confirmed by the CME and the VVB during the on-site inspection.
Conditions to ensure that VPA meet the requirements for demonstration of additionality	Conditions to ensure that the VPA will meet the additionality requirements are clearly demonstrated under section 3.8 of this report. It is established that, as per clause 1.1.3 of Annex B of CSA Requirements v1.2, "Project activities solely composed of isolated units where the users of the technology/measure are households, communities, or institutions and where each unit will result in $\leqslant$ 600 MWh of energy savings per year or $\leqslant$ 600 tonnes of emission reductions per year" will satisfy the criteria. The calculation regarding this is cross-verified using the ER Calculation sheet[/5/] and the relevant supporting documents, such as the Baseline Survey and their corresponding results[/2,3/] and the Kitchen Performance Tests[/12/]. It is confirmed by the VVB that the annual energy savings will

	remain ⩽ 600 MWh, specifically 10.28 MWh[6]., thus ensuring additionality.
Condition to ensure that the real case VPA and its regular VPAs meet the applicability criteria of selected methodology of combination of methodologies	The conditions to ensure that the real case VPA and its subsequent VPAs will meet the applicability criteria of the selected methodology are described in Section 3.8 of this report.
Conditions to ensure that real case and its regular VPAs systematically demonstrate additionality in accordance with Principles & Requirements	A real case VPA and regular case VPA that will be included in the PoA will also demonstrate additionality, as outlined under section C of the PoA-DD/1/ and section 3.8 of this report, in alignment with the principles that established under Principle 5 of the GS Principles & Requirements, version 1.2/8/.

General Eligibility Criteria as per clause 3.1.1 of the GS4GG PROGRAMME OF ACTIVITY (PoA) REQUIREMENTS AND PROCEDURES version 3.0.

Eligibility Criteria	VVB Assessment
CMEs, when designing, implementing and monitoring a PoA and VPAs, shall consider and adhere to Principles & Requirements, applicable Activity Requirements, methodology(ies) and methodological tools, guidelines and other regulatory documents developed and/or recognised by the Gold Standard in accordance with this document	It has been confirmed by the VVB that all the general requirements regarding the following requirements: A) Clause 3 of the GS4GG principles & requirements v 1.2 (as discussed above); B) Clause 3 of the GS4GG Community Services Activity (CSA) Requirements (also discussed above); C) Applied GS4GG Methodology (discussed in the 3.8 section of this report). General requirements are fulfilled and justified by the VVB as mentioned above, hence this criterion is fulfilled.
CMEs seeking Design or Performance Certification of proposed PoA and VPAs shall prepare and submit to the VVB1 using the latest version of the applicable template and provide all necessary information and documentation to demonstrate compliance with all applicable rules and requirements in this document and other applicable standard documents (PoA-DD	It has been ensured by the VVB that all the latest versions of the templates i.e. PoA-DD template 2.2, ; have been applied from the GS4GG website. Also, all necessary information and documentation to demonstrate compliance with all applicable rules and requirements has also been clearly stated in the submitted PoA-DD/1/ and in this validation report.

[6] Energy savings per cookstove (annual average) (MWh): ((0.037 (TJ/cookstove/year) / 3.6000 (Conversion Factor)) * 1000

or V/CPA-DD templates and Monitoring Report template).	
The CMEs shall apply IPCC AR5 GWP values[7] for the vintage 01 January 2021 onwards, as summarized GHGs: CO_2 | CH_4 | N_2O GWP: 1 | 28 | 265	The PoA start date is 01/01/2023/9/, which is after the stated vintage date i.e. 01/01/2021. Also, VVB has checked the ex-ante ER calculation sheets/5/ corresponding to this PoA, which confirms that the given GWP values, hence acceptable to VVB.
All PoAs seeking certification/certified under GS4GG shall be designed and implemented in accordance with the established PoA hierarchy.	It is noted that distribution of the ICS has started under the PoA. The assessment team has checked the end-user agreement/9/ & carbon credit rights transfer agreement/10/ and confirm that the ownership of the GS VERs would be with the CME.

VPA Eligibility Criteria as per Section B.3 of PoA-DD;

Eligibility Criteria	Justification from CME	VVB assessment
Geographical boundaries of the VPA consistent with that of the PoA	VPAs to be included in the PoA shall carry the geographical boundary within the country of Nepal	Host country of the PoA is stated as Nepal, same confirmed by the VVB against the GPS Software Google Earth which was found to be consistent with the information provided under the section A.2 of the PoA. Thus, future VPA will be implemented under Nepal only.
Conditions to avoid double counting of GHG emission reductions or net anthropogenic GHG removals, such as unique identifications of product and end user locations	Carbon emission reductions claimed by the VPA should be unique and not counted more than once. End users receiving ICS under the specific VPA contractually transfer their rights to claim and own emission reductions to the CME of the PoA. The VPA is exclusively bound to the PoA. Confirmation that the programme activity has not been and will not be	The VVB confirms that the VPA has implemented adequate measures to prevent double counting of GHG emission reductions. Each improved cookstove is assigned a unique serial number to ensure clear identification of end-users. Additionally, end-users have contractually transferred their rights to claim emission reductions to the CME through a legally binding Carbon Credit Rights Transfer Agreement. Based on the provided documentation, VVB verifies that the applied measures are appropriate and thus accepted.

[7] Refer to rule updates on applicability of GWPs for GS4GG Projects/ PoAs from 01 January 2021 onwards. Available at https://globalgoals.goldstandard.org/standards/RU-2020-PR-V1.2-GWP-values.pdf

	registered either as a single project activity or as a VPA under another registered PoA in other offset schemes nor the project activities that have been deregistered.	The VVB confirms that the VPA is exclusively bound to this PoA. Based on the CME's declaration and a cross-check of publicly available registries, the project has not been and will not be registered as a standalone activity or under any other PoA in any offset scheme. No evidence of prior registration or deregistration has been identified.
Awareness and Agreement of those operating a VPA on PoA subscription	CME is responsible for implementing all the VPAs under the respective PoA and is aware of the inclusions.	During interview with VVB team, CME team confirm that proper awareness will be provided during future VPAs
Non-diversion of ODA in case of public funding	The CME confirms that there is no public funding	The ODA declaration will be submitted to VVB by CME for the future VPAs.
Conditions to check the start dates of VPA through documentary evidence	Date of start of project activities of the VPA should be on or after start date of PoA	CME confirmed to the VVB team that start date of VPA will be based on start date of distribution of respective future VPA instance.
VPA Crediting Period	VPA starting date of the crediting period is date of inclusion into registered PoA or any date thereafter and crediting period shall not exceed the PoA end date. The final date for which ERs can be credited shall be no later than 15 years after the start date of the PoA. Each VPA shall provide verifiable evidence.	During interview with VVB team, CME confirm that starting date of crediting period for all future VPA will be date of inclusion into registered PoA or any date thereafter and crediting period shall not exceed the PoA end date. The final date for which ERs would be credited shall be no later than 15 years after the start date of the PoA
Approval of VPA by CME	CME approved each VPA to be included into its registered PoA.	CME will approve the future VPA. However, will be validated by future VVB team to include under PoA
Conditions to ensure that VPA meet the requirements for demonstration of additionality	VPAs to be included under the PoA will be in compliance with item 1.1.3 of Annex B – positive list mentioned in the 'Community Services Activity Requirements'. All VPAs will be solely composed of	Conditions to ensure that the VPA shall meets the additionality requirements has been clearly demonstrated under section 3.8 of this report, wherein it has been established that as per clause 1.1.3 of the

	isolated units (efficient cookstoves) where the users of the technology/measure are household/SMEs/ institutions and where each unit results in <= 600 MWh of energy savings per year. Hence, according to paragraph 4.1.9 of the 'Community Services Activity Requirements', each of the VPAs, regardless of the host country in which the project activity is being implemented, is deemed additional and therefore is not required to prove financial additionality at the time of Design Certification.	Annex B of CSA Requirements v1.2, *'Project activities solely composed of isolated units where the users of the technology/measure are households or communities or institutions and where each unit results in <= 600 MWh of energy savings per year or <=600 tonnes of emission reductions per year.'* Calculation regarding the same will be cross checked by the ER Calculation sheet and the relevant supporting documents such as Baseline survey & their corresponding result and the Kitchen Performance tests, it will be confirmed by the VVB that the annual energy savings is <=600 MWh.
Condition to ensure that the real case VPA and its regular VPAs meet the applicability criteria of selected methodology of combination of methodologies	Section A.1.1 and Section F in the real case VPA carries the eligibility criterion of inclusion of both real and regular case VPAs respectively. The respective VPA shall be in accordance with all the eligibility criterion.	The conditions to ensure that the real case VPA and its subsequent VPAs will meet the applicability criteria of the selected methodology are described in Section 3.8 of this report.
Conditions to ensure that real case and its regular VPAs systematically demonstrate additionality in accordance with Principles & Requirements	Regular case VPA is applicable as of now and additionality is demonstrated in the Section C of the respective document	A real case VPA and regular case VPA that will be included in the PoA will also demonstrate additionality, as outlined under section C of the PoA-DD[/1/] and section 3.8 of this report, in alignment with the principles that established under Principle 5 of the GS Principles & Requirements, version 1.2[/8/].
SSC Limit for VPAs	The SSC-VPA shall exceed energy savings of 60 GWh per year or 180 $GWh_{thermal}$ per year in fuel input throughout the crediting period of the	The future VPA capacity may exceed 60 GWh per year (or 180 GWh $_{thermal}$ per year in fuel input); however, the specific scale—whether large-, small-,

	SSC-VPA (for large scale) For other scales of project activities the VPA shall follow the requirements as per GS Standards (Large, Micro)	or micro-scale—will be confirmed at the time of each VPA's inclusion. The CME intends to include VPAs of all scales, which is permissible under GS4GG requirements and thus acceptable.
Technological requirements	Each VPA will employ Efficient Improved Cookstoves	VPA will only be include under PoA criteria, when include efficient improved cookstoves under applied geographical location.
Sampling Requirement for the VPA	Sampling approaches are set out in each VPA and will follow the methodology Reduced Emissions from cooking and heating TPDDTEC version 4.0 For other methodologies applied the CME shall ensure that the VPAs follow applicability of the same	The CME confirmed during the onsite inspection and interview with the VVB team that the sampling approaches will align with the TPDDTEC version 4.0 guidelines
SDG Outcomes	The PoA, by way of implementing its VPAs, shall demonstrate contribution towards the SDGs listed in section A.4	SDG outcomes by the VPA will be confirmed during VPA inclusion.
Safeguarding principles and assessment	Projects shall conduct a Safeguarding Principles Assessment and conform to Gold Standard Safeguarding Principles and Requirements. The safeguarding principles assessment shall be carried out at the VPA level.	Safeguarding principles assessment shall be carried out at the VPA level
Stakeholder inclusivity	Local stakeholder consultation for VPA is conducted as per GS Guidelines	Stakeholder inclusivity will be confirmed during VPA inclusion stage.
Conditions to ensure compliance with the applicability of the applied methodologies, the applied standardised baselines and the other applied	The VPA shall meet all the applicability conditions of the applied methodology, TPDDTEC ver 4.0 and each condition should be described and justified in the	Future VPA needs to be in line with the applicability criteria of applied methodology TPDDTEC v 4.0.

methodological regulatory documents	VPA-DD In case of application of other methodologies for example for different scale of project or project type, the VPA shall ensure applicability of the same in the project activity	In case future VPAs apply different methodologies—due to project scale or type—they shall ensure full compliance with the applicability criteria of the selected methodology.
Applicability of Community services Activity requirements (CSA)	The VPA shall meet all the applicability conditions of the Community Services Activity requirements	Applicability conditions of the Community Services Activity requirements will be confirmed during VPA inclusion stage.
Conditions to be met for retroactive VPAs	Retroactive projects shall submit for preliminary review within one year of the project start date	With reference to para 4.1.42 (b) of GS Principle and Requirements, V2.1 The start date of PoA is 01/01/2023 and their stakeholder meeting was conducted by 09/12/2023. Thus, project is considered as Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date.

Applus+ Certification confirms that:

1) The proposed PoA is a voluntary action by the CME since there is no mandatory host country compliance needed for implementation of such activities that include distribution of the ICS.

2) The first real case VPA, part of the PoA has been prepared for the ICS dissemination applied with the GS4GG based methodology TPDDTEC v 4.0 and thereof, the technology is stated in the first VPA-DD in accordance with the relevant GS4GG requirements as stated in the "Principles & requirements v 1.2.

3) Since, the ICS consumes less fuel because of better thermal efficiency, it cuts fuel expenditure, provide access to new clean technology and produces less smoke (less indoor air pollution), and thus, the implementation of this PoA has caused social, economic and environmental benefits and contributes to the overall sustainable development of host country. Same has been cross checked against the authorized Water Boiling Test (WBT) report/17/, which confirms that the ICS has 35.4% efficiency therefore accepted by VVB.

The description of the project implementation in the latest version of the PoA-DD includes all the relevant information in accordance with the conditions as provided under the clause 7.3 of the GS4GG Programme of Activity Requirements v 3.0 clause 4 of the GS4GG Community Services Activity Requirements V 1.2. As checked during the on-site inspection conducted and by

interviewing monitoring personnel, it could be concluded by the VVB that the description regarding the same as mentioned in the PoA-DD is accurate and complete.

Management system:
The coordinating/managing entity (CME) involved for this project is Shri Maa Marketing Private Limited. The PoA shall include VPAs which will be implemented by individual entity or any other VPA implementors for the operation of individual VPAs, including planning, implementing and monitoring the project activities. A definite roles and responsibilities of the monitoring personnel whosoever are involved in the inclusion of the VPAs has been clearly defined under the section B.1 of the latest version of the PoA-DD version 5.0/1/. Following given information as mentioned was cross checked during the on-site inspection conducted from 20/04/2024 to 23/04/2024 and 28/11/2024 to 01/12/2024 and also confirmed by cross-checking the submitted employment records (salary slips submitted on sample basis, training records (conducted for beneficiaries as well as employed people for SMG Buddy)/16/ as submitted by the CME. The screenshot of a mobile based application 'SMG Buddy' was provided by the CME, which confirmed the registration of the concerned employees for the ICS distribution. Same was found to be consistent by the VVB.

Roles and responsibilities:
The members of Shri Maa Marketing Private Limited were interviewed during the conducted on-site inspection in order to confirm the roles that would be assigned to the VPA implementer.

Records of arrangements for training and capacity development for personnel: The manufacturing team, testing & distribution teams, monitoring teams are trained directly by the CME. Its representatives were interviewed during the on-site inspection to corroborate these roles. Same was cross checked against the submitted employment records (salary slips submitted on sample basis, training records (conducted for employed people for SMG Buddy) /16/. It was also confirmed by the CME that the trainings shall be conducted on a regular basis and the attendance and feedback records for the same will be maintained.

A procedure for technical review of inclusion of VPAs:
The internal technical review of the inclusion of VPA would be conducted by the CME. CME representatives interviewed during the on-site inspection ascertained that the Carbon Asset Manager will conduct technical review and submit the reports to the CME Managing Director for approval. Appropriate measures are incorporated in the process to ensure independence of the review process.

A procedure to avoid double counting:
To avoid double counting of ICS in other registries such as VERRA, CDM, GCC and also other voluntary carbon mechanisms, all the distributed ICS under the PoA will bear the unique serial number. Unique serial number and user location details will identify the project devices individually and will separate it from other programs, this will ensure that a particular ICS is not a part of other two projects which are located in the same region as this PoA. However, there are two other ICS projects in the VERRA mechanism, registration of which is going on parallelly. VVB as a part of VPA validation has verified the unique serial numbers provided for the ICS from the project database provided by the CME against actual distributed ones during the on-site inspection.

Records and documentation control process for VPA under the PoA:
Records and documentation of the included VPA will be archived for two years after the end of the final crediting period or the last issuance of VERs, whichever occurs later.

Applus+ Certification confirms that the management system with the prescribed roles & responsibilities as described in the PoA-DD is in accordance with the para 4.3 of the GS PoA Requirements version 2.1 /8/, and the coordinating/managing entity has the competencies to check the features of potential VPAs and ensure that each VPA meets all requirements and eligibility criteria for inclusion of VPAs in the proposed GS PoA before its inclusion as mandated under the para 1.2.1 of the GS PoA Requirements version 2.1.

Conclusion:
The review of the latest versions of the PoA-DD & VPA-DD, supporting documentation and subsequent follow up actions with the concerned monitoring personnel have provided Applus+ Certification with sufficient evidence to determine the fulfilment of stated criteria. Applus+ Certification is of the opinion that the PoA "SMG - Access to Clean Cooking in Himalayas " as described in the final PoA-DD meets all relevant requirements of GS4GG requirements and has correctly applied the GS methodology TPDDTEC version 4.0/7/. Therefore, the proposed Program of Activities (PoA) is recommended for request for registration.

1.1 Objective

The purpose of a design certification is to have an independent third-party assessment of the GS4GG PoA-DD and compliance with the GS4GG requirements as described in the Gold Standard documentation and supporting documents by the CME. Design certification is part of the GS VER project cycle and will finally result in a conclusion by Applus+ Certification whether a programme of activity is valid and should be submitted for registration of a proposed project activity rests at the GS4GG and the Parties involved.

1.2 Scope

The scope of the services provided by the LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) for the PoA is to perform design certification of Programme of Activities and the VPA[8]. The scope of design certification is to assess the claims and assumptions made in the PoA-DD against the GS4GG criteria, including but not limited to, GS PoA requirements version 3.0 GS Validation & Verification Standard version 2.0/8/, applied GS4GG methodology and other relevant rules and requirements established for the GS4GG programme of activities.

[8] https://registry.goldstandard.org/projects

2. METHODOLOGY

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

(i) The desk review of documents and evidence submitted by the CME in context of GS4GG criteria in assistance with the GS4GG guidelines issued;

(ii) Undertaking/conducting on-site inspection, follow-up interviews, or interactions with the representative of the project participant, local stakeholders reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate;

(iii) Preparing a draft validation opinion based on the audit findings and conclusions;

(iv) 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);

(v) An independent technical review team reviews the validation report prepared by the validation team. After the final report is accepted by the Technical Reviewer it is then approved by Applus+ Certification which is processed further according to the GS4GG procedures.

The GS4GG overview documents which are referred as DVR is as below:

Validation Checklist Table 3: Resolution of Audit Findings				
Type:	☐ **CAR** ☐ **CL/CR** ☐ **FAR**		**Number:**	
Raised by:		**Ref. to checklist in table 1&2:**		
Description of the audit finding			**Date:**	DD/MM/YYYY
The description of the audit finding should be clearly included here.				
Project Participant's response			**Date:**	
The responses given by the project participants during the communications with the validation team should be included here.				
Documentation provided as evidence by Project Participant				
The evidences provided by the project participants should be included here.				
Auditor's assessment comment			**Date:**	
This section should include how the audit finding is assessed by the assessment team.				

The Complete List of CAR/CL/FAR is included as Appendix 1 of this report.

2.1 Appointment of the assessment team

According to the sectoral scope / technical area and experience in the sectoral or national business environment, LGAI Technological Center, S.A. (Applus+ Certification) has composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of LGAI Technological Center, S.A. (Applus+ Certification).

The composition of audit team is approved by the LGAI Technological Center, S.A. (Applus+ Certification) ensuring that the required skills are covered by the team.

The qualification levels for team members that are assigned by formal appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A)
- Technical Expert (TE)
- Technical Reviewer (TR)
- Local Support
- Other Supporting roles such as Financial Expert (FE) or Country Expert (CE) /Local Expert (LE)
- Any of the above-mentioned roles in training (iT, e.g. AiT for auditor in training, TEiT for Technical Expert in Training, etc.).

The sectoral scope / technical area knowledge linked to the applied methodology/ies shall be covered by the assessment team.

Name	Role	SS /TA Coverage	Financial aspect	Host country experience
Mr. Amit Rai	Lead Auditor (LA)/ Technical expert in training (3.1) (TEiT)	No	NA	No
Dr. Atul Takarkhede	Auditor (GS Approved)	Yes	NA	No
Mr. Ishan Shrivastava	Technical Expert (TE)	Yes	NA	No
Mr. Lok Nath Verma	Local Support	No	NA	Yes
Mr. Nikunj Agarwal	Technical Reviewer (TR)	Yes	NA	NA

The complete list of CVs is included as Appendix 2 of this report.

2.2 Document review

The design certification of the Programme of Activities is performed primarily as a document review of the PoA design document version 01.0 dated 11/12/2023 and the final version 5.0 dated 03/06/2025. The cross checks between information provided in the PoA-DD, VPA-DD1 and VPA-

DD 4 and information from sources other than those used, if available, the validation team's sectoral or local expertise and, if necessary, independent background investigations.

The complete list of documents/evidence assessed by validation team is included under section 4 of this report.

2.3 Follow up Interviews

This is the design certification process. As per clause 3.1.1 of the GS4GG Site Visit and Remote Audit Requirements and Procedures, version 2.0 "At minimum, the VVB shall conduct physical site visit within two years of project start date." Since the start date of the Programme of Activity is 01/01/2023 as confirmed by the VVB against the end-use agreement signed between the beneficiary and the CME, and the on-site inspection was conducted between 20/04/2024 to 23/04/2024 and 28/11/2024 to 01/12/2024, therefore applicable. Corresponding to the implemented PoA:

- A complete desk review of the PoA-DD as well as all applicable host country legal requirements and respective supportive evidences have been checked by the Assessment team.

- Assessment team has performed successive on-site inspection in order to check implementation, current situation, evaluation of data management, QA/QC system, project technology, training provided, monitoring, calibration etc. Interview questions were filled as per Assessment team interview checklist. Cross checks between information provided by interviewed personnel (i.e. by checking sources) to ensure that no relevant information has been omitted.

- Assessment team has performed on-site inspection with local stakeholders to check the monitoring of GS4GG sustainable parameters like employment and training, environmental and other relevant issues.

- Photographic evidences of the ICSs, Installed ICSs with Unique Serial IDs.

- Monitoring procedures for the SDG goals / Sustainable monitoring parameter followed at onsite.

- Review the calculations and assumptions used to obtain the GHG data and ER.

- To understand LSC and grievance mechanism from review of documents and interaction and interviews with the villagers.

Further, during onsite visit, relevant records related to the project design, implementation, and operation, baseline data collected, test reports of project ICS etc. were checked. Interview with the stakeholders participating in the project consultation. To verify the implementation of programme of activity, onsite operation & maintenance, monitoring & management practices; assessment team has conducted physical visits and on-site interviews with the site in-charge and

also had a detailed discussion with the CME representative and reviewed third party statutory documents i.e. project start date document i.e. end-user agreement, project database, employment & training records for all the employees, employee salary slips (on sample basis), grievance register.

As a part of PoA validation, VVB interviewed local stakeholders from the project boundary during the on-site visit. List of CME personnel and stakeholders interviewed during on-site inspection conducted from 20/04/2024 to 23/04/2024 and 28/11/2024 to 01/12/2024 [9] (Date of Interviews):

Interviewed Personnel	Functions	Organization	Subject	Team member
Ms. Prachi Singh	Project Supervisor	Shri Maa Marketing Pvt. Ltd.	PoA description, Project boundary, technical description, Monitoring plan, baseline scenario, technical description, Additionality, Project boundary, Ex- ante and Ex-post parameters, fNRB value, EIA requirement, Local stakeholder consultation	Mr. Amit Rai (LA/TEiT) Mr. Ishan Shrivastava (TE)
Mr. Sidhant Kulshrestha	CME Representative	Shri Maa Marketing Pvt. Ltd.		
Mr. Ajay Oriya	CME Representative	Shri Maa Marketing Pvt. Ltd.		
Mr. Santosh Pandey	CME Representative	Shri Maa Marketing Pvt. Ltd.		
Mr. Laxman Prasad Verma	Village Pradhan, Banke, Ward No -4	Local Stakeholder's		
Mr. Shravan kumar shreshtha	Village Pradhan Ward no -10			
Ashok Kumar Yadav	Mayor - Siraha district			
Akash Deep	- Ward member, Dhanusha rural municipality			

[9] Supplementary Audit has been issued due to the revision in districts included under the project boundary.

List of people involved under baseline survey and project device beneficiaries interviewed during the on-site inspection by the VVB are listed below:

Sr. No	Name [10]	Gender	Cookstove Serial Number	VPA ID
1.	Jetul [11]Khan	Male	NA	Baseline KPT has been done for the combined location in VPA 1 and VPA 2 (which is also corresponding to PoA) The interviews conducted were representative of the project population covered under the VPAs and the PoA. The baseline KPT's location were confirmed and verified against the Baseline KPT Result Spreadsheet/5/ submitted by the CME.
2.	Rafikalam Khan	Male	AJ3331	
3.	Hemkala Niroula	Female	AM9347	
4.	Mainarani Limbu	Female	AM7557	
5.	Geeta Sunar	Female	AC7892	
6.	Taradevi Garareya	Female	AJ2191	
7.	Shanti Devi	Female	AN3136	
8.	Nar Kumari Ghale	Female	AP2491	
9.	Jagadish Mahar	Male	AO7880	
10.	Budho Thakur Hajam	Male	AP4194	

The samples above interviewed are included under the PoA from various districts of Nepal indicated under respective VPA – DD's section A.2

Key points discussed during the interviews

1. Are you the main user of the old cookstove?
2. How many people are there in your household?
3. What type and number of stoves did you use? Three-stone, self-built low efficient clay stove, traditional low efficient stove or others?

[10] Apart from randomly selected 8 no of samples, 2 buffer samples were also included to further enhance the transparency and impartiality of the process.
[11] During the audit found that baseline cookstove still being used, planned to distribute cookstove in future.

4. what kind of fuel do you use for the stove? Charcoal, firewood or others? if others, what sort of fuel is it.
5. What was the baseline device used by the beneficiary?
6. How many numbers of meals are cooked in a day?
7. Did an investigator come to your home to measure the fuel consumption for the cookstove? If yes, how long is the measurement period.
8. Do you think the cookstove will generate smokes and cause respiratory or other health issues?

The validation team has taken 08 ICS samples (along with 2 buffer samples) from the PP's record. Each of the households selected for the audit has confirmed to the validation team that they were use three stones fire stoves for cooking. The ICS model, serial number and beneficiary details observed on site, were found to be consistent with the project's ICS distribution records. All beneficiaries confirmed having signed the agreement with PP to transfer the ownership of carbon credits to PP. No discrepancy was found during the audit and thus the PP's project records are deemed appropriate and thus acceptable to the validation team.

Sampling approach:

CME has done their sampling as per the sampling requirements of GS Methodology TPDDTEC v4.0 (Table 4 for Independent Samples), the CME calculated the sample size based on COV using reference project GS7544. Using the mean and SD values, the COV was calculated as 0.6467, and as per the methodology this corresponds to a requirement of 110 samples for the Baseline KPT and 120 samples for the Performance KPT/5/ to meet the 90/30 precision. The CME has selected these sample sizes accordingly and also considered non-response. Therefore, the sampling approach follows the applicable clause of TPDDTEC v4.0

Since the project requires sampling to access baseline samples submitted by project proponent. Further, based on the provisions of CDM Standard: Sampling and surveys for CDM project activities and programmes of activities, version 9.0, assessment team has undertaken the following sampling plan with respect to the project validation and verification.

Para 30 and 31 of the CDM standard states:

In order to determine the sample size, the VVB should specify in advance, using its own professional judgement:

(a) Acceptable quality level (AQL) or the level of assurance, that is the proportion of acceptable discrepancies between the project proponents' or the coordinating/managing entity's sample records and the DOE sample records (i.e. DOE field/on-site inspection results) (e.g. 0.5 per cent);

(b) Unacceptable quality level (UQL), that is the proportion of unacceptable discrepancies between the project proponents' or the coordinating/managing entity's sample records and the DOE sample records, e.g. 20 per cent.

Para 31 says, the maximum errors associated with the determination indicated in paragraph 30 above should remain at levels indicated below:

(a) A 0.5 per cent chance that the DOE will wrongly reject the project proponents' or the coordinating/managing entity's records (i.e. reject a set of records of acceptable quality);

(b) A 20 per cent chance that the DOE will wrongly accept the project proponents' or the coordinating/managing entity's records (i.e. accept a set of records which is unacceptable).

Based on the above allowance given by the sampling standard[12], VVB selected 08 random households from PP's baseline samples/4/ as acceptance samples. The households were chosen from the different states of host country, Nepal which are already surveyed by the PP. The choice of 08 households is the minimum allowed number of samples as per the sampling standard with 0 acceptance number. Since this is an acceptance sampling.

The table from the standard is provided below and the AQL, UQL, producer and consumer risk are highlighted for the present project activity decided by the VVB.

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

[12] https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210531160756223/Meth_Stan05.pdf

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

The selection of 08 households represents the minimum required number of samples as per the sampling standard, with 0 acceptance number, and accounts for a 10% producer risk and a 20% consumer risk. To adopt a more conservative approach, a total of 10 samples were visited.

2.4 Resolution of Clarification and Corrective Action requests

The objective of this phase of the design certification was to resolve the requests for corrective actions and clarification and any other outstanding issues which needs to be clarified for Applus+ Certification positive conclusion on the PoA-DD. The Corrective Action Requests and Clarification Requests raised by Applus+ Certification were resolved during communications between the CME and Applus+ Certification to guarantee the transparency of the validation process, the concerns raised, and responses given are summarized in Appendix 1 of this report.

The Gold Standard GS4GG PoA-DD version 7.0 submitted on 21/01/2026 serves as the basis for the final assessment presented.

2.5 Internal Quality Control

As final step of a validation the final documentation including the validation report and the protocol must undergo an internal quality control by the technical review committee. Each report must be finally approved either by the head of technical review committee or the deputy. In case one of these two persons is part of the audit team, approval can only be given by the other one.

After confirmation of the CME, the validation opinion and relevant documents are submitted to the GS Registry.

3. PROJECT DESIGN CERTIFICATION ASSESSMENT

3.1 Start date and duration of PoA

In accordance with the para 4.6.2 of GS4GG 'Programmes of Activities Requirements' version 2.1 *"The PoA crediting cycle start date is the crediting period start date of the earliest VPA included in the PoA."* Accordingly, the crediting cycle start date of the PoA is 01/01/2023 as confirmed against the end-user agreement/9/ made between the CME and beneficiaries. Moreover, in accordance with the clause 4.1.40 of the GS4GG Principles & Requirements v 2.1 *'For distributed technology projects, the start date is the date of implementation of the first unit under the project',* which again is confirmed against the end-user agreement & also the signed cardon credits rights transfer agreement/10/ signed between the CME & the beneficiaries.
Moreover, as per the para 4.12.8 of the GS PoA Requirements version 2.1, 'Stakeholder Consultation (first round) is conducted after the Start Date of the VPA'. Since this is a retroactive project, The Design Consultation Report dated 09/12/2023 for this GS PoA was submitted by the CME which again confirms the type of project i.e. retroactive.

3.2 Crediting period type and duration

The total duration of PoA is from 01/01/2023 to 31/12/2043 i.e. 20 Years 00 Months (as mentioned under section D.2 of the PoA-DD/1/ and the CME has chosen renewable crediting period for the PoA. This choice is also found in-line with the para 4.6.2 and 4.6.3 of the GS4GG 'Programmes of Activities Requirements' version 3.0, that states, "The PoA crediting period start date is the crediting period start date of the earliest VPA included in the PoA."

Applus+ Certification confirms that the selected crediting period duration of the PoA is as per para 4.6.2 of GS4GG 'Programmes of Activities Requirements' version 3.0. This was cross checked by the VVB against the submitted end-user agreement/9/ by the CME for the first VPA implementation which is again 01/01/2023. Same was also confirmed with the concerned monitoring personnel during the on-site inspection and was found to be consistent with the information provided.

3.3 Scale of the project

The proposed GS PoA is classified to include VPAs of any scale i. e. micro, small or large scale VPAs. VVB noted that this is acceptable under GS4GG requirements and hence accepted.

Post-discussions with CME representatives and stakeholders during on-site inspections, the assessment team validates the CME's accurate identification of the PoA type. It confirms the CME's intent to incorporate any scale of VPA under this programme

3.4 Environmental impacts

This PoA involves the distribution of Improved Cook Stove (ICS) with a thermal efficiency of 35.4% as confirmed via the Water Boiling Test Report/17/ provided by the CME. However, there is no mandatory rule or regulation in the host country – Nepal mandating the implementation of ICS. The project complies with all applicable statutes, laws, and regulatory frameworks. No Nepal regulations, ordinances, or other regulatory frameworks are violated by the project. This

conclusion was drawn from publicly available government documents[13], policy statements, and consultation with local regulatory guidelines/28/. Therefore, VVB confirms no such EIA has been conducted by the CME for the implementation of this PoA.

3.5 Socio-economic impacts

Likewise, there is no such mandatory host country guideline that is to be complied with respect to the community-based projects. as checked against the Government of Nepal. Hence, socio-economic impact analysis is not conducted for the PoA and for the VPA. Therefore, VVB confirms no such SEIA has been conducted by the CME for the implementation of this PoA.

3.6 Baseline Scenario

The CME has applied an approved baseline and methodology TPDDTEC version 04.0/7/ which is approved under GS4GG programme. This PoA is about the dissemination of Improved Cook Stoves (ICS) which provides access to the clean energy by providing clean cooking solution. In the absence of this project the households were relying on the less efficient traditional cookstoves. As confirmed during the on-site inspection by VVB, mud stoves were used as traditional ones in the baseline scenario.

In line with the clause 3.4 of the applied GS4GG methodology TPDDTEC version 04.0/7/ "The project developer shall define the baseline scenario as the existing baseline technology/practice use and fuel consumption patterns for the type of service provided by the project technology in the population targeted for adopting the new project technology, i.e., "target population". The selection and description of the baseline scenario will be informed by the Baseline Scenario Survey under VPA-DD.

The assessment team during on-site inspection found that users are dependent majorly on fuelwood, most of which are collected from the nearby forest area to use as fuel for cooking. This conclusion was supported by direct observations, stakeholder interviews, and verification of the Baseline Survey Report/4/ provided by the CME, which detailed household fuel use patterns and sources.

The assessment team has reviewed the latest version of PoA-DD/1/ in line with the applied methodology and it is confirmed that the CME has correctly identified the baseline scenario.

Applus+ Certification confirms that the baseline scenario is identified as per the applied methodology. All data parameters are used correctly while estimating the baseline emissions. The baseline scenario represents the most possible scenario in absence of the proposed PoA.

[13] 1. https://old.aepc.gov.np/improved-cooking-stoves
2. https://cleancooking.org/news/ensuring-clean-cooking-access-through-standards-and-testing-a-milestone-for-nepal/
3. https://documents1.worldbank.org/curated/en/916571494854063344/pdf/Investment-prospectus-for-clean-cooking-solutions-in-Nepal-a-roadmap-to-national-goal-of-providing-clean-cooking-solutions-for-all.pdf

3.7 Project Boundary

As per the clause 3.1.1 (a) of the applied GS4GG methodology, *"The project boundary is the physical, geographical sites of the project technologies/practices including the fuel collection and production area; i. Where the baseline fuel is woody biomass (including charcoal), the project boundary also includes the area within which this woody biomass is grown and collected.* As the ICS project implementation for the PoA is spread in the in the entire host country Nepal, therefore project boundary covers the entire host country Nepal wherein the ICS has been distributed.

The project boundary has been confirmed from the monitoring personnel during the on-site inspection and local stakeholder interview and was found to be in accordance with the clause 3.1 of the applied GS4GG methodology TPDDTEC version 04.0/7/. It was confirmed by VVB that the beneficiaries used to collect wood for the fuel mostly from the nearby forest area which is as mentioned in the baseline survey datasheet/4/ submitted by the CME.

3.8 Eligibility Principles Assessment

- **Principle 1. Contribution to Climate Security & Sustainable Development**

  The PoA employs the approved baseline GS4GG methodology TPDDTEC version 04.0. The applicability conditions of the applied methodology are presented as follows:

Applicability Criteria as per methodology	Justification from CME	VVB Assessment
Section 2.2.1 (a) Project shall choose a technology design 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%.	The Improved Cookstoves meet the project's applicability criteria with a measured efficiency of 35.4%, exceeding the minimum requirement of 20%. This indicates good potential for performance in field conditions due to their proven efficiency.	The applicable criteria selected by the CME is found to be correct and the same has been confirmed from the review of the submitted document i.e. Water Boiling Test Report/17/, which clearly states that the energy efficiency of 35.4% of ICS implemented. Hence, the applicability is complied.
Section 2.2.1 (b) The technology shall have continuous useful energy output of less than 150kW per unit.	The project cookstoves have a capacity of less than the maximum 150kW per unit (as demonstrated in the Emission Reduction calculation sheet).	As checked from the submitted Ex-ante ER Calculation Sheet/5/ and interview from the monitoring personnel during the on-site inspection, it was confirmed to the VVB that the continuous useful energy output came out below than the 150 kW at maximum capacity for the distributed cookstoves. Hence, the applicability is complied.

Section 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.	The project activity is solely implemented by Shri Maa Marketing Private Limited who is the project developer and CME as well. Individual households are not project representatives in the project.	As checked against the submitted duly signed end-user agreement[/9/] between the end-user and the CME, it could be confirmed that the PoA implementer is the Shri Maa Marketing Private Limited only. Moreover, it is also confirmed by the CME representatives as well as local stakeholders during the on-site inspection that no individual households are the PoA representatives, hence acceptable to VVB. Hence, the applicability is complied.
Section 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 PDD/VPA-DD at the time of validation.	The CME imparts awareness on the health and environmental benefits of using the improved cookstoves to the beneficiaries. This acts as an incentive mechanism for the beneficiaries to eliminate the less efficient baseline stoves. This knowledge shared via the project activity leads to the abandoning of inefficient baseline cookstove.	During assessment, it was found that to spread awareness on the health and environmental benefits of using the improved cookstoves, CME has conducted stakeholder awareness sessions pertaining to the health and environmental benefits of using the improved cookstoves which also demonstrate the benefits of elimination of inefficient baseline stoves that are replaced by the project cooking devices. This was validated through a review of the Stakeholder Consultation Report and the Minutes of Meeting (MoM) for the stakeholder sessions. Same was confirmed during the local stakeholder interview by VVB during the on-site inspection. Hence, the applicability is complied.
Section 2.2.1 (e) To avoid double counting or double claiming, the project developer must:	(i) The VPA communicates to the end users about carbon credit rights during distribution of the stove and the end users sign an agreement to transfer	The ICS will bear a unique serial number and project database will record user location details to avoid double counting. Moreover, a carbon credit

i. clearly communicates its ownership rights and intention of claiming the emission reductions resulting 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 other renewable fuel in use; and ii. inform and notify the end users that they cannot claim emission reductions from the project, and 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. See data and parameters not monitored, Avoidance of double counting or double claiming with other mitigation actions, for details on this demonstration.	the carbon credits to the VPA developer (Shri Maa Marketing Private Limited). (ii) End-users are informed about the carbon crediting mechanism and how carbon finance facilitates the project activity. They are also informed that they cannot, therefore, claim emission reductions from the project. The unique identification of each project cookstove is logged in the project database and ensures that double counting is avoided. (iii) The unique identification of each project cookstove is logged in the project database and ensures that double counting is avoided.	transfer agreement has also been provided by CME for each beneficiary, which confirms about the proper communication of the same to each household. This has been verified during the on-site inspection from the local stakeholders and also via monitoring personnel and was found to be correct. To prevent double counting of Improved Cook Stoves (ICS) across other registries such as VERRA, CDM, GCC, or other voluntary carbon mechanisms, the Project Owner (PO) has implemented a robust traceability and beneficiary verification system. Each ICS distributed under this PoA is assigned a unique serial number, which is permanently affixed to the unit and recorded in the project database. This serial number is used in combination with beneficiary details—collected through a Know Your Customer (KYC) process that includes household address, full name, and national ID—to ensure precise identification and exclusivity. This mechanism ensures that each stove is uniquely linked to a single beneficiary and location, eliminating the risk of overlap with other carbon projects operating in the same region. In particular, although two other ICS projects are undergoing registration under the VERRA mechanism concurrently, the PO has verified that no stove

		distributed under this PoA has been or will be included in any of those projects. This verification is supported by the project's centralized database and field-level beneficiary validation procedures conducted by trained personnel. Therefore, through this verifiable and auditable system, the project ensures full compliance with the double counting prevention requirements of the VCS and other relevant standards, and confirms that the applicability conditions are met.
Section 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 described in the footnote to Table 1 (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.	Not applicable as the project does not make use of a new biomass feedstock in project situation. The baseline fuel and project fuel are same in this case.	The baseline survey sheets and their respective results[4] were submitted by the CME. It was checked and confirmed by the VVB that the both baseline and project fuel is the same i. e. firewood in this PoA. This was confirmed during on-site visits and interviews with the end users. Hence acceptable to VVB.
Section 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	Not applicable to the project. The project only uses non-renewable biomass (Fuelwood).	VVB during on-site visit has confirmed that end users are using ICS with wood as a fuel in the project scenario which is the same as in the fuel in the baseline scenario. Thus, this criterion not applicable to this PoA as no new solid biomass

<table>
<tr>
<td>with relevant specific requirements for biomass related project activities, as defined in the latest version of the Community Services Activity Requirements. The specific requirements apply to both plantations established for the project activity and/or existing plantations that will supply biomass feedstock.</td>
<td></td>
<td>feedstock has been used for as fuel in the ICS, as checked during the on-site inspection and confirmed from the local stakeholder on-site inspection.</td>
</tr>
<tr>
<td>Section 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</td>
<td>Qualitative surveys are conducted as part of the monitoring surveys to investigate air quality with the project stove. The indoor air pollution is compared to the baseline scenario, asking end-users whether IAP increased, decreased or remained the same since the introduction of the ICS compared to the baseline stove.

The portability of the stove allows the beneficiaries to move the cooking from inside the house to the outside. Hence, overall, IAP levels are not worsened.

From the lab test report conducted for the project stove in comparison with the baseline stove:

<table>
<tr><th>Element</th><th>Stove</th><th>Levels</th></tr>
<tr><td rowspan="2">CO (ppm)</td><td>Baseline</td><td>70.714</td></tr>
<tr><td>Project</td><td>48.333</td></tr>
<tr><td rowspan="2">$PM_{2.5}$ ($\mu g/m^3$)</td><td>Baseline</td><td>212.333</td></tr>
<tr><td>Project</td><td>89.381</td></tr>
</table>
</td>
<td>The baseline survey sheets[4] and their respective results were submitted by the CME. It was checked and confirmed by the VVB that there was significant decrease in the IAP of the households, which also aided in the improvement of respiratory as well as overall health problems. Such information was also cross checked against the Design Consultation Report[28] submitted by the CME and also confirmed by the stakeholders/end-users during the on-site inspection by the VVB.
As far as IAP levels are concerned, MANIT's Centre for Research in Energy and Energy Conservation (CREEC) laboratory test reports[17] submitted by CME, demonstrates that the PM 2.5 & CO levels are considerably lower in project scenario as compared to baseline scenario, value of which came out to be as mentioned in the below table:</td>
</tr>
</table>

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.		<table><tr><th>Element</th><th>Stove</th><th>Levels</th></tr><tr><td>CO (ppm)</td><td>Baseline</td><td>70.714</td></tr><tr><td></td><td>Project</td><td>48.333</td></tr><tr><td>$PM_{2.5}$ ($\mu g/m^3$)</td><td>Baseline</td><td>212.333</td></tr><tr><td></td><td>Project</td><td>89.381</td></tr></table> As per the test results, CO concentration decreased from 70.714 ppm under the baseline scenario to 48.333 ppm under the project scenario, while $PM_{2.5}$ concentration reduced from 212.333 µg/m³ to 89.381 µg/m³. These results clearly indicate improved combustion efficiency and reduced pollutant emissions in the project scenario. Based on the reviewed evidence, the VVB confirms that the project activity leads to considerable improvement in indoor air quality compared to the baseline.

Applus+ Certification confirms that:

a) Each applicability condition is critically assessed & listed in the selected methodology and the relevant information contained in the PoA-DD against these criteria.

b) The selected methodology for the proposed GS4GG project activity is applicable.

c) The methodology was found to be in accordance with the applicable requirements in GS4GG requirements.

- **Principle 2: Safeguarding Principles**

  The safeguarding principles assessment is conducted at VPA level. The implemented VPA under this PoA will deploy a similar technology, i.e. improved cook stoves. The management structure of the VPAs, the target population and other stakeholders of the VPAs will be similar, hence safeguarding assessment at PoA level is accepted.

  The Safeguarding Principles Assessment as prescribed in the GS4GG Safeguarding Principles & Requirements V 2.1[/8/] is detailed in the VPA Design Certification report.

- **Principle 3: Stakeholder Inclusivity**

  Local Stakeholder Consultation:

  In line with the requirements as outlined under paragraph 4.9.1 of GS4GG Programme of Activity Requirements version 3.0 "The CME shall conduct the local Stakeholder

Consultation at both the PoA level i.e., PoA Design Consultation and VPA equivalent level in accordance with Stakeholder Consultation & Engagement Requirements."

In accordance with the para 3.6.7 of the GS4GG Stakeholder consultation and engagement requirements version 2.1, *"For a retroactive project, the project developer may conduct the physical meeting(s) combined with the stakeholder feedback round where the physical meeting has not taken place as a part of any previously held stakeholder consultation(s). However, the project developer shall conduct this combined consultation before project submission for preliminary review."*

Therefore, CME decided to organized a design consultation meeting held on 09/12/2023 in online mode. Invitations were sent out on 07/11/2023 via email/22/. The invitees had the option to provide feedback via the attached feedback link/22/. Post the consultation meeting, feedback/comment was open via the attached form link and other modes of communication as mentioned in the attached information brochure to the mail. The initial submission date of preliminary review to GS4GG is 19/12/2023, as confirmed against the GS4GG preliminary review form/11/. Also, in line with the above para, the design consultation at the VPA level was conducted on 09/12/2023.

A virtual design consultation first took place on 09/12/2023. During this meeting, participants discussed the agenda, benefits of the program which also include the overall outcomes for the community and village households. Stakeholders who attended the meeting majorly included the ones who were using the baseline traditional mud stove along with the employed field coordinator and the staff from the CME side, who were invited through an invitation letter. The consultation involved a thorough discussion of the project idea and its components, with feedback from participants documented. Since this is a retroactive Programme of Activity (PoA), the previous Local Stakeholder Consultation (LSC) held by the CME did not fully adhere to the Gold Standard guidelines for meeting the LSC criteria. While the stakeholder process followed a standard template for gathering feedback and addressing individual concerns, it did not meet specific Gold Standard requirements, such as inviting the DNA and GS4GG representative. Therefore, another local stakeholder consultation which was conducted at VPA level on 09/12/2023 to align with Gold Standard LSC requirements.

Other than physical LSC, the online mode LSC was conducted, so as to connect with the ones who stays far away and are not able to physically attend, which is again as per the clause 3.6.5 of the GS4GG Stakeholder Consultation and Engagement requirements version 2.1. Invitations were sent out on 08/11/2023 via email, The invitees had the option to provide feedback via the attached feedback link. Post the consultation meeting, feedback was open via the attached form link and other modes of communication as mentioned in the attached. Relevant documents are already submitted to the validation team. The same has also been confirmed from the local stakeholders during the on-site inspection. All the steps were found to be performed as per the guideline.

The chronology of the LSC as mentioned in the latest version of the PoA-DD/1/ and cross checked against the submitted LSC documents /22/ has been provided below:

Activity	Date
Design Consultation Invitation Date (Online)	07/11/2023

Meeting Conducted of Design Consultation (Online)	09/12/2023
Local Stakeholder Invitation Date (Physical)	08/11/2023
Meeting Conducted of Local Stakeholder (Physical)	09/12/2023

The VVB has verified the minutes of meeting, stakeholders feedback forms/22/ and it was observed that no negative comment or grievance found recorded during the stakeholder meeting. Furthermore, the assessment team had also interviewed the local stakeholders during on-site inspection that no negative comments from stakeholders received. CME conducted the stakeholder feedback round over a 30-day period from 09/12/2023 to 09/01/2024. This was also confirmed by the stakeholder feedback documents /22/ as provided by the CME.

Stakeholder Feedback Round (SFR):

The stakeholders identified by the CME were local policymakers and representatives of local authorities, Designated National Authority (DNA) Local non- governmental organizations (NGOs), Women Groups, Gold Standard representative and Relevant International Gold Standard NGO Supporters. CME conducted the stakeholder feedback round over a 30-day period from 09/12/2023 to 09/01/2024. VVB had verified the list of participants as submitted by CME and also verified the stakeholder meeting records and confirmed from the provided stakeholder invitation mail screenshot/22/ that all the stakeholders were present during the meeting. VVB also verified the minutes of meeting to note that no negative comments were received and the same has been cross checked with the information obtained during follow up interviews with the stakeholders during on-site inspection. Thus, the VVB is of the opinion that the stakeholder meeting was adequate and appropriate. The assessment of SFR is carried out below:

i. Different representative of stakeholders like local policymakers and representatives of local authorities, Designated National Authority (DNA) Local non- governmental organizations (NGOs), Women Groups, Gold Standard representative and Relevant International Gold Standard NGO Supporters. Also, in line with para 2.1.1 of the GS4GG Stakeholder consultation and engagement requirements version 2.1.1, all the categories A, B & C which includes expert stakeholders, marginalised individuals & groups were invited, as confirmed against the Stakeholder Consultation report submitted by CME/28/.

ii. The people were invited via e-mail.

iii. The queries raised by stakeholders has been addressed properly and recorded in the evaluation forms.

iv. The minutes of the meeting which includes the list of participants and topic discussed has been made and recorded.

v. No negative comments were received, and stakeholders were very satisfied with the PoA implementation and operation in their area.

vi. For any cases of public grievance, the grievance register will be placed at site office, local municipality offices/ community governance centres across project districts.

The Applus+ Certification is of the opinion after witnessing the consultation process and document review and interaction with the local stakeholders during on-site inspection that SFR has been conducted in line with GS4GG guidelines and a grievance/input mechanism is established. It is concluded that the stakeholder consultation carried out adequately.

- **Principle 4: Demonstration of real outcomes**

The sustainable development goal co-benefits are reported in the latest version of PoA-DD. Further, it was also confirmed that CME will monitor the sustainable development co-benefits of the following SDG's indicators:

SDG 3: Good Health and Well Being

As the PoA will deploy the efficient cookstoves by replacing the traditional cookstoves. Thereby, reducing the indoor air pollution and emissions. The thermal energy savings of the implemented ICS is 35.4% as confirmed by the testing results[15] of solid biomass cookstove as BIS protocols provided by MANIT (Maulana Aad Institute of Technology), Bhopal. Such reduction in indoor smoke pollution has helped in reduced respiratory problems and significant diseases and promoted overall well-being of the beneficiaries.

SDG 5: Gender Equality

The project will employ local women and distribute stoves to vulnerable communities. The project does not reduce or put at risk women's access to or control of resources, entitlements, and benefits. On the contrary, the PoA will have many benefits for women. Since the local women of all the households are accountable for the wood collection from the nearby forests, the distribution of the ICS has helped women in saving time and energy. This was also confirmed during the on-site inspection when interviewed with the local people or the end users by the VVB and was found to be consistent.

SDG 7: Affordable and clean energy

As the project involves access to the affordable energy to the rural households, it ensures replacement of fuelwood based cookstoves with an efficient biomass based cookstove. The project is designed to provide cleaner, safer, more affordable, and more efficient cooking equipment than traditional stoves to poor household by means of carbon finance. The indicator to monitor the access to affordable and clean energy is the increase in number of households using clean cooking devices such as Improved Cook Stoves (ICS).

SDG 8: Decent work and economic growth:

Implementation of this PoA has drastically increased the employment opportunities by ensuring the attainment of comprehensive and employment and quality work for both men and women. This was confirmed by the VVB that women are employed on the organizational level, who actively co-ordinates with the field team. This was confirmed by interviewing the local people during the on-site inspection which was found to be in line with the provided information.

SDG 12: Responsible consumption and production:

CME's unwavering commitment to forest preservation and sustainable utilization is evident through its responsible forest management practices. This aligns closely with the objectives of SDG 12. By prioritizing the preservation and sustainable management of forest ecosystems, the Program of Activities (PoA) actively contributes to mitigating deforestation, conserving biodiversity, and safeguarding critical ecosystem services. The validation process, overseen by the Verification and Validation Body (VVB), involves meticulous cross-referencing of data from CME's Baseline database, Baseline Survey Forms and Baseline Survey Report[4]. This rigorous examination enhances the credibility of CME's sustainability efforts, ensuring accuracy and reliability in assessing the extent of forest reliance for wood collection. Stakeholders gain a comprehensive understanding of the impact of CME's activities on forest resources. Furthermore, validation using fNRB data reinforces CME's sustainable practices, highlighting efficient woody biomass utilization for end-user purposes. Through these robust verification mechanisms, CME actively promotes sustainable consumption and production patterns, contributing to the long-term well-being of forest ecosystems and the communities dependent on them.

SDG 13: Climate action:

The efficient cookstoves will use less fuelwood for the cooking task and thus reduce GHG emissions compared to the traditional way of cooking. The indicator to monitor the target is the amount of the reduced GHG emissions annually through the project as contribution to a lower greenhouse gas emission development path of Nepal it will contribute to the reduction of the emission of GHG.

SDG 15: life on Land:

For the particular parameter, PP will monitor the reduction in firewood consumption. As the parameter is subject to monitoring the firewood consumption which will be checked during the verification of the project activity. This is found acceptable

Monitoring plan:

Monitoring plan shall be defined and parameters shall be monitored at the VPA level, which can be found in VPA Design Certification Report. VVB has checked and confirmed that CME will consider all the applicable parameters as per the methodology and applied tools and detailed assessment on its applicability and monitoring will be conducted for regular VPA submitted along with this PoA.

- **Principle 5: Financial Additionality & Ongoing Financial Need**

The additionality of PoA has been determined as per para 4.1.51 of the GS4GG Principles & Requirements (Version 2.1), "All Gold Standard Projects (including those that transition from earlier versions) required to demonstrate Financial Additionality, as noted above, shall demonstrate Ongoing Financial Need for such mechanisms."

As per para 4.1.9 of the GS4GG CSA Requirements v1.2, '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 of this document)

(b) Projects located in LDC, SIDS, LLDC

(c) Microscale projects

In accordance with Clause 1.1.3 of Annex B of the CSA Requirements v1.2, project activities solely composed of isolated units, where the users of the technology/measure are households, communities, or institutions, and where each unit results in ≤600 MWh of energy savings or ≤600 tonnes of emission reductions per year, qualify under the Positive List.

Based on a review of the Emission Reduction (ER) calculation sheet and relevant supporting documentation, it is confirmed by the VVB that each unit results in annual energy savings of 10.28 MWh, which is well below the 600 MWh threshold defined in Annex B. Additionally, as stated in the PoA-DD, the host country, Nepal, is officially listed as a Least Developed Country (LDC), further satisfying criterion (b) under paragraph 4.1.9.

Therefore, based on compliance with both criteria (a) and (b), this PoA is considered deemed additional as per GS4GG CSA Requirements v1.2.

Applus+ Certification confirms that this PoA is additional and in compliance with the applicable versions of GS4GG Principle & Requirements, Programme of Activity Requirements and Community Services Activity Requirements[/8/].

3.9 Calculation algorithm and/or formula used to determine emission reductions

Estimation of emission reductions or net anthropogenic removals are not applicable at PoA level. It is defined at VPA level.

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4. REFERENCE

No.	Author	Title	References to the document	Provider
1.	CME	Programme of Activity - Design Document (PoA-DD)	Version 01.0, dated 11/12/2023	CME
		Programme of Activity - Design Document (PoA-DD)	Version 7.0, dated 21/01/2026	
2.	CME	Voluntary Project Activity - Design Document (VPA-DD 01)	Version 1.0, dated 19/12/2023	CME
		Voluntary Project Activity - Design Document (VPA-DD 01)	Version 5.0, dated 21/11/2025	
3.	CME	Voluntary Project Activity - Design Document (VPA-DD 04)	Version 01.0, dated 09/02/2024	CME
		Voluntary Project Activity - Design Document (VPA-DD 04)	Version 06, dated 21/01/2026	
4.	CME	Baseline Survey Forms. Baseline Survey Report prepared by project developer	Version 02.0, Dated 15/12/2024	CME
5.	CME	Base-line KPT Result (POA/VPA 1 and VPA 4)	Version 02.0	CME
6.	CME	GS4GG Sampling database	Version 01.0	CME
7.	GS4GG	Applied methodology: REDUCED EMISSIONS FROM COOKING AND HEATING: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)	Version 04.0 ICS Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC	Public
8.	GS4GG	GS4GG Activity Requirements: • Programme Of Activity Requirements and procedures • Principles & Requirements • Community Service Activity Requirements • Validation & Verification Standard • GS4GG Safeguarding Principles & Requirements	 Version 3.0 Version 2.1 Version 1.2 Version 2.0 Version 1.2	Other

		• Site Visit and Remote Audit Requirements and Procedures,	Version 2.0	
9.	CME	End user agreement between CME and the beneficiaries.	Dated 01/01/2023	CME
10.	CME	Carbon Credits rights transfer agreement signed between CME and the beneficiaries.	Dated 01/01/2023	CME
11.	CME	GS4GG Preliminary Review form	Dated 19/12/2023	CME
12.	CME	Baseline Survey Data		CME
13.	CME	KML file of the project implemented location	-	CME
14.	CME	f_{NRB} calculation database of the Programme of Activity (PoA)	Version 01.0	CME
15.	CME	Efficiency Test Report provided by MANIT	Dated 01/08/2022.	CME
16.	CME	Training Modules conducted by CME for the beneficiaries i. Ground staff training ii. Beneficiary awareness Training Modules conducted by CME for the SMG Buddy persons (employed people) Employment Records of the SMG employees (on sample basis) Training Modules conducted by CME for the Field Coordinators Training Modules conducted by CME for the Field Tele callers	Dated 12/12/2022 -	CME
17.	MANIT Bhopal	Result of Water Boiling Test of project ICS to check thermal efficiency and Stove Performance Test Certificate,	Dated 08/05/2023	CME
18.	Centre For Research in Energy and Energy Conservation (CREEC)	Technical specifications of the Improved Cookstoves (ICS) including its design lifetime ICS photographs	-	CME

19.	CME	Project database	-	CME
20.	CME	Date of first submission to GS for preliminary review	Dated 19/12/2023	CME
21.	CME	ODA declaration for the Programme of Activity	Dated 20/05/2024	CME
22.	CME	**Local Stakeholder Consultation LSC):** Public Invitation Meeting conduction (online) Stakeholder Feedback	Dated 09/12/2023 Dated 08/11/2023 Dated from 09/12/2023 to 09/01/2024.	
23.	CME	Declaration for no double counting by CME that VPA is neither registered as GS or CDM project activities, included in another registered PoAs, nor the project activities that have been deregistered.	Dated 20/05/2024	CME
24.	United Nation	Universal declaration of Human Rights, dated 10/12/1948	https://www.un.org/en/universal-declaration-human-rights/	Other
25.	CME	Email regarding first submission of PoA to GS for Preliminary review	Dated 19/12/2023	CME
26.	CME	Design Consultation report Stakeholder Consultation Report	Version 02.0 dated 11/12/2024 -	CME
27.	CME	Organization registration certificate	-	
28.	Govt.	Local regulatory guideline https://old.aepc.gov.np/improved-cooking-stoves 2. https://cleancooking.org/news/ensuring-clean-cooking-access-through-standards-and-testing-a-milestone-for-nepal/	-	
29.	CME	Grievance register sample	-	

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5. FINAL PROJECT DESIGN CERTIFICATION STATEMENT

Applus+ Certification was contracted by Shri Maa Marketing Private Limited for design certification of the PoA "SMG - Access to Clean Cooking in Himalayas". The design certification was performed based on rules and requirements defined by GS4GG Programme of Activities and GS4GG rules and requirements.

The project activity involves dissemination Improve Cook Stoves (ICS) thereby promotes clean energy production and reduces CO_2 emissions that are real, measurable, and mainly helps in mitigating climate change. It is demonstrated that the baseline scenario is equal to current practice and the emission reductions attributable to the project are, hence, additional to any that would occur in the absence of the proposed PoA.

The project correctly applies GS4GG baseline and methodology TPDDTEC Version 04.0[7] and is assessed against latest valid GS4GG requirements.

Applus+ Certification applied the following design certification process and methodology using a competent validation team;

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

The review of the PoA-DD, supporting documentation and subsequent follow-up actions (on-site interviews) have provided sufficient evidence to determine the fulfilment of stated criteria. The proposed PoA is meeting all the requirements of the GS4GG standards as mentioned above.

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Date:	29/01/2026
Lead Auditor/ TEiT:	Mr. Amit Rai
Auditor (GS Approved):	Dr. Atul Takarkhede
Technical Expert:	Mr. Ishan Shrivastava
Local Support:	Mr. Lok Nath Verma
Technical Reviewer:	Mr. Nikunj Agarwal

Approver *(Applus+ Certification VVB Technical Manager)*

Ms. Karen Vega Nonalaya

ASSESSMENT TEAM	
Lead Auditor: Mr. Amit Rai	**Technical Reviewer:** Mr. Nikunj Agarwal
Signature: 	Signature: 
Approver: Ms. Karen Vega Nonalaya	
Signature: 	

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Appendix 1: Corrective Action Request / Clarification Request / Forward Action Request resolution table.

Type:	☐ CAR ☒ CL/CR ☐ FAR	Number:	01
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

Under KPI Table & section A of submitted GS PoA-DD:

1. *For KPI parameter, "Project Participants and any communities involved", PP shall clarify why this parameter left blank as it's is required to fill with reference to PoA Template Filling Requirement, Version 2.2*
2. *PP has considered PoA start date as 01/01/2023 however supporting evidence for the same shall be required.*
3. *PP to provide declaration towards "no double counting".*
4. *PP shall clarify in compliance with PoA template filling instructions, Version 2.2, Is it demonstration of para 4.1.1 of principles & requirements and general eligibility criteria for community services required in section A.1 of submitted PoA_DD.*
5. *In section A.2 of PoA _DD, Web-link pertaining information with heading "Greater India", has been included. PP shall clarify how this public domain complied for host country "Nepal".*
6. *Under section A.3, for design parameter's "COW DUNG" has been mentioned. PO shall clarify along with supportive evidence, is that "cow dung" is used in baseline.*
7. *With reference to technical details incorporated under section A.3, type of Air Supply, "Force Draft" has been mentioned which is found inconsistent with details provided throughout the report. Clarification shall be required for further assessment along with supportive documents.*

Project Participant's response	Date:	20/05/2024

1. Updated to "N/A – There are no other entities involved" as Shri Maa marketing private limited is the only entity involved in the implementation of the project
2. The PoA start date is taken as first instance of project activity i.e. stove distribution in this project. Therefore, 1st user agreement dated 01/01/2023 is shared as supporting evidence.
3. Declaration of "no double counting" is provided
4. Demonstration of para 4.1.1 of principles & requirements and general eligibility criteria for community services is not required in section A.1 but was included to show implementation framework as per guidelines. The same information is now presented in Section B.3 of PoA – DD.
5. Accurate Weblink pertaining to Host country - Nepal is now updated
6. According to the results of baseline survey conducted by Project proponent, "Cow Dung" is not mentioned as a source of fuel in baseline stoves by any respondent. Baseline survey responses are shared as supporting evidence.

From a comprehensive information point of view, "Cow Dung" is mentioned in the "usage" section of design parameters as one of the fuels that might be used in combination with other woody biomass for initial ignition purposes.

This does not necessarily mandate or recommends the usage of "Cow Dung" in project stove.

7. Accurate Information is updated i.e. "Natural draft". A separate document is provided for the description of stove.

Documentation provided as evidence by Project Participant
1. 1st user agreement 2. Declaration of No double counting 3. Baseline survey responses 4. Shri stove description

Auditor's assessment comment	Date:	22/05/2024

Under KPI Table & section A of submitted GS PoA-DD:

1. PD has updated the KPI parameter, *"Project Participants and any communities involved",* as there is no other entity involved other than Shri Maa marketing private limited. It is updated as N/A which is accepted to the VVB.
2. PD has submitted the user agreement dated 01/01/2023 which is found in line with the start date of the PoA
3. PD has submitted the No double counting declaration dated 20/05/2024 during assessment it is found that PoA does not participate in any another VCS/GS/CDM voluntary project activity or of any other carbon registry. Thus, observation is closed now.
4. Under the section A.1 of the PoA-DD, PD has incorporated the explanation as per the guidelines of the *PoA template filling instructions, Version 2.2.* Framework for the implementation of the proposed PoA and inclusion of VPAs under PoA has incorporated in the Section B.3 of the PoA-DD.

   However, as per the guidelines of the para 4.1.2 of the Programme of Activity Requirements and Procedures v3.0, scale of the project is determined at the real case VPA level. Kindly clarify how the Project is defined as the large scale at the PoA level. Comment #04 is open.
5. In section A.2 of PoA _DD, Web-link pertaining information with heading "Greater India", has been updated. Web-link of the Map is not operational. Thus, corrective action shall be required for further assessment.
   Comment #05 is open.
6. PD has clarified that cow dung was used for the initial ignition of the ICS only and main fuel is woody biomass which is also confirmed during the interview with site personal and ICS users. Same is updated in the Section A.1 of the PoA DD which is checked and found acceptable to the assessment team. Thus, observation is closed now.
7. With reference to technical details incorporated under section A.3, type of Air Supply,

"Natural Draft" has been updated which is found consistent with the supporting document 'stove description'. Same has been confirmed during the CME-site personals interview and confirmed from the photographic evidences. Thus, observation is closed now. Hence, CL remains OPEN		
Project Participant's response	Date:	28/06/2024
Comment #04: As per the guidelines of the para 4.1.2 of the Programme of Activity Requirements and Procedures v3.0, scale of the project is now demonstrated at the real case VPA level in section A.4 of respective VPA - DD. This Section in the PoA - DD has been updated with accurate information. *Comment #05:* Operational Web – link and map is updated in Section A.2 of PoA - DD		
Documentation provided as evidence by Project Participant		
1. GS 12487 - PoA – DD v2.0		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted PoA-DD, assessment team observed following; 4. PP has revised all relevant section which include VPAs scale. Further, PP has also revised the real case VPA-DD in accordance with the para 4.1.2 of the Programme of Activity Requirements and Procedures v3.0. Thus, accepted and **observation closed.** **5.** PP has updated web link incorporated under section A.2. same has been crosschecked by assessment team and found operational. Thus, accepted and **observation closed.** **Hence, CL is closed.**		

Type:	☐ CAR	☒ CL/CR	☐ FAR	Number: 02
Raised by:	VVB			Ref. to checklist in GS4GG PDD: -
Description of the audit finding				Date: 01/05/2024
Under section E.1 of GS PoA-DD: *Incorporated consultation date observed to be not in-line with reference to para 4.3.0 of "stakeholder consultation and engagement requirements, version 2.1, PP shall conduct PoA level consultation before the time of the first submission to Gold Standard for Preliminary Review. Clarification required along with supportive evidences.*				
Project Participant's response				Date: 20/05/2024
The CME organized a PoA design consultation on 09/12/2023 before time of first submission date i.e. 19/12/2023 in alignment with para 4.3.0 of "stakeholder consultation and engagement requirements, version 2.1". Invitations were sent out on 07/11/2023 via E-mail and relevant stakeholders such as host country DNA, GS representative etc were invited to attend the meeting and discuss various aspects of the project Supporting document is submitted				

Documentation provided as evidence by Project Participant		
1. PoA Design consultation report 2. Pre review request form GS 12487		
Auditor's assessment comment	Date:	22/05/2024
Under section E.1 of GS PoA-DD: PD has incorporated PoA design consultation meeting date as 09/12/2023 which is before the time of first submission date i.e.19/12/2023 which is found in line with the para 4.3.0 of "stakeholder consultation and engagement requirements, version 2.1". PoA design consultation meeting date and first submission date have been verified with the submitted PoA Design consultation report and pre-liminary review request form GS 12487 which are found correct. However, details pertaining to physical consultation and their onwards process observed to be missing from the submitted PoA-DD. Thus, clarification required for further assessment. **Hence, CL remains OPEN**		
Project Participant's response	Date:	28/06/20224

Physical Stakeholder consultation meetings are conducted at individual VPA level. Details of the physical meeting are:

Activity	Date
Local Stakeholder Invitation Date (E-mail + Physical)	08/11/2023
Meeting Conducted - Local Stakeholder (Physical)	09/12/2023

The respective section of PoA – DD is now updated with a brief summary of the physical meeting as well. Details of the physical LSC meeting are presented in the Stakeholder consultation report of the respective VPA.

Documentation provided as evidence by Project Participant		
1. GS 12487 PoA – DD 2. SMG Nepal VPA 1- Stakeholder Consultation Report vF.1		
Auditor's assessment comment	Date:	30/09/2024
PP has updated section E.1 of submitted PoA – DD. With this submission PP has incorporate brief summary of physical meeting. However, detail summary of stakeholder feedback round still missing. Further, PP to submit evidence/ supporting document to verify the same. Thus, **observation remains open.** **Hence, CL remains OPEN.**		
Project Participant's response		06/01/2025
PP has now updated the detailed summary of stakeholder feedback round (from 09/12/2023 to 09/01/2024) along with details on feedback collection from local stakeholders in section E.1 of PoA - DD. Kindly review. Detailed information is provided PoA Design Consultation report submitted as supporting documents.		

Additionally, supporting snapshots are provided from PoA Design consultation meet where queries were invited from stakeholders and resolved – (Snapshots of Design consultation - GS Nepal) Feedback received from stakeholders via physical feedback forms during the 30-day stakeholder feedback round are also submitted as supporting evidence – (Feedback Forms – DC Meet)		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - POA-Design-Document_cmt02 vF.1 2. SMG Nepal PoA Design-Consultation-Report v2.0 3. Feedback Forms – DC Meet 4. Snapshots of Design consultation - GS Nepal		
Auditor's assessment comment	Date:	28/01/2025
Based on the updated PoA- DD submitted by the PP, which includes the detailed summary of the stakeholder feedback round in Section E.1 of the PoA-DD, further, assessment team crosschecked the PoA Design Consultation Report, snapshots from the consultation meeting, and feedback forms from the 30-day stakeholder feedback round, which is found appropriate and relevant for the project activity. Thus, accepted and **observation closed.** **Hence, CL is closed.**		

Type:	☐ CAR ☒ CL/CR ☐ FAR	Number:	03
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
In appendix 1, box is unchecked for Responsible person or entity for application of methodologies and standardized baseline to the PoA. Clarification required.			
Project Participant's response		Date:	20/05/2024
1. CME is directly responsible for application of methodologies and standardized baseline to the PoA.			
Documentation provided as evidence by Project Participant			
1. Ownership declaration			
Auditor's assessment comment		Date:	22/05/2024
PO has submitted the Ownership declaration dated 01/01/2023 in which Shri Maa Marketing private Limited is the only Coordinating and managing entity responsible for the application of methodologies and standardized baseline to the PoA. So, in the appendix 1, box is unchecked for Responsible person or entity for application of methodologies and standardized baseline to the PoA. **Thus, CL#03 is closed**.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	01
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

1. In section A.1 of PoA-DD, PP shall include following information by incorporating sub headings are as follows: -
(i) The policy/measure or stated goal that the PoA seeks to promote
(ii) A framework for the implementation of the proposed PoA and inclusion of VPAs in the PoA
iii) A confirmation that the PoA is a voluntary action by the coordinating/managing entity;

2. In section A.2, PO shall define the boundary of the proposed PoA in terms of a geographical area e.g. municipality, region within a country, country or several countries within which all VPAs to be included in the PoA will be implemented.

3. In section A.3 of submitted PoA-DD, PP shall include following details under technical specifications table:

- *Model Number of Stove*
- *Stove Type*
- *Fuel Consumption rate*
- *Pollutant release rate (like CO and PM)*
- *Application and service level etc*

4. With reference to section A.5, Supportive documents shall be required to validate the project ownership

Project Participant's response	Date:	20/05/2024

1. Updated with sub – headings mentioned separately as follows:
   (i) The policy/measure or stated goal that the PoA seeks to promote
   (ii) A framework for the implementation of the proposed PoA and inclusion of VPAs in the PoA
   (iii) A confirmation that the PoA is a voluntary action by the coordinating/managing entity
2. Complete information is updated for the host country of Nepal.
3. The entire section is updated with a new table containing all the required details. Description of baseline technology is added in the section as well.
4. Ownership declaration is provided as supporting document

Documentation provided as evidence by Project Participant

1. Ownership declaration

Auditor's assessment comment	Date:	22/05/2024

1. PP has updated the section A.1 of the PoA-DD as per the guidelines of the PoA - design document template which is found correct.
2. PP has updated the boundary of the proposed PoA in terms of a geographical area in the section A.2 of the PoA-DD. Geo-coordinates of the PoA checked through Google earth software and found within the host country of Nepal.
3. In the section A.3 of the submitted PoA-DD, PP has incorporated the following technical specification details:

   - *Model Number of Stove*
   - *Stove Type*
   - *Pollutant release rate (like CO and PM)*
   - *Application* and *service level etc*

However, fuel consumption rate of the improved cook stove is found missing in the section A.3 of the PoA-DD. Supporting evidences for the Pollutant release rate (like CO and PM) is found missing. Comment#03 is open.

4. PD has submitted the Ownership declaration dated 01/01/2023 in which 'Shri Maa Marketing private Limited' is the only Coordinating and managing entity who has legal ownership of verified GS- VERs. And further VVB also checked companies registration details(https://www.zaubacorp.com/company/SHRI-MAA-MARKETING-PRIVATE-LIMITED/U51109MP2004PTC016669) and found acceptable.

Hence, CAR remains OPEN

Project Participant's response	Date:	28/06/2024

Comment #03: Fuel consumption is updated in section A.3 of the PoA – DD. Supporting evidence for Pollutant release rate as well as other technical specifications titled "Shri Stove Technical Report" is submitted as supportive document.

Documentation provided as evidence by Project Participant

1. Shri Stove Technical Report

Auditor's assessment comment	Date:	25/12/2024

3. PP has incorporated fuel consumption rate value in section A.3, however, unit of fuel consumption rate still not clear. Further, PP has mentioned pollutant level in A.3 and sourced from Shri Stove Technical Report, however, source of these values in Shri Stove Technical Report is not mention. Thus, **observation remains open.**

Hence, CAR remains OPEN

Project Participant's response	06/01/2025

The values for pollutant rate is sourced from the lab test reports. Supporting evidence in the form of test certificate is submitted.
The source of value of Fuel consumption is also submitted as supporting documents

Documentation provided as evidence by Project Participant

1. MANIT Test report Certificate

Auditor's assessment comment	Date:	28/01/2025

PP has submitted revised PoA-DD, in which section A.3 has been updated. PP has incorporated unit of fuel consumption, same has been cross checked from supporting document. Further, PP has updated values for pollutant level in accordance with lab test report same has been crosschecked by assessment team and found consistent. Thus, accepted and **observation closed.**
Hence, CAR is closed.

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Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	02
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

Under section B of submitted PoA-DD

1. In section B.2, PP shall Indicate the exact references (titles, versions and - where applicable - UNFCCC reference numbers) of:

- *Any methodologies or methodological tools to which the selected methodologies refer, where applicable*
- *Any selected standardized baselines, where applicable*
- *Any mandatory GS Guidelines (e.g. Usage Survey Guidelines), where applicable*

2. In section B.3, PP shall demonstrate eligibility criteria for inclusion of real case and its regular VPAs included in the PoA as per the clause 4.12.1 of "Programme of Activity Requirements & Procedures

Project Participant's response	Date:	20/05/2024

1. Section B.2 is now updated with all the required information as well as references of:
    a. Methodology
    b. Tools
    c. Mandatory GS guidelines and requirements
2. In – line with sub para 4.12.1 of "Programme of Activity Requirements and Procedures v3.0" and guidance provided in the GS approved template for PoA – DD; the eligibility criteria for inclusion of real case and its regular VPAs in the proposed PoA are defined in section B.3.

Documentation provided as evidence by Project Participant

1. GS 12487 PoA – DD

Auditor's assessment comment	Date:	22/05/2024

Under section B of submitted PoA-DD

1. PO has updated the exact references of Methodology, the Methodological Tool and GS guidelines and requirements which are found correct. However, additional un-necessary references has been given which is not in-line with the template filling requirement. Thus, corrective action shall be required for further assessment.
2. Check the eligibility criterion, still not included as per referred para 4.12.1 of "Programme of Activity Requirements & Procedures". Corrective action shall be required for further assessment.

Hence, CAR remains OPEN

Project Participant's response	Date:	28/06/2024

1. Additional un-necessary references are now removed from the section B.2. The tools mentioned earlier are removed because they are not referred by the methodology document i.e TPDDTEC v4.0 but specified in GS requirements in general.
2. The eligibility criterion are now updated as per para 4.12.1 of "Programme of Activity Requirements & Procedures".

Documentation provided as evidence by Project Participant		
1. GS 12487 PoA – DD		
Auditor's assessment comment	Date:	25/12/2024
During review of submitted PoA-DD and supporting documents, assessment team observed following; **1.** PP has revised section B.2 of submitted VPA – DD in accordance with GS4GG VPA-DD template filling instruction and additional references of "documents" are removed, which is found appropriate and relevant to project activity. Thus, accepted and **observation closed.** **2.** PP has demonstrated eligibility criteria for inclusion of real case and its regular VPAs in the PoA as per the clause 4.12.1 of "Programme of Activity Requirements & Procedures, same has been cross-checked by assessment team and found acceptable. Thus, **observation closed.** **Hence, CAR is closed.**		

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	03
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
Under section D of PoA_DD 1. *For section D.1, Supportive document shall be required to validate the date when PoA was submitted to Gold Standard for Preliminary Review. Also, submit the Preliminary Review Report to verify the any FAR raised for future Verification/validation activities* 2. *Section D.2 should be required to fill in the format in-line with GS4GG Template Filling Instructions for POA, Version 2.2.*			
Project Participant's response		Date:	20/05/2024
1. Pre – review request form is submitted as evidence. 2. Section D.2 is now updated with required information.			
Documentation provided as evidence by Project Participant			
1. Pre review request form GS 12487			
Auditor's assessment comment		Date:	22/05/2024
1. PD has updated the section D.1 of PoA DD as per the PoA-DD Template version 2.2 guidelines. The date of first submission of PoA for preliminary review to GS is 19/12/2023 which is verified through the submitted preliminary review report and found correct. 2. PD has updated the duration of the PoA as per the *GS4GG Template Filling Instructions for POA, Version 2.2.* Hence, CAR#03 is closed.			

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Type:	☒ CAR ☒ CL/CR ☐ FAR	Number:	04
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

Under section E of POA DD

1. *For section E. 1, Kindly incorporate the date of stakeholder consultation at PoA level in-line with requirement PoA Template Filling Requirement for section E*
2. *For section E.3, PP shall* explain Continuous feedback procedure and submit sample supportive along maintained grievance register.

Project Participant's response	Date:	20/05/2024

1. Updated information in section E.1 as per PoA Template Filling Requirement v2.2
2. Continuous feedback procedure is explained in detail in section E.3. Sample supportive evidence of grievance register is submitted.

Documentation provided as evidence by Project Participant

1. Grievance register sample

Auditor's assessment comment	Date:	22/05/2024

1. PP has incorporated the date of stakeholder consultation at PoA level in the Section E.1 of the PoA-DD which is verified through design consultation report and found correct. Also, it is in-line with requirement of PoA Template Filling Requirement for section E.1.
2. PP updated the continuous feedback procedure in detail in section E.3 of the PoA-DD. However, supportive evidences observed to be missing under the submitted set of documents.

Hence, CAR remains OPEN

Project Participant's response	Date:	28/06/2024

Supportive evidence of Grievance mechanism i.e. scanned copy of Grievance register is now provided titled "Grievance register sample"

Documentation provided as evidence by Project Participant

1. Grievance register – GS Nepal

Auditor's assessment comment	Date:	25/12/2024

During review of submitted PoA-DD and supporting documents, assessment team observed following;

2. PP updated the Continuous feedback procedure in detail in section E.3 of the PoA-DD. Further, PP has also submitted grievance register and same has been cross-checked by assessment team, which is found appropriate for the project activity. Thus, accepted and **observation closed.**

Hence, CAR is closed.

Open FAR'S from GS4GG Preliminary Review:

Type:	☐ CAR ☐ CL/CR ☒ FAR	Number:	01
Raised by:	SustainCert	Ref. to checklist in GS4GG PDD:	Preliminary Review
Description of the audit finding		Date:	01/05/2024
FAR 1. *CME shall conduct stakeholder feedback round lasting for at least 30 days and modify project design, where reasonable.* *All stakeholders invited to participate in the physical meeting(s) shall be invited to provide feedback during the stakeholder feedback round.* *VVB shall check all the supporting evidence and provide its assessment in the validation report.*			
Project Participant's response		Date:	20/05/2024
FAR 1: CME conducted the stakeholder feedback round for 30 days. However, no comments were received resulting in no design change. All stakeholders invited to participate in the physical meeting(s) were invited to provide feedback during the stakeholder feedback round through feedback forms handed out in Local stakeholder consultation conducted on 09/12/2023, local field team in the VPA area, website and communication channels of CME.			
Documentation provided as evidence by Project Participant			
1. GS 12487 PoA – DD 2. SMG Nepal - Design-Consultation-Report vF.1			
Auditor's assessment comment		Date:	22/05/2024
FAR 1. *PP shall demonstrate with 30 days period (state and end date) along with response provided, also incorporate details pertaining to physical meeting for stakeholder consultation, invitation and their feedbacks.* *Also, supporting evidences for the same observed to be missing from the submitted set of the documents.* *Hence, FAR remains OPEN.*			
Project Participant's response		Date:	28/06/2024
FAR 1. The start date and end date of 30 days stakeholder feedback round are mentioned in section E.1 of PoA-DD			
Documentation provided as evidence by Project Participant			
1. GS 12487 PoA – DD 2. SMG Nepal - Design-Consultation-Report vF.1			
Auditor's assessment comment		Date:	25/12/2024
With this submission PP has demonstrated stakeholder feedback round for 30 days (state and end date). Further, PP has also incorporated details pertaining to physical meeting for stakeholder consultation. However, physical meeting date found inconsistent with submitted supporting document "SMG Nepal - Design-Consultation-Report vF.1". Thus, corrective action shall be required.			

Additionally, PP to submit all local stakeholder feedback form, further, supporting document to verify stakeholder feedback round for 30 days which is observed to be missing. **Hence, FAR remains OPEN.**

Project Participant's response	06/01/2025
The date of physical meeting has been updated in section A.1 of "SMG Nepal PoA Design-Consultation-Report v2.0" as follows: 1. On 15/12/2022, a physical meeting was held to engage with local stakeholders in the project area for increasing awareness and information about project, but this meeting was not conducted as per GS standards and lacked elements like inviting DNA, GS representative etc. 2. To comply with GS standards, an online PoA Design consultation was held 09/12/2023. The Stakeholder feedback round lasted 30 days from this date i.e. 09/12/2023 to 09/1/2024. Comments received through online channels were considered and resolutions were provided as well. Kindly refer to "Snapshots of Design consultation - GS Nepal" Additional to this, a physical stakeholder consultation at Real case VPA level was also conducted on 09/12/2023 in the project area to fulfil Stakeholder consultation requirements of the real case VPA. Supporting document in terms of scanned feedback forms is submitted. Moreover, details on online feedback form is provided in PoA Design consultation report submitted now.	
Documentation provided as evidence by Project Participant	
1. SMG Nepal PoA Design-Consultation-Report v2.0 2. Feedback forms - DC meet 3. Snapshots of Design consultation - GS Nepal	

Auditor's assessment comment	Date:	DD/MM/YYYY
The Project Participant (PP) has provided the required supporting evidence, including the updated SMG Nepal PoA Design-Consultation-Report v2.0, which now correctly reflects the date of the physical meeting. The submitted documents confirm that the stakeholder feedback round lasted for 30 days (09/12/2023 – 09/01/2024), a physical stakeholder consultation was conducted at the Real Case VPA level on 09/12/2023, and an online PoA Design consultation was held on 09/12/2023 in compliance with GS standards. Additionally, scanned copies of stakeholder feedback forms and details of the online feedback process have been provided, verifying that stakeholder feedback was received and addressed appropriately. Thus, accepted. **Hence, FAR is closed.**		

Type:	☐ CAR ☐ CL/CR ☒ FAR	Number:	02
Raised by:	SustainCert	Ref. to checklist in GS4GG PDD:	Preliminary review
Description of the audit finding		Date:	01/05/2024
FAR 2. *The CME shall include details in the PoA design consultation report on how stakeholder comments are taken into account and summaries changes, if any, following the stakeholder feedback received. The CME shall provide justification when any comments have not been incorporated or addressed. VVB shall check all the supporting evidence and provide its assessment in the validation report.*			

Project Participant's response	Date:	20/05/2024
FAR 2. The comments and feedback by the participants were taken into account and were responded in a satisfactory manner. Upon hearing the comments, the CME ensured that the following points have a greater focus: - Monitoring takes places on a regular basis - Quick resolution of queries & complaints to ensure continuous usage - Double Counting is totally avoided		
Documentation provided as evidence by Project Participant		
1. Screenshots of comments received in Meeting 2. Snapshots of feedback forms received		
Auditor's assessment comment	Date:	23/05/2024
FAR 2. CME has submitted the design consultation report of PoA in which it is found that comments and feedback by the participants were taken into account in section B.1 of report and were responded in a satisfactory manner. However, aforementioned evidences pertaining to Stakeholder consultation / feedback forms etc, observed to be missing from the submitted set of the documents. Thus, FAR#2 is open.		
Project Participant's response	Date:	06/01/2025
An online PoA Design consultation was held 09/12/2023. The Stakeholder feedback round lasted 30 days from this date i.e. 09/12/2023 to 09/1/2024. Invitations were sent out by both, physical as well as digital means such as physical invites, posters at public places, online E-mail invites etc. Comments from stakeholders were invited via a feedback form link sent along with E-mail invite. Physical feedback forms were filled gathering feedback in the local project area. Comments and suggestions received through online channels during the meeting were considered and resolutions were provided as well. Kindly refer to "Snapshots of Design consultation - GS Nepal" Complete scanned feedback forms filled during the SFR are submitted as well. Additional to this, a physical stakeholder consultation at Real case VPA level was also conducted on 09/12/2023 in the project area to fulfil Stakeholder consultation requirements of the real case VPA. Moreover, details on online feedback form such as form link, E-mail invite snapshot, form snapshot is provided in PoA Design consultation report submitted now.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal PoA Design-Consultation-Report v2.0 2. Feedback Forms – DC Meet		
Auditor's assessment comment	Date:	08/03/2025

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CME has provided the necessary evidence to demonstrate that stakeholder comments and feedback were taken into account during the PoA Design Consultation. The submitted documents include scanned copies of feedback forms, snapshots of the online consultation, and details of invitations sent via physical and digital means. Additionally, evidence of a physical stakeholder consultation at the Real Case VPA level has been submitted. Thus, accepted. **Hence, FAR is closed.**

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Appendix 2: Audit Team CVs.

Name	SHORT CV. (BACKGROUND INFORMATION)
Mr. Amit Rai	Mr. Amit Rai, has done Bachelor of Technology in Electrical & Electronics Engineering from Dr. A.P.J. Abdul Kalam Technical University, India and Government Certified Competency Class – I, Electrical Supervisor from Government of National Capital Territory of Delhi, India. He has more than 08 years of working experience in different organizations like Sunrator Technologies, Sun Source Energy Private Ltd. (SHV Energy Group, Singapore) & KBS Certification Services Private Ltd. (UNFCCC's– DOE), In the area of Renewable Project Management, Execution, Designing & Climate Change Services. Currently he is associated with True Quality Certifications Private Limited (Applus+ Certification's Outsourced Entity) and empanelled with Applus+ Certification to carry out GHG audits in the aforementioned schemes. Mr. Amit Rai is based in Delhi, India Mr. Amit Rai participates as part of the Audit Team as the Lead Auditor along with Technical Expert-in-trainee for the assessment.
Mr. Ishan Shrivastava	Mr. Ishan Shrivastava, a Bachelor of Engineering in Mechanical Engineering graduate from Rajiv Gandhi Proudyogiki Vishwavidyalaya, India, brings a year of professional expertise garnered from his tenure at GAIL (India) Limited, one of India's prestigious Maharatna Companies, where he focused on Natural Gas, Energy, and Environmental matters. Currently, he actively associated with True Quality Certifications Pvt. Ltd., (Applus+ Certification's Outsourced Entity) having served as a pivotal team member since 2019. In this capacity, Ishan plays a significant role in supporting Audit teams as Lead Auditor & Technical Expert (TA 1.2 and 3.1) tasked with validating/verifying Project Activities, encompassing both Renewable and non-Renewable projects, within the framework of CDM/VCS/GS4GG/Bio-Carbon/GCC/ICR programs. His steadfast dedication to this pivotal responsibility underscores his expertise and unwavering commitment to the field Mr. Ishan Shrivastava is based in Indore city, India. Mr. Ishan Shrivastava participates as Technical Expert for this project activity.
Dr. Atul Takarkhede	Dr. Atul Takarkhede is Ph.D. (Environmental Sciences) from Institute of Science, RTM Nagpur University, Nagpur, and he has already published different technical papers related to environmental sciences. He counts with more than 18 years of experience in field of Environmental Auditing, consulting and accreditation. He is an expert in ISO 9001-14001, CO2/GHG Reporting, Carbon Foot Print, Energy, Water and Waste Management reporting for organizations' environmental performance. His professional portfolio is mainly related with carrying out EIA, conducting QA/QC of EIA Reports; conducting environmental/water audits; NABET requirements appliance, functional area expert in Water Pollution & Solid

	& Hazardous Waste management among others. Furthermore, he counts with solid experience on CDM-VCS-GS consultancy and auditing. He has extensive experience of about 10 years with DOEs, including UNFCCC CDM and other carbon related schemes (e.g. VCS, GS or GCC) in renewable energy, cement industries, biomass projects and waste handing & management projects. Currently he is associated with True Quality Certifications Private Limited (Applus+ Certification's Outsourced Entity) and empanelled with Applus+ Certification to carry out GHG audits in the aforementioned schemes. Dr. Atul Takarkhede is based in Nagpur, India Dr. Atul Takarkhede participates as GS Approved Auditor for this project activity.
Mr. Lok Nath Verma	Mr. Lok Nath Verma is a highly qualified local field expert with extensive experience in cookstove sales, community development, and product management, particularly within the socio-economic and environmental context of Nepal. His expertise is especially pertinent to the improved cookstove project aimed at climate change mitigation and community development in Nepal. Mr. Verma's background indicates a deep understanding of the Nepalese economy, geography, and the specific challenges faced by rural communities, making him an ideal candidate for managing projects that address these issues. Mr. Verma's tenure as a Community Development Specialist at INF Nepal from 2016 to 2018 involved leading awareness campaigns on sustainable development and climate change mitigation. This experience demonstrates his ability to convey the environmental benefits of improved cookstoves, such as reduced fuel consumption and decreased air pollution. His work included conducting surveys and data collection, skills essential for understanding and overcoming barriers to cookstove adoption and for tailoring projects to meet local needs effectively Verma's experience includes working as a Territory Sales Manager, giving him familiarity with cookstove distribution networks and local market demands. He also has experience leading community development campaigns, demonstrating his ability to communicate the benefits of improved cookstoves and understand community needs. Overall, Mr. Verma's diverse experience and deep comprehension of the socio-economic factors in the Terai region of Nepal make him exceptionally suited to lead community- based environmental projects, particularly those focused on implementing improved cookstoves. Mr. Lok Nath Verma is based at Nepal. Mr. Lok Nath Verma participates as part of the Audit Team as the Local Support for the assessment.
Mr. Nikunj Agarwal	Mr. Nikunj Agarwal has very extensive experience (17 years) in the field of carbon market. He had been working with the different Europeans DoE's (Verification Bodies) accredited by UNFCCC for the Carbon Credits Certification. He had also worked as consultant for Energy Efficiency

	projects. Apparently, he had worked as Monitoring and Verification Experts in Energy Efficiency Projects. He had worked more than 300 Carbon projects under CDM/VCS/GS) in South Asia and others Region such as: India, Philippines, Malaysia, Fiji, Indonesia, China, Israel, Pakistan, Chile, Peru, Columbia, South Africa, Singapore, Nepal & Thailand. He is the Certified Energy Manager by the Bureau of Energy Efficiency, Government of India. He is in the Pool of Methodology Expert by the UNFCCC. He was part of the Gold Standard Advisory Panel for the CLIMATE SMART AGRICULTURE (CSA). Mr. Nikunj Agrawal is based in Kronberg, Germany. Mr. Nikunj Agarwal participates as Technical Reviewer (TR) for the project activity.