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GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG) REPORT

-

DESIGN CERTIFICATION (VALIDATION)

PoA Title:	SMG - Access to Clean Cooking in Himalayas (PoA)
VPA Titles	GS12487 VPA-1 SMG - Access to Clean Cooking in Himalayas GS12487 GS12488 RVPA-1 SMG - Access to Clean Cooking in Himalayas VPA 04
GS project ID:	GS 12488- VPA 01 (Real Case) GS 12628-VPA 04 (Regular Case)
Internal ID:	A+SH_SYST_TQC_GS_PoA_VAL_CPA INCL_VER_2024
Customer:	Shri Maa Marketing Private Limited
Date:	30/11/2025
Revision:	02

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<tr><td>VPA Title</td><td colspan="3">GS12487 VPA-1 SMG - Access to Clean Cooking in Himalayas
GS12487 GS12488 RVPA-1 SMG - Access to Clean Cooking in Himalayas VPA 04</td></tr>
<tr><td>Project Participants</td><td colspan="3">Shri Maa Marketing Private Limited</td></tr>
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GS4GG Principles and Requirements version 2.1
GS4GG Activity Requirements:
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• PROGRAMME OF ACTIVITY REQUIREMENTS AND PROCEDURES version 3.0
• GHG EMISSSIONS REDUCTIONS AND SEQUESTRATION PRODUCT REQUIREMENTS, version 3.1
• Gender Equality Requirements & Guidelines, version 2.0
• STAKEHOLDER CONSULTATION AND ENGAGEMENT Version 2.1
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• Requirements and Guidelines: Usage Rate monitoring, version 2.0
Applied Methodology Version: REDUCED EMISSIONS FROM COOKING AND HEATING: Technologies & Practices to Displace Decentralised Thermal Energy (TPDDTEC) version 04.0
The following tools and guidance’s have been followed (References):
Tool 30: Calculation of the fraction of non-renewable biomass, version 4.0[1]</td><td>GS4GG Principles and Requirements V 2.1
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Technical Area: 3.1</td></tr>
<tr><td colspan="2">First PoA-DD Version: 1.0
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Date: 21/11/2025
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Date: 21/11/2025
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[1] https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-30-v4.0.pdf

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Estimated Annual Emission Reductions: 188,723 tCO_2e per year (GS VERs) (62,947 tCO_2e/annum (GS VERs) VPA 01 and 125,776 tCO_2e/annum (GS VERs) VPA 04)

Vintage wise emission reduction throughout the crediting period:

Year[2]	Baseline estimate (tCO_2e)	Project estimate (tCO_2e)	Net benefit (tCO_2e)
GS12488-Year 1 **GS12628-Year 1**	64,903 129,805	0 0	64,903 129,805
GS12488-Year 2 **GS12628-Year 2**	67,558 134,526	0 0	67,558 134,526
GS12488-Year 3 **GS12628-Year 3**	63,900 127,799	0 0	63,900 127,799
GS12488-Year 4 **GS12628-Year 4**	60,705 121,409	0 0	60,705 121,409
GS12488-Year 5 **GS12628-Year 5**	57,669 115,339	0 0	57,669 115,339
GS12488- Total **GS12628-Total**	314,734 628,879	0 0	314,734 628,879
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period **GS 12628-Annual average over the crediting period**	**62,947** **125,776**	**0** **0**	**62,947** **125,776**

Selected Sustainable Development Goals (SDGs): 3, 5, 7, 8, 12, 13, and 15.

Estimated Sustainable Development Contributions (for entire crediting period):

SDG 3 (Good health and wellbeing): Perceived health conditions improved by the ICS users, End users in % perceiving improved health conditions -100%

SDG 5 (Gender Equality): Perceived time saved by women in fuel collection and cooking, End users in % perceiving time savings - 100%[3]

SDG 7 (Affordable & Clean Energy): Number of people/households with access to basic service provided by the distributed project improved cookstove, ICS in use**:** 20,000 (For VPA 01) and 40,000 (For VPA 04)

SDG 8 (Decent Work & Economic Growth): Total number of jobs created: 20 (For VPA 01) and 20 (For VPA 04)

SDG 12 (Responsible consumption and production): Reduction in domestic fuel consumption: 68.42% (For VPA 01 and VPA 04)

SDG 13 (Climate action): GHG emission reductions: 62,947 tCO_2e/annum (GS VERs) VPA 01 and 125,776 tCO_2e/annum (GS VERs) VPA 04

SDG 15 (Life on land): Total non-renewable wood fuel saved - 6.5 kg equivalent fuelwood/household/day

Design Certification Summary

[2] Here GS12488 corresponding to VPA 01 (real case) and GS 12628 to VPA 04 (regular case)

[3] As verified during onsite visit and through baseline survey database, Women are responsible for wood collections and food preparation in Nepal Country.

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LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Shri Maa Marketing Private Limited to perform the GSVER design certification "SMG - Access to Clean Cooking in Himalayas VPA-01" and "SMG - Access to Clean Cooking in Himalayas VPA-04" applying the GS4GG methodology Reduced Emissions from Cooking and Heating: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) – Version 4.0.

The management of by Shri Maa Marketing Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions. The Voluntary Project Activity (VPA) is implemented in Nepal.

A thorough desk review and an on-site inspection have been conducted to verify the data provided in the latest version of the GS4GG VPA-DD 01 and VPA-DD 04. Applus+ Certification confirms the following have been reviewed:

- The GS4GG VPA-DD 01 and VPA-DD 04;
- The applied GS4GG monitoring methodology- REDUCED EMISSIONS FROM COOKING AND HEATING: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) – Version 4.0;
- Relevant decisions, clarifications and guidance from the GS4GG Registry;
- The Gold Standard for Global Goals "Principles and Requirements" Version 2.1 and other applicable requirements;
- All information and references relevant to the Programme of Activity resulting in estimated emission reductions.

The purpose of this VPA is the dissemination of Improved Cooking Stoves (ICS) to approximately 60,000 families in Nepal (complete KML file of the project location provided by the CME) of Nepal. The Programme of Activity replaces conventional stoves using fuelwood with improved stoves with significantly less amount of the same.
The scope of the design certification is defined as an independent and objective review of the VPA-DD 01 AND VPA-DD 04, against the applicable GS4GG requirements. The validation report is finalized based on the assessment of the GS4GG VPA-DD 01 and VPA-DD 04, 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 checklist describe a total of 25 findings during current validation which include:

- 09 (VPA 01) and 09 (VPA04) Corrective Action Requests (CARs);
- 04 (VPA 01) and 03 (VPA 04) Clarification Requests (CLs/CRs);
- 01 FAR from current validation.

The CME has responded to these findings by modifying the GS4GG VPA-DD 01 and VPA-DD 04 and providing adequate additional explanations and evidences. Applus+ Certification confirms that all the findings have been successfully closed out before submitting the request for inclusion under PoA to GS4GG registry.

As a summary of the design certification, the review of the GS4GG VPA-DD 01 and VPA-DD 04 and the subsequent follow-up interviews have provided Applus+ Certification with sufficient evidence for the determination of the project's reports with all stated criteria. The project activity results in emission reduction of 188,723 tCO_2e per year. In our opinion, the project meets all the relevant GS4GG requirements. Therefore, Applus+ Certification recommend the project for registration by the GS4GG Registry as inclusion of VPAs in the PoA.

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ASSESSMENT TEAM		
Team Members	**Type of Resource**[4]	**Organization** *(for OEs)*
Lead Auditor and Technical expert in Trainee (LA & TEiT): Mr. Amit Rai	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Auditor: Dr. Atul Takarkhede[5]	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Technical Expert: Mr. Ishan Shrivastava	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Local Expert: Mr. Lok Nath Verma	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Technical Reviewer: Mr. Nikunj Agarwal	☐ IR ☒ EI ☐ OE	Applus+ Certification

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

[4] IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)
[5] GS approved auditor

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ABBREVIATIONS	
Applus+ LGAI / Applus+	LGAI Technological Center, S.A. (Applus+ Certification)
CAR	Corrective Action Request
VER	Verified Emission Reduction
CL / CR	Clarification Request
CME	Co-ordinating/ Managing Entity
DNA	Designated National Authority
EF	Emission Factor
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GS4GG	Gold Standard for Global Goals
ICS	Improved Cookstove
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Plan
POA	Programme of Activity
SDG	Sustainable Development Goal(s)
TAC	Gold Standard Technical Advisory Committee
VPA	Voluntary Project Activity
VVB	Validation and Verification Body
VVS	Validation and Verification Standard

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1. INTRODUCTION

1.1 Objective

This is a joint PoA implementation, VPA inclusion & Verification. The purpose of the design certification for inclusion of a new VPA is to have an independent third-party assessment of the GS4GG VPA 01 AND VPA 04 and compliance with the GS4GG requirements[/7/] as described in the Gold Standard documentation and supporting documents as provided by the CME. Design Certification is part of the GS4GG VER project cycle and will finally result in a conclusion by Applus+ Certification whether a VPA implementation is valid and should be submitted for registration of the proposed VPA rests at the GS4GG and the respective Parties involved.

1.2 Scope

The design certification scope is defined as an independent and objective review of the VPA 01 AND VPA 04, the project's baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against all the applicable GS4GG requirements[/7/] including the approved GS4GG methodology TPDDTEC, version 04.0[/6/]. The design certification was based on the requirements in the Gold Standard GS4GG requirement i.e. Principles and Requirements, version 2.0 Programme of Activities requirements & procedures, version 3.0 Community Services Activity Requirements, version 1.2 and other GS4GG Validation and Validation Standard version 02.0 and applicable CDM tool[/7/].

The design certification is not meant to provide any consulting towards the CME/VPA implementers. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the VPA 01 AND VPA 04.

1.3 Description of the Voluntary Project Activity (VPA)

Shri Maa Marketing Private Limited has commissioned Applus+ Certification to perform design certification of "GS12487 VPA-1 SMG - Access to Clean Cooking in Himalayas" (hereafter referred to as the VPA) (GS ID: 12488) which is under the PoA – 'SMG - Access to Clean Cooking in Himalayas' (GS ID: 12487) and "GS12487 GS12488 RVPA-1 SMG - Access to Clean Cooking in Himalayas" VPA 04 (GS ID: 12628) which is under the PoA- SMG - Access to Clean Cooking in Himalayas, applying the GS4GG methodology TPDDTEC version 04.0[/6/] and GS4GG guidelines [/7/]. This validation report summarizes the findings for the validation of the project, performed on the basis of requirements of Gold Standard.

VPA-01 (GS ID: 12488) is a real case VPA 01 and VPA-04 (GS ID: 12628) in line with the type of project as specified under Key Project Information part of the GS PoA-DD as it is an activity involving single measure implemented (i.e. distribution of cook stoves) under a PoA that follow the framework/requirements set out by an associated real case VPA and PoA.

The VPA titled "GS12487 VPA-1 SMG - Access to Clean Cooking in Himalayas (GS: 12488- Real case)) and GS12487 GS12488 RVPA-1 SMG - Access to Clean Cooking in Himalayas VPA 04 (GS: 12628-

Regular case) which is implemented by Shri Maa Marketing Private Limited. This VPA implementation aims to address issues by distributing fuel-efficient cookstoves in Nepal.

The location of the project activity involves: Host Country: Nepal

The VPA implementation spans across the territorial boundary of the Nepal. Section A.2 of the latest version of VPA-DD 01 AND VPA-DD 04 includes the specific details on the geo-coordinates of the location of the VPA:

Various districts of Nepal for VPA

Name	Icon	Country	Latitude	Longitude
Banke	119	Nepal	28.1022	81.8224
Siraha	120	Nepal	26.6400	86.1857
Parsha	121	Nepal	27.2190	84.8151
Dhanusha	122	Nepal	26.8350	86.0122
Jhapa	123	Nepal	26.5504	87.8888
Bara	124	Nepal	27.1341	85.0649
Sankhuwasabha	125	Nepal	27.6174	87.3016
Ilam	126	Nepal	26.9112	87.9237
Udaipur	127	Nepal	26.8518	86.6611
DANG	128	Nepal	28.0000	82.4753
Dhankuta	129	Nepal	26.9835	87.3215
Khotang	130	Nepal	27.1838	86.7819
Bardiya	131	Nepal	28.3102	81.4279
Kailali	132	Nepal	28.8314	80.8987
Surkhet	133	Nepal	28.5175	81.7787
Bhaktapur	134	Nepal	27.6710	85.4298
Jumla	135	Nepal	29.2522	82.1659
Jajarkot	136	Nepal	28.7396	82.2040

Project location VPA 04

Latitude	28° 6′ 48.60″ N
Longitude	81° 35′ 34.43″ E[6]

The above-mentioned geo co-ordinates of the implemented VPA has been appropriately included under the section A.2 of the VPA-DD 01 AND VPA-DD 04 version 4.0 [/2/]. Same has been cross verified by the VVB from the KML file[/12/] provided for the project location by the CME as well as against the GPS Software i.e. Google Earth Pro (https://www.google.com/earth).

Besides reducing fuel consumption during the cooking activities and thus reducing greenhouse gas emission and contributing to climate change mitigation in line with the UN's Sustainable Development Goals (https://sdgs.un.org/goals) the project is foreseen to provide several SDG benefits for the local families and communities.

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

The start date of the VPA 01 (GS: 12488- Real case VPA) is 01/01/2023 and VPA -04 (GS: 12628-Regular case) is 01/03/2023, which is confirmed against the signed end-user agreement between the CME and the beneficiaries/9/. Total length of the crediting period is 5 years which is renewable twice. Thus, the total length of the VPA 01 is 15 years and for VPA 04 is 15 years 00 months/17/ [7].

By providing improved cooking stoves to communities, the project improves access to energy services/resources at community level.

The distributed stove is a natural draft improved cook stove that uses woody biomass to help rural communities meet their daily cooking needs. The summarized technical specifications of the stoves distributed in the project are as follows:

Table 1: Technical characteristics of the ICS/17/

SN	Particulars	Value/Information
1	Name of the device	Shri Stove (or Shri Chulha)
2	Manufacturer	Shri Maa Marketing Private Limited, India
3	Design parameters	**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) **Pollutant level: Element** / **Levels (Mean)**: CO (ppm): 48.333 $PM_{2.5}$ (µg/m^3): 89.381 **Service life:** 7 years
4	Stove components:	Utensil Stand: 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-

[7] As per para 3.1.4 (d) of GS4GG transition requirements, version 2.0, any VPA submitted within the 1st crediting period of the PoA shall be allowed to use the same 5year crediting period, twice renewal. Hence, current VPA has considered crediting period of 5 years twice renewable.

			tank dips and a hot galvanizing dip to enhance its life and prevent from corrosion.
		Covering Body	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
		Insulating Skirt	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 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 following technical details have been confirmed by VVB by assessing the provided manufacturer's specification manual, stove actual photographs. Also, it was confirmed by the VVB during the on-site inspection. All the regarding information is correctly mentioned under the section A.3 of the VPA-DD 01 AND VPA-DD 04 v 5.0 [/2/].

The eligibility of VPA was checked and the assessment is presented below in section 3.9. Based on the assessment it was confirmed that the current VPA is eligible for inclusion under the PoA.

2. METHODOLOGY

The project assessment is based on the various Gold Standard requirements for GS4GG[7] and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants. Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the VPA are appointed. Once the project is made available for Applus+ Certification, the members of the assessment team carry out:

1. A desk review of the GS4GG VPA-DD 01 AND VPA-DD 04;
2. Follow-up interviews with project stakeholders;
3. The resolution of outstanding issues and the issuance of the final validation report and opinion.

The prepared validation report and other supporting documents then undergo an internal quality control before being submitted to the GS4GG Registry.

The GS overview documents which is referred as DVR is as below:

Validation Checklist Table 3: Resolution of Audit Findings				
Type:	☐ **CAR** ☐ **CL/CR** ☐ **FAR**		**Number:**	
Raised by:				
Description of the audit finding			**Date:**	
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.

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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 shall be approved by the LGAI Technological Center, S.A. (Applus+ Certification) ensuring that the required skills are covered by the team.

The following qualification levels for team members, in particular to this project, that are assigned by formal appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A) / Auditor in Training (AiT).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Local Expert
- 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	Host country experience
Mr. Amit Rai	Lead Auditor (LA)/ Technical expert in training (3.1) (TEiT)	No	NA	No	No
Dr. Atul Takarkhede	Auditor (GS Approved)	Yes	NA	No	No
Mr. Ishan Shrivastava	Technical Expert (TE)	Yes	NA	No	No
Mr. Lok Nath Verma	Local Support	No	NA	Yes	Yes
Mr. Nikunj Agarwal	Technical Reviewer (TR)	Yes	NA	NA	NA

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

2.2 Document review

The GS4GG VPA-DD 01 AND VPA-DD 04 submitted by the CME was reviewed against the PoA-DD[/1/], approved methodology[/6/] and other relevant criteria[/7/] to verify the correctness, credibility, and interpretation of the presented information. Furthermore, a cross-check between information provided and information from other sources has been done. A complete list of all documents and evidence material reviewed is included in Section 4 of this report.

2.3 On-site Assessment and 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 [/7/] "At minimum, the VVB shall conduct physical site visit within two years of project start date[8]." 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 [9], therefore applicable.

Corresponding to the implemented VPA:

A complete desk review of the VPA-DD 01 AND VPA-DD 04 and supportive evidences have been checked by the validation team.

- VVB has performed successive on-site inspection in order to check implementation, current situation, evaluation of data management, QA/QC system, training provided, monitoring, etc. Interview questions were filled as per Assessment team's interview checklist[/28/]. Cross checks between information provided by interviewed personnel (i.e. by checking sources) to ensure that no relevant information has been omitted.

- Validation team has performed interview with randomly selected local stakeholders to check the project implementation and other relevant issues.

- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in the VPA-DD 01 AND VPA-DD 04 and supporting documents as listed below in the references list of this report.

The objective of the on-site inspection was to:

- Confirm the implementation and operation of the VPA;
- Review the data flow for generating, aggregating and reporting the monitoring parameters;
- Confirm the correct implementation of procedures for operations and data collection;

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[8] For example:
- If a retroactive project's start date is 1 year before submission for preliminary review, the project has 1 more year (a total of maximum 2 years from the start date) to undergo an audit with a physical site visit.
- If a project is greenfield, i.e. it is not implemented at the time of validation, the first site visit may be done during first verification, and not during validation, if all aspects of the validation can be audited remotely.

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

- Cross-check the information provided in the VPA-DD 01 AND VPA-DD 04 documentation with other sources;
- Review the calculations and assumptions used to obtain the GHG data and ER values/4/;
- Identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters;
- Confirm the SDG goals/ Sustainable monitoring parameter as per the PoA-DD/1/.

List of CME personnel interviewed during on-site inspection conducted from 20/04/2024 to 23/04/2024 and 28/11/2024 to 01/12/2024 [10] (Dates 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			

List of the interviewed persons during the on-site inspection by the VVB for VPA 01 and VPA 04 (having same districts under project location) for which baseline study has been conducted included are provided below:

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

Sr. No	**Name**[11]	**Gender**	Cookstove Serial Number	VPA ID
1.	Jetul Khan	Male	NA[12]	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 from various districts of Nepal specifically indicated under respective VPA – DD, 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?

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

3. What type and number of stoves did you use? Three-stone, self-built low efficient clay stove, traditional low efficient stove or others?
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?

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 VAP-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 below.

The Gold Standard GS4GG VPA-DD 01 version 5.0 dated 21/11/2025[/2/] and VPA-DD 04 version 5.0 dated 21/11/2025[/2/] serves as the basis for the final assessment presented.

2.5 Internal Quality Control

As final step of the design certification and the final documentation including the validation report and the protocol have to undergo an internal quality control by the technical review committee. Each report has to 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 Assurance Portal platform.

3. PROJECT DESIGN CERTIFICATION ASSESSMENT

3.1 Approval

The VPA 01 and 04 is undergoing design certification for inclusion under a PoA i. e. GS 12487 SMG - Access to Clean Cooking in Himalayas. The VPA 01 has a start date as 01/01/2023 and VPA 04 has a start date as 01/03/2023. The PoA and the VPA 01 and VPA 04 shall be submitted for validation together and hence VPA 01 is eligible for inclusion under the PoA. A stakeholder consultation was conducted at the VPA 01 level on 09/12/2023 and VPA 04 level on 12/02/2024 as per the clause 3.6.1 of the Gold Standard guidelines Stakeholder consultation and engagement requirements version 2.1. Thus, the VPA qualifies as a retroactive project. VVB has checked and confirmed that there is a continual action, and no delay is observed.

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3.2 Participation

Shri Maa Marketing Private Limited (India) is the Coordinating and Managing Entity (CME) as well as VPA implementor for both VPAs.

3.3 Scale of the project

The CME has identified the VPA as large scale and it intends to design as per the latest version of the following:

(i) GS4GG Principles & Requirements Version 2.1
(ii) GS4GG Programme of Activities Requirements and Procedures Version 3.0
(iii) GS4GG Community Services Activity Requirements Version 1.2

The assessment team has verified the final VPA-DD 01 AND VPA-DD 04 and confirms that the VPA-DD 01 AND VPA-DD 04 is a large-scale type as the thermal energy savings of approximately 616.85 GWh[13] (VPA 01- 205.62 and VPA 04- 411.23) per cookstove which is above the threshold of 180 GWh / year as prescribed in the para 9.2.2 of the GS4GG GHG Emissions Reduction & Sequestration Product Requirements v.3.1. Therefore, it is accounted as large scale VPAs.

In view of the discussion with CME representatives/stakeholders during on-site inspection, the assessment team confirms that the CME has correctly identified the VPA type and will include only large - scale non-A/R VPAs. Therefore, acceptable by the VVB.

3.4 Greenhouse Gases

The VPA is an "End-use energy efficiency" project which reduces fuel consumption during the cooking activities and thus reducing greenhouse gas emission and contributing to climate change mitigation in line with the UN's Sustainable Development Goals, the project is foreseen to provide several SDG benefits for the local families and communities. Hence, the greenhouse gas identified in the GS4GG VPA-DD 01 AND VPA-DD 04 is Carbon Dioxide which is duly validated by the VVB.

The GHG emission sources considered for the project boundary and their explanations are as follows:

Source		**GHG's**	**Included?**	**Justification/Explanation**
Baseline Scenario	Delivery of thermal energy (fuelwood, majorly on inefficient cookstoves)	CO_2	Yes	Important source of emissions as CO_2 is emitted any time biomass or fossil fuels are burned.
		CH_4	No	Not considered as per the methodology. Exclusion is conservative assumption.

[13] VPA 01-{0.010 GWh (energy savings per cookstove) * 4000 (average of energy efficient ICS) * 5 (years covered in crediting period)} and VPA 04--{0.010 GWh (energy savings per cookstove) * 8000 (average of energy efficient ICS) * 5 (years covered in crediting period)}

Source		GHG's	Included?	Justification/Explanation
		N_2O	No	Not considered as per the methodology. Exclusion is conservative assumption.
Project Scenario	Combustion of non-renewable biomass for cooking	CO_2	Yes	Important source of emissions as CO_2 is emitted any time charcoal is burned.
		CH_4	No	Not considered as per the methodology. Exclusion is conservative assumption.
		N_2O	No	Not considered as per the methodology. Exclusion is conservative assumption.

3.5 Project timeframe

Other certification scheme*:* The project activity has not applied, confirmed by project developer, for any other certification like Green or White certification. Therefore, the validation team concluded that the project activity meets the applicability criteria of Gold Standard. Assessment team checked the double counting clarification vide GS4GG guideline on double counting in the context of Green Certificate Schemes, 22/01/2015. The project has applied for GSVER retroactive design certification. Also, assessment team checked other registries such as VCS[14], I-REC[15], CERCARBONO[16], CDM[17] etc and found that this VPA has not applied for this scheme. VVB has also reviewed these registries (including GS4GG Impact Registry[18] for other similar technology and applied corrective measures (i.e. unique id's to Improved Cookstoves, app based monitoring etc) to avoid overlapping and double counting.

Further, VPA has also not applied for any other carbon registry, as confirmed by VVB. CME has provided a duly signed undertaking /22/ stating that they will avoid double counting and not intend to seek registration under other GHG schemes for current VPA too. Same has been cross checked by VVB and was found to be correct.

3.6 Project Boundary

As per applied GS4GG methodology /6/, the project boundary is the physical, geographical site of the efficient devices that utilize fuelwood as baseline fuel. Therefore, the project boundary covers each project ICS location. As the ICS project implementation is within specific districts of Nepal, as defined in the VPA's. Although the overall PoA boundary covers the entire country, the boundary of this VPA is limited to the identified districts where the improved cookstoves (ICS) are distributed.

The project boundary is correctly identified by CME which was confirmed by the VVB during the on-site inspection and local stakeholder interview and was found to be in accordance with the clause 3.1

14 https://registry.verra.org/app/search/VCS/All%20Projects
15 https://evident.app/IREC/device-register/table
16 https://www.cercarbono.com/?utm_source
17 https://cdm.unfccc.int/Registry/index.html
18 https://registry.goldstandard.org/projects?q=&page=1

of the applied GS4GG methodology TPDDTEC version 04.0[/6/]. Additionally, CME has submitted declaration[/22/] and confirms that the location and boundary is Nepal within the coordinates. It was confirmed by VVB that the majorly beneficiaries used to collect woody biomass mainly from the nearby forest area which is as mentioned in the baseline survey datasheet[/3/] submitted by the CME. All the greenhouse gas emissions (CO_2) occurring within the proposed VPA boundary because of the implementation of the VPA have been appropriately addressed in the VPA-DD 01 AND VPA-DD 04.

3.7 Baseline Identification

The CME has applied an approved baseline and methodology TPDDTEC version 04.0[/6/] 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[/6/] "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 must be informed by the Baseline Survey Report[/4/].

The assessment team from the baseline survey database and the corresponding results[/3/] & during on-site inspection found that users are dependent on fuelwood, majorly of which are collected from the nearby forest area to use as fuel for cooking. Therefore, baseline scenario has been identified transparently for the VPAs. It has been noted that CME has conducted a baseline survey to access the baseline scenario between 01/12/2022 to 16/12/2022 in 108 households across Nepal for each VPA that are included in the project boundary and quantify the amount of woody biomass consumption prior to the implementation of the project.

The baseline survey covered the following elements:

- Fuel Consumption Pattern.
- Available technology options used for cooking.
- Biomass utilized during cooking.
- Households willing to use the improved project cookstoves.

CME has interviewed 108 households (as per sampling approach demonstrated under section B.4 of VPA-01 and VPA-04 respectively) regarding household size, cooking methodologies, and the types of fuels and cooking appliances utilized. CME noted that there are no significant discrepancies in fuel consumption or cooking habits between any of the seasons. On-site kitchen performance test's[/11/] (KPT's) were conducted by the surveyors. As a part of on-site visit, VVB has confirmed about the same through interviews with local stakeholders.

As VVB checked the baseline survey excel sheets[/3/], and confirmed that all the CME conducted baseline survey for 108 households and found low-efficiency mud cookstoves, with 100% of respondents relying on woody biomass for cooking. The average household size is 5 persons per household and the average fuelwood consumption is 9.5 kg/household/day. Same was also confirmed against the baseline result survey and its results[/3/] submitted by CME and also, it was cross checked during the onsite visit and hence accepted the VVB.

The assessment team has reviewed the latest version of VPA-DD 01 AND VPA-DD 04 [/2/] 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.

Major baseline parameter which is the Biomass Non-Renewable Biomass:

Fraction of Non-Renewable Biomass (f_{NRB}): VVB noted that the VPA-DD 01 AND VPA-DD 04 mentions calculated value of fNRB in accordance with the Tool 30 which came out to be 0.9144 This was cross checked from the fNRB calculation database as submitted by the CME, calculations of which are found to be in line with the clause 7 or equation 1 of the CDM Tool 30 version 04.0[/7/]. VVB noted that the value remains unchanged for the current VPA and is acceptable.
Efficiency of Stoves: determined to be 35.4% for Cookstove, as per Water Boiling Test[/16/] conducted by the MANIT (Maulana Azad National Institute of Technology), Bhopal as per BIS protocols. The results of the same were shared with VVB by CME and found to be acceptable.

Fuelwood Consumption tonn/hh/day: Determined from a Kitchen Performance Test (KPT)[/11/] and their results which were conducted by the CME to identify fuel consumption and patterns in the baseline scenario. The average value of KPT is 0.0095 tonn/hh/day (i.e. 0.950 kg/per household/day) which is based on KPT test results that were checked and confirmed by the VVB.

3.8 Implementation of sampling plan

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[/12/] 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[/28/], 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[19], VVB selected 08 random households from PP's baseline samples[/3/] 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%	

[19] 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.

3.9 Eligibility Principles Assessment

The following VPA is eligible to apply the GS4GG guidelines including Principles & Requirements Version 2.1, Programme of Activity Requirements Version 3.0, Community Services Activity Requirements" version 1.2, VVB justification has been incorporated in the Validation Report for PoA.

The assessment of the applied methodology i.e. TPDDTEC version 4.0 is as presented below:

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 efficiency of the Improved Cookstoves is above the minimum efficiency of 20% required under the methodology.	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. MANIT conducted Water Boiling Test Report/16/, which clearly states that the energy efficiency of 35.4% of ICS shall be implemented. Same was also confirmed during the on-site inspection by the local stakeholders and was found to be correct. The efficiency of the Improved Cookstoves in the project

		surpasses the minimum requirement of 20% set by the methodology. Hence, this criterion is applicable.
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/4/ and interview from the site personnel during the on-site inspection, it was confirmed to the VVB that the continuous useful energy output (4 KW/unit) for the cookstove, which is well below than the 150 kW at maximum capacity for the distributed cookstoves.
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 implemented by Shri Maa Marketing Private Limited who is the project developer.	As checked against the submitted duly signed end-user agreement/8/ between the end-user and the CME, it is 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.
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 01 AND VPA-DD 04 at the time of validation.	The CME distributes the improved cookstoves free of cost to create a financial incentive as well as imparts awareness on the health and environmental benefits of using the improved cookstoves. 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. Same was confirmed during the local stakeholder interview by VVB during the on-site inspection. Hence, the criteria are complied.

Section 2.2.1 (e) To avoid double counting or double claiming, the project developer must: 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.	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 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.	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. Moreover, additional FAR- 01, has been raised for each verification to cross check that project cannot claim emission reductions from the project or from cooking devices which are included in any other voluntary market or CDM project activity/PoA. Moreover, a carbon credit transfer agreement/end user agreement/8/ 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.
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	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 sheet and its results/3/ were submitted by the CME. It was checked and confirmed by the VVB that the both baseline and project fuel are same in this PoA. Hence not acceptable to VVB.

aspect and shall assume the same baseline and project fuel for emission reduction calculations.		
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 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.	This condition is not applicable to the project. The project only uses non-renewable biomass (Fuelwood).	The project's ICS stove uses non-renewable biomass (Fuelwood) as fuel; hence this criterion is Not Applicable.
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	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, IAP levels are not worsened. From the lab test report conducted for the project stove in comparison with the baseline stove: Element | Stove | Levels	The baseline survey sheets/3/ 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/27/ 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, CREEC approved laboratory test reports/16/ 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 table.

<table>
<tr>
<td>certification resulting from of a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of lab testing of the technology, or results of modelling of the technology's operation under field conditions. If none of these are available, reference from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old.</td>
<td>
<table>
<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>$PM_{2.5}$ (µg/m^3)</td><td>Baseline</td><td>212.333</td></tr>
<tr><td></td><td>Project</td><td>89.381</td></tr>
</table>
</td>
<td>Hence, this Criteria is found acceptable.</td>
</tr>
<tr>
<td>Section 2.3.1 The project shall not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use. The project shall document the national, regional and local regulatory framework for provision of thermal energy services of the type the project provides in the project boundary</td>
<td>There are no regulations in Nepal that require households to adopt efficient fuelwood stoves.</td>
<td>During the assessment, it was found that there were no local or national regulations/ guidance that enforce households to adopt efficient stoves.</td>
</tr>
<tr>
<td>Section 2.3.2 If the expected technical life of project technology (parameter ICS 3) is shorter than the crediting period, the project developer shall describe measures to ensure that end users are provided replacement technology of comparable quality at the end of the technical life, by either replacing with comparable or better technology, or retrofitting essential parts with performance guarantee. If neither of the prior conditions can be demonstrated, no emission reductions can be claimed for the technology after its technical life has ended.</td>
<td>The technical life of the project stove is 7 years which is more than the GS crediting period. Therefore, there will be no replacement of the technology before the end of the crediting period.</td>
<td>The technical life of project stove is 07 years and the same has been found consistent with the technical supporting document/manual [/17/] of cookstove.
The technical life of stove i.e. 07 years is more than the GS crediting period, thus no replacement of stoves is required during that crediting period.
Therefore, there will be no chance that the emission reduction can't be claimed for the specific crediting period.</td>
</tr>
</table>

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Applicability Criteria as per the CDM Tool 30: Calculation of the fraction of non-renewable biomass Version 04.0:

Applicability Criteria	**VVB Assessment**
DNAs to submit region- or country-specific default fNRB values, following the procedures for development, revision, clarification and update of standardized baselines (SB procedures); or project participants to calculate project- or PoA-specific fNRB values.	The CME has considered CDM Tool 30 to calculate the project-specific fNRB values (91.44%). The fNRB calculation database[/13/] has been provided to the VVB. Calculations of which were checked against the formulae as mentioned in the Tool, and were found to be consistent.

Eligibility criteria for inclusion of VPA:

No.	Eligibility Criterion	Description/ Required Condition	Description of the VPA In Relation to The Criteria, Means of Verification/Supporting Evidence for Inclusion	VVB Assessment
1	Geographical boundaries of the VPA shall be consistent with geographical boundary set in the PoA	VPAs to be included in the PoA shall be located within the geographical boundary of the country, Nepal	Location and boundary is specified in the respective VPA – DD, limited to Nepal and supported with GPS coordinates. Document: Statement of CME that the location and boundary is Nepal within coordinates Latitude - 26° to 31°N Longitude - 80° to 89° E	The geographical boundary of each VPA has been found consistent with the geographical boundary set in the PoA, in accordance with para 4.12.1 of the GS4GG Programme of Activity requirements & procedures V3.0. The PoA boundary is defined as Nepal, with latitude ranging from 26° to 31°N and longitude from 80° to 89°E. The validation team, based on a review of the PoA-DD, confirms that the eligibility criterion is defined in accordance with GS4GG principles and requirements v1.2. Furthermore, the eligibility criterion, including the specified conditions, provides sufficient information for the inclusion of corresponding VPAs. The description in the PoA-DD, along with the supporting evidence such as GPS coordinates

				KML file[12] and the CME's statement[1], is verifiable and sufficiently objective and comprehensive to permit the assessment of the inclusion of corresponding VPAs in the PoA.
2	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 registered either as a single project activity or as a VPA under another registered PoA in other offset schemes nor the project activities	Each cookstove included in the VPAs added to the PoA is assigned a unique serial number which gives a distinction on the end-users to ensure there is no double counting. Document: 1. A declaration statement provided by the CME indicating that the specific VPA-DD will not be part of another single CDM project activity or VPA under another PoA. 2. The owners of an ICS signed a consent by transferring all legal rights, interests, credits, entitlements, benefits or allowances arising from or in connection with any greenhouse gas emissions reductions arising from the operation of the ICS to project proponent. So, the ownership of the products that are generated under Gold Standard Certification is under the project developer as stated in document: Carbon Credit rights transfer agreement.	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. The CME has provided a declaration[22] confirming that the VPA-DD is exclusively bound to the PoA and will not be registered under any other offset scheme. Additionally, end-users have contractually transferred their rights to claim emission reductions to the CME through a legally binding Carbon Credit Rights Transfer Agreement[9] Based on the provided documentation, VVB verifies that the applied measures are appropriate and thus accepted.

		that have been deregistered.		
3	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	The VPAs start date is based on the distribution of the first improved cookstove that is included as part of the respective VPA instance. A carbon credit transfer agreement of the first beneficiaries is signed on the first date of distribution. Document: Carbon Credit Transfer agreement of the first beneficiary included in respective VPAs	The VVB confirms that the start date of the VPA aligns with the start date of the PoA (i.e. 01/01/2023 for PoA and VPA's), as required. The VPA's start date is determined by the distribution of the first improved cookstove included in the respective VPA instance. This is verified through the Carbon Credit Transfer Agreement/9/, which is signed by the first beneficiary on the date of the initial cookstove distribution. The documentary evidence provided ensures compliance with the eligibility criterion, and VVB considers the means of verification appropriate and thus accepted.
4	Conditions to ensure compliance with the applicability of the applied methodologies , the applied standardised baselines and the other applied methodologica l regulatory documents	The VPA shall meet all the applicability conditions of the applied methodology, TPDDTEC v 4.0 and each condition should be described and justified in the 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.	The VPA-DD shall meet all the applicability conditions of the methodology, TPDDTEC ver 4.0 as applicable for large-scale project activity. Document: Justification and applicability of applied methodology is demonstrated in section B.2 of respective VPA – DD.	The VPA correctly applies the TPDDTEC v4.0 in line with the registered PoA and real case VPA. The justification of applicability conditions of the methodology is discussed above.
5	Conditions to ensure that VPA meet the requirements for	VPAs to be included under the PoA will be in compliance with item 1.1.3	Additionality is demonstrated in Section C of the respective document and Section B.5 of the related VPA-DD	The VPA meets the eligibility criteria for additionality as it complies with item 1.1.3 of Annex B – positive list under the 'Community Services Activity Requirements'. The VPA

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	demonstration of additionality	of Annex B – positive list mentioned in the 'Community Services Activity Requirements'. All VPAs will be solely composed of 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.	Document: Emission Reduction calculation sheet	consists solely of isolated units (efficient cookstoves) used by households, SMEs, and institutions, each resulting in ≤600 MWh of energy savings per year. As cross checked (For VPA 01 and VPA 04) by the Ex-ante ER Calculation sheet/4/ and the relevant supporting documents, it could be confirmed by the VVB that the annual energy savings is <=600 MWh, which is 10.28 MWh[20]. As per paragraph 4.1.9 of the 'Community Services Activity Requirements', the VPA is deemed additional without requiring financial additionality proof at the time of Design Certification. VVB confirms that additionality is appropriately demonstrated in Section B.5 of the related VPA-DD. The verification is further supported by the Emission Reduction calculation sheet, ensuring compliance with the applicable requirements.
6	Condition to ensure that the real case VPA and its regular VPAs	The respective VPA shall meet all the applicability conditions as	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	The respective VPA has been evaluated to ensure compliance with all applicability conditions outlined in the selected methodologies. Both the real case

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

	meet the applicability criteria of selected methodology of combination of methodologies	described in the applied methodologies relevant to the VPA	respectively. The respective VPA shall be in accordance with all the eligibility criterion.	VPA and its subsequent regular VPAs adhere to the eligibility criteria specified in the applied methodologies, confirming their validity under the program. The eligibility criteria for inclusion are documented in Section A.1.1 and Section F of the real case VPA, which outline the compliance requirements for both real and regular VPAs. The VVB confirms that the respective VPA aligns with all necessary conditions, thereby meeting the eligibility requirements for inclusion.
7	Conditions to ensure that real case and its regular VPAs systematically demonstrate additionality in accordance with Principles & Requirements	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'.	No regular case VPA is applicable as of now and additionality is demonstrated in the Section B.5 of the respective document	The VVB confirms that the VPAs included under the PoA comply with item 1.1.3 of Annex B – the positive list mentioned in the 'Community Services Activity Requirements.' As no regular case VPA is applicable at present, additionality is demonstrated in Section B.5 of the respective document. VVB review the PoA design, ensuring alignment with eligibility criteria and the systematic demonstration of additionality as per the prescribed principles and requirements. VVB finds the approach adopted by the CME to be appropriate and thus accepted
8	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.	N/A	VVB noted CME involves local people as part of maintenance and regular training/15/ which ensures a check and encouragement step to ensure baseline stoves are in use at minimum. This was confirmed from onsite visit and interviewing field people. Annual survey/15/ is a monitoring parameter to ensure the usage rate of project device and baseline device. Hence, VVB confirms a mechanism is put into place to encourage the removal of the old cookstove. thus accepted.
9	Non-diversion of ODA in case	The CME confirms that	The project will be solely financed by the project developers. No public	CME and VPA implementer have submitted ODA declaration/20/ for the VPA which confirms the VPA

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	of public funding	there is no public funding	funding will be received to implement the project and no any ODA shall be applied for project implementation as stated in document: ODA Declaration form	does not involve any diversion of ODA and hence meets the requirement of section 5.12.3 of GS Programme of Activity Requirements and Procedures, version 3.0.
10	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.	Document: Carbon Credit Transfer agreement of the first beneficiary included in respective VPAs	VVB confirm the crediting period as 01/01/2023 to 31/12/2027 for VPA-01 and 01/03/2023 to 291/02/2028 for VPA-04. The start date of the VPA 01 is 01/01/2023 and 01/03/2023 for VPA 04, as verified by the signed end-user agreement/8/ between the CME and the beneficiaries, which was executed on the date of commissioning.
11	Approval of VPA by CME	CME approved each VPA to be included into its registered PoA.	N/A	Approval of VPA is not applicable as CME is the same entity as the VPA implementer.
12	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 SSC-VPA (for large scale)	SSC Limit for VPAs	For the respective VPA the project activity is large scale as demonstrated in the Emission Reduction calculation sheet document i.e. exceeding beyond 60 GWh per year or 180 GWhthermal per year in fuel input. This is evident from the ex-ante emission reduction calculation sheet/4/ correctly estimated as per registered real case VPA. The assessment team has verified the final VPA-DD and confirms that the VPA-DD is a large-scale type as the thermal energy savings of

				approximately 205.62 GWh [21] per cookstove (For VPA 01) and 411.23 GWh [22] (For VPA 04) which were above the threshold of 180 GWh as prescribed in the para 9.2.2 of the GS4GG GHG Emissions Reduction & Sequestration Product Requirements 3.0. Therefore, it is accounted as large scale VPA.
13	Technological requirements	Each VPA will employ Efficient Improved Cookstoves	Documentation: Manufacturer specifications	The VPA has promoted ICS which is manufactured by local entity, "Shri Maa". This is confirmed by the test certificate/16/ verified by VVB. Hence, the criteria is met.
14	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	Sampling Requirement for the VPA	VVB confirmed that sampling approach made by CME is in line with the methodology (Reduced Emissions from cooking and heating TPDDTEC version 4.0) and further VVB has applied acceptance sampling, to review the data collection and appropriateness of monitoring plan .
15	SDG Outcomes	The PoA, by way of implementing its VPAs, shall demonstrate contribution towards the SDGs listed in section A.4	The SDG monitoring plan and related details provided in the VPA-DD.	VVB verified the SDG supporting documents/15//11//4//3//16//18//13/ has found applicable to VPA.
16	Safeguarding principles and assessment	Projects shall conduct a Safeguarding Principles Assessment and conform to Gold Standard Safeguarding Principles and	Safeguarding principles assessment and related details provided in the VPA-DD.	By reviewing supporting documents/18//4//3//15//3/ VVB confirmed that Safeguarding Principles Assessment made by CME is in line with the Gold Standard Safeguarding Principles and Requirements.

[21] 0.01028083333333 GWh (energy savings per cookstove) * 4000 (average of energy efficient ICS) * 5 (years covered in crediting period)
[22] 0.01028083333333 GWh (energy savings per cookstove) * 8000 (average of energy efficient ICS) * 5 (years covered in crediting period)

		Requirements. The safeguarding principles assessment shall be carried out at the VPA level.		
17	Stakeholder inclusivity	Local stakeholder consultation for VPA is conducted as per GS Guidelines	Document: Stakeholder Consultation Report	By reviewing supporting documents[21] VVB confirmed that local stakeholder consultation done by CME is in line with the Gold Standard Guidelines.
18	Conditions to be met for retroactive VPAs	Retroactive projects shall submit for preliminary review within one year of the project start date	The VPA-DD shall include whether it's a regular or retroactive project activity and follow the retractive project status applicability as per GS Standards.	With reference to para 4.1.42 (b) of GS Principle and Requirements, V2.1 The start date of VPA 01 is 01/01/2023 and 01/03/2023 for VPA 04 and their stakeholder meeting was conducted by 09/12/2023 and 12/02/2024 for VPA 01 and VPA 04 respectively. Thus, project is considered as Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date.

Principle 2: Safeguarding Principles:

PRINCIPLES	MITIGATION MEASURES ADDED TO THE MONITORING PLAN	VVB JUSTIFICATION
Principle 1: Human Rights	1. The VPA promotes the installation of ICS in households. To live in a clean and healthy environment is the fundamental right conferred to all citizens by the Constitution of Nepal. Therefore, the VPA will contribute to safeguard this fundamental right of the citizens. 2. VPA shall benefit households relying on solid biomass for cooking. The VPA will ensure participation of the target households without prejudice and will not discriminate in terms of any faith, caste or belief. Conclusion: The parameter will not be monitored	During on-site inspection, VVB confirmed that the project doesn't either discriminate with regards to participation and inclusion as the efficient project stoves are distributed for the families selected in collaboration with the representatives of the local communities. Hence no such monitoring is required for this principle.

Principle 2: Gender Equality and Women's Empowerment	1. The VPA shall promote gender sensitive planning and execution. As the Project Activity promotes household cooking, women are the primary beneficiaries as it directly reduces women's exposure to smoke and reduces drudgery. Since women's role will be critical in deciding adoption of device, the Project Activity shall contribute to reduce the situation of gender inequality. 2. The program shall comply with the Economic rights of the people providing equal remuneration to the male and female workers without making discrimination when they are engaged in works of similar nature. For all the staffs employed by the project, principle of equal treatment shall prevail. 3. There are no specific gender risks identified during the project design. 4. No expert recommendation was deemed necessary for the nature of project proposed. Conclusion: The parameters will not be monitored	CME has taken steps to ensure that the project will observe gender equality. As confirmed during on-site inspection, CME will carry out awareness meetings and records of the same will be available for cross-checking. As confirmed during the on-site inspection, the project directly benefits to women and women's rights. Cooking activity is primarily managed by women in these such rural areas. Moreover, women are responsible for fuelwood collection from nearby forest areas, which is too time and energy consuming. Thereby, overall work burden will be reduced. ICS leads to improved air quality compared to baseline scenario thereby, project leads to safer and cleaner environment, while also aiding in the healthier respiration and overall health improvement due to lesser generation of smoke. This was confirmed from the local stakeholders during the on-site interview with end users, baseline survey forms & Baseline survey report/3/. Hence, this parameter is safeguarded.
Principle 3: Community Health and Safety Principle	Installation of ICS doesn't involve any activity that triggers safety requirements. Therefore, the principle under discussion is not relevant to the project. Conclusion: The parameter will not be monitored.	The project ICS does not involve any hazardous material during construction and its operation leads to cleaner combustion compared to conventional cooking stoves. Hence, the project only leads to safe working conditions and improved in health of end users. Hence, this parameter is safeguarded.
Principle 4: Cultural Heritage, Indigenous Peoples, Displacement and Resettlement Principle	Installation of ICS will take place in an individual and personal dwelling which doesn't include sites, structures or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture. Conclusion: The parameter will not be monitored	The VPA is implemented in existing households where the inefficient conventional cooking stoves are replaced with improved cooking stoves. This does not involve any damage to cultural heritage or displacement and resettlement and rights of indigenous people. The project activity takes place in households. Hence, this parameter is safeguarded.

Principle 5: Corruption	The VPA does not promote corrupt practices or reinforce the same. The project documents shall be available to the general public on the Impact Registry. Conclusion: The parameter will not be monitored	The project involves installation of ICS in rural households which does not involve high cost and require any specific permit or approval from any authority confirmed from the onsite interview with local stakeholders, Village heads and CME representatives. Therefore, the project does not have any scope for corruption or corrupt practice. The principle is safeguarded by the project activity.
Principle 6: Economic Impacts	The VPA doesn't entail any economic activity during or after installation of ICS. Hence this safeguarding principle is not triggered. Conclusion: The parameter will not be monitored	The project is not labour intensive as it doesn't involve major construction works, employing labours is not within the scope of the project. Project trains the local people to contribute towards projects objective to avail better cooking solution at the households such that the trained persons are capable of developing entrepreneurial skills to handle the supply chain of stoves. Therefore, the safeguarding principle under discussion will not have negative impact.
Principle 7: Climate and Energy	Efficient ICS shall be deployed under the VPA resulting in reduced fuel consumption. Installation and use of efficient cooking stoves does not result in excess consumption of fuel thereby avoiding the compromising situation on availability and reliability of energy supply to other users. Conclusion: The parameter will be monitored.	The project being implementation of improved cooking stoves saves energy which leads to overall emission reductions. The energy supply is not hampered compared to baseline but improved confirmed from the interview with local stakeholders/users and reviewing survey forms[/3/] . Hence, this parameter is safeguarded as it leads to overall emission reduction.
Principle 8: Water	a) The VPA does not involve any activity that may cause erosion or disrupt natural flow of water. The VPA will not trigger this safeguarding principle. b) There will not be cases of use of water body in any form. The VPA will not trigger this safeguarding principle	The project involves use of improved cook stoves which does not need any water for its operation. Therefore, the project does not have any impact on water.

	Conclusion: The parameter will not be monitored	
Principle 9: Environment, Ecology and Land Use	a) The VPA does not involve production of any substance and hence it will not cause the release of pollutants to the environment. b) The VPA does not use land and soil for production or crops or other products. Therefore, the VPA will not trigger this safeguarding principle. Conclusion: The parameter will not be monitored	The project involves use of improved cook stoves which does not involve any landscape modification or leads to vulnerable natural disasters. It also does not involve any manufacture, trade, release, and/ or use of hazardous reports or hazardous chemicals and/or materials. It leads to less pollution (air pollution due to firing of charcoal) compared to baseline scenario as the project technology itself is saving in less charcoal consumption compared to baseline scenario. Hence, the principle is safeguarded by the project activity.

Complete Safeguarding principles assessment table in accordance with the GS4GG Safeguarding Principles Requirements Version 2.1 has been described in the appendix 03 of this validation report.

Principle 3: Stakeholder Inclusivity

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 conduct a combined stakeholder round, wherein both physical meeting as well as Stakeholder Feedback Round (SFR) were conducted together. The entire consultation process was Conducted for VPA 01 level on 09/12/2023 and VPA 04 level on 12/02/2024. The initial submission date of preliminary review to GS4GG is 09/02/2024, as confirmed against the GS4GG preliminary review form[/10/]. Also, in line with the above para, the design consultations at each VPA levels were conducted on 09/12/2023.

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 01 level on 09/12/2023 and VPA 04 level on 12/02/2024 to align with Gold Standard LSC requirements.

A physical local stakeholder consultation first took place on 09/12/2023 (VPA 01) and 12/02/2024 (VPA 04) in Nepal. During this meeting, participants discussed the agenda, benefits of the program which also include the overall outcomes for the community and village households. Moreover, other than combining interviews, direct observations, and cross-referencing with baseline and monitoring data, the VVB confirmed the validity of both the baseline and project fuel usage scenarios, ensuring adherence to Gold Standard requirements.

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.

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.

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 VPA-DD 01 AND VPA-DD 04[/2/] and cross checked against the submitted LSC documents [/21/] 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) for VPA 01 (GS 12488- Real case VPA)	08/11/2023
Meeting Conducted of Local Stakeholder (Physical) for VPA 01 (GS 12488)	09/12/2023
Local Stakeholder Invitation Date (Physical) for VPA 04 (GS 12628- Regular case VPA)	11/01/2024
Meeting Conducted of Local Stakeholder (Physical) for VPA 04 (GS 12628)	12/02/2024

The VVB has verified the minutes of meeting, stakeholders feedback forms[/21/] 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. This was also confirmed by the stakeholder feedback documents [/21/] as provided by the CME.

The assessment of SFR & grievance/input mechanism is carried out below:

i. Different representative of stakeholders like local villagers, women's, head of panchayats, NGOs, project employees were invited for stakeholder's feedback round.

ii. The people were invited via e-mail to relevant stakeholders & a post on the LinkedIn page of the CME.

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

iv. The minutes of the meeting[/21/] 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 VPA implementation and operation in their area.

vi. For any cases of public grievance, the grievance register[/14/] will be placed at site office.

The assessment team is in 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.

Applus+ Certification confirms that physical LSC and SFR (conducted online) were conducted in accordance with the Stakeholder Consultation and Engagement Requirements Version 2.1 and Programme of Activity Requirements Version 3.0[/7/].

The assessment team has verified the list of invitees and attendance list and confirmed that relevant stakeholder was part of the local stakeholder meeting. The CME has submitted the LSC report that includes the photographs of the conducted online meeting.

The VVB has verified the minutes of meeting, stakeholders feedback forms 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 and found that no negative comments from stakeholders received. This was also confirmed by the stakeholder feedback documents[/21/] as provided by the CME.

Stakeholder Feedback Round (SFR):

As per the GS guidelines, PoA-level Stakeholder Feedback Round (SFR) was conducted online by seeking public consultation on the project, via SMG website - where project documents were made available from 09/12/2023 to 09/01/2024 (1-month period).

The stakeholders identified by the project participant were local villagers who are the major population of the particular area, local communities and Village head, CME representatives. VVB had verified the list of participants who attended the stakeholder meeting and feedback form and confirms the stakeholders identified are relevant. 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. The VVB has verified the stakeholder meeting records[/21/] and confirmed from the provided stakeholder invitation mail screenshot[/21/] that all the stakeholders were present during the meeting. Thus, the VVB is of the opinion that the stakeholder meeting was adequate and appropriate.

Principle 4: Demonstration of real SDG outcomes

The distribution of Improved cookstoves will have positive contribution to SDGs as mentioned below. The SDG goals are also described below:

SDG Goal	**Assessment of Methodological choices/approaches for estimating the SDG outcome**
SDG 3 - Good health and well-being: Ensure healthy lives and promote well-being for all at all ages	The VPA includes the distribution of fuel-efficient cookstove technologies to replace the inefficient baseline cookstoves and thus result in reduction in consumption leading to reduced ambient air pollution. **Relevant SDG Target 3.9**: By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. **Corresponding Indicator 3.9.1**: Mortality rate attributed to household and ambient air pollution.
SDG 5 - Gender Equality: Achieve gender equality and empower all women and girls	The implementation of VPA shall have many indirect benefits for the women, as it will reduce the dependency on fuelwood consumption, by eliminating the need of traditional the three-stoves for cooking and thereby reducing the burden on women for "unpaid domestic work". The VPA reduces time burden of cooking and collecting fuelwood, which falls disproportionately on women. **Relevant SDG Target 5.4:** Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate **Corresponding Indicator 5.4.1:** Proportion of time spent on unpaid domestic and care work, by sex, age and location.
SDG 7 - Affordable and clean energy: Ensure access to affordable, reliable, sustainable and modern energy for all	As the project involves access to the affordable energy to the rural households, it ensures replacement of baseline cookstoves with an efficient ICS. The VPA implementation is designed to provide cleaner, safer, more affordable and more efficient cooking equipment than traditional stoves to poor household. 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. **Relevant SDG Target 7.1:** By 2030, ensure universal access to affordable, reliable and modern energy services **Corresponding Indicator 7.1.2:** Proportion of population with primary reliance on clean fuels and technology.

SDG 8 - Decent work and economic growth: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	The implementation of VPA has provided the employment to the local people for the distribution of the ICS to the rural households. It includes the on-field coordinators, especially who are able to comprehend and translate the local language effectively. This has helped a significant promotion of economic growth in the VPA implemented area. **Relevant SDG Target 8.5:** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. **Corresponding Indicator 8.5.1:** Average hourly earnings of employees, by sex, age, occupation and persons with disabilities.
SDG 12 - Responsible consumption and production: Ensure sustainable consumption and production patterns	The application of this SDG has ensured the sustainable usage of the natural resources, which is aided in the project scenario, as there is a significant decrease in the usage of fuelwood, charcoal due to the implementation of this VPA. **Relevant SDG Target 12.2:** By 2030, achieve the sustainable management and efficient use of natural resources **Corresponding Indicator 12.2.1:** Material footprint, material footprint per capita, and material footprint per GDP
SDG 13 – Climate Action: Take urgent action to combat climate change and its impacts	The contribution to SDG 13 will be measured as per the calculations provided in the ER Calculation sheet, in accordance to the GS4GG requirements and applied methodology. **Relevant SDG Target 13.2:** Integrate climate change measures into national policies, strategies and planning **Corresponding indicator 13.2.2:** Total greenhouse gas emissions per year.
SDG 15- Life on land	The VPA promotes the conservation and sustainable use of terrestrial ecosystems by distributing fuel-efficient cookstove technologies, which replace inefficient baseline cookstoves. This results in a significant reduction in the consumption of non-renewable fuelwood, thereby decreasing deforestation pressures and supporting forest conservation. By mitigating the demand for fuelwood, the VPA contributes to the preservation of forest areas, aligning with international commitments to safeguard biodiversity and ecosystem services. **Relevant SDG Target 15.1:** By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands,

	mountains and drylands, in line with obligations under international agreements **Corresponding indicator 15.1.1:** Forest area as a percentage of total land area

Principle 5: Financial Additionality & Ongoing Financial Need

Since this is not a design certification renewal, Ongoing Financial Need demonstration is not required as per the clause 4.1.51 of the GS4GG Principles & Requirements [/7/].

Additionality for this VPA has been described as below:

As per the clause 3.3.2 of the GS4GG Community Services Activity Requirements V1.2[/7/], "The project developer shall demonstrate additionality prior to project registration by conforming to additionality requirements as per the GS4GG Activity Requirements". And the para 4.1.9 states that, "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".

As per the PoA-DD, the project activity demonstrates compliance under multiple eligibility conditions for deemed additionality. Firstly, the host country of the project is Nepal, which is classified as a Least Developed Country (LDC). Therefore, the project meets the requirement under paragraph 4.1.9(b).

Secondly, as per Annex B of the GS4GG Community Services Activity Requirements V1.2 /7/, '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' are also considered deemed additional. As verified against the emission reduction (ER) calculation sheet and supporting documents, the annual energy savings for each unit is 10.28 MWh (for both VPA-01 and VPA-04), which is well within the threshold of 600 MWh/year.

Hence, the VVB confirms that the project meets the deemed additionality criteria under both Clause 4.1.9(b) (LDC eligibility) and Annex B (positive list), in accordance with the GS4GG Community Services Activity Requirements.

Therefore, the VPA-01 and VPA- 04 are deemed additional.

Timeline of the key events for this project

S.no.	Project Stages	Important steps	Timeline
1	Project Conceptualization	i. Identify project location & target communities.	1st July 2022 to 31st December 2022

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		i. Draft Project plan and business case scenarios (implementation cost, carbon revenue, community co-benefits etc.)	
2	Project Budget and approvals	i. Identify implementation partner in project location i. Estimate total project cost (distribution, monitoring, verification). i. Secure finances (internal budgets, loans, etc), as applicable. v. Agree on fee structure and finances	1st September 2022 to 31st December 2022
3	Project Technical design	i. Define project technology (Number and types of ICS model, specifications, durability) i. Plan Stakeholder consultations as per identified locations i. Stove Distribution Plan across project boundary v. Obtain necessary national clearances (if CDM/host country approval required). v. Obtain consent from local governance and stakeholders	1st October 2023 to 31st December 2022
4	Baseline Survey & Stove distribution	. Conduct preliminary baseline assessment across various locations in project boundary. Quantify baseline characteristics such as fuel type, cooking practices, stove usage, fuel consumption. . Conduct Baseline KPT Survey . Initiate stove distribution and Database management	1st December 2022 to 30th Jun 2023
5	Monitoring Survey	i. Conduct Monitoring Survey across various locations in project boundary.	01 July 2023 to 29 February 2024

		ii. Conduct Monitoring KPT Survey	
6	Stakeholder Engagement	. Conduct Stakeholder Consultations (LSC) at PoA and VPA level with communities, NGOs, government. . Establish grievance mechanism and feedback channels	1st November 2023 to 31st January 2024
7	Submission of documents to Registry	i. Preliminary Review Submission	1st December 2023 to February 2024

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

The GS4GG approved methodology i.e. Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) Version 4.0 has been used for the VPA. As the GS4GG recommends the application of the latest version of the applied methodology along with the conservative argument of the approach followed. The latest version is 4.0 and VVB confirms that the calculations involved as per the implementation of this VPA is in line with the latest methodology as well.

The formula used in the GS4GG VPA-DD 01 AND VPA-DD 04[/2/] was used for the calculation of emission reduction and the same has been found to be correct. Hence emission reduction calculation at this time of validation is conservative and appropriate.

The VVB has checked that applied formula used to calculate the net emission reduction for this VPA, which is as per Method 1 of the applied methodology which says – "*Baseline and project fuel(s) are identical and emission reductions are exclusively from improved efficiency*".

Also, as per equation 1 of para 3.10.4 of the applied methodology[/6/], since the baseline and project fuel are the same, the GHG emissions reductions achieved in year y shall be calculated as per the below formula:

$$ER_y = \sum_{b,p} (N_{b,p,y} \times U_{p,y} \times SFS_{p,b,y} \times NCV_{b,fuel} \times (f_{NRB,b,y} \times EF_{b,f,CO2} + EF_{b,f,nonCO2})) - \sum LE_{p,y}$$

Where:

ERy	=	Emission reduction for total project activity in year y (tCO_2e/yr)
∑bp	=	Sum over all relevant baseline b/project p pairs
$N_{b,p,y}$	=	Number of project technology-days included in the project database for baseline b/project p pair in year y (days)

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$U_{p,y}$ = Cumulative Usage rate for technologies in project scenario p in year y (fraction)

$SFS_{p,b,y}$ = Specific fuel savings for an individual project technology of baseline b/project p pair in year y (mass or volume units/technology*day)

$fNRB_{b,y}$ = Fractional non-renewability status of woody biomass fuel during year y (fraction). For biomass, it is the fraction of woody biomass that can be established as non-renewable. This parameter is omitted when f is a fossil fuel.

$EF_{b,f,CO2}$ = CO_2 emission factor from use of fuel f (tCO_2/TJ)

$EF_{b,f,nonCO2}$ = Non-CO_2 emission factor arising from use of fuel f, when the baseline fuel f is biomass or charcoal (tCO_2e/TJ). This parameter is omitted when f is a fossil fuel.

$LE_{p,y}$ = Leakage for project scenario p in emissions in year y (tCO_2e/yr)

$NCV_{b,fuel}$ = Net calorific value of the fuel(s) that is substituted or reduced in baseline b (TJ/mass or volume units)

Leakage:

As per the para 3.11.2 of the applied methodology, CME has applied an adjustment factor of 0.95 to the emission reductions to approximate the leakage emissions. In this case, the term "$-\sum LEp$," in equations 1, 2 or 3 changes to "* 95%".

Summary of ex-ante emissions for the SDG's:

SDG 3:

YEAR	BASELINE ESTIMATE (%)	PROJECT ESTIMATE (%)	NET BENEFIT (%)
GS12488-Year 1 **GS12628-Year 1**	0 0	100% 100%	100% 100%
GS12488-Year 2 **GS12628-Year 2**	0 0	100% 100%	100% 100%
GS12488-Year 3 **GS12628-Year 3**	0 0	100% 100%	100% 100%
GS12488-Year 4 **GS12628-Year 4**	0 0	100% 100%	100% 100%
GS12488-Year 5 **GS12628-Year 5**	0 0	100% 100%	100% 100%
GS12488- Total **GS12628-Total**	0 0	100% 100%	100% 100%
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	0 0	100% 100%	100% 100%

SDG 5:

YEAR	BASELINE ESTIMATE (%)	PROJECT ESTIMATE (%)	NET BENEFIT (%)
GS12488-Year 1 **GS12628-Year 1**	0 0	100% 100%	100% 100%
GS12488-Year 2 **GS12628-Year 2**	0 0	100% 100%	100% 100%
GS12488-Year 3 **GS12628-Year 3**	0 0	100% 100%	100% 100%
GS12488-Year 4 **GS12628-Year 4**	0 0	100% 100%	100% 100%

GS12488-Year 5 **GS12628-Year 5**	0 0	100% 100%	100% 100%
GS12488- Total **GS12628-Total**	0 0	100% 100%	100% 100%
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	0 0	100% 100%	100% 100%

SDG 7

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE (No's)	NET BENEFIT (No's)
GS12488-Year 1 **GS12628-Year 1**	0 0	20,000 40,000	20,000 40,000
GS12488-Year 2 **GS12628-Year 2**	0 0	0 0	0 0
GS12488-Year 3 **GS12628-Year 3**	0 0	0 0	0 0
GS12488-Year 4 **GS12628-Year 4**	0 0	0 0	0 0
GS12488-Year 5 **GS12628-Year 5**	0 0	0 0	0 0
GS12488- Total **GS12628-Total**	0 0	20,000 40,000	20,000 40,000
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	0 0	4,000 8,000	4,000 8,000

SDG 8

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
GS12488-Year 1 **GS12628-Year 1**	0 0	20 20	20 20
GS12488-Year 2 **GS12628-Year 2**	0 0	20 20	20 20
GS12488-Year 3 **GS12628-Year 3**	0 0	20 20	20 20
GS12488-Year 4 **GS12628-Year 4**	0 0	20 20	20 20
GS12488-Year 5 **GS12628-Year 5**	0 0	20 20	20 20
GS12488- Total **GS12628-Total**	0 0	20 20	20 20
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	0 0	20 20	20 20

SDG 12

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
GS12488-Year 1 **GS12628-Year 1**	9.50 9.50	3.00 3.00	68.42% 68.42%
GS12488-Year 2 **GS12628-Year 2**	9.50 9.50	3.00 3.00	68.42% 68.42%
GS12488-Year 3 **GS12628-Year 3**	9.50 9.50	3.00 3.00	68.42% 68.42%
GS12488-Year 4 **GS12628-Year 4**	9.50 9.50	3.00 3.00	68.42% 68.42%
GS12488-Year 5 **GS12628-Year 5**	9.50 9.50	3.00 3.00s	68.42% 68.42%

GS12488- Total **GS12628-Total**	9.50 9.50	3.00 3.00	68.42% 68.42%
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	9.5 9.5	3 3	68.42% 68.42%

SDG 13

Year	Baseline estimate (tCO_2e)	Project estimate (tCO_2e)	Net benefit (tCO_2e)
GS12488-Year 1 **GS12628-Year 1**	64,903 129,805	0 0	64,903 129,805
GS12488-Year 2 **GS12628-Year 2**	67,558 134,526	0 0	67,558 134,526
GS12488-Year 3 **GS12628-Year 3**	63,900 127,799	0 0	63,900 127,799
GS12488-Year 4 **GS12628-Year 4**	60,705 121,409	0 0	60,705 121,409
GS12488-Year 5 **GS12628-Year 5**	57,669 115,339	0 0	57,669 115,339
GS12488- Total **GS12628-Total**	314,734 628,879	0 0	314,734 628,879
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period **GS 12628-Annual average over the crediting period**	**62,947** **125,776**	**0** **0**	**62,947** **125,776**

SDG 15:

YEAR	BASELINE ESTIMATE (%)	PROJECT ESTIMATE (%)	NET BENEFIT (%)
GS12488-Year 1 **GS12628-Year 1**	9.5 9.5	3 3	6.5 6.5
GS12488-Year 2 **GS12628-Year 2**	9.5 9.5	3 3	6.5 6.5
GS12488-Year 3 **GS12628-Year 3**	9.5 9.5	3 3	6.5 6.5
GS12488-Year 4 **GS12628-Year 4**	9.5 9.5	3 3	6.5 6.5
GS12488-Year 5 **GS12628-Year 5**	9.5 9.5	3 3	6.5 6.5
GS12488- Total **GS12628-Total**	9.5 9.5	3 3	6.5 6.5
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period GS 12628-Annual average over the crediting period	9.5 9.5	3 3	6.5 6.5

3.11 Completeness of monitoring

The monitoring plan was checked and was confirmed to be in accordance with the monitoring plan contained in the VPA-DD 01 AND VPA-DD 04.

The VVB has reviewed the monitoring plan during the on-site inspection and also from document review and compared it against the requirements of the monitoring plan in the VPA-DD 01 AND VPA-DD 04 and found in line.

In line with the para 4.1.2 of the applied methodology[/6/], it was confirmed by the VVB that the installation record maintained by the CME which is as project database[/18/] and covers the following points as given in the para 4.1.2:

1. Date of installation
2. Geographic area of sale
3. Model/type of project technology sold
4. Quantity of project technologies sold

5. Name, telephone number (if available), and address and/or GPS coordinates:
    a. Required for all bulk purchasers, i.e., retailers and industrial users;
    b. Required for all end users, e.g. households
6. Mode of use: domestic, institutional commercial, other

The validation team assessed the monitoring techniques and each monitoring value in the VPA-DD 01 AND VPA-DD 04 and provided a short summary on the validation of every parameter listed in the monitoring plan and used for calculation of emission reductions.

Data and parameters fixed ex ante

S. No.	Ex-ante Parameter and unit	Description	Value	Unit	VVB Assessment
1.	**ICS 1** **Baseline scenario survey results**	Report of the results of the baseline scenario survey	VPA 01 (GS 12488)-9.5 VPA 04 (GS 12628)-9.5	Kg /household /day	The report presents the results of the Baseline Scenario Survey conducted from 01/12/2022 to 16/12/2022, found relevant to the current project and found in line with the requirements/guidance provided in the applied methodology. As confirmed against the baseline survey results[/3/] by CME and also confirmed to the VVB during the on-site inspection, it was found to be consistent with the relevant information provided under the section B.6.2 of the VPA-DD 01 AND VPA-DD 04
2.	**ICS 2:** **Project technology description**	The detailed description of the project technology shall include as a minimum: - Manufacturer name, - product name (if applicable), - technology type, - capacity characteristics, - continuous useful energy output demonstration, - rated thermal efficiency, for the following cases: - improved biomass	The project ICS Description has been correctly added under the section B.6.2 of the VPA-01 and VPA 04	-	Below mentioned sources such as manufacturer's technical specifications [/17/] and also the actual stove photographs[/17/] was submitted by the CME and cross-checked by the VVB during the on-site inspection. Information was found to be consistent under the section B.6.2 of the VPA-DD 01 AND VPA-DD 04.

		cookstoves, fuel-based ovens, water heaters, improved fossil fuel cookstoves (solid fuel or existing liquid & gaseous fuel projects), and renewable fuel fired stoves. - Any performance certifications from National Standards body or certification body recognized by national standards body also shall be provided.			
3.	**ICS 3 Expected technical life of project technology:** Time period (years)	The expected technical life of an individual project technology shall be defined in the VPA-DD 01 AND VPA-DD 04.	VPA 01 (GS:12488)- 07 VPA 04 (GS 12628)- 07	Years	VVB has reviewed the supporting documents like manufacturer's technical specifications manual/17/, and found that average operation lifetime of distributed cookstoves are found to be 07 years which were submitted by the CME and same was cross-checked and verified by the VVB during the on-site interviews with CME representatives. Thus, incorporated information pertaining to technical life of the project was found to be consistent with the section B.6.2 of the VPA-DD 01 AND VPA-DD 04
4.	**ICS 5 Avoidance of double counting or double claiming among project participants**	Avoidance of double counting or double claiming with other parties directly involved with the project or program.	Carbon credit rights transfer agreement	-	The parameter has been cross checked against the Carbon credit rights transfer agreement/9/ duly signed between the CME and the beneficiary as submitted to the VVB, which was also confirmed during the on-site inspection and was found to be consistent by the VVB.
5.	**ICS 6 Avoidance of double counting or double claiming with other**	Review and analysis of mitigation actions in other voluntary market or	Double counting certificate	-	The parameter has been cross checked against the submitted No double counting declaration/22/ as submitted to the VVB, also other registries such as Verra, CDM etc. were checked by VVB and was confirmed that there is no double

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	mitigation actions	UNFCCC/compliance mechanisms			claiming with other mitigation actions. Moreover, additional FAR-01, has been raised for each verification to cross check that project cannot claim emission reductions from the project or from cooking devices which are included in any other voluntary market or CDM project activity/PoA
6.	**ICS 7 Regulatory framework for provision of thermal energy services**	Evidence that the project does not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply or use	List of applicable regulations of host country	-	There is a list of mandatory legal compliance regarding national[23], sub-national or local regulation or guidance which has to be checked in the VPA-DD 01 AND VPA-DD 04. And during the on-site visit and assessment, VVB has been checked the rules and regulations like Nepal Interim Benchmark for solid biomass Cookstoves (NIBC, 2016) which has been followed the guidelines.
7.	**ICS 8** $EF_{b,f,CO2}$: tCO_2/TJ	CO_2 emission factor arising from use of fuels in baseline scenario	VPA 01 (GS – 12488) 112 t CO_2/TJ VPA 04 (GS- 12628)- 112	tCO_2/TJ	This is a default value as per the applied methodology. The value applied for the parameter was found to be default IPCC value for CO_2 Emission factor of charcoal. Hence, found to be appropriate by VVB.
8.	**ICS 9** $EF_{b,f,nonCO2}$: tCO_2/TJ	Non-CO_2 emission factor arising from use of fuels in baseline scenario	VPA 01 (GS – 12488)- 9.46 VPA 04 (GS – 12628) 9.46	tCO_2/TJ	The value applied for the parameter was found to be default IPCC value for CO_2 Emission factor of fuelwood. Hence, found to be appropriate by VVB.
9.	**ICS 10** $EF_{p,f,CO2}$: tco2/TJ CO_2 emission factor arising from use of fuels in project scenario	CO_2 emission factor arising from use of fuels in project scenario	VPA 01 (GS-12488) - 112 VPA 04 (GS- 12628)- 112	tCO_2/TJ	The value applied for the parameter was found to be default IPCC value for CO_2 Emission factor of fuelwood. Hence, found to be appropriate by VVB.
10.	**ICS 11** $EF_{p,f,nonCO2}$: tCO_2/TJ	Non-CO_2 emission factor arising from use of fuels in baseline scenario	VPA01 (GS-12488)- 9.46 VPA 04 (GS- 12628)- 9.46	tCO_2/TJ	The value applied for the parameter was found to be default IPCC value for CO_2 Emission factor of fuelwood. Hence, found to be appropriate by VVB.

[23] http://energyefficiency.gov.np/newspage-42-Interim%20Benchmark%20for%20Cooking%20Stoves%20revised#:~:text=The%20NIBC%202016%20came%20into%20force%20in%20November,and%20durability%20for%20different%20categories%20of%20improved%20stoves.

11.	**ICS 12** $NCV_{b,fuel}$: TJ/ton	Net calorific value of the fuels used in the baseline	VPA 01 (GS-12488)- 0.0156 VPA 04 (GS- 12628)- 0.0156	TJ/ton	The value applied for the parameter was found to be default IPCC value for CO_2 Emission factor of fuelwood. Hence, found to be appropriate by VVB.
12.	**ICS 13** $NCV_{p,fuel}$: TJ/ton	Net calorific value of the fuels used in the project	VPA 01 (GS-12488)- 0.0156 VPA 04 (GS- 12628) - 0.0156	TJ/ton	The value applied for the parameter was found to be default IPCC value for Net Calorific Value (NCV) of fuelwood. Hence, found to be appropriate by VVB.
13.	**ICS 17** $fNRB_{i,y}$: Percentage	Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal	VPA 01 (GS-12488) 91.44% VPA 04 (GS- 12628)- 91.44%	Percentage	VVB noted that the VPA-DD 01 AND VPA-DD-04[/2/] mentions calculated value of fNRB in accordance with the Tool 30 which came out to be 91.44% for both the VPAs This was cross checked from the fNRB calculation database[/13/]. as submitted by the CME, calculations of which are found to be in line with the clause 7 or equation 1 of the CDM Tool 30 version 04.0[/7/]. The formulas and approach used by the CME is found to be appropriate and in line with the applied methodology and Tool 30. Hence, acceptable.
14.	**ICS 18** $\mathbf{P_{b,y}}$ Mass/household-day	Quantity of fuel that is consumed in baseline scenario b during year y	VPA 01 (GS-12488)- 9.35 VPA 04 (GS- 12628)- 9.35	kg/household/day	The report presents the results of the Baseline Scenario Survey[3/], relevant for the baseline scenario definition. As confirmed against the baseline survey results [/3/] by CME and also confirmed to the VVB during the on-site inspection, it was found to be consistent with the relevant information provided under the section B.6.2 of the VPA-DD 01 AND VPA-DD 04 [/2/].

Data and parameters to be monitored:

Ex-post Parameter	**Monitoring frequency**	**VVB Assessment**
ICS 15: Avoidance of double counting or double claiming among project technology end users	Monitored whenever project technology is sold or otherwise disseminated	The parameter has been cross checked against the Carbon credit rights transfer agreement [/9/] duly signed between the CME and the beneficiary as submitted to the VVB, which was also confirmed during the on-site inspection and was found to be consistent by the VVB.
ICS 16: Presence of Stove Stacking	Annual	In accordance with the applied methodology, the source of data to monitor stove stacking shall be monitored via the usage survey and its results, that is to be provided and then checked by VVB during the verification of this VPA. However, during the on-site inspection it was confirmed

		that 100% of users are using the project device for cooking purposes and none of them has continued use of baseline stoves.
ICS 19 $P_{p,y}$	Updated every two years, or more frequently	This parameter describes the quantity of fuel that is consumed in the project scenario 'p' during the year 'y' monitored through project performance field test performed by PD. This has been assessed by VVB against the submitted Baseline Survey and its corresponding results[/3/], which confirms that 3 kg/household/day has been consumed in the project scenario. Same was also cross checked by the local stakeholders, when asked during the on-site inspection. This monitoring parameter is measured. Since, the approach is in line with the applied methodology, therefore acceptable to VVB.
ICS 20 $SFS_{b,p,y}$	Updated every two years, or more frequently	This parameter describes the fuel savings for an individual project technology of baseline b/project p pair in year y calculated as a product of $P_{b,y}$ & $P_{p,y}$. This has been assessed by VVB, which confirms that 6.5 kg/household/day (approx.) has been saved in the project scenario. Same was also cross checked by the local stakeholders, when asked during the on-site inspection. This monitoring parameter is measured by applying formula $P_{b,y} - P_{p,y}$ Since, the approach is in line with the applied methodology, therefore acceptable to VVB.
ICS 26 $U_{p,y}$	At least annually	This parameter describes the Weighted average usage rate in project scenario p during year y, monitored and recorded in usage survey report prepared by PD. This has been assessed by VVB in accordance to the para 2.1 of the GS4GG Requirements and Guidelines: Usage Rate Monitoring v 2.0. The corresponding survey and its results shall be submitted by CME during verification. Which will be then confirmed by the VVB that weighted average percent of users actively using the project technology, where the weighting is by the quantity of project technologies being credited in a given project scenario has been correctly calculated and the value applied is 90% for the good practice as

		mentioned in the "Requirements and Guidelines: Usage Rate Monitoring". Therefore, acceptable to VVB. This monitoring parameter is measured and sampling surveys conducted to record the continuous operation of the project.
ICS 27 $N_{b,p,y}$	Calculated annually	This parameter describes the Number of project technology-days included in the project database for baseline b/project p pair in year y. This has been calculated as the sum of the number of project technology units' times the calendar days during the year y that they were present at the end user locations, result if which comes out to be: 20,000*365 = 7,300,000 (for VPA 01) 40,000*365 = 14,600,000 (for VPA 04) This has been confirmed by VVB as provided in the ER Calculation Sheet [/4/], and was found to be accurate as per the above calculation.
ICS 28 $LE_{p,y}$	Default discount value of 0.95 applied to emission reductions	This parameter describes the Leakage in project scenario p during year y. As per the para 3.11.2 of the applied methodology, CME has applied an adjustment factor of 0.95 to the emission reductions to approximate the leakage emissions. Since, the approach is in line with the applied methodology, therefore acceptable to VVB.
$N_{SDG\ 3}$	Annually	As the VPA will deploy the efficient cookstoves by replacing the traditional cookstoves. The parameter will be monitored through project survey on annual basis. Thereby, reducing the indoor air pollution and emissions. Since the higher thermal efficiency and the fuelwood savings of the implemented ICS is 100 % as confirmed by the authorized Stove Performance Test Certificate [/16/]. VVB confirmed that monitoring practices applying by CME is appropriate. Thus accepted. This parameter is measured by surveying the end users.
$N_{SDG\ 5}$	Annually	The project will employ local women and distribute stoves to vulnerable communities. The parameter will be monitored through project survey on annual basis. The project does not reduce or put at risk women's access to or control of resources, entitlements, and benefits. On the

		contrary, the VPA 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. VVB confirmed that monitoring practices applying by CME is appropriate. Thus accepted. This parameter is measured by surveying the end users.
SDG 7 N_{ICS}	Annually	This parameter describes the Number of the efficient project cookstoves distributed will be monitored annual basis via project database. In these VPAs , a total of 60,000 ICS (20,000 for VPA -1 and 40,000 for VPA-04) shall be distributed to the households, which was confirmed by VVB against the Project Database[/18/], and also from the site personnel during the on-site inspection. This parameter is measured by cross checking project distribution records[/18/]
SDG 8 N_{EP}	Annually	This parameter describes the Number of people employed (20) monitored by VPA-DD and recorded under employment records. Same will be cross checked against the submitted Employment records, salary slips (on sample basis)[/15/] and also the shared screenshot of the android mobile application named as "SMG Buddy", which comprises of the list of all the employed people in this VPA. This was also confirmed during the on-site inspection by VVB and was found to be correct. This parameter is measured by cross checking employment records[/15/]
SDG 12 $N_{SDG\ 12}$	Annually	CME's commitment to preserving and sustainably utilizing forests, as evidenced by its dedication to responsible forest management practices, closely aligns with the goals of SDG 12. By prioritizing the preservation and sustainable management of forest ecosystems, CME will actively contribute to mitigating deforestation, conserving biodiversity, and safeguarding crucial ecosystem services. The parameter will be monitored during monitoring

		survey and records under survey report on annual basis. The validation process conducted by VVB, which involves cross-referencing data from CME's Baseline database & their result/3/, enhances the credibility of CME's sustainability efforts. This meticulous examination ensures accuracy and reliability regarding the extent of forest reliance for wood collection, providing stakeholders with a comprehensive understanding of the impact of CME's activities on forest resources. Additionally, validation from f_{NRB} data/13/ further reinforces CME's sustainable practices, indicating efficient woody biomass utilization for end-user purposes. Through these verification mechanisms, CME demonstrates a proactive approach to promoting sustainable consumption and production patterns in line with SDG 12 objectives, thereby contributing to the long-term well-being of forest ecosystems and the communities dependent on them. This parameter is measured by surveying the end users.
SDG 15 **$N_{SDG\ 15}$**	Annual	As the VPA implements fuel-efficient cookstoves to replace traditional stoves, the parameter N_{SDG15}, representing the amount of fuelwood saved per household per day, will be monitored through ex-post surveys on an annual basis. The recorded savings of 6.5 kg/household/day (for VPA-01 and VPA-04 both) demonstrate a significant reduction in non-renewable fuelwood consumption, contributing to forest conservation and sustainable resource management. By decreasing deforestation pressures, the project aligns with SDG 15 objectives, ensuring the sustainable use of terrestrial ecosystems. VVB confirms that the monitoring approach applied by the CME is appropriate and thus accepted. This parameter is measured by surveying the end users.

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The VVB confirms that;

a) The monitoring plan implemented is in line with monitoring plan included in the VPA-DD 01 AND VPA-DD 04 [/2/].
b) The monitoring complies with the requirement of the applied methodology [/6/].
c) The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included above under each parameter and confirms to the requirement of the approved VPA-DD 01 AND VPA-DD 04 [/2/].
d) The findings relevant to each parameter, wherever appropriate are discussed in detail in Appendix 1 of this report.

In summary, the VVB confirms that all the ex-post parameters are correctly mentioned as per monitoring plan mentioned in VPA-DD 01 AND VPA-DD 04[/2/] and applied methodology[/6/].

The adequacy and compliance of the monitoring plan in the VPA-DD 01 AND VPA-DD 04 was found as per the requirements laid by the monitoring methodology and the PoA-DD. The information flow (from data generation, aggregation, to recording, calculation and reporting) is already included under respective parameter table above.

Moreover, VVB has verified all the data and collected evidence as per the required monitoring frequency and found to be correct and appropriate meeting the requirements of the applied methodology and the PoA-DD [/1/].

3.12 Management and Operational System

The responsibilities of data measurement, collection, validating, archiving etc. have been clearly defined in the VPA-DD 01 AND VPA-DD 04. It was confirmed by the assessment team during the on-site inspection. The data related to ER calculation as well as data monitoring, collection process etc. have been internally reviewed by the CME management team regularly. The responsibility of each function is consistent with the monitoring plan in the VPA-DD 01 AND VPA-DD 04.

The information flow of each parameter has been verified by the assessment team via interviewing with responsible personnel.

During the on-site inspection, the monitoring procedure as well as the internal quality management and control procedures[/1/] are stipulated in the VPA-DD 01 AND VPA-DD 04. The monitoring personnel have been interviewed by the assessment team and it's confirmed that the monitoring will be implemented as per the procedure. Also, the training records (training register[/15/] and attendance sheet[/15/] conducted by CME to the beneficiaries as well as SMG Buddy employees) has been checked by the assessment team and it is confirmed that the monitoring personnel are sufficiently train to perform the monitoring.

CME will collect, monitor the data during the crediting period and it will be stored electronically for at least two years after the end of the VPA crediting period.

Finding:

No findings raised.

Opinion:

All the data and documents, either hard copies or soft copies, will be kept for two years after the end of the last crediting period or the last issuance of GSVERs for this Project, whichever occurs later.

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4. REFERENCE

No.	Author	Title	References to the document	Provider
1.	CME	Programme of Activity - Design Document (PoA-DD) Initial	Version 1.0, dated 11/12/2023	CME
		Programme of Activity - Design Document (PoA-DD) Final	Version 6.0, dated 21/11/2025	
2.	CME	Voluntary Project Activity - Design Document (VPA-DD 01)	Version 5.0, dated 21/11/2025	CME
		Voluntary Project Activity - Design Document (VPA-DD 04)	Version 5.0, dated 21/11/2025	
3.	CME	Baseline Survey and their results spreadsheet prepared project developer Baseline survey Forms Baseline Survey Report prepared by project developer. Sample Monitoring Survey forms and responses.	Version 02.0, dated 14/12/2024. - Version 02, dated 15/12/2024	CME
4.	CME	Ex-ante ER Sheet (Initial) (VPA – 01 and VPA 04_) Ex-ante ER Sheet (Final) For VPA -01 and VPA -04)	Version 1.1, dated 24/07/2024 Version 3.0, dated 21/11/2025	CME
5.	CME	GS4GG Sampling database	Version 02.0, dated 14/12/2024	CME
6.	GS4GG	Applied methodology: REDUCED EMISSIONS FROM COOKING AND HEATING: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) CDM Tool 30: Calculation of the fraction of non-renewable biomass	Version 04.0 ICS_Reduced-Emissions-from-Cooking-and-Heating-TPDDTEC Version 04.0	Public
7.	GS4GG	GS4GG Activity Requirements: • PROGRAMME OF ACTIVITY REQUIREMENTS AND PROCEDURES	 Version 3.0	Other

		• PRINCIPLES & REQUIREMENTS • COMMUNITY SERVICE ACTIVITY REQUIREMENTS • VALIDATION/VERIFICATION BODY REQUIREMENTS • VALIDATION & VERIFICATION STANDARD • GS4GG Safeguarding Principles & Requirements • Site Visit and Remote Audit Requirements and Procedures • Standard for Sampling and surveys for CDM project activities and programmes of activities • Tool 30: Calculation of the fraction of non-renewable biomass	Version 2.1 Version 1.2 Version 3.0 Version 2.0 Version 2.1 Version 2.0 Version 9.0 Version 04.0	
8.	CME	Sample copies of carbon waiver Cards	-	CME
9.	CME	Carbon Credits rights transfer agreement signed between CME and the beneficiaries for both VPA 01 and VPA 04.	Dated 01/01/2023	CME
10.	CME	GS4GG Preliminary Review form	Dated 09/02/2024	CME
11.	CME	Kitchen Performance Tests for VPA-01 (Project) and Kitchen Performance Tests VPA-04 (Project)	Version 02.0, dated 14/12/2024	CME
12.	CME	KML file of the project implemented location	-	CME
13.	CME	f_{NRB} calculation database	Version 01.0	CME
14.	CME	Grievance Register for VPA 01 and VPA -04	-	CME
15.	CME	Training Modules conducted by CME for the beneficiaries i. Ground staff training ii. Beneficiary awareness	Version 01, Dated 12/12/2022	CME

		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 Telecallers Annually sampling surveys (physical) to record		
16.	Maulana Azad National Institute of Technolog y (MANIT) Bhopal	Water Boiling Test Report of ICS (Shri Maa Stove) Laboratory test reports indicating PM & CO levels for the ICS	Dated 01/08/2022	CME
17.	Shri MAA Magnitude Manageme nt Services Pvt. Ltd.	Shri Maa Stove technical Specifications Coostove Material - Galvanized Steel: Types, Uses, Benefits (nationalmaterial.com) ISO 14001:2015 Certificate for the manufacturig of Improved Coocstove Stove photos	- Dated 12/09/2022 -	CME
18.	CME	Project database	-	CME
19.	CME	Date of first submission to GS for preliminary review For VPA 1 For VPA 4	 Dated 19/12/2023 Dated 09/02/2024	CME
20.	CME	ODA declaration for the Programme of Activity	Dated 11/12/2023	CME
21.	CME	**Local Stakeholder Consultation LSC):**		

		Public Invitation Meeting conduction (online), Stakeholder Feedback MoM for Stakeholder Feedback Round		
22.	CME	No-double counting Declaration from 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 29/09/2025	CME
23.	Government of Nepal	Labour Rules, 2050 (1993)	-	Public
24.	United Nation	Universal declaration of Human Rights	https://www.un.org/en/universal-declaration-human-rights/	Other
25.	Government of Nepal	Nepal Interim Benchmark for solid biomass Cookstoves (NIBC, 2016)	-	Public
26.	CME	Design Consultation report	dated 07/11/2023	CME
27.	VVB	Interview checklist	-	VVB
28.	UNFCCC	Standard for Sampling and surveys for CDM project activities and programmes of activities	version 9.0	Public

5. FINAL PROJECT DESIGN CERTIFICATION STATEMENT

Applus+ Certification have performed a design certification of the "GS12487 VPA-1 SMG - Access to Clean Cooking in Himalayas" and "GS12487 GS12488 RVPA-1 SMG - Access to Clean Cooking in Himalayas VPA 04". Same has been performed based on rules and requirements defined by GS4GG Programme of Activities and GS4GG rules and requirements.

The VPA 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 implementation of the VPA.

The VPA implementation correctly applies GS4GG methodology TPDDTEC Version 04.0 [/6/] 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.
- 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 VPA-DD 01 AND VPA-DD 04[/1/] supporting documentation and subsequent follow-up actions (on-site interviews) have provided sufficient evidence to determine the fulfilment of stated criteria. The VPA is meeting all the requirements of the GS4GG standards as mentioned above.

Vintage wise emission reduction throughout the crediting period:

Year	Baseline estimate (tCO_2e)	Project estimate (tCO_2e)	Net benefit (tCO_2e)
GS12488-Year 1 **GS12628-Year 1**	64,903 129,805	0 0	64,903 129,805
GS12488-Year 2 **GS12628-Year 2**	67,558 134,526	0 0	67,558 134,526
GS12488-Year 3 **GS12628-Year 3**	63,900 127,799	0 0	63,900 127,799
GS12488-Year 4 **GS12628-Year 4**	60,705 121,409	0 0	60,705 121,409
GS12488-Year 5 **GS12628-Year 5**	57,669 115,339	0 0	57,669 115,339
GS12488- Total	314,734	0	314,734

GS12628-Total	628,879	0	628,879
GS12488- Total number of crediting years **GS12628- Total number of crediting years**	5		
GS12488- Annual average over the crediting period **GS 12628-Annual average over the crediting period**	**62,947** **125,776**	**0** **0**	**62,947** **125,776**

Estimated Sustainable Development Contributions:

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT (DEFINED IN B.6.)24	ESTIMATED VALUE	UNITS OR PRODUCTS
13 Climate Action (mandatory)	Reduction in GHGs emissions	62,947 (VPA 01) 125,776 (VPA 04)	VERs/annum
3. Good health and well being	Reduced incidence of disease caused by air pollutants	100% (VPA 01) 100% (VPA 04)	End users in % perceiving improved health conditions
5. Gender equality	Women empowerment and gender equality	100% (VPA 01) 100% (VPA 04)	End users in % perceiving time savings
7. Affordable and clean energy	Increased access to clean cooking	20,000 (VPA 01) 40,000 (VPA 04)	ICS(Improved Cookstove) in use
8. Decent work and economic growth	Increased employment opportunities	20 No's (VPA 01) 20 No's (VPA 04)	Number of jobs created
12. Responsible consumption and production	Reduction in domestic fuel consumption	68.42% (VPA 01) 68.42% (VPA 01)	(%) Reduction in fuelwood consumption
15. Life on land	Total non-renewable wood fuel saved	6.5 (VPA 01) 6.5 (VPA 04)	kg equivalent fuelwood/household/day

[24] Detailed Vintage wise estimated value for each SDG outcomes has been provided in above section 3.10.

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Date:	30/11/2025
Lead Auditor:	Mr. Amit Rai
Auditor:	Dr. Atul Takarkhede
Technical Expert	Mr. Ishan Shrivastava
Local Expert:	Mr. Lok Nath Verma
Tech. Reviewer:	Mr. Nikunj Agarwal

Approver *(Applus+ Certification VVB Product Manager)*

Ms. Carla Debat Mollevi

ASSESSMENT TEAM	
Lead Auditor: Mr. Amit Rai	**Technical Reviewer:** Mr. Nikunj Agrawal
Signature:	Signature:
Approver: Ms. Carla Debat Mollevi	
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:	08/04/2025
The Verifying VVB shall, during each verification of the project activities under the PoA "SMG - Access to Clean Cooking in Himalayas" (GS ID: 12487), specifically VPA-1 (GS ID: 12488) and RVPA-1 (GS ID: 12628), verify that no emission reductions are claimed for cooking devices that are already included in any other voluntary market project or CDM project/PoA. The VVB shall ensure that such devices are excluded from the project boundary of the above VPAs and confirm that the implementation of the project activities does not displace cooking devices that are part of another registered CDM or voluntary carbon market project or PoA.			
Project Participant's response		Date:	DD/MM/YYYY
Documentation provided as evidence by Project Participant			
Auditor's assessment comment		Date:	DD/MM/YYYY

VPA 01

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 VPA-DD: 1. For KPI table parameter, "GS ID and Title of applicable Design Certified VPA", Kindly clarify why this parameter is left as "nil" with reference to VPA template filling instructions, version 2.2 2. In KPI table for parameter, "VPA Cycle", PP shall submit Stakeholder Consultation (first round) supportive documents to validate the VPA Cycle. 3. In table 1, for SDG1, SDG 3 and SDG 5, PP shall clarify in detail, how it's concluded that 100 % estimated annual average proportion will be achieved. 4. PP shall clarify Is that cow dung were considered in baseline and significant percentage in project scenario. as information pertaining to cow dung has been incorporated under section A.1. 5. In section A.3, Type of "Air Supply", observed to be inconsistent and throughout the report. "Force Draft "is mentioned in section A.3 which is observed to be inconsistent with site visit observations. Clarification required for further assessment.			
Project Participant's response		Date:	20/05/2024

1. Updated to "N/A - To be filled after Design certification".
2. Submitted Stakeholder consultation report of GS 12488
3. The SDG impact quantification is estimated ex - ante based on baseline survey responses and Ex - ante ER calculations. Since benefits of ICS directly impact SDG 3 & 5, it was estimated that 100% users will perceive these benefits by using ICS. Supporting documents are provided.
4. The section has been updated with accurate information as per the cited source. Further, changes are updated as per VPA template filling instructions, Template v2.2.
5. Information updated. A separate document titled "Shri stove description" is provided as supporting document for the accurate description of stove.

Documentation provided as evidence by Project Participant

1. Stakeholder consultation report
2. Ex – Ante ER calculation GS 12488 VPA 1
3. Shri stove description

Auditor's assessment comment	Date:	23/05/2024

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

1. Under KPI Table parameter, "GS ID and Title of applicable Design Certified VPA" are filled as per real case VPA, tittle and GS ID which is further checked and found acceptable to assessment team. Thus, observation is closed now.
2. PP has submitted the Stakeholder consultation report (dt 18/12/2023) for VPA 1 in which project cycle is found retroactive. Thus, observation is closed now.
3. PP shall submit baseline survey report incorporating questionnaire which justifies claimed SDG's. Sample survey forms shall be required for further assessment.
4. PP shall explain what information has been updated with response to raised finding. Thus, clarification required for further assessment.
5. 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 also confirmed during site visit observations. Thus, observation is closed now.

Hence, CL remains OPEN

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

#3. Baseline survey questionnaire along with responses in an excel spreadsheet are submitted for justification of claimed SDG's. Scanned copies of Sample survey forms are also submitted.

#4. The information pertaining to usage of "Cow dung" is now updated as per the cited source provided in "footnote 4". The baseline fuel sources under consideration are now clearly mentioned under the sub – heading "project boundary" in section A.1.

Documentation provided as evidence by Project Participant

1. SMG Nepal - VPA 1 Design-Document_v1.1
2. Baseline forms - GS 12488

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3. GS Nepal – Baseline report		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; 3. PO has submitted baseline survey report, however same does not incorporating questionnaire which justifies claimed SDG's. Thus, **observation open.** 4. As per PP's response "The information pertaining to usage of "Cow dung" is now updated as per the cited source provided in "footnote 4"". However, data provided in link is not clear, PP shall submit proper document for further assessment. Thus, **observation open.** **Hence, CL remains OPEN**		
Project Participant's response	Date:	06/01/2025
#3. PP has now updated baseline survey questionnaire in Baseline report. Please refer to section A.3, A.7 & Appendix 2 for elaborated details on claimed SDG's i.e. SDG-1, SDG-3 & SDG-5. #4. PP has updated link in "footnote 4" which states the cooking fuel distribution in Nepal.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_cmt02 v2.1 2. GS Nepal Baseline report		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; 3. PP has submitted complete set of baseline survey report and updated SSDG indicator as per project activity, which is found appropriate and relevant to project activity. Thus, accepted and observation closed. 4. PP has revised the link in "footnote 4" which states the cooking fuel distribution in Nepal. 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
1. Under section B.2 of submitted VPA-DD (Real case), the response incorporated for applicability condition 2.1.3 of methodology observed to be inconsistent with Ex.- ante emission reduction spreadsheet of tab, "ER schedule per month". 2. In section B.2 of submitted VPA – DD, PP shall clarify, is that para 2.3.1 and 2.3.2 comes under applicability condition of TPDDTEC, version 4.0 3. In section B.4, Reference of Tool 30 observed to be missing from section B.1 of the submitted VPA - DD (real case) however mentioned under section B.4. Clarification required. 4. In section B.6.1, For SDG Goal 7 PP shall clarify how "Number's of ICS" directly demonstrate affordable and Energy produced as "proportion/percentage" value demonstration of the same is missing for SDG 7.					
Project Participant's response				Date:	20/05/2024

1. Information updated. The progressive distribution is estimated Ex- ante during 1st month. Actual distribution dates and resultant changes in ER values are reflected in Ex - post ER sheet. 2. Updated with appropriate titles i.e. Eligibility of VPA as per "para 2.3 Safeguards". 3. Updated the required information in Section B.1 of the respective VPA – DD. 4. The number of ICS distributed, due to better efficiency, is an affordable and clean source of producing thermal energy.		
Documentation provided as evidence by Project Participant		
1. Baseline survey responses GS 12487		
Auditor's assessment comment	Date:	23/05/2024
1. Justification provided by the project proponent is found acceptable. Further, updated Ex-ante ER spreadsheet and VPA-DD has now been provided which has been checked and found acceptable to the assessment team. Thus, observation is closed now. 2. In section B.2 of submitted VPA – DD, PP shall clarify why apart from applicability conditions are demonstrated like "Scope" and "Safeguard". Thus, clarification required for further assessment. 3. Reference of Tool 30 has now been incorporated in section B.1 of VPA-DD, which is checked and found acceptable to assessment team. However, several additional references of "documents" are incorporated which is not in-line with template filling requirement. Thus, finding is open for further clarification. 4. Justification provided by project proponent found acceptable and in-line with definition (https://unstats.un.org/wiki/display/SDGeHandbook/Indicator+7.1.2) of claimed SDG 7 under current project activity. Thus, observation is closed now. **Hence, CL remains OPEN**		
Project Participant's response	Date:	24/07/2024
#2. Conditions pertaining to "Scope" and "safeguard" are now removed from the applicability conditions in section B.2 #3. Additional references of "ER Tool" and "SDG Impact tool" are now removed. Reference of "Usage Rate Monitoring v2.0" is added to the section		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_v1.1		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; **2.** PP has revised section B.2 of submitted VPA – DD in accordance with GS4GG VPA-DD template filling instruction and inline with the applied methodology. Thus, accepted and **observation closed.** **3.** 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.**		

Hence, CL is closed.

<table>
<tr><td>Type:</td><td>☐ CAR   ☒ CL/CR   ☐ FAR</td><td>Number:</td><td>03</td></tr>
<tr><td>Raised by:</td><td>VVB</td><td>Ref. to checklist in GS4GG PDD:</td><td>-</td></tr>
<tr><td colspan="2">Description of the audit finding</td><td>Date:</td><td>01/05/2024</td></tr>
<tr><td colspan="4">1. In section B.6.2, for monitoring parameter “ICS 3”, during site observation, Rusting on the wood inlet part of distributed Cookstove has been observed. Thus, PP shall clarify how project device able to sustain expected technical life-time of project technology.

2. In section B.7.1. Monitoring table for parameter fNRB,i,y observed to be missing with reference to applied methodology TPDDTEC, version 4.0. Clarification required.

3. In section B.7.1, Monitoring table for parameter, “ICS 16”, observed to be missing with reference to applied methodology TPDDTEC, version 4.0. Clarification required along with Usage Survey Results.</td></tr>
<tr><td colspan="2">Project Participant’s response</td><td>Date:</td><td>20/05/2024</td></tr>
<tr><td colspan="4">1. The wood inlet as well as other body parts of Shri stove undergo galvanisation process as described in parameter ICS 3 and supporting document “Shri stove description”. The rusting observed is due to the sacrificial nature of Zinc – iron coating which forms rust as a protective layer. A web link is provided as supporting documentation for the same.
2. Updated with required table for parameter fNRB, i,y in section B.7.1 – ICS 17
3. Updated with required table for parameter ICS 16 in section B.7.1. Usage survey is integrated with monitoring survey. Monitoring survey results are submitted for further clarity.</td></tr>
<tr><td colspan="4">Documentation provided as evidence by Project Participant</td></tr>
<tr><td colspan="4">1. Galvanized Steel: Types, Uses, Benefits (nationalmaterial.com)
2. Monitoring survey responses GS 12488 VPA 1</td></tr>
<tr><td colspan="2">Auditor’s assessment comment</td><td>Date:</td><td>24/05/2024</td></tr>
<tr><td colspan="4">1. Justification provided by the project proponent are not in-line with raised observation. Clarification required for further assessment.
2. PP has updated Monitoring table for the parameter ICS 17: fNRB in the section B.7.1 of the VPA 1-DD which is found in line with the applied methodology TPDDTEC, version 4.0. However, fNRB value is found not in line with the VPA 1 Ex ante ER sheet Tab: ‘Parameter’. Comment #02 is open
3. PP has updated Monitoring table for parameter ICS 16: presence of stove stacking in the section B.7.1. of the VPA 1-DD, which is found in line with the applied methodology TPDDTEC, version 4.0. Thus, observation is closed now.

Hence, CL remains OPEN</td></tr>
<tr><td colspan="2">Project Participant’s response</td><td>Date:</td><td>24/07/2024</td></tr>
</table>

1. "Rusting" observed at the wood inlet part of ICS is bound to happen due to the functional nature of Zinc-iron coating as part of galvanisation process and it acts as a protective layer on the stove body. The rust layer does not compromise the build quality as well as technical lifetime of Shri stove in any way.

   Supporting evidence "Shri stove description" for technical lifetime of the project stove is submitted.

2. In the Ex – ante sheet, the fNRB value "90.95%" is rounded up to 91% due to default formula applied to that specific cell "E50", tab "parameter" in the ER tool of TPDDTEC formulated by Gold Standard. The cell value is same as mentioned in parameter ICS 17.

Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_v1.1 2. GS 12488 – fNRB Sheet 3. Galvanized Steel: Types, Uses, Benefits (nationalmaterial.com) 4. Shri stove description		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; 1. Assessment team is not satisfied with PP's response. PP is requested to clarify, effect of rusting on structural integrity, efficiency of ICS, what are steps taken by PP to prevent it. Thus, **observation remains open.** 2. Assessment team crosschecked VPA-1 DD and ER sheet and found that f_{NRB} value made consistent through the document, which is found appropriate and relevant to project activity. Thus, accepted and **observation closed.** **Hence, CL remains OPEN**		
Project Participant's response	Date:	06/01/2025
1. The rust observed on the inlet part is majorly due to lack of care by consumer. In some instances, they tend to wash the stove and keep it in open air which leads to rusting without having any major effect on structural integrity. PP ensures proper training for stove users from time to time as well to showcase proper care and maintenance procedures to the ICS users and field team on ground as well. Even after that, if any issue with the stove arises, ICS users can report their problems with the help of grievance mechanism put in place by PP. PP ensures that all the operational ICS are functioning properly and responds to any grievances related to stove quality and functioning, providing resolution in form of repair & maintenance services. To ensure quality, PP has submitted supporting document "Shri Stove Description" which demonstrates the ISO certification of project device for your kind review.		
Documentation provided as evidence by Project Participant		
1. Shri Stove Description		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following;		

1. PP has provided clarification regarding the observed rusting on the wood inlet part of the distributed ICS. It has been explained that the rusting is primarily due to consumer handling practices, such as washing and exposure to open air, and does not impact the structural integrity or efficiency of the ICS. PP has also implemented mitigation measures, including periodic user training on proper care and maintenance, a grievance mechanism for reporting stove-related issues, and a repair and maintenance service to ensure continued functionality. Additionally, PP has submitted the 'Shri Stove Description' document, demonstrating the ISO certification of the project device. Based on the provided justification and supporting evidence, the observation is now closed. **Hence, CL is closed.**

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
1. Under section B.7.1, Leakage in project scenario has been considered as "ZERO" under submitted Ex-ante ER spreadsheet for VPA 1, tab, "Cover". However, in section B.7.1 default value of 0.95 has been considered. PP shall clarify inconsistencies.			
Project Participant's response		Date:	20/05/2024
1. As per the template of ER calculation Tool v1.2, the cell values (E31 to E35) in tab "Cover" are referenced from "ER schedule per month", which are calculated after taking leakage into consideration. Therefore, leakage calculation is not reflected in this section.			
Documentation provided as evidence by Project Participant			
Auditor's assessment comment		Date:	24/05/2024
1. Default value of leakage (0.95) still observed to be missing from the estimated calculation provided under Ex-ante ER spreadsheet, tab "cover page". **Hence, CL remains OPEN**			
Project Participant's response		Date:	24/07/2024
1. As per the ER calculation Tool v1.2 template guide and default formulas of the tool, the cell values (E31 to E35) are referenced from tab "ER schedule per month" which are calculated after taking leakage into consideration as per cell "G10" of tab "Method 1". Therefore, leakage calculation is not considered in Ex-ante ER spreadsheet, tab "cover page".			
Documentation provided as evidence by Project Participant			
1. SMG Nepal - VPA 1 Ex ante ER Calculations_v1.1			
Auditor's assessment comment		Date:	30/09/2024
As per PP's response "ER calculation Tool v1.2 template guide and default formulas of the tool, the cell values (E31 to E35) are referenced from tab "ER schedule per month" which are calculated after taking leakage into consideration as per cell "G10" of tab "Method 1". Therefore, leakage calculation is not considered in Ex-ante ER spreadsheet, tab "cover page"". However, while calculation ERs under "ER schedule per month" cell			

"G10" of tab "Method 1" is not referred. Kindly check and clarify. **Observation remains open.** **Hence, CL remains OPEN**		
Project Participant's response	Date:	06/01/2025
1. As per the ER calculation Tool v1.2 template guide and default formulas of the tool, the cell values (E31 to E35) are referenced from tab "ER schedule per month" which are calculated by taking leakage into consideration as per cell "G11" of tab "Method 1". The calculation for leakage is provided separately in cell "G22 of tab Method 1". Ex – Ante ER sheet is submitted for your kind review.		
Documentation provided as evidence by Project Participant		
1. GS12488-Ex ante v2.0		
Auditor's assessment comment	Date:	11/03/2025
With this submission calculation for leakage is provided separately in cell "G22 of tab Method Ex – Ante ER sheet, which has been crosschecked by the assessment team and found appropriate for the project activity, thus accepted and observation closed. **Hence, CL 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
Under KPI Table & section A of submitted GS VPA-DD: 1. Under KPI Table, Supportive to validate the "Time of First Submission Date". 2. PP shall submit Stakeholder Consultation (first round) supportive documents to validate the VPA Cycle. 3. PP shall incorporate details in section A.1 of VPA -DD, with reference to VPA Template Filling instructions, Template V2.2, and para 3.1.1 of applied methodology TPDDTEC, Version 4.0. 4. In section A.1.1., PP shall include reference of applied GS4GG guidelines along with version and para reference. Further, With VPA Template Filling instructions, V2.2. Further, CME shall include the following details: • Describe how VPAs will meet the eligibility criteria as per section "General eligibility criteria" of GS4GG Principles & Requirements document. • Describe how VPAs will meet the Eligibility criteria of the applicable Activity Requirements.					
Project Participant's response				Date:	20/05/2024
1. Pre - review request form of GS12488 submitted at the time of listing is provided as supporting					
Documentation provided as evidence by Project Participant					
1. Pre - review request form of GS12488					
Auditor's assessment comment				Date:	24/05/2024
Under KPI Table & section A of submitted GS VPA-DD:					

1. Assessment team found that PP has submitted Preliminary review form. In Preliminary review form it is observed that "Time of First Submission Date" i.e. 19/12/2023 is found in line with the KPI Table of VPA-DD which is found acceptable. Thus, observation is closed now.
2. Kindly incorporate response for further assessment.
3. Kindly incorporate response for further assessment.
4. Kindly incorporate response for further assessment.

Hence, CAR remains OPEN

Project Participant's response	Date:	24/07/2024

2. Supporting document titled "SMG Nepal VPA 1- Stakeholder Consultation Report vF.1" is submitted now.
3. Section A.1 is updated with required information as per VPA Template Filling instructions, Template V2.2, and para 3.1.1 of applied methodology TPDDTEC, Version 4.0. Information is segregated into sub – headings as well.
4. The project is eligible as clause 3.1.1 of the GS4GG Principles and Requirements v1.2. This is now updated in the respective VPA – DD. Further, Eligibility meeting criteria are listed in Table 1 subsequently.

Documentation provided as evidence by Project Participant

1. SMG Nepal VPA 1- Stakeholder Consultation Report vF.1
2. SMG Nepal - VPA 1 Design-Document_v1.1

Auditor's assessment comment	Date:	30/09/2024

During review of submitted VPA 1 DD and supporting documents, assessment team observed following;

2. PP has submitted "SMG Nepal VPA 1- Stakeholder Consultation Report vF.1" supportive for stakeholder consultation, which has been cross-checked by assessment team and found appropriate and relevant to project activity. Thus, **observation closed.**

3. Section A.1 has been revised in accordance with VPA Template Filling instructions, Template V2.2, and para 3.1.1 of applied methodology TPDDTEC, Version 4.0. same has been verified by assessment team. Thus, **observation closed.**

4. kindly incorporate response to both subpoints separately for further assessment.

Thus, CAR remains open.

Project Participant's response	Date:	09/01/2025

4. Section A.1.1 is now updated with information on how VPA meets General eligibility criteria" of GS4GG Principles & Requirements.

Below Table 2, please also find updated information on:

- Conditions to describe how VPAs meet the eligibility criteria as per GS4GG Principles & Requirements
- Conditions to describe how VPAs will meet the General Eligibility criteria of the applicable Activity Requirements.

Documentation provided as evidence by Project Participant

1. SMG Nepal - VPA 1 Design-Document_cmt02 v2.1		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; • PP has demonstrated how VPAs will meet the eligibility criteria as per section "General eligibility criteria" of GS4GG Principles & Requirements document, which has been crosschecked by the assessment team and found appropriate for the project activity. Thus, accepted and observation closed. • PP has demonstrated how VPAs will meet the General Eligibility criteria of the applicable Activity Requirements, which has been crosschecked by the assessment team and found appropriate for the project activity. Thus, accepted and observation closed. **Hence, CAR 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
1. In section A.1.2, PP shall clearly include the name of party who has legal ownership of verified GS- VERs. Also, include information pertaining to transfer of carbon credit ownership from end-users to PP. 2. In section A.2 of submitted VPA -DD, PP shall incorporate extreme coordinate's specifically with reference to VPA location. 3. PP shall incorporate information consistent with requirement of VPA-DD, Template filling instructions, V2.2 for section A.3. 4. In section A.4 of submitted VPA-DD, PP shall demonstrate estimated annual emission with reference to definition of "scale of project" mentioned under para 3.1.2 of Community Services Activity Requirements Version 1.2.			
Project Participant's response		Date:	20/05/2024
1. Name of party with legal ownership as well as information on transfer of credit ownership is updated in Section A.1.2. 2. VPA location with extreme coordinates is updated in section A.2. 3. As per the template filling instructions v2.2, information in section A.3 is updated. 4. As per the requirements mentioned under "para 3.1.2 of Community Services Activity Requirements Version 1.2". the project does not fall under the micro – scale category as it does not satisfy any criteria among (a), (b) or (c). Hence, the scale of project shall be defined in line with the applicable Impact Quantification Methodologies. Therefore, the project scale is defined in line with the criteria defined as per "footnote 4 mentioned in sub para 3.9.1 of the applied methodology TPDDTEC v4.0". Required changes and updated in section A.4			
Documentation provided as evidence by Project Participant			
1. Ownership declaration 2. User agreement			
Auditor's assessment comment		Date:	24/05/2024

1. Assessment team observed in the section A.1.2 of the VPA-DD, PP has clearly included the name of party who has legal ownership of verified GS-VERs. 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. Also, included information pertaining to transfer of carbon credit ownership verified from end-user agreement which is found correct. Further VVB also checked companies registration details(https://www.zaubacorp.com/company/SHRI-MAA-MARKETING-PRIVATE-LIMITED/U51109MP2004PTC016669) and found acceptable. Thus, observation is closed now.
2. It is observed in section A.2 of submitted VPA 1-DD, PD has incorporated extreme geo-coordinate of project location. However, source to validate the geographical coordinate's are observed to be missing. Thus, further corrective action shall be required.
   Also, submit KML file to validate location of project activity
3. In Section A.3 of the VPA- DD, PP has now been incorporated information consistent with requirement of VPA-DD, Template filling instructions, V2.2 which is checked and found acceptable to the assessment team.
4. In section A.4 of submitted VPA-DD and Ex-ante ER spreadsheet, tab, "Thermal Energy", PP has demonstrated scale of the project activity which is checked and found in-line with reference to para 3.1.2 of Community Services Activity Requirements Version 1.2 and para 3.9.1 of the applied methodology TPDDTEC v4.0. Thus, observation is closed now.

Hence, CAR remains OPEN

Project Participant's response	Date:	24/07/2024
#2. Source to validate geographical coordinates of project location is now updated in footnote. Link - Where is Nepal, Location map of Nepal in Asia (mapsofindia.com)		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_v1.1 2. User Agreement titled "AJ 3097 - 1st user GS12487 & GS12488 User agreement"		
Auditor's assessment comment	Date:	30/09/2024
This is extreme coordinate mentioned under the weblink which is not matches with the VPA-1 location details. Kindly check And also provide justification for "KML file ", as finding was raised earlier for the same **Hence, CAR remains OPEN**		
Project Participant's response	Date:	09/01/2025
#2. Coordinates of individual districts covered as part of VPA are now updated in section A.2 of VPA-DD KML file with all districts highlighted is now submitted as supporting document.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_cmt02 v2.1 2. GS Nepal KML_R4		
Auditor's assessment comment	Date:	11/03/2025

During review of submitted VPA 1 DD and supporting documents, assessment team observed following;

- PP has incorporated Coordinates of individual districts covered as part of VPA are now updated in section A.2 of VPA-DD which has been crosschecked by assessment team and found consistent with submitted KML file. Thus, accepted and 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

1. For section B.1, 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. For section B.2, Respective supportive shall be required to validate indoor air pollution (IAP) levels (PM 2.5 and carbon - monoxide emissions) not worsen in project compared to baseline

3. Monitoring Survey results shall be required for further assessment

4. For section B.3, PP shall give reference section/para for project boundary specified under applied GS methodology TPDDTEC, V4.0.

Further, PP shall cross check and update incorporated table's information with reference to table encapsulated under section 3.2.1 of applied TPDDTEC, version 4.0.

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

1. Section B.1 has been updated with required document titles and references of:
   a. Methodology applied
   b. Tools used
   c. Mandatory GS guidelines used
2. Supportive document is submitted to validate indoor air pollution (IAP) levels (PM 2.5 and carbon - monoxide emissions) not worsen in project compared to baseline.
3. Monitoring survey results are submitted
4. Section 3.1.1 of applied GS methodology "Reduced emissions from cooking and heating – TPDDTEC v4.0

   Table information is also updated and required corrections are made as per section 3.2.1 of applied TPDDTEC, version 4.0.

Documentation provided as evidence by Project Participant

1. KPT MANIT certificate

2. Monitoring survey responses GS 12488 VPA 1		
Auditor's assessment comment	Date:	24/05/2024
1. PP has updated the exact references of Methodology, the Methodological Tool and GS guidelines and requirements which are found operational and correct. However, reference of the Usage survey guidelines is found missing and also additional references inconsistent with template filling requirement has now been included. Thus, corrective action shall be required for further assessment. 2. Aforementioned document observed to be missing under submitted set of the documents. Kindly submit supportive's to validate indoor air pollution (IAP) levels (PM 2.5 and carbon - monoxide emissions) not worsen in project compared to baseline. Comment #02 is open 3. 'Monitoring survey results" along with questionnaire and sample forms filled during the survey shall be required for further assessment. Thus, observation remains OPEN. 4. For section B.3, PP has updated the reference section/para for the project boundary which is found in line with the applied GS methodology TPDDTEC, V4.0. Further, PD has also incorporated the table's information which is now found in line and correct with reference to table encapsulated under section 3.2.1 of applied TPDDTEC, version 4.0. **Thus, observation is closed now.** **Hence, CAR remains OPEN.**		
Project Participant's response	Date:	24/07/2024
1. Corrective action has now been taken. Additional references are removed and Usage rate monitoring is added. 2. Supporting document is submitted titled "Shri Stove Technical report". Refer section 3 of respective document for pollutant levels. Also, updated in Section B.2 Table of respective VPA - DD. 3. Supporting document titled "Monitoring survey responses GS 12488 VPA 1" is submitted which contains survey results. Scanned copy of Sample forms are submitted in PDF document titled "Monitoring form VPA 1 – 12488"		
Documentation provided as evidence by Project Participant		
1. Monitoring survey responses GS 12488 VPA 1 2. Monitoring form VPA 1 – 12488		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 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 submitted "Shri Stove Technical report". PP to clarify who prepared this report, further, in report source of data for indoor air pollution (IAP) levels (PM 2.5 and carbon - monoxide emissions) is not clearly mentioned. Thus, **observation remains open.**		

3. With this submission PP has submitted "Monitoring survey responses GS 12488 VPA 1" further, PP has also submitted "Monitoring form VPA 1 – 12488" which has been cross-checked by assessment and found acceptable. Thus, **observation closed.** **Hence, CAR remains OPEN.**		
Project Participant's response	Date:	09/01/2025
#2. The values are based on tests conducted by a technological institution i.e. MANIT, Bhopal an institute of national repute. Test certificate is submitted along with report as supporting document.		
Documentation provided as evidence by Project Participant		
1. MANIT Test report Certificate		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; **2.** PP has submitted test report conducted by a technological institution i.e. MANIT, Bhopal. Which has been crosschecked by assessment team and found consistent thus accepted and observation closed. **Hence CAR is closed.**		

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
1. For section B.4 of submitted VPA-DD, with reference to VPA-Template filling requirement PP shall include relevant national and/or sectoral policies, regulations and circumstances shall be taken into account in the establishment of the baseline scenario, without creating perverse incentives that may impact host Parties' contributions to the ultimate objective of Paris agreement. 2. Baseline survey report and results shall be required for further assessment and validation if incorporated date in section B.4. 3. In section B.4 of VPA-DD, PP shall include demonstration **of the fraction of non-renewable biomass specifically for the VPA - region.**			
Project Participant's response		Date:	20/05/2024
1. Information updated and reflected in section B.4 of VPA – DD 2. Baseline survey responses are submitted as supportive document 3. As per the "para 6(b) of UNFCCC CDM methodological Tool 30", values are considered for Host country of Nepal.			
Documentation provided as evidence by Project Participant			
1. Baseline Survey responses GS 12487			
Auditor's assessment comment		Date:	27/05/2024
1. Information pertaining to consideration of national and/or sectoral policies, regulations and circumstances is still observed to be missing from the submitted set of the documents. Thus, observation is Open.			

2. PP shall submit baseline survey report incorporating questionnaire which justifies claimed SDG's under current project activity. Sample survey forms shall also be required for further assessment. 3. In section B.4 of VPA-DD, Demonstration of the fraction of non-renewable biomass specifically for the VPA – region is still found missing. Comment#03 is Open. **Hence, CAR remains OPEN**		
Project Participant's response	Date:	24/07/2024
1. Updated section B.4 with accurate information. There are no rules and regulations or policy in place to govern the dissemination of Improved cookstoves in Nepal, neither by the central government nor by any state, district or local government. Therefore, no such policies are mentioned. 2. Baseline survey report is submitted as supporting document. Further, scanned copy of sample form is also submitted. 3. Due to unavailability of Information and data specific to terai region, fNRB value is calculated for the entire country of Nepal as per the "para 6(b) of UNFCCC CDM methodological Tool 30". Supporting document demonstrating calculation of fNRB is submitted for more clarification.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Design-Document_v1.1 2. GS Nepal Baseline report 3. Baseline forms – GS 12487 4. GS 12488 - fNRB		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; 1. Justification provided by project proponent found to be acceptable and relevant declaration for the same included under section B.4 of updated VPA-DD. Thus, sub-finding is closed. **2.** PP has submitted baseline survey report, however same does not incorporating questionnaire which justifies claimed SDG's under current project activity. Thus, **observation open.** 3. Due to unavailability of Information and data specific to terai region, PP has calculated f_{NRB} value for the entire country i.e., Nepal as per the "para 6(b) of UNFCCC CDM methodological Tool 30". Further, PP has submitted f_{NRV} calculation spreadsheet which has been crosschecked by ac=assessment team and found acceptable. Thus, **observation closed.** **Hence, CAR remains open.**		
Project Participant's response	Date:	09/01/2025

#2. PP has now updated baseline survey questionnaire in Baseline report. Please refer to section A.3, A.7 & Appendix 2 for elaborated details on claimed SDG's i.e. SDG-1, SDG-3 & SDG-5.		
Documentation provided as evidence by Project Participant		
1. GS Nepal Baseline report		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; • PP has submitted complete set of baseline survey report and updated SSDG indicator as per project activity, which is found appropriate and relevant to project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

Type:	☒ CAR	☐ CL/CR	☐ FAR	Number:	05
Raised by:	VVB			Ref. to checklist in GS4GG PDD:	-
Description of the audit finding				Date:	01/05/2024
1. In section B.5 of VPA-DD, as per para 4.1.9, kindly replicate which sub-conditions are applicable to current VPA. 2. For section B.5.1, VPA is retroactive. Thus, further include both the dates (Project start date and Date of first submission to GS) for demonstrating prior consideration. Further, submit supportive document for both the dates for further assessment. 3. For section B.6, Supportive documents (like survey questionnaires etc) to conclude estimated values for claimed SDGs shall be required for further assessment.					
Project Participant's response				Date:	20/05/2024
1. Updated required changes in line with para 4.1.9 in Section B.5. It is stated that the project is deemed automatically additional as the host country Nepal is LDC. 2. Both dates are updated in section B.5.1. Supportive documents are submitted 3. Supporting document is submitted					
Documentation provided as evidence by Project Participant					
1. Project start date – 1st user agreement 2. First submission date – Pre review request from of GS 12488 3. Baseline survey responses					
Auditor's assessment comment				Date:	27/05/2024
1. In section B.5 of VPA-DD, PD has incorporated the sub-conditions as per guidelines of the para 4.1.9 of Community Services Activity Requirements V1.2. Incorporated sub conditions which are applicable to current VPA-DD are found correct. Therefore, observation is closed now. 2. PD has mentioned the project start date and date of first submission to GS in the Section B.5.1 of the VPA-DD. PD has submitted the preliminary review request form of VPA 1. Project start date and date of first submission to GS are found in line with the preliminary review request form of VPA 1. 3. PP shall submit baseline survey report & sample survey forms incorporating questionnaire which justifies claimed SDG's under current project activity. Also, submit SDG Impact Tool, which is found missing under submitted set of the documents. Therefore, finding is Open.					

Hence, CAR remains OPEN		
Project Participant's response	Date:	24/07/2024
3. Baseline survey report, scanned copy of baseline survey form and SDG Impact tool are submitted as supporting documents		
Documentation provided as evidence by Project Participant		
1. Baseline survey report + responses 2. Scanned - Baseline survey form 3. SDG Impact tool v1.1		
Auditor's assessment comment	Date:	30/09/2024
PP has submitted baseline survey report, however same does not incorporating questionnaire which justifies claimed SDG's under current project activity. Thus, **observation open.** PP has also submitted SDG Impact Tool which is found relevant to project activity. **Hence, CAR remains open.**		
Project Participant's response	Date:	09/01/2025
#2. PP has now updated baseline survey questionnaire in Baseline report. Please refer to section A.3, A.7 & Appendix 2 for elaborated details on claimed SDG's i.e. SDG-1, SDG-3 & SDG-5.		
Documentation provided as evidence by Project Participant		
GS nepal Baseline report		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; • PP has submitted complete set of baseline survey report and updated SSDG indicator as per project activity, which is found appropriate and relevant to project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	06
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
1. For ex-ante parameter, ICS 2, Kindly clarify which sources has been used as a "Source of data", and submit the supportive evidence for further assessment. 2. For ex-ante parameter, ICS 2, Relevant test report and certification pertaining to chemical treatment and galvanization shall be required for further assessment. 3. Declaration for no double counting and public funding (ODA declaration for current VPA shall be required for further assessment.			
Project Participant's response		Date:	20/05/2024
1. Source of data is updated. Supporting document is submitted 2. Supporting document is submitted			

3. Both the declarations are submitted		
Documentation provided as evidence by Project Participant		
1. Shri stove description 2. Galvanisation lab test is submitted 3. ODA Declaration form 4. Declaration for No double counting		
Auditor's assessment comment	Date:	27/05/2024
1. PP has updated 'Shri stove description' the source of the data for the ex-ante parameter – ICS 2. Also, PP has submitted the same for the verification of parameter ICS 2 which is checked & found acceptable. 2. For ex-ante parameter, ICS 2, Relevant test report and certification pertaining to chemical treatment and galvanization observed to be missing under submitted set of documents. Thus, corrective action shall be required for further assessment. 3. PD has submitted the No double counting declaration dated 20/05/2024 which is checked and found acceptable to verification team. However, ODA Declaration form observed to be missing under the submitted document. Thus, observation is open. Hence, CAR remains Open.		
Project Participant's response	Date:	24/07/2024
2. Kindly refer to Supporting evidence "Shri stove description" showcasing the standardization of galvanisation and chemical treatment undertaken as per the requirements of ISO 14001:2015 for manufacturing of ICS. 3. ODA Declaration form for respective VPA is submitted.		
Documentation provided as evidence by Project Participant		
1. Shri stove description 2. SMG Nepal - ODA-Declaration-Form (VPA 01)		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; **1.** PP has submitted "Shri stove description" which incorporates Environmental Management System Certification stating manufacturing of ICS is fulfil the requirements of ISO 14001:2015. Thus, accepted and **observation closed.** **2.** PP has submitted ODA Declaration form dated 11/12/2023, which is checked and found acceptable to verification team. Thus, **observation closed.** **Hence, CAR is closed.**		

Type:	☒ CAR	☐ CL/CR	☐ FAR	Number:	07
Raised by:	VVB			Ref. to checklist in GS4GG PDD:	-
Description of the audit finding				Date:	01/05/2024

<table>
<tr><td colspan="3">
1. For ex-ante parameter, ICS 5, PP shall submit Carbon Credit rights transfer agreement signed by end users for further assessment.
2. In section B.7.1, for monitoring parameter, "ICS 18", Baseline survey results shall be required for further assessment (both excel and copies of survey forms).
3. In section B.7.1, PP shall include weblink which sampling guideline is referred for different monitoring parameters.
4. For monitoring parameter, "ICS 27", Include tab of project data base where calculation for Project Technology Days has been Included.
5. Under section B.7.3, PP shall include information pertaining to operation and maintenance mechanism and explain how dis-functional ICSs will be replaced or repaired.
</td></tr>
<tr><td>Project Participant's response</td><td>Date:</td><td>20/05/2024</td></tr>
<tr><td colspan="3">
1. Signed agreements are submitted
2. Baseline survey results are submitted
3. Weblink as source are updated.
4. For ex - ante estimation, value has been calculated directly for the entire year and number of stoves.
5. Dysfunctional ICS will be reported to the field team via local grievance mechanism and the same shall be repaired or replaced by the CME. Information pertaining to grievance mechanism is updated in section E.2
</td></tr>
<tr><td colspan="3">Documentation provided as evidence by Project Participant</td></tr>
<tr><td colspan="3">
1. Signed user agreement
2. Baseline survey results
</td></tr>
<tr><td>Auditor's assessment comment</td><td>Date:</td><td>27/05/2024</td></tr>
<tr><td colspan="3">
1. PP has submitted the Carbon Credit rights transfer agreement signed by end users dated 01/01/2023 for ex ante parameter ICS 5 which is verified by the assessment team and found correct.
2. In section B.7.1 for monitoring parameter, "ICS 18", PP has submitted the Baseline response Excel sheet. However, monitoring parameter value is not in line with the submitted Baseline survey response sheet and survey forms are also observed to be missing under submitted set of documents. Comment#02 is Open.
3. In section B.7.1, PP has referenced the web-link for the sampling guidelines for the different monitoring parameters which are found operational and correct.
4. For monitoring parameter, "ICS 27", PP shall mention, "Tab" of project data base where calculation for Project Technology Days calculated in Ex-ante ER spreadsheet. Comment#04 is Open.
5. PP has incorporated the information regarding the operation and maintenance mechanism and for dis-functional ICS, local grievance mechanism in the section B.7.3 of the VPA-DD which is found correct. However, evidence of the grievance mechanism, regular maintenance issues and addressal observed to be missing. Comment#05 is Open.

Hence, CAR remains OPEN
</td></tr>
</table>

Project Participant's response	Date:	24/07/2024
2. The value for parameter "ICS 18" is 9.5 kg/household /day as calculated in baseline survey responses sheet. The correct value is now updated. Further, scanned copy of baseline survey forms are submitted. 4. As per ER calculation toolv1.3, Calculation is added in Tab "parameters" which directs the user to Tab: "ER Schedule per month" where no. of stoves is input in cell "D16". 5. supporting evidence of the grievance mechanism, regular maintenance issues and addressal is submitted.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 1 Ex ante ER Calculations_cmt 02 2. Scanned Baseline survey form 3. Grievance register – GS Nepal		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; **2.** PP has submitted the Baseline survey Excel sheet to verify monitoring parameter "ICS 18", further assessment team crosschecked monitored value and found consistent with baseline survey report. Thus, accepted and **observation closed.** **4.** PP shall cross-check value mention under Parameter tab and value mentioned under VPA-1 DD. As value mentioned found to be inconsistent. Thus, **observation remains open.** **5.** PP has 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 remains open.**		
Project Participant's response	Date:	09/01/2025
4. The value provided in VPA – DD is calculated as per the guideline of parameter Table ICS 27 in TPDDTEC v4.0 as follows: 20,000*365 = 7,300,000 As per template of ER calculation tool v1.2, cell E81 is protected with the description - "Cookstove in the project database for project scenario p through year y to be filled in tab "ER schedule per month". Accordingly, number of cookstoves are filled in cell D16 of tab "ER schedule per month" of Ex – Ante ER sheet. Kindly review and guide further.		
Documentation provided as evidence by Project Participant		
1. GS12488-Ex ante v2.0		
Auditor's assessment comment	Date:	11/03/2025
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; • Assessment team crosschecked value mentioned in template of ER calculation tool v1.2. PP has incorporated correct values in accordance with the project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	08
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

Under section C of VPA_DD

1. For section C.1, With reference to VPA-DD filling instructions Template, Version 2.2, PP shall incorporate Define the start date as per GS4GG Principle 4 of applied Activity/Product Requirements.
2. For sub-section C.2.1, PP shall incorporate information in the format in-line with VPA-DD Template Filling Instructions, Version 2.2.

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

1. The start date of project is defined in line with Principle 4 of applied requirements. Changes are updated.
2. Section C.2.1 does not exist in VPA – DD Template v2.2. Other comments are resolved in the section C as per the guidance.

Documentation provided as evidence by Project Participant

Auditor's assessment comment	Date:	27/05/2024

1. PD has incorporated in the section C.1 of the VPA-DD which is found in line with the VPA-DD filling instructions Template, version 2.2 and also defined the start date as per GS4GG Principle 4 of applied Activity/Product Requirements which is further checked and found acceptable to the assessment team.
2. PP has incorporated information in the sub- section C.2.1 which found in-line with VPA-DD Template Filling Instructions, Version 2.2 and found correct.

Hence CAR is closed now.

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	09
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024

Under section E of VPA_DD

PP shall submit supportive document of stakeholder consultation which include following.

1. Attendance sheet
2. Photographs.
3. MOM.
4. Feedback forms.
5. Invitation /Notice's.
6. Email /telephonic invitation evidences.

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

1. Required documents are submitted as supporting evidence.

Documentation provided as evidence by Project Participant

1. Stakeholder consultation report GS 12488		
Auditor's assessment comment	Date:	28/05/2024
All Supportive documents raised in the CAR#09 are observed to be missing under submitted set of documents. Corrective action shall be required for further assessment. **Hence, CAR remains OPEN.**		
Project Participant's response	Date:	24/07/2024
PP has submitted "SMG Nepal VPA 1- Stakeholder Consultation Report vF.1" which contains: 1. Photographs of stakeholder meeting (section C.1.3) 2. MOM (C.2) 3. Scanned copy of feedback forms (C.1.1) 4. Scanned copy/ screenshot of invitations & posters (B.1.3) 5. Screenshot of E-mail invitation (B.1.3) Rest of the documents: 6. Attendance sheet of the meeting are now submitted as supporting document		
Documentation provided as evidence by Project Participant		
1. SMG Nepal VPA 1- Stakeholder Consultation Report vF.1 2. Scanned Attendance sheet		
Auditor's assessment comment	Date:	30/09/2024
During review of submitted VPA 1 DD and supporting documents, assessment team observed following; PP has submitted "SMG Nepal VPA 1- Stakeholder Consultation Report vF.1" contains (Photographs of stakeholder meeting; MOM; Scanned copy of feedback forms; Scanned copy/ screenshot of invitations & posters and Screenshot of E-mail invitation) further PP has also submitted Attendance sheet of the meeting, same has been crosschecked by assessment team and found acceptable. Thus, **observation closed.** **Hence, CAR is closed.**		

Open likely CAR, CL & FAR from preliminary review

Type:	☐ CAR	☐ CL/CR	☒ FAR	Number:	01
Raised by:	Sustain-Cert			Ref. to checklist in GS4GG PDD:	Preliminary review
Description of the audit finding				Date:	01/05/2024
List the FARs raised for Project Developer/CME: **FAR 1.**CME shall invite stakeholders from category B as per the "Stakeholder Consultation and Engagement Requirements" guidelines. VVB shall check and verify and provide its opinion in the validation report.					

FAR 2. A grievance mechanism shall be established and made available for each VPA of a PoA. CME shall check and VVB shall provide its assessment in the validation report. **FAR 3.** CME shall make efforts to solicit input from women and marginalized groups during LSC and SFR. VVB shall assess and provide its assessment in the validation report.		
Project Participant's response	Date:	20/05/2024
FAR 1. Women were invited through in – person invites as part of Category B stakeholders – People from marginalized group. Supporting evidence is mentioned in Stakeholder consultation report. **FAR 2.** Grievance mechanism is established and details are mentioned in stakeholder consultation report as well as VPA – DD of respective VPA GS 12488 **FAR 3.** Comments and feedbacks are solicited from women all through the design process. Feedbacks from women is also mentioned in section C.1.1 of Stakeholder consultation report		
Documentation provided as evidence by Project Participant		
1. Stakeholder consultation report GS 12488		
Auditor's assessment comment	Date:	28/05/2024
Stakeholder Consultation report pertaining to GS 12488 is missing under the submitted set of the document, instead GS-12487 report was observed. Thus, Corrective action shall be required for further assessment. **Hence, FAR remains OPEN**		
Project Participant's response	Date:	24/07/2024
Stakeholder Consultation report pertaining to GS 12488 is now submitted as supporting document. FAR 1. Women were invited through in – person invites as part of Category B stakeholders – People from marginalized group. Supporting evidence is mentioned in Stakeholder consultation report. FAR 2. Grievance mechanism is established and details are mentioned in stakeholder consultation report as well as VPA – DD of respective VPA GS 12488 FAR 3. Comments and feedbacks are solicited from women all through the design process. Feedbacks from women is also mentioned in section C.1.1 of Stakeholder consultation report		
Documentation provided as evidence by Project Participant		
1. SMG Nepal VPA 1- Stakeholder Consultation Report vF.1		
Auditor's assessment comment	Date:	25/12/2024
Stakeholder consultation report, by dated 18/12/2023 has now been submitted which has been checked and found acceptable. 1. GS4GG VVB also checked and found that under the submitted report, category B stakeholders i.e. women are also invited during the stakeholder consultation meeting. 2. Grievance Mechanism details are included under section E.1 of VPA-DD which has been checked and found in-line with the requirement of VPA_DD template filling requirement. Moreover, grievance register which are placed site (local village head office) has been checked by the GS4GG VVB and found acceptable.		

3. Feedback forms (including women's) are submitted by the project proponent which are checked and found acceptable by the VVB. Apart from that during the site visit women's (majorly) are interviewed and their feedback has been taken. **Hence, FAR is closed.**

Type:	☐ CAR ☐ CL/CR ☒ FAR	Number:	02
Raised by:	Sustain-Cert	Ref. to checklist in GS4GG PDD:	Preliminary Review
Description of the audit finding		Date:	01/05/2024
List the FARs raised for validating/verifying VVB here. **FAR 1.** VVB shall confirm that the project is not being submitted/or will be submitted/registered under any other carbon credit mechanism (domestic/international/compliance/voluntary etc,). **FAR 2.** VVB shall confirm that the Project Area does not overlap with that of another Gold Standard or other voluntary or compliance standard program of a similar nature, is there a demonstration of no potential for double counting/misestimation of impacts. **FAR 3.** VVB shall confirm that the host country, region, locality, or state does not either: Have an emission reduction cap enforced or have the possibility to trade emissions that include the scope of the proposed project.			
Project Participant's response		Date:	20/05/2024
FAR 1. Supporting document "Declaration_Nepal Cookstoves" submitted confirms that the project is not being submitted/or will be submitted/registered under any other carbon credit mechanism (domestic/international/compliance/voluntary etc,). FAR 3. Supporting document "Declaration_Nepal Cookstoves" submitted confirms that the host country, region, locality, or state does not either: Have an emission reduction cap enforced or have the possibility to trade emissions that include the scope of the proposed project.			
Documentation provided as evidence by Project Participant			
1. Declaration_Nepal Cookstoves			
Auditor's assessment comment		Date:	28/05/2024
FAR 1. VVB team has checked the other registry like VCS, CDM, GCC and I-REC and found that project is not submitted/registered under any other carbon credit mechanism. However, No double counting declaration is found missing. **FAR 2.** VVB team has checked the gold standard website along other registries like CDM, VCS etc and found that Project area does not overlap with another gold standard or other voluntary or compliance standard program of a similar nature. **Hence, sub-finding is closed now.** **FAR 3.** VVB has checked the Nepal host country website's (Nepal | Climate Action Tracker) related to the Climate change and found that host country Nepal has not enforced any cap on emission reductions. Also, Nepal being a LDC, has no emission reduction cap enforced or have			

the possibility to trade emissions that include the scope of the proposed project activity. **Hence, the sub-finding is closed now.**		
Project Participant's response	Date:	24/07/2024
Supporting evidence for "No double counting" is submitted		
Documentation provided as evidence by Project Participant		
1. BR_NEPAL COOKSTOVES 2. Declaration Nepal Cookstoves		
Auditor's assessment comment	Date:	25/12/2024
1. Declaration from project proponent for no double counting has now been submitted, dated 20/05/2024, which has been checked and found acceptable for GS4GG VVB. Hence sub-finding is closed now **Hence, FAR is closed.**		

Type:	☐ CAR ☒ CL/CR ☐ FAR	Number:	01
Raised by:	Sustain-Cert	Ref. to checklist in GS4GG PDD:	Preliminary Review
Description of the audit finding		Date:	01/05/2024
List any other relevant OBs/CLs, as needed here. **CL#1:** The CME shall conduct the Safeguarding Principles Assessment at VPA level in accordance with modalities in corresponding real case VPA. All the safeguarding principles assessment shall be supported with evidence/references/expert's opinion. The VVB shall validate the assessment of all the safeguarding principles and include their opinion in the validation report. **CL#2:** CME shall take and include an expert stakeholder the expert opinion on the following SGPs: Principle 4.1 Sites of Cultural and Historical Heritage Principle 4.2 Forced Eviction and Displacement Principle 4.3 Land Tenure and Other Rights Principle 4.4 Indigenous Peoples Principle 8.1 Impact on Natural Water Patterns/Flows Principle 8.2 - Erosion and/or Water Body Instability Principle 9.10 - High Conservation Value Areas and Critical Habitats Principle 9.11 - Endangered Species. VVB shall check and provide its assessment in the validation report. **Cl#3:** 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
CL#1: The safeguarding principles assessment has been duly carried out in section D of respective VPA – DD for each individual safeguarding principle. **CL#2:** Expert stakeholder opinion has been taken on the following SGP's: Principle 4.1 Sites of Cultural and Historical Heritage Principle 4.2 Forced Eviction and Displacement Principle 4.3 Land Tenure and Other Rights Principle 4.4 Indigenous Peoples Principle 8.1 Impact on Natural			

Water Patterns/Flows Principle 8.2 - Erosion and/or Water Body Instability Principle 9.10 - High Conservation Value Areas and Critical Habitats Principle 9.11 - Endangered Species. **CL#3:** 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. Stakeholder consultation report		
Auditor's assessment comment	Date:	28/05/2024
CL#1: The CME has conducted the Safeguarding Principles Assessment at VPA level in accordance with modalities in corresponding real case VPA. VVB team has checked all the safeguarding principles assessment mentioned in the section D of the VPA 1-DD by the submitted supporting documents and found acceptable. **CL#02:** Evidences shall be required to support the aforementioned statement. **CL#03** Stakeholder feedback round details is found missing in the Stakeholder consultation report and VPA-DD. Therefore, clarification shall be required along with evidence pertaining to feedback round. CL#03 is open.		
Project Participant's response	Date:	24/07/2024
CL#02: Sample form for obtaining expert stakeholder opinion is submitted via link – https://zfrmz.in/GFx8Nl8iZTJVwtQJul8L CL#03: CME conducted the stakeholder feedback round for 30 days. All stakeholders invited to participate in the physical meeting(s) were invited to provide feedback during the stakeholder feedback round through feedback forms, local field team in the VPA area, website and communication channels of CME. Link was also provided in E-mail invitation. Evidence of invites as well as filled feedback forms are submitted in the Stakeholder consultation report.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal VPA 1 Design Document v1.1 2. SMG Nepal VPA 1 Stakeholder consultation report v1.1		
Auditor's assessment comment	Date:	25/12/2024
CL 02: Kindly incorporate response in-line with clarification raised & include details of experts who are included during the assessment of safeguarding principles. Also, include supportive evidences to support the clarification. **CL 03:** Stakeholder consultation report, dated 18/12/2023 has been submitted which includes details like stakeholder consultation period, mode of invitation, meeting agenda and feedback/comments of included stakeholders supporting evidences like feedback forms, invitation notices/email etc **has been checked by the GS4GG VVB and found acceptable.** **Hence, CL remains OPEN.**		

Project Participant's response	Date:	09/01/2025
CL 02: Expert stakeholder opinions are invited via the form link https://zfrmz.in/GFx8Nl8iZTJVwtQJul8L in online mode. As part of local stakeholder meet, several local NGO's and local bodies related to environment conservation were invited as stakeholders to attend the meeting and review the project design as well as implications, if any on the aforementioned safeguards and their assessment. No negative comments or modifications in project design was received for this project.		
Documentation provided as evidence by Project Participant		
1. SMG Nepal VPA 1 Stakeholder consultation report v1.1		
Auditor's assessment comment	Date:	12/03/2025
CL – 02 – Justification provided by the project proponent is found acceptable to the assessment team. Sample expert opinion forms has been submitted by the project which has been checked and verified during the physical interview's during the onsite visit. **Hence, CL is closed now.**		

VPA 04

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 VPA-DD: 6. For KPI table parameter, "GS ID and Title of applicable Design Certified VPA", Kindly clarify why this parameter is left as "nil" with reference to VPA template filling instructions, version 2.2 7. In KPI table for parameter, "VPA Cycle", PP shall submit Stakeholder Consultation (first round) supportive documents to validate the VPA Cycle. 8. In section A.3, Type of "Air Supply", observed to be inconsistent and throughout the report. "Force Draft "is mentioned in section A.3 which is observed to be inconsistent with site visit observations. Clarification required for further assessment. 9. Tittle of GS VPA (regular case) observed to be inconsistent with submitted GS preliminary review form.			
Project Participant's response		Date:	20/05/2024
1. Updated to "N/A To be filled after design certification". It will be updated post design certification. 2. Stakeholder consultation report is submitted to validate the VPA cycle. 3. Accurate information i.e. "Natural draft" is updated and made consistent throughout the report. A separate document titled "Shri stove description" is provided as supporting document for the accurate description of stove.			

4. Title of regular case VPA is updated in respective VPA – DD as per template guide v2.2.		
Documentation provided as evidence by Project Participant		
1. Stakeholder consultation report		
Auditor's assessment comment	Date:	29/05/2024
Under KPI Table & section A of submitted GS VPA-DD: 6. Under KPI Table parameter, "GS ID and Title of applicable Design Certified VPA" has now been updated as per VPA-DD Template Fillings Instructions which is checked and found acceptable to the assessment team. 7. PO has submitted the Stakeholder consultation report for VPA in which project cycle is found retroactive. Thus, the parameter 'VPA Cycle' in the KPI table is verified and found acceptable. 8. With reference to technical details incorporated under section A.3, type of Air Supply, "Natural Draft" has been updated which is further checked and found consistent with the supporting document of ICS. 9. Tittle of GS VPA (regular case) has now been updated which is further checked and found consistent with submitted GS preliminary review form. 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
5. Under section B.2 of submitted VPA-DD (Regular case), the response incorporated for applicability condition 2.1.3 of methodology observed to be inconsistent with Ex.- ante emission reduction spreadsheet of tab, "ER schedule per month". 6. In section B.2 of submitted VPA – DD, PP shall clarify, is that para 2.3.1 and 2.3.2 comes under applicability condition of TPDDTEC, version 4.0					
Project Participant's response				Date:	20/05/2024
1. Information is updated. The progressive distribution is estimated Ex - ante during 1st month from Project start date. Actual distribution dates and resultant changes in ER values are reflected in Ex - post ER sheet. 2. Updated with appropriate titles i.e. Eligibility of VPA as per "para 2.3 Safeguards"					
Documentation provided as evidence by Project Participant					
1. SMG Nepal - VPA 4-Design-Document_ v1.1					
Auditor's assessment comment				Date:	29/05/2024
5. Justification provided by the project proponent is found acceptable. Further, updated Ex-ante ER spreadsheet and VPA-DD has now been provided which has been checked and found acceptable to the assessment team. Thus, observation is closed now. 6. In section B.2 of submitted VPA – DD, PP shall clarify why apart from applicability conditions are demonstrated like "Scope" and "Safeguard". Thus, clarification required for further assessment. Hence, CL remains OPEN					

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Project Participant's response	Date:	24/07/2024
2. Conditions pertaining to "Scope" and "safeguard" are now removed from the applicability conditions in section B.2		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 4-Design-Document_ v1.1		
Auditor's assessment comment	Date:	12/03/2025
During review of submitted VPA 4-DD and submitted documents, assessment team observed following; 2. PP has revised section B.2, PP has demonstrated applicability condition as per applied methodology and in accordance with the GS4GG VPA-DD template filling instruction. 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 section E.1 of the submitted VPA-DD (Regular case) Incorporated consultation date 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 project is being registered as retroactive as per para 4.1.42 of Principles and requirements of gold standard projects stating that "The project start date and the stakeholder consultation date determines the project as: (b) Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date.			

Activity	Date
Design Consultation Invitation Date (Online)	07/11/2023
Meeting Conducted - Design Consultation (Online)	09/12/2023
Local Stakeholder Invitation Date (E-mail + Physical)	11/01/2024
Meeting Conducted - Local Stakeholder (Physical)	12/02/2024

Documentation provided as evidence by Project Participant		
1. Stakeholder consultation report GS 12628		
Auditor's assessment comment	Date:	29/05/2024
In section E.1 of the submitted VPA-DD (Regular case), Incorporated consultation date i.e. 12/02/2024 is now found in-line with reference to para 4.3.0 of "stakeholder consultation and engagement requirements, version 2.1. As per the para 4.3 .0 of "stakeholder consultation and engagement requirements: version 2.1.		

As a retroactive VPA-4, the date of first submission to Gold Standard for Preliminary Review is 09/02/2024 is within the one year of the Project start date i.e. 01/03/2023 which is further checked and found in-line with the submitted Stakeholder consultation report and Preliminary review form. Hence, CL 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
<u>Under KPI Table & section A of submitted GS VPA-DD:</u> 5. PP shall incorporate details in section A.1 of VPA -DD, with reference to VPA Template Filling instructions, Template V2.2, and para 3.1.1 of applied methodology TPDDTEC, Version 4.0			
Project Participant's response		Date:	20/05/2024
1. Information in section A.1 is updated under relevant sub headings as per template guide v2.2 and para 3.1.1 of applied methodology TPDDTEC, Version 4.0			
Documentation provided as evidence by Project Participant			
1. Stakeholder consultation report GS 12628 VPA 4			
Auditor's assessment comment		Date:	29/05/2024
1. PP has incorporated the details pertaining to location, baseline scenario and project boundary in section A.1 of VPA -DD, with reference to VPA Template Filling instructions, Template V2.2, and para 3.1.1 of applied methodology TPDDTEC, Version 4.0 which is further checked by the assessment team and found acceptable. Hence, CAR 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
1. In section A.1.2, PP shall clearly include the name of party who has legal ownership of verified GS- VERs. Also, include information pertaining to transfer of carbon credit ownership from end-users to PP. 2. In section A.2 of submitted VOA -DD, PP shall incorporate extreme coordinate's specifically with reference to VPA location. 3. PP shall incorporate information consistent with requirement of VPA-DD, Template filling instructions, V2.2 for section A.3. 4. In section A.4 of submitted VPA-DD, PP shall demonstrate estimated average annual emission with reference to definition of "scale of project" mentioned under para 3.1.2 of Community Services Activity Requirements Version 1.2.			
Project Participant's response		Date:	20/05/2024

5. Name of party with legal ownership as well as information on transfer of credit ownership is updated in Section A.1.2.
6. VPA location with extreme coordinates is updated in section A.2.
7. As per the template filling instructions v2.2, information in section A.3 is updated.
8. As per the requirements mentioned under "para 3.1.2 of Community Services Activity Requirements Version 1.2". the project does not fall under the micro – scale category as it does not satisfy any criteria among (a), (b) or (c). Hence, the scale of project shall be defined in line with the applicable Impact Quantification Methodologies.

   Therefore, the project scale is defined in line with the criteria defined as per "footnote 4 mentioned in sub para 3.9.1 of the applied methodology TPDDTEC v4.0".

   Required changes and updated in section A.4

Documentation provided as evidence by Project Participant		
1. Ownership declaration 2. User agreement		
Auditor's assessment comment	Date:	29/05/2024
5. In the section A.1.2, PP has clearly included the name of party who has legal ownership of verified GS-VERs. PP has submitted the Ownership declaration dated 01/03/2023 in which 'Shri Maa Marketing private Limited' is the only Coordinating and managing entity who has legal ownership of verified GS- VERs. Also, included information pertaining to transfer of carbon credit ownership from end-users to PP which is checked and found acceptable. Thus, observation is closed now. 6. It is observed in section A.2 of submitted VPA 4-DD, PD has incorporated extreme geo-coordinate of project location. However, source to validate the geographical coordinates are observed to be missing . Thus, further corrective action shall be required. Also, submit KML file to validate location of project activity 7. Section A.3 of the VPA 4 DD has incorporated the information consistent with requirement of VPA-DD, Template filling instructions, V2.2 which is checked and found acceptable. 8. In section A.4 of submitted VPA-DD and Ex-ante ER spreadsheet, tab, "Thermal Energy", PP has demonstrated scale of the project activity which is checked and found in-line with reference to para 3.1.2 of Community Services Activity Requirements Version 1.2 and para 3.9.1 of the applied methodology TPDDTEC v4.0. Thus, observation is closed now. **Hence, CAR remains OPEN**		
Project Participant's response	Date:	24/07/2024
2. Source to validate the geographical coordinates are now updated and citation id provided in "footnote" - https://www.mapsofindia.com/neighbouring-countries-maps/location-map-of-nepal.html		
Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 4-Design-Document_v1.1		

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Auditor's assessment comment	Date:	25/12/2024
During review of submitted VPA 4-DD and submitted documents, assessment team observed following; **2. KML file** still not submitted to validate location of project activity. Thus, **observation remains open.** **Hance, CL remains open.**		
Project Participant's response	Date:	09/01/2025
2. Coordinates of individual districts covered as part of VPA are now updated in section A.2 of VPA-DD KML file with all districts highlighted is now submitted as supporting document.		
Documentation provided as evidence by Project Participant		
1. 2. GS Nepal KML_R4		
Auditor's assessment comment	Date:	12/03/2025
During review of submitted VPA 4-DD and submitted documents, assessment team observed following; 2. PP has submitted KML file with is submission indication all the district covered under VPA 04, same has been found consistent submitted VPA 4-DD. Thus, accepted and 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
1. For section B.1, 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. Monitoring Survey results shall be required for further assessment 3. For section B.3, PP shall give reference section/para for project boundary specified under applied GS methodology TPDDTEC, V4.0. Further, PP shall cross check and update incorporated table's information with reference to table encapsulated under section 3.2.1 of applied TPDDTEC, version 4.0.			
Project Participant's response		Date:	20/05/2024
5. Section B.1 has been updated with required document titles and references of: a. Methodology applied b. Tools used c. Mandatory GS guidelines used 6. Monitoring survey results are submitted			

7. Section 3.1.1 of applied GS methodology "Reduced emissions from cooking and heating – TPDDTEC v4.0
8. Table information is also updated and required corrections are made as per section 3.2.1 of applied TPDDTEC, version 4.0.

Documentation provided as evidence by Project Participant		
1. Monitoring survey responses GS 12628 VPA 4		
Auditor's assessment comment	Date:	29/05/2024

5. PP has updated the exact references of Methodology, the Methodological Tool and GS guidelines and requirements which are found operational and correct. However, reference of the Usage survey guidelines is found missing and also additional references inconsistent with template filling requirement has now been included. Thus, corrective action shall be required for further assessment.
6. 'Monitoring survey results" along with questionnaire and sample forms filled during the survey shall be required for further assessment. Thus, observation remains OPEN.
7. For section B.3, PP has updated the reference section/para for the project boundary which is found in line with the applied GS methodology TPDDTEC, V4.0.
   Further, PD has also incorporated the table's information which is now found in line and correct with reference to table encapsulated under section 3.2.1 of applied TPDDTEC, version 4.0. Thus, observation is closed now.

Hence, CAR remains OPEN.

Project Participant's response	Date:	24/07/2024

1. Requirements and Guidelines: Usage Rate monitoring, version 2.0 is now added. Further, Additional references from the tools section are now removed as well.
2. Monitoring survey results are submitted in document "GS12628 - Monitoring + Usage survey - VVB". Additionally, sample forms filled during the survey are submitted as supporting evidence.

Documentation provided as evidence by Project Participant		
1. GS 12628_Monitoring forms_GS_nepal		
Auditor's assessment comment	Date:	25/12/2024

During review of submitted VPA 4-DD and submitted documents, assessment team observed following;

1. PP has revised section B.1 in accordance with the GS4GG template filling instruction, further, referred latest available version of all tools and methodology. Thus, accepted and **observation closed.**

2. PP has submitted Monitoring survey results" along with questionnaire and sample forms filled during the survey. Assessment team crosschecked the same and found appropriate for the project activity. Thus, accepted and **observation closed.**

Hence, CAR is closed.

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
1. For section B.4 of submitted VPA-DD, with reference to VPA-Template filling requirement PP shall include relevant national and/or sectoral policies, regulations and circumstances shall be taken into account in the establishment of the baseline scenario, without creating perverse incentives that may impact host Parties' contributions to the ultimate objective of Paris agreement. 2. Baseline survey report (PDF) and results shall be required for further assessment and validation if incorporated date in section B.4. 3. In section B.4 of VPA-DD, PP shall include demonstration of the fraction of non-renewable biomass specifically for the VPA - region.			
Project Participant's response		Date:	20/05/2024
4. Information updated and reflected in section B.4 of VPA – DD 5. Baseline survey responses are submitted as supportive document 6. As per the "para 6(b) of UNFCCC CDM methodological Tool 30", values are considered for Host country of Nepal.			
Documentation provided as evidence by Project Participant			
1. Baseline Survey responses GS 12487			
Auditor's assessment comment		Date:	29/05/2024
4. Information pertaining to consideration of national and/or sectoral policies, regulations and circumstances is still observed to be missing from the submitted set of the documents. Thus, observation is Open. 5. PP shall submit baseline survey report incorporating questionnaire which justifies claimed SDG's under current project activity. Sample survey forms shall also be required for further assessment. 6. In section B.4 of VPA-DD, Demonstration of the fraction of non-renewable biomass specifically for the VPA – region is still found missing. Comment#03 is Open. **Hence, CAR remains OPEN.**			
Project Participant's response		Date:	24/07/2024
1. Updated section B.4 with accurate information. There are no rules and regulations or policy in place to govern the dissemination of Improved cookstoves in Nepal, neither by the central government nor by any state, district or local government. Therefore, no such policies are mentioned. 2. Baseline survey report "GS Nepal baseline report" is submitted as supporting document. Further, scanned copy of sample form is also submitted. 3. Due to unavailability of Information and data specific to terai region, fNRB value is calculated for the entire country of Nepal as per the "para 6(b) of UNFCCC CDM methodological Tool 30".			

4. Supporting document demonstrating calculation of fNRB is submitted for more clarification.		
Documentation provided as evidence by Project Participant		
5. SMG Nepal - VPA 4 Design-Document_v1.1 6. GS Nepal Baseline report 7. Baseline forms – GS 12487 8. GS 12628 - fNRB		
Auditor's assessment comment	Date:	25/12/2024
During review of submitted VPA 4-DD and submitted documents, assessment team observed following; **1.** Justification provided by project proponent found to be acceptable and relevant declaration for the same included under section B.4 of updated VPA-DD. Thus, sub-finding is closed **2.** PO has submitted baseline survey report, however same does not incorporating questionnaire survey results which justifies claimed SDG's and their results concluded. Thus, corrective action required for further assessment. 3. Due to unavailability of Information and data specific to terai region, PP has calculated f_{NRB} value for the entire country i.e., Nepal as per the "para 6(b) of UNFCCC CDM methodological Tool 30". Further, PP has submitted f_{NRV} calculation spreadsheet which has been crosschecked by ac=assessment team and found acceptable. Thus, **observation closed.** **Hence, CAR remains open.**		
Project Participant's response	Date:	09/01/2025
#2. PP has now updated baseline survey questionnaire in Baseline report. Please refer to section A.3, A.7 & Appendix 2 for elaborated details on claimed SDG's i.e. SDG-1, SDG-3 & SDG-5.		
Documentation provided as evidence by Project Participant		
1. GS nepal Baseline report		
Auditor's assessment comment	Date:	12/03/2025
During review of submitted VPA 4 DD and supporting documents, assessment team observed following; 2. PP has submitted complete set of baseline survey report and updated SSDG indicator as per project activity, which is found appropriate and relevant to project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

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

1. In section B.5 of VPA-DD, As per para 4.1.9, kindly replicate which sub-conditions are applicable to current VPA.
2. For section B.5.1, VPA is retroactive. Thus, further include both the dates (Project start date and Date of first submission to GS) for demonstrating prior consideration. Further, submit supportive document for both the date's for further assessment.
3. For section B.6, Supportive documents (like survey questionnaires etc) to conclude estimated values for claimed SDGs shall be required for further assessment.

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

4. Updated required changes in line with para 4.1.9 in Section B.5. It is stated that the project is deemed automatically additional as the host country Nepal is LDC.
5. Both dates are updated in section B.5.1. Supportive documents are submitted
6. Supporting document is submitted

Documentation provided as evidence by Project Participant

4. Project start date – 1st user agreement
5. First submission date – Pre review request from of GS 12628
6. Baseline survey responses

Auditor's assessment comment	Date:	29/05/2024

4. In section B.5 of VPA-DD, PD has incorporated the sub-conditions as per guidelines of the para 4.1.9 of Community Services Activity Requirements V1.2. Incorporated sub conditions which are applicable to current VPA-DD are found correct. Therefore, observation is closed now.
5. PD has mentioned the project start date and date of first submission to GS in the Section B.5.1 of the VPA-DD. PD has submitted the preliminary review request form of VPA 4. Project start date and date of first submission to GS are found in line with the preliminary review request form of VPA 4.
6. PP shall submit baseline survey report & sample survey forms incorporating questionnaire which justifies claimed SDG's under current project activity. Also, submit SDG Impact Tool, which is found missing under submitted set of the documents. Therefore, finding is Open.

Hence, CAR remains OPEN

Project Participant's response	Date:	24/07/2024

3. Baseline survey report, scanned copy of baseline survey form and SDG Impact tool are submitted as supporting documents

Documentation provided as evidence by Project Participant

4. Baseline survey report + responses
5. Scanned - Baseline survey form
6. SMG Nepal - _SDG-Impact-tool - VPA 04

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

PP has submitted baseline survey report, however same does not incorporating questionnaire which justifies claimed SDG's under current project activity. Thus, **observation open.**
PP has also submitted SDG Impact Tool which is found relevant to project activity.

Hence, CAR remains open.		
Project Participant's response	Date:	09/01/2025
PP has now updated baseline survey questionnaire in Baseline report. Please refer to section A.3, A.7 & Appendix 2 for elaborated details on claimed SDG's i.e. SDG-1, SDG-3 & SDG-5.		
Documentation provided as evidence by Project Participant		
1. GS Nepal Baseline report		
Auditor's assessment comment	Date:	12/03/2025
During review of submitted VPA 4 DD and supporting documents, assessment team observed following; • PP has submitted complete set of baseline survey report and updated SSDG indicator as per project activity, which is found appropriate and relevant to project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	06
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
1. For ex-ante parameter, ICS 2, Relevant test report and certification pertaining to chemical treatment and galvanization shall be required for further assessment. 2. Declaration for no double counting and public funding (ODA declaration for current VPA shall be required for further assessment.			
Project Participant's response		Date:	20/05/2024
4. Supporting document is submitted 5. Both the declarations are submitted			
Documentation provided as evidence by Project Participant			
5. Galvanisation lab test is submitted 6. ODA Declaration form 7. Declaration for No double counting			
Auditor's assessment comment		Date:	29/05/2024
4. For ex-ante parameter, ICS 2, Relevant test report and certification pertaining to chemical treatment and galvanization observed to be missing under submitted set of documents. Thus, corrective action shall be required for further assessment. 5. PP has submitted the No double counting declaration dated 20/05/2024 which is checked and found acceptable to verification team. However, ODA Declaration form observed to be missing under the submitted document. Thus, observation is open **Hence, CAR remains Open.**			
Project Participant's response		Date:	24/07/2024

4. Kindly refer to Supporting evidence "Shri stove description" showcasing the standardization of galvanisation and chemical treatment undertaken as per the requirements of ISO 14001:2015 for manufacturing of ICS. 5. ODA Declaration form for respective VPA is submitted.		
Documentation provided as evidence by Project Participant		
1. Shri stove description 2. SMG Nepal -_ODA-Declaration-Form (VPA 04)		
Auditor's assessment comment	Date:	25/12/2024
During review of submitted VPA 4 DD and supporting documents, assessment team observed following; **3.** PP has submitted "Shri stove description" which incorporates Environmental Management System Certification stating manufacturing of ICS is fulfil the requirements of ISO 14001:2015. Thus, accepted and **observation closed.** **4.** PP has submitted ODA Declaration form dated 19/02/2024, which is checked and found acceptable to verification team. Thus, **observation closed.** **Hence, CAR is closed.**		

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	07
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
1. For ex-ante parameter, ICS 5, PP shall submit Carbon Credit rights transfer agreement signed by end users for further assessment. 2. In section B.7.1, for monitoring parameter, "ICS 18", Baseline survey results shall be required for further assessment (both excel and copies of survey forms). 3. In section B.7.1, PP shall include weblink which sampling guideline is referred for different monitoring parameters. 4. For monitoring parameter, "ICS 27", Include tab of project data base where calculation for Project Technology Days has been Included. 5. Under section B.7.3, PP shall include information pertaining to operation and maintenance mechanism and explain how dis-functional ICSs will replaced or repaired.			
Project Participant's response		Date:	20/05/2024
6. Signed agreements are submitted 7. Baseline survey results are submitted 8. Weblink as source are updated. 9. For ex - ante estimation, value has been calculated directly for the entire year and number of stoves. 10. Dysfunctional ICS will be reported to the field team via local grievance mechanism and the same shall be repaired or replaced by the CME. Information pertaining to grievance mechanism is updated in section E.2			
Documentation provided as evidence by Project Participant			

3. Signed user agreement
4. Baseline survey results

Auditor's assessment comment	Date:	29/05/2024

1. PP has submitted the Carbon Credit rights transfer agreement signed by end users dated 01/03/2023 for ex ante parameter ICS 5 which is verified by the assessment team and found correct.
2. In section B.7.1 for monitoring parameter, "ICS 18", PP has submitted the Baseline response Excel sheet. However, monitoring parameter value is not in line with the submitted Baseline survey response sheet. Copies of survey forms are found missing. Comment#02 is Open.
3. PP has referenced the web-link for the sampling guidelines for the different monitoring parameters which are found operational and correct.
4. For monitoring parameter, "ICS 27", Tab of project data base where calculation for Project Technology Days is found missing. Comment#04 is Open.
5. PP has incorporated information pertaining to the operation & maintenance mechanism and for dis-functional ICS, local grievance mechanism is provided in the section B.7.3 of the VPA-DD which is found correct. However, evidence of the grievance mechanism is found missing. Comment#05 is Open.

Hence, CAR remains OPEN

Project Participant's response	Date:	24/07/2024

2. The value for parameter "ICS 18" is 9.35 kg/household /day as calculated in baseline survey responses sheet. The correct value is now updated. Further, scanned copy of baseline survey forms are submitted.

4. As per ER calculation toolv1.3, Calculation is added in Tab "parameters" which directs the user to Tab: "ER Schedule per month" where no. of stoves is input in cell "D16".

5. Supporting evidence of the grievance mechanism, regular maintenance issues and addressal is submitted.

Documentation provided as evidence by Project Participant

5. SMG Nepal - VPA 4 Ex ante ER Calculations_cmt 02
6. Scanned Baseline survey form
7. Grievance register – GS Nepal

Auditor's assessment comment	Date:	25/12/2025

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

2. PP has submitted the Baseline survey Excel sheet to verify monitoring parameter "ICS 18", further assessment team crosschecked monitored value and found consistent with baseline survey report. Thus, accepted and **observation closed.**

4. PP shall cross-check value mention under Parameter tab and value mentioned under VPA-4 DD. As value mentioned found to be inconsistent. Thus, **observation remains open.**

5. PP has 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 remains open.**		
Project Participant's response	Date:	09/01/2025
1. The value provided in VPA – DD is calculated as per the guideline of parameter Table ICS 27 in TPDDTEC v4.0 as follows: 40,000*365 = 1,46,00,000 As per template of ER calculation tool v1.2, cell E81 is protected with the description - "Cookstove in the project database for project scenario p through year y to be filled in tab "ER schedule per month". Accordingly, number of cookstoves are filled in cell D16 of tab "ER schedule per month" of Ex – Ante ER sheet. Kindly review and guide further.		
Documentation provided as evidence by Project Participant		
1. GS12628 Ex Ante v2.0		
Auditor's assessment comment	Date:	12/03/2025
During review of submitted VPA 4 DD and supporting documents, assessment team observed following; • Assessment team crosschecked value mentioned in template of ER calculation tool v1.2. PP has incorporated correct values in accordance with the project activity. Thus, accepted and observation closed. **Hence, CAR is closed.**		

Type:	☒ CAR	☐ CL/CR	☐ FAR	Number:	08
Raised by:	VVB			Ref. to checklist in GS4GG PDD:	-
Description of the audit finding				Date:	01/05/2024
<u>Under section C of VPA DD</u> 3. For section C.1, With reference to VPA-DD filling instructions Template, Version 2.2, PP shall incorporate and define the start date as per GS4GG Principle 4 of applied Activity/Product Requirements 4. For section C.2, PP shall incorporate information in the format in-line with VPA-DD Template Filling Instructions, Version 2.2.					
Project Participant's response				Date:	20/05/2024
3. The start date of project is defined in line with Principle 4 of applied requirements. Changes are updated. 4. Other comments are resolved in the section C as per the guidance.					
Documentation provided as evidence by Project Participant					
Auditor's assessment comment				Date:	28/05/2024
3. PP has incorporated information in the section C.1 of the VPA-DD which is found in line with the VPA-DD filling instructions Template, version 2.2 and also defined the					

start date as per GS4GG Principle 4 of applied Activity/Product Requirements which is further checked and found acceptable to the assessment team. 4. PP has incorporated information in the section C.2 which is found in-line with the format of VPA-DD Template Filling Instructions, Version 2.2 and found acceptable. Hence, CAR is Closed

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	09
Raised by:	VVB	Ref. to checklist in GS4GG PDD:	-
Description of the audit finding		Date:	01/05/2024
Under section E of VPA_DD 7. PP shall submit supportive document of stakeholder consultation which include following. 8. Attendance sheet 9. Photographs. 10. MOM. 11. Feedback forms. 12. Invitation /Notice's. 13. Email /telephonic invitation evidences.			
Project Participant's response		Date:	20/05/2024
1. Required documents are submitted as supporting evidence.			
Documentation provided as evidence by Project Participant			
1. Stakeholder consultation report GS 12628			
Auditor's assessment comment		Date:	28/05/2024
All Supportive documents raised in the CAR#09 are found missing. Kindly submit the supportive documents. **Hence, CAR remains OPEN**			
Project Participant's response		Date:	24/07/2024
PP has submitted "SMG Nepal VPA 4- Stakeholder Consultation Report vF.1" which contains: 7. Photographs of stakeholder meeting (section C.1.3) 8. MOM (C.2) 9. Scanned copy/ screenshot of invitations & posters (B.1.3) 10. Screenshot of E-mail invitation (B.1.3) Rest of the documents: 11. Attendance sheet of the meeting 12. Scanned copy of feedback forms are now submitted as supporting document			
Documentation provided as evidence by Project Participant			
3. GS 12628 Stakeholder consultation report (VPA 04)			

4. Scanned Attendance sheet 5. Feedback forms - LSC VPA 4		
Auditor's assessment comment	Date:	25/12/2024
During review of submitted VPA-4 DD and supporting documents, assessment team observed following; PP has submitted "SMG Nepal VPA 4- Stakeholder Consultation Report" contains (Photographs of stakeholder meeting; MOM; Scanned copy/ screenshot of invitations & posters and Screenshot of E-mail invitation) further PP has also submitted Attendance sheet of the meeting. Moreover, PP shall submit Scanned copy of feedback forms of all local stakeholder attended the meeting. Thus, observation closed. **Hence, CAR is closed.**		

Open likely CAR, CL & FAR from 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
List the FARs raised for Project Developer/CME: **FAR 1.** The CME shall conduct the Safeguarding Principles Assessment at VPA level in accordance with modalities in corresponding real case VPA. All the safeguarding principles assessment shall be supported with evidence/references/expert's opinion. The VVB shall validate the assessment of all the safeguarding principles and include their opinion in the validation report. **FAR 2.** 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. Grievance mechanism is established and details are mentioned in stakeholder consultation report as well as VPA – DD of respective VPA GS 12628 **FAR 2.** Comments and feedbacks are solicited from women all through the design process. Feedbacks from women is also mentioned in section C.1.1 of Stakeholder consultation report			
Documentation provided as evidence by Project Participant			
1. Stakeholder consultation report GS 12628			
Auditor's assessment comment		Date:	28/05/2024
FAR 1. VVB team observed that PP's response is not appropriate pertaining to observation raised to safeguarding principles. Therefore, observation is open for further assessment			

FAR 2. Response encapsulated observed to be inconsistent with raised FAR. Also, Stakeholder feedback round details is found missing in the Stakeholder consultation report and VPA-DD. Therefore, clarification shall be required along with evidence pertaining to feedback round. **Hence, FAR is OPEN**		
Project Participant's response	Date:	24/07/2024
FAR 1. The safeguarding principles assessment has been duly carried out in section D of respective VPA – DD for each individual safeguarding principle. Expert stakeholder opinion has been taken on the following SGP's: Principle 4.1 Sites of Cultural and Historical Heritage Principle 4.2 Forced Eviction and Displacement Principle 4.3 Land Tenure and Other Rights Principle 4.4 Indigenous Peoples Principle 8.1 Impact on Natural Water Patterns/Flows Principle 8.2 - Erosion and/or Water Body Instability Principle 9.10 - High Conservation Value Areas and Critical Habitats Principle 9.11 - Endangered Species. **FAR 2**. 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 12628 Stakeholder consultation report (VPA 04) 2. Feedback forms - LSC VPA 4		
Auditor's assessment comment	Date:	25/12/2024
FAR 1. PP has incorporated the details pertaining to safeguarding principles under section D of VPA-DD, and along with details related to expert opinion on parameters (4.1,4.2, 4.3, 4.4, 8.1, 8.2 & 9.10, 9.11). Further, information has been checked by the VVB and included their assessment under section Appendix 03 of verification report**. Thus, FAR 1 is closed now.** **FAR 2.** Stakeholder consultation report, dated 09/12/2023 has been submitted which includes details like stakeholder consultation period, mode of invitation, meeting agenda and feedback/comments of included stakeholders supporting evidences like feedback forms, invitation notices/email etc has been checked by the GS4GG VVB and found acceptable. However, date 09/12/2023 which is mentioned for stakeholder consultation observed to be inconsistent with submitted consultation report. Correction required**.** **Hence, FAR remains OPEN**		
Project Participant's response	Date:	09/01/2025
FAR 2. Stakeholder consultation report is now updated with accurate information and submitted as supporting document		
Documentation provided as evidence by Project Participant		
1. GS 12628 - Stakeholder consultation report		
Auditor's assessment comment	Date:	12/03/2025
FAR 02: The Project Participant has submitted an updated Stakeholder Consultation Report with accurate information, addressing the inconsistencies identified in the previous submission.		

The VVB has reviewed the revised report, including the stakeholder consultation period, mode of invitation, meeting agenda, and supporting evidence such as feedback forms and invitation notices. The information provided is now found to be accurate and acceptable. Therefore, FAR 02 is now CLOSED.

Type:	☐ CAR ☐ CL/CR ☒ FAR	Number:	02
Raised by:	Sustain-Cert	Ref. to checklist in GS4GG PDD:	Preliminary Review
Description of the audit finding		Date:	01/05/2024
List the FARs raised for validating/verifying VVB here. **FAR 1.** VVB shall confirm that the project is not being submitted/or will be submitted/registered under any other carbon credit mechanism (domestic/international/compliance/voluntary etc,). **FAR 2.** VVB to check the database management system and record keeping at CME level. **FAR 3.** VVB to check the contracts/agreements of CME with VPA Implementers and local partners. **FAR 4.** The start date shall be justified in line with the definitions of the start date. The relevant evidence for the start date shall be provided at the time of validation. The VVB shall provide opinion on the same at the time of validation. **FAR 5.** VVB to confirm and assess the technology used in the VPA are eligible. **FAR 6**. VVB to assess the baseline scenario and how project is additional. **FAR 7:** VVB to check the installation contracts. **FAR 8.** VVB shall confirm that the Project Area does not overlap with that of another Gold Standard or other voluntary or compliance standard program of a similar nature, is there a demonstration of no potential for double counting/misestimation of impacts. **FAR 9.** VVB shall confirm that the host country, region, locality, or state does not either: Have an emission reduction cap enforced or have the possibility to trade emissions that include the scope of the proposed project. **FAR 10.** 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:	21/05/2024
FAR 1. The project is not being submitted/or will be submitted/registered under any other carbon credit mechanism (domestic/international/compliance/voluntary etc,). Board resolution & Declaration are submitted as supporting document by project developer. **FAR 2.** Project database for respective VPA's is submitted by the CME. **FAR 3.** CME has submitted board resolution to demonstrate that no other entities are being involved for implementation of this project. **FAR 4.** The project is registered as retroactive as per "para 4.1.42 of Principles and requirements of gold standard projects v1.2". In – line with the requirements set out in "para 4.1.50 of Principles and requirements v1.2", the start date of the respective VPA GS 12628 is 01/03/2023 which is within one year of date of first submission for preliminary review to gold standard i.e. 09/02/2024. Supporting evidence is submitted. **FAR 5.** The project device is eligible as per the conditions set out in "para 2.2.1 (a) & (b) of TPDDTEC v4.0". The same is demonstrated in respective VPA – DD of GS 12628			

FAR 6. Demonstration of baseline scenario and additionality is included in respective sections of VPA – DD of GS 12628.

FAR 7: Sample user agreements signed with beneficiaries at the time of installation are submitted as supporting evidence.

FAR 8. Project developer has submitted project database which contains unique identifier for each ICS i.e. Stove serial number. This helps in unique identification of ICS distributed under the respective VPA and removes the possibility of double counting in overlapping areas.

FAR 9. As per the cited source i.e. https://thedocs.worldbank.org/en/doc/18b3d6f441bde8ba8eede4a4a71d19e6-0310012022/original/Nepal-CCAP-Flyer-Final.pdf , host country Nepal has not enforced any cap on emission reductions till now.

FAR 10. Stakeholders from all the categories were invited through the means of one – one invitation, e-mail invites and poster invites.
Feedback on the project is collected through an online live feedback form and continuous feedback and grievance mechanism as demonstrated in Section D of respective VPA – DD.

Documentation provided as evidence by Project Participant

1. BR_NEPAL COOKSTOVES
2. Declaration_Nepal Cookstoves
3. GS12628_-Preliminary-review-request-form VPA 04
4. SMG Nepal - Design-Consultation-Report vF.1S
5. GS 12628 Stakeholder consultation report (VPA 04)
6. Signed user agreement**:** AJ3266 - 1st user GS12628

Project database VPA 4

Auditor's assessment comment	Date:	29/05/2024

FAR 1. VVB team checked other registries like VCS, CDM, GCC & I-REC and found that proposed project is not submitted/registered under any other carbon credit mechanism. Further, PP has also submitted "No double counting declaration" by dated 20/05/2024 which has been checked and found acceptable.

FAR 2. VVB team has assessed the VPA 4's submitted project database incorporating all the distributed ICS, and found that address details of beneficiaries are not clear/complete. Thus, updated database including complete address details shall be required.

FAR 3. CME has submitted the Ownership declaration dated 01/03/2023 in which 'Shri Maa Marketing private Limited' is the only Coordinating and managing entity who has legal ownership of verified GS- VERs. Also, Board resolution by dated 01/01/2023 has been checked and from which VVB confirmed that only 'Shri Maa Marketing private Limited' involved in the implementation of VPA and no other entity is involved. Hence, finding is closed

FAR 4. VVB team assesses the preliminary review of form VPA 4 submitted by the CME and found that the start date of the respective VPA GS 12628 is 01/03/2023 which is within one year of date of first submission for preliminary review to gold standard i.e. 09/02/2024. Thus, project start date is found in line with the para 4.1.42 and para 4.1.50 of Principles and requirements of gold standard projects v1.2". Thus, finding is closed. **FAR 5.** Kindly provide explanation of para 2.2.1 (b) for the applicability condition met by VPA in Section B.2 of VPA 4 DD. Thus, observation is open. **FAR 6**. VVB team assessed that the baseline scenario is as per the para 3.4.1 of the applied methodology TPDDTEC v4.0 in the Section B.4 of the VPA 4 DD. Project falls under category of the LDC Country and it fulfils the condition of the deemed additionality as per the requirements of Positive List mentioned within the Community Services Activity Requirements V1.2. Thus, FAR is closed **FAR 7.** CME has submitted the signed User agreement dated 01/03/2023 at the time of the start date of the project, which is found to be correct and during the onsite visit it was observed that implementation of VPA has been carried out by own staff's of project proponent. Thus, FAR is closed. **FAR 8.** PP has submitted the No double counting declaration dated 20/05/2024 during assessment it is found that VPA 4 does not participate in any another VCS/GS/CDM voluntary project activity or of any other carbon registry. Further, registry of different Schemes like VCS/GS/CDM/GCC/I-REC were checked and found no any other project overlapped with current project activity. Also, each ICSs are having unique serial number & address has been provided which has been confirmed during onsite visit. Thus, FAR is closed. **FAR 9.** VVB has checked the Nepal host country website's related to the Climate change and found that host country Nepal has not enforced any cap on emission reductions. Also, Nepal being a LDC, has no emission reduction cap enforced or have the possibility to trade emissions that include the scope of the proposed project activity. **Hence, observation is closed**. **FAR 10.** CME has now been incorporated details pertaining to stakeholder consultation under section E.1 of updated VPA_DD. However, supportive evidence like invitation, attendance sheet of stakeholders who attend the meeting, feedback forms etc are observed to be missing from the submitted set of the documents. Thus, observation is currently OPEN.		
Project Participant's response	Date:	24/07/2024
FAR 2. The addresses mentioned in the database are recorded on the field with maximum achievable accuracy and possible verification through beneficiaries' National ID cards. For better recordkeeping, Stove serial number and mobile number are recorded by the field team as well. Phone numbers are kept confidential in the database. **FAR 5.** The project cookstoves have a capacity of less than the maximum allowed i.e. 150kW per unit as demonstrated in the Emission Reduction calculation sheet tab "Thermal Energy". Therefore, applicability condition is met by VPA.		

FAR 10. PP has submitted "SMG Nepal VPA 1- Stakeholder Consultation Report vF.1" which contains:

1. Photographs of stakeholder meeting (section C.1.3)
2. MOM (C.2)
3. Scanned copy/ screenshot of invitations & posters (B.1.3)
4. Screenshot of E-mail invitation (B.1.3)

Rest of the documents:

5. Attendance sheet of the meeting
6. Scanned copy of feedback forms

are now submitted as supporting document

Documentation provided as evidence by Project Participant		
1. SMG Nepal - VPA 4 Ex ante ER Calculations_cmt 02 2. GS 12628 Stakeholder consultation report (VPA 04) 3. Scanned Attendance sheet 4. Feedback forms - LSC VPA 4		
Auditor's assessment comment	Date:	25/12/2024
FAR 2: VPA 4's updated data base wlong along with revised address details along with district, ID no and coordinates has now been incorporated. Further, information has been checked and verified by the GS4GG VVB & found acceptable. **Hence, finding is closed now** **FAR 5:** Applicability condition has now been demonstrated under section B.2 of updated VPA_DD which has been checked & found in-line with para 2.2.1 (b) for the applicability condition of applied methodology (TPDDTEC, V4.0). **Hence, finding is closed now** **FAR 10:** PP has now submitted supportive evidecnes (invitation emails, Meeting photographs, feedback forms, attendance sheet etc) related to stakeholder consultation which has been further checked and verified by the assessment team and found acceptable. **Hence FAR 10 is closed now.**		

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 (7) 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 a Technical Expert for this Project.
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.
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.

Appendix 3: SAFEGUARDING PRINCIPLES ASSESSMENT

SOCIAL SAFEGUARDING PRINCIPLES			
Reference requirement	Question	Response	VVB Assessment
P.1 |Human Rights			
P.1.1.1 |	Does the project developer, its representatives and the Project disrespect internationally proclaimed human rights?	☐ YES ☒ NO	The PROJECT fulfils the requirement of Gold standard certification and is neither in conflict with the economic livelihood, local community nor violating any human rights, Hence there is no requirement of any mitigation measures in the project. The audit team confirms that PROJECT fulfils the GS certification requirement outlined in the P.1 of the GS4GG safeguarding principles requirements version 2.1.
P.1.1.1 |	Is the project involved or complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights?	☐ YES ☒ NO	
P.1.1.2 |	Have local communities or individuals raised human rights concerns regarding the project (e.g., during the stakeholder engagement process, grievance processes, public statements)?	☐ YES ☒ NO	
P.1.1.3 |	Is there a risk that rights-holders (e.g., Project-affected stakeholders) do not have the capacity to claim their rights?	☐ YES ☒ NO	
P.1.1.3 |	Does this project undermine national or regional measures for the realisation of the right to development?	☐ YES ☒ NO	

If the answer to any of the questions above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.
Please add text here…

Would the project potentially involve or lead to:

P.1.1.1 |	adverse impacts on enjoyment of the human rights (civil, political, economic, social or cultural) of the affected population and particularly of marginalised groups?	☐ YES ☐ POTENTIALLY ☒ NO	The PROJECT fulfils the requirement of Gold standard certification and

P.1.1.2 |	inequitable or discriminatory impacts on affected populations, particularly people living in poverty or marginalized or excluded individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIALLY ☒ NO	is neither in conflict with the economic livelihood, local community nor violating any human rights, Hence there is no requirement of any mitigation measures in the project. The audit team confirms that PROJECT fulfils the GS certification requirement outlined in the P.1 of the GS4GG safeguarding principles requirements version 2.1.
P.1.1.3 |	restrictions in availability, quality of and/or access to resources or basic services, in particular to marginalised individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIALLY ☒ NO	
P.1.1.3 |	exacerbation of conflicts among and/or the risk of violence to project-affected communities and individuals?	☐ YES ☐ POTENTIALLY ☒ NO	

Briefly describe below how the project incorporates a human rights-based approac
For example, by describing how the project design:
is informed by human rights analysis, including from UN human rights mecha
(human rights treaty bodies, universal periodic review, special procedures)
includes measures to assist the government to realise (respect, protect and fulfil) h
rights under international law and to implement human rights-related standa
national law (whichever is higher)
enhances the availability, accessibility and quality of benefits and services for pote
marginalised individuals and groups, and to increase their inclusion in decision-m
processes that may impact them (consistent with the non-discrimination and ec
human rights principle)
provides reasonable accommodations to strengthen inclusivity and accessibility of p
benefits and services to persons with disabilities.

The PROJECT will respect internationally proclaimed human rights and shall n
complicit in violence or human rights abuses of any kind as defied in the Uni
Declaration of Human Rights. The PROJECT will not discriminate with regar
participation and inclusion.

P.2 | GENDER EQUALITY AND WOMEN'S EMPOWERMENT

P.2.1.1 |	Have women's groups/leaders raised gender equality concerns regarding the project, (e.g., during the stakeholder engagement	☐ YES ☒ NO	The PD does not identify any potential risk against the

	process, grievance processes, public statements)?		defined principle. The justification provided by the PD was found acceptable and same was confirmed by the local people and the monitoring personnel to the audit team during the on-site inspection.
P.2.1.2 |	Does the project undermine the principles of non-discrimination, equal treatment, and equal pay for equal work?	☐ YES ☒ NO	
P.2.1.2 |	Does the project prevent men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions, as appropriate?	☐ YES ☒ NO	
P.2.1.2 |	Does the project limit the participation of women or men based on pregnancy, maternity/paternity leave, or marital status?	☐ YES ☒ NO	
P.2.1.2 |	Is information about project objectives being communicated in a way that is inappropriate for the local context and not tailored to the methods of understanding of both women and men, which could hinder their participation?	☐ YES ☒ NO	
P.2.1.3 |	Has the project assessed gender risks without referencing the country's gender strategy or equivalent national commitment?	☐ YES ☒ NO	
P.2.1.4 |	Has expert stakeholder(s) been involved, and has their input been requested for the project design on gender equality and women's empowerment?	☐ YES ☒ NO	
Would the project potentially involve or lead to:			
P.2.1.1 |	adverse impacts on gender equality and/or the situation of women and girls?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and same was
P.2.1.1 |	exacerbation of risks of gender-based violence? For example, through the influx of workers to a community, changes in community and household power dynamics,	☐ YES ☐ POTENTIALLY ☒ NO	

	increased exposure to unsafe public places and/or transport, etc.		confirmed by the local people and the monitoring personnel to the audit team during the on-site inspection.
P.2.1.2 |	reproducing discriminations against women based on gender, especially regarding participation in design and implementation or access to opportunities and benefits?	☐ YES ☐ POTENTIALLY ☒ NO	
P.2.1.2 |	limitations on women's ability to use, develop and protect natural resources, taking into account different roles and positions of women and men in accessing environmental goods and services? For example, activities that could lead to natural resources degradation or depletion in communities who depend on these resources for their livelihoods and well-being.	☐ YES ☐ POTENTIALLY ☒ NO	

P.3 | COMMUNITY HEALTH AND SAFETY

P.3.1.1 |	Does the project involve potential risks to the health and safety of affected communities during its life cycle?	☐ YES ☒ NO	PD confirmed that all the employees shall be imparted training regarding health and safety issues that could occur during the distribution of ICS in the PROJECT. This shall be in line with the Requirement outlined in the GS4GG safeguarding principles requirements version 2.1.
P.3.1.2 |	Does the project involve any potential risks to the workers' safety and health?	☐ YES ☒ NO	

Would the project potentially involve or lead to:

P.3.1.1 |	construction and/or infrastructure development (e.g., roads, buildings, dams)?	☐ YES ☒ NO	PD confirmed that all the employees shall be imparted training regarding health and safety issues that could occur during the distribution of ICS in the PROJECT. This shall be in line with the Requirement outlined in the GS4GG safeguarding principles requirements version 2.1.
P.3.1.2 |	air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 |	harm or losses due to failure of structural elements of the project (e.g., collapse of buildings or infrastructure)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 |	risks of water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 |	transport, storage, and use and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel and other chemicals during construction and operation)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.3.1.2 |	adverse impacts on ecosystems and ecosystem services relevant to communities' health (e.g., food, surface water purification, natural buffers from flooding)?	☐ YES ☐ POTENTIALLY ☒ NO	

P.4 |CULTURAL HERITAGE, INDIGENOUS PEOPLE, DISPLACEMENT AND RESETTLEMENT

P.4.1 |Sites of Cultural and Historical Heritage

P.4.1.1 |	Does the project involve altering, damaging, or removing sites, objects, or structures of significant cultural heritage?	☐ YES ☒ NO

Would the project potentially involve or lead to:

P.4.1.1 |	activities adjacent to or within a cultural heritage site?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed against the GPS Software i.e. Google Earth and also by local stakeholders by the audit team during the on-site inspection and was found acceptable.
P.4.1.1 |	significant excavations, demolitions, movement of earth, flooding or other environmental changes?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.1.1 |	alterations to landscapes and natural features with cultural significance?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.1.1 |	adverse impacts to sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, practices)? (Note: projects intended to protect and conserve Cultural Heritage may also have inadvertent adverse impacts)	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.1.2 |	utilisation of tangible and/or intangible forms (e.g., practices, traditional knowledge) of Cultural Heritage for commercial or other purposes?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.1.2 |	If answer to question above is "YES" or "POTENTIALLY" - are the communities made aware of their right under the law, scope and nature of proposed development and its potential consequences?	☐ YES ☐ NO ☒ NA	
P.4.1.3 |	If answer to question above is "YES" - does the project provide equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent with their customs and traditions?	☐ YES ☐ NO ☒ NA	
If answer to question above is "YES" - are opinions and recommendations of an Expert		☐ YES ☐ NO ☒ NA	

Stakeholder(s) not sought and demonstrated as being included in the project design?

P.4.2 | Forced Eviction and Displacement

P.4.2.1 |	Does the project involve any potential risks related to involuntary relocation of people?	☐ YES ☒ NO	

If the answer to question above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Would the project potentially involve or lead to:

P.4.2.1 |	risk of forced evictions or involuntary relocation of people?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.4.2.2 |	temporary or permanent and full or partial physical displacement (including people without legally recognisable claims to land)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.2.2 |	economic displacement (e.g., loss of assets or access to resources due to land acquisition or access restrictions – even in the absence of physical relocation)?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.2.2 |	If answer to question above is “YES” or “POTENTIALLY”, has the project developed Resettlement Action Plan or Livelihood Action Plan in consultation and agreement with affected individual, group or community? has the project integrated Resettlement Action Plan or Livelihood Action Plan into the Project design?	☐ YES ☐ NO ☒ NA	
P.4.2.3 |	If answer to question above is “YES” - are opinions and recommendations of an Expert Stakeholder(s) not sought and	☐ YES ☐ NO ☒ NA	

	demonstrated as being included in the project design?		
P.4.2.3 |	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	

P.4.3 |LAND TENURE AND OTHER RIGHTS

P.4.3.1 |	Does the project involve any potential risks related to identifying and managing legitimate tenure rights that may be affected by the project?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

If the answer to question above is "yes," please explain the reason and how the project will ensure compliance with applicable requirements.

Would the project potentially involve or lead to:

P.4.3.1 |	impacts on or changes to land tenure arrangements and/or community-based property rights/customary rights to land, territories and/or resources?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.4.3.1 |	uncertainties with regards to land tenure, access rights, usage rights or land ownership? Examples include, but are not limited to water access rights, community-based property rights and customary rights.	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.3.2 |	Changes in legal arrangements, if yes, are the changes done in line with relevant laws and regulations?	☐ YES ☐ NO ☒ NA	

P.4.3.2 |	Changes in legal arrangements, if yes, are these changes agree with free, prior and informed consent of the involved stakeholders?	☐ YES ☐ NO ☒ NA	
P.4.3.3 |	Does some other entity (other than the project developer) hold uncontested land title for the entire Project Boundary?	☐ YES ☒ NO ☐ NA	
P.4.3.4 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	
P.4.3.4 |	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
P.4.3.5 |	Have project developer in consultation with stakeholders established a functioning mechanism to receive, process, resolve, communicate and record grievances?	☐ YES ☐ NO ☒ NA	

P.4.4 | INDIGENOUS PEOPLES

P.4.4.1 |			
	Does the project involve Indigenous People within the Project area of influence who may be affected directly or indirectly by the Project?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

Would the project potentially involve or lead to:

P.4.4.1 |	affect areas where indigenous peoples are present (including project area of influence)	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.4.4.1 |	affect areas, land and territory claimed by indigenous peoples?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.4.1 |	impacts (positive or negative) to the human rights, lands, natural resources, territories, and traditional livelihoods of indigenous peoples?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.4.7 |	If answer to above questions is "YES" or "POTENTIALLY", Is it determined that the proposed project may affect the rights, lands, resources, or territories of indigenous people? Has an "Indigenous People Plan" (IPP) or "Indigenous People Plan Framework" been elaborated and included in the project documentation? Was the plan developed in accordance with the effective and meaningful participation of indigenous peoples and in accordance with UNDP Guidelines?	☐ YES ☐ NO ☒ NA	
P.4.4.3 |	risk of forcibly removing indigenous people from their lands and territories?	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.4.4 |	utilization and/or commercial development of natural resources on lands and territories claimed by indigenous peoples? Consider, and where appropriate ensure, consistency with the answers under Principle 4.1 above	☐ YES ☐ POTENTIALLY ☒ NO	
P.4.4.5 | P.4.4.6 |	If answer to question above is "YES" or "POTENTIALLY"	☐ YES ☐ NO ☒ NA	

	Did the project obtain free, prior and informed consent from indigenous people before taking their cultural, intellectual, religious, and/or spiritual property? Does the project ensure that the indigenous people receive an equitable sharing of benefits resulting from the use of their traditional knowledge and practices? Does the project ensure that the sharing of benefits resulting from the use of indigenous peoples' traditional knowledge and practices is culturally appropriate and inclusive? Does the project ensure that the provision of equitable sharing of benefits does not impede land rights or equal access to basic services including health services, clean water, energy, education, safe and decent working conditions, and housing?	
P.4.4.8 |	Does the project lack appropriate feedback and grievance channels for Indigenous Peoples and their representatives?	☐ YES ☐ NO ☒ NA
P.4.4.8 |	Has a grievance mechanism not been established at the beginning of programme or project implementation with due consideration given to customary dispute settlement mechanisms among the Indigenous Peoples concerned and will it remain operational throughout the project cycle?	☐ YES ☐ NO ☒ NA
P.4.4.9 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA
P.4.4.9 |	If answer to question above is "YES", have project design been changed, modified, updated	☐ YES ☐ NO

	considering opinions and recommendations of an Expert Stakeholder?	☒ NA	

P.5 | CORRUPTION

P.5.1.1 |	Does the project involve, or is it complicit in, contributing to or reinforcing corruption or corrupt projects?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.5.1.1 |	Does the project have a risk of encouraging bribery, kickbacks, or other unethical behavior?	☐ YES ☒ NO	

ECONOMIC SAFEGUARDING PRINCIPLES

P.6 | ECONOMIC IMPACTS

P.6.1 |LABOUR RIGHTS AND WORKING CONDITIONS

P.6.1.1 |	Does the project involve, facilitate, or condone forced labor, or pose a potential risk of forced labor?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.6.1.1 |	Does the project violate any labor or health and safety laws, international obligations, or ILO conventions?	☐ YES ☒ NO	
P.6.1.2 |	Does the project violate the principles of equal opportunity and fair treatment in its employment decisions?	☐ YES ☒ NO	
P.6.1.3 |	Does the project violate national laws, if available regarding non-discrimination in employment?	☐ YES ☒ NO	
P.6.1.4 | P.6.1.5 |	Does the project allow child labor?	☐ YES ☒ NO	
P.6.1.7 | P.6.1.8 |	Does the project have insufficient processes and measures in place to ensure the safety and health of project workers?	☐ YES ☒ NO	

P.6.1.9 |	Does the project have insufficient measures to safeguard and support vulnerable project workers, such as women, people with disabilities, migrant workers, and young workers, and to prevent any kind of harassment, abuse, bullying, or exploitation, including gender-based violence (GBV)?	☐ YES ☒ NO
P.6.1.10 |	Does the project have no grievance mechanism available for workers to voice workplace concerns? Is information about this mechanism not provided to workers at the time of recruitment, or is it not easily accessible?	☐ YES ☒ NO

Would the project potentially involve or lead to:
(note: applies to both project and contractor workers)

P.6.1.1 |	use of forced labour?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.6.1.1 |	working conditions that do not meet national labour laws and international commitments?	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 |	working conditions that may deny freedom of association and collective bargaining?	☐ YES ☐ POTENTIALLY ☒ NO	
P.6.1.1 |	absence of documented working agreements with all individual workers if such agreements do not exist, or do not address working conditions and terms of employment, the project developer shall provide reasonable working conditions and terms of employment.	☐ YES ☐ POTENTIALLY ☒ NO	

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P.6.1.1 |	use of migrant workers? if engaged, the developer shall ensure that they are engaged substantially equivalent terms and conditions to non-migrant workers carrying out similar work.	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.1 |	having no arrangements for basic services25 for workers? the project developer shall put in place and implement policies on the quality and management of the accommodation and provision of basic services in a manner consistent with the principles of non-discrimination and equal opportunity. Workers' accommodation arrangements should not restrict workers' freedom of movement or of association	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.2 |	any form of discrimination or harassment based on factors unrelated to job requirements, such as gender, race, nationality, ethnicity, social or indigenous origin, religion or belief, disability, age, or sexual orientation?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.2 |	any form of discrimination in any aspect of employment, such as recruitment, compensation, working conditions, training, job assignment, promotion, termination, or discipline?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.2 |	harassment, intimidation, and/or exploitation, especially in regard to women?	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.3 |	discriminatory working conditions and/or lack of equal opportunity	☐ YES

25 Basic services requirements refer to minimum space, supply of water, adequate sewage and garbage disposal system, appropriate protection against heat, cold, damp, noise, fire, and disease-carrying animals, adequate sanitary and washing facilities, ventilation, cooking and storage facilities and natural and artificial lighting, and in some cases basic medical services.

	where national law provides provision to address non-discrimination in employment?	☐ POTENTIALLY ☒ NO
P.6.1.4 |	use of child labour? (including third-party engaged workers)	☐ YES ☐ POTENTIALLY ☒ NO
P.6.1.4 |	inadequate and verifiable mechanisms for age verification?	☐ YES ☒ NO
P.6.1.7 |	no processes and measures in place for the safety and health of project workers?	☐ YES ☒ NO
P.6.1.7 |	No provision of safety and health training provisions, including on the proper use and maintenance of personal protective equipment conducted by competent persons and the maintenance of training records?	☐ YES ☒ NO
P.6.1.7 |	No provision to record and document accidents, diseases, incidents, and any resulting injuries, illnesses, or deaths?	☐ YES ☒ NO
P.6.1.8 |	occupational health and safety risks due to physical, chemical, biological and psychosocial hazards (including violence and harassment) throughout the project life-cycle?	☐ YES ☒ NO
P.6.1.9 |	No measures to protect vulnerable project workers from harassment, exploitation, and gender-based violence (GBV)? This includes women, people with disabilities, migrant workers, and young workers.	☐ YES ☒ NO
P.6.1.10 |	No grievance mechanism available for workers to voice workplace concerns.	☐ YES ☒ NO
P.6.1.11 |	No measures for due diligence and the establishment of policies and procedures to manage and monitor the performance of third-party employees in the project?	☐ YES ☒ NO

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

P.6.2 |NEGATIVE ECONOMIC CONSEQUENCES

P.6.2.1 |	Is there a risk of project failure during implementation or after project certification due to a lack of financial resources?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.6.2.2 |	Does the project have potential negative impacts or pose a risk to the local economy?	☐ YES ☒ NO	
P.6.2.2 |	Are there any potential risks or negative impacts this project may have on vulnerable or marginalised social groups, despite the benefits it may bring?	☐ YES ☒ NO	

Would the project involve or lead to:

P.6.2.2 |	economic impacts (negative/detrimental) to the local economy?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.6.2.2 |	negative economic consequences during and after project implementation, e.g., for vulnerable and marginalised social groups in targeted communities?	☐ YES ☐ POTENTIALLY ☒ NO	

P.7 |CLIMATE AND ENERGY

P.7.1 |GHG EMISSIONS

P.7.1.1 |	Does the project have a risk of increasing greenhouse gas emissions over the Baseline Scenario?	☐ YES ☒ NO	The PD does not identify any potential risk against the

			defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

Would the project involve or lead to:

P.7.1.1 |	increase greenhouse gas emissions over the Baseline Scenario?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

If the answer is "yes" or "potentially" to the above question, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

P.7.2 |ENERGY SUPPLY

P.7.2.1 |	Does the project pose a risk to the availability and reliability of energy supply to other users?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit

			team during the on- site inspection.
Would the project involve or lead to:			
P.7.2.1 |	negative impact on the availability and reliability of energy supply to other users?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

P.8 |WATER

P.8.1 |IMPACT ON NATURAL WATER PATTERNS/FLOWS

P.8.1.1 |	Does the project increase water usage to a level that will not allow for the maintenance of environmental flows?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.8.1.1 |	Does the project result in the discharge of wastewater that does not meet the required standard for beneficial reuse and could therefore negatively impact the environmental flow?	☐ YES ☒ NO	
P.8.1.1 |	Does the project have the potential risk to exceed the rate of recharge for the groundwater source?	☐ YES ☒ NO	
P.8.1.1 |	Does the project involve any processes or activities that could contaminate the groundwater and render it unsuitable for use?	☐ YES ☒ NO	

Would the project involve or lead to:

P.8.1.1 |	affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.8.1.1 |	Wastewater discharge of quality that does not meet the required standard for beneficial reuse?	☐ YES ☐ POTENTIALLY ☒ NO	
P.8.1.1 |	significant extraction, diversion of ground water? For example, construction of dams, reservoirs, river basin developments, groundwater extraction	☐ YES ☐ POTENTIALLY ☒ NO	
P.8.1.2 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA	

P.8.2 |EROSION AND/OR WATER BODY INSTABILITY

P.8.2.1 |	Does the project have a risk of negatively impacting the catchment and has it been assessed and addressed?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

Would the project involve or lead to:

P.8.2.2 | P.8.2.5 |	negatively impact on the catchment area?	☐ YES	The PD does not identify any potential risk

	If yes, Erosion prevention measures, including soil and slope protection measures, must be implemented before project commencement. These measures should involve natural terracing, infiltration strips, permanent ground cover, hedge and tree rows, and effective slope length assessment. Regular reassessment of these measures is necessary.	☐ POTENTIALLY ☒ NO	against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.8.2.6 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	

If the answer is "yes" or "potentially" to any of the above questions, please provide a brief description of the project situation below. Also, provide justification and/or evidence as necessary to demonstrate compliance with applicable requirements.

P.9 | ENVIRONMENT, ECOLOGY AND LAND USE

P.9.1 | LANDSCAPE MODIFICATION AND SOIL

P.9.1.1 | - P.9.1.3 ||	Is there any potential risk of soil resource degradation or loss of ecosystem services provided by soils in the project? If yes, the project shall maintain healthy soils by minimising negative impacts on soil health, productivity, structure, and water retention. Steps to minimize soil degradation include crop rotation, composting, using N-fixing plants, and reducing tillage and ecologically harmful substances.	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

Would the project involve or lead to:

P.9.1.4 |	production, harvesting, and/or management of living natural resources by small-scale landholders and/or local communities?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle.

P.9.1.4 |	if answer to above question "yes" or "potentially", does project adopt appropriate and culturally sensitive sustainable resource management practices?	☐ YES ☐ No ☒ NA	The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

P.9.2 | VULNERABILITY TO NATURAL DISASTER

P.9.2.1 |	Does the project have any potential risks associated with natural or man-made hazards that could result from land use changes due to the project?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.

Would the project involve or lead to:

P.9.2.2 |	any potential risks that require emergency preparedness and response planning?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.2.2 |	if answer to above question "yes" or "potentially", did the project developer disclose appropriate information about emergency preparedness and response to affected communities?	☐ YES ☐ No ☒ NA	

P.9.3 | BIOSAFETY AND GENETIC RESOURCES

P.9.3.1 |	Does the project involve the transfer, handling, and use of genetically modified organisms/living modified organisms that may result in adverse effects on biological diversity?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

Would the project involve or lead to:

P.9.3.1 |	the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.3.1 |	If answer to above question is "yes" has a risk assessment by a competent Expert stakeholder been carried out in accordance with Annex iii of the Cartagena protocol on biosafety to the convention on biological diversity?	☐ YES ☐ No ☒ NA	
P.9.3.2 |	If answer to above question is "yes" has any potential risks identified in the risk assessment?	☐ YES ☐ No ☒ NA	
P.9.3.3 |	Forestry (for example Afforestation/Reforestation) involving GMO planting? Note - Forestry projects (for example Afforestation/ Reforestation) involving GMO planting are not eligible for Certification under Gold Standard for the Global Goals.	☐ YES ☐ No ☒ NA	

P.9.4 | RELEASE OF POLLUTANTS

P.9.4.1 |	Does the project have a risk of releasing pollutants to air, water, and land in routine, non-routine, or accidental circumstances?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

Would the project involve or lead to:

P.9.4.1 |	any potential risk of pollutant release that cannot be avoided?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.4.3 |	If answer to above question is "Yes" or "potentially", has the project identified all potential pollution sources that may degrade the quality of soil, air, surface, and groundwater in the project area?	☐ YES ☐ No ☒ NA	
P.9.4.2 |	If answer to above question is "Yes" or "potentially", do the pollution prevention and control technologies and practices applied during the project life cycle align with national regulations or international best practices?	☐ YES ☐ No ☒ NA	
P.9.4.3 |	If answer to above question is "Yes", is there a monitoring plan to ensure that mitigation measures are implemented, and resources are protected?	☐ YES ☐ No ☒ NA	

P.9.5 | HAZARDOUS AND NON-HAZARDOUS WASTE

P.9.5.1 |	Does the project involve the generation of waste materials (both hazardous and non-hazardous)?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.5.3 |	Does the project involve risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☐ YES ☒ NO	
P.9.5.5 |	Does the project involve the use of any chemicals or materials subject to international bans or phase-outs?	☐ YES ☒ NO	

Would the project involve or lead to:

P.9.5.1 |	the generation and management of waste materials?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.5.1 |	treatment, destruction, or disposal of waste material?	☐ YES ☒ No ☐ NA	
P.9.5.1 |	If answer to above question is "Yes", does the project involve an environmentally friendly method that includes appropriate control of emissions and residues resulting from the handling and processing of waste material?	☐ YES ☐ No ☒ NA	
P.9.5.3 |	risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☐ YES ☒ No ☐ NA	
P.9.5.3 |	If answer to above question is "yes", does project has measures in place to address health risks?	☐ YES ☒ No ☐ NA	
P.9.5.4 |	Involve manufacture, trade, and use of chemicals and hazardous materials subject to international bans or phase-outs due to their high toxicity to living organisms, environmental persistence, potential for bioaccumulation, or	☐ YES ☐ POTENTIALLY ☒ NO	

	potential for depletion of the ozone layer		

P.9.6 | PESTICIDES & FERTILISERS

P.9.6.1 |	Does the project involve the use of chemical pesticides?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.6.5 |	Does the project involve purchase, store, manufacture, trade or use products that fall in Classes IA (extremely hazardous) and IB (highly hazardous)	☐ YES ☒ No	
P.9.6.6 |	Does the project use fertilisers, and if so, are measures being taken to minimise their use and nutrient losses to the environment?	☐ YES ☒ No	

Would the project involve or lead to:

P.9.6.1 |	chemical pesticides use for pest management?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.6.4 |	If answer to question above is "yes" or "potentially", does project has documented Chemical Pesticides Policy in place?	☐ YES ☐ No ☒ NA	
P.9.6.5 |	purchase, store, use, manufacture, or trade in Class II (moderately hazardous) pesticides?	☐ YES ☐ POTENTIALLY ☒ NO	
P.9.6.5 |	If answer to question above is "yes" or "potentially", does project has appropriate controls on manufacture, procurement, or distribution and/or use of these chemicals?	☐ YES ☐ No ☒ NA	

P.9.7 | HARVESTING OF FORESTS

P.9.7.1 |	Does the project have a risk of unsustainable forest management, including timber harvesting?	☐ YES ☒ No	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.7.1 |	Does the project pose a risk of depleting biodiversity and ecosystem functionality in areas where improved forest management is undertaken?	☐ YES ☒ No	
P.9.7.1 |	Does the project risk not meeting requirements for environment-friendly, socially beneficial, and economically viable plantations using native species whenever possible?	☐ YES ☒ No	

P.9.8 | FOOD SECURITY

P.9.8.1 |	Does the project involve the risk of negatively influencing access to and availability of food for people affected?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

Would the project involve or lead to:

P.9.8.1 |	modification of the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the

			on- site inspection.

P.9.9 | ANIMAL WELFARE

P.9.9.1 |	Does the project involve any potential risks to animal welfare? Animal welfare shall be ensured by providing access to water and food, appropriate environment, humane treatment, and staff training. Evidence of mistreatment will be treated as an immediate non-conformity.	☐ YES ☒ No	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.9.2 |	Does the project involve any potential risk of excessive or inadequate use of veterinary medicines?	☐ YES ☒ No	
P.9.9.4 |	Does the project involve the risk of administering synthetic growth promoters, including hormones?	☐ YES ☒ No	

Would the project involve or lead to:

P.9.9.1 |	animal husbandry or harvesting of fish populations or other aquatic species?26	☐ YES ☐ No ☒ NA	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.9.1 |	limiting access for animals to basic needs like drinking water, adequate food, daylight, appropriate shelter etc.?	☐ YES ☐ POTENTIALLY ☒ NO	
P.9.9.3 |	inadequate measures to isolate sick animals and control the spread of disease, especially zoonotic diseases?	☐ YES ☐ no ☒ NA	
P.9.9.5 |	inadequate low-stress methods, equipment, and facilities that facilitate calm animal movement.	☐ YES ☐ No ☒ NA	
P.9.9.6 |	inadequate measures to ensure that animals are exposed to the	☐ YES ☐ No	

26 'Involve' means if the project mechanism and/or impact(s) are achieved via changing animal husbandry practices in some way.

	least stress possible during transportation and slaughtering?	☒ NA	
P.9.9.7 |	inappropriate spacing per animal and stocking rates per land unit?	☐ YES ☐ No ☒ NA	
P.9.9.8 |	inadequate measures to address the specific needs of aquatic animals?	☐ YES ☐ No ☒ NA	
P.9.9.9 | P.9.9.10 |	primary production of living natural resources such as animal husbandry, aquaculture, and fisheries? If the answer is yes, implement industry-standard sustainable management practices in line with to one or more relevant and credible standards and utilise available technologies.	☐ YES ☐ No ☒ NA	

P.9.10 |HIGH CONSERVATION VALUE AREAS AND CRITICAL HABITATS

P.9.10.1 |	Does the project have the risk of negatively impacting HCV areas and/or critical habitats?	☐ YES ☒ No	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.10.2 |	Does the project in the project area or area of downstream impacts have risks to the following: native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☒ No	

Would the project involve or lead to:

P.9.10.1 |	identified habitats as HCV areas and or Critical habitats?	☐ YES ☐ POTENTIALLY ☒ NO	The PD does not identify any potential risk against the defined principle.

P.9.10.1 |	If answer to above question is "yes", does the project have any potential risks that could negatively impact the catchment, project success, and surrounding HCV and ecological assets, as well as any measurable adverse impacts on the criteria or biodiversity values for which the critical habitat was designated, and on the ecological processes supporting that biodiversity?	☐ YES ☐ NO ☒ NA	The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.10.1 |	If answer to above question is "yes", is a robust, appropriately designed, and long-term Habitats and Biodiversity Action Plan absent which will make the project unable to achieve net gains of those biodiversity values for which the critical habitat was designated?	☐ YES ☐ NO ☒ N/A	
P.9.10.2 |	Does the project area or area of downstream impacts have native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☐ POTENTIALLY ☒ NO	
P.9.10.2 |	If the answer to the above question is "yes", will the project have any adverse effects on these areas?	☐ YES ☐ No ☒ NA	
P.9.10.3 |	If the answer to above question is "yes", does the project has opportunities to minimise unwarranted conversion or degradation of the habitat and to enhance the habitat as part of its development?	☐ YES ☐ No ☒ NA	
P.9.10.4 |	Is the project applying Land Use & Forest Activity Requirements and managing a minimum 10% of the project area to protect or enhance the biological diversity of native ecosystems following HCV approach as per the given requirements?	☐ YES ☐ No ☒ NA	

P.9.10.5 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	

P.9.11 | Endangered Species

P.9.11.1 |	Does the project lead to the reduction or negative impact on any recognised Endangered, Vulnerable or Critically Endangered species?	☐ YES ☒ NO	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.

Would the project involve or lead to:

P.9.11.2 |	distortion of habitats of endangered species?	☐ YES ☐ Potentially ☒ NA	The PD does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on- site inspection.
P.9.11.2 |	If answer to the above question is "yes", does the project plan to protect and enhance them?	☐ YES ☐ POTENTIALLY ☐ NO ☒ N/A	
P.9.11.2 |	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	

P.9.12 | INVASIVE ALIEN SPECIES

P.9.12.1 |	Does project introduce any alien species (not currently established in the country or region of the project) into new environments?	☐ YES ☒ NO	The PA does not identify any potential risk against the

			defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
Would the project involve or lead to:			
P.9.12.1 |	risk of introducing any alien species with a high risk of invasive behaviour regardless of whether such introductions are permitted under the existing regulatory framework?	☐ YES ☐ POTENTIALLY ☒ NO	The PA does not identify any potential risk against the defined principle. The justification provided by the PD was found acceptable and was confirmed by the audit team during the on-site inspection.
P.9.12.1 |	risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species.	☐ YES ☐ POTENTIALLY ☒ NO	
P.9.12.2 |	risk of spreading alien species into areas in which they have not already been established?	☐ YES ☐ POTENTIALLY ☒ NO	