

PROJECT REVIEW REPORT

This project review report includes findings raised during Verra's review of the project specified below. The VVB must address the findings before the project request can be considered for approval by Verra. The project review report will be made publicly available on the Verra Registry. Confidential information may be provided in separate attachments.

Project ID	3771
Project Name	SMG – Cookstove Program 3
Review Type	Registration & Verification Approval
Program(s)	VCS Program
Verification Period	01/12/2022 – 30/06/2023
Project Proponent	Shri Maa Marketing Private Limited.
Methodology	VMR0006: Energy efficiency and fuel switch measures in thermal application v1.2.
VVB	LGAI Technological Center, S.A.
Assessment Criteria	VCS Standard, v4.5
Date of First Issue	07/06/2024
Review Conclusion	Approved
Date of Final Issue	22/10/2024

FINDINGS

#	Finding Description	VVB Response	Status
1	Inconsistency in the audit table		
	<u>Issue</u> 1. The audit history table has a typo where it has total (validation) twice instead of total (validation) and total (verification). <u>Action Required</u> 1. The VVB must ensure that the JPD&MR is updated. <u>Program Rule(s)</u> VCS Standard v4.5; section 2.2.1.	<u>Round 1</u> <u>VVB Response</u> Section 1.1 audit history table typo regarding total (validation) and total (verification) is now corrected which is checked and confirmed. <u>Verra Response</u> The Audit table has been rectified and updated. The issue is closed.	Closed
2	Incomplete eligibility criteria		
	<u>Issue</u> 1. The JPD&MR in section 1.4 does not indicate how the project meets paragraphs 3.6.17 (7&8) of the VCS Standard v4.5. <u>Action Required</u> 1. The VVB must ensure that the JPD&MR lists and complies with all the eligibility criteria.	<u>Round 1</u> <u>VVB Response</u> The VVB has verified that the revised JPD&MR section 4.1 now lists and complies with all the eligibility criteria including those given in paragraphs 3.6.17 (7&8) of the VCS Standard v4.5 and the eligibility criterion as per paragraphs 3.6.17 (7&8) of the VCS Standard v4.5 and description of how the project meets these criteria are updated now in the table of Section 1.4 in Rows 7 & 8.	Closed

	<u>Program Rule(s)</u> VCS Standard v4.5; section 3.6.17 (7&8).	<u>Verra Response</u> The JPD&MR has been revised and how the project complies with the eligibility criteria of paragraphs 3.6.17 (7&8) of the VCS Standard v4.5 is now provided. The issue is closed.	
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3	Incomplete information on the project description		
	<u>Issue</u> 1. The vintage years are not correctly calculated in section 1.10. The years are not shown in calendar years, e.g., Year 1 (01-December-2022 to 31-December-2022). 2. The project has not provided complete information on project stove efficiency and how it was determined. 3. In section 1.11, the project has not discussed the project stove distribution method to be employed by the project and whether the end users will receive the stove for free or they will pay. 4. The project description is unclear whether each family will receive one stove or multiple stoves. Additionally, no information is provided if one project stove is enough to meet the energy demands (levels of services) of end users for cases where in the baseline, there were two stoves. 5. The project boundary has another project activity being included by the same project entity (VCS No. 3455); however, how double counting will be avoided	<u>Round 1</u> <u>VVB Response</u> 1. Section 1.10 is updated with accurate values calculated as per the vintage years in JPD&MR. The detailed calculation as per vintage years is demonstrated in Tab “Vintage calculations” of Ex – Ante ER Sheet submitted to VVB. 2. In section 1.11 of JPD&MR, PP has mentioned technical details of the cookstove to be distributed under the current project activity. VVB has confirmed that technical details of the manufacture provides the project stove efficiency which was further confirmed during desk review based on the “Shri stove description” submitted to VVB as supporting evidence. The efficiency of project stove and baseline stove is determined through Water Boiling Test conducted by MANIT, Bhopal in accordance with guidance prescribed in Table 2: Data/parameter $\eta_{PJ,BL}$ in Section 9.2 of VMR0006 Energy efficiency and fuel switch measures in Thermal applications v1.2. Further in section 7.1, under the parameter - $\eta_{(new,y,i,j)}$, the basis of project stove efficiency is now added by PD. VR section 4.1 already provides assessment on the same. 3. Required information on stove distribution method is now	Closed

	between those projects has not been discussed. And 4661 <u>Action Required</u> 1. The VVB must ensure that the vintages are indicated per calendar year in accordance with the VCS Joint Project Description & Monitoring Report, v4.2, filling guidelines. 2. The VVB must ensure that the project provides comprehensive information on how the baseline stove efficiency is determined and the appropriateness of the values chosen. 3. The VVB must discuss the stove distribution employed in line with applicability condition 7 of the AMS.II.G methodology. 4. The VVB must ensure that the project provide complete information on whether the stove provided can meet all the household energy needs. 5. The VVB must ensure that there is transparency on project crediting by the project proponent and how double counting will be prevented and how it was validated.	updated in Section 1.11 of JPD&MR with following points: a. Zero – cost stove b. Distribution method employed by Project proponent 4. As per the results of baseline survey, the average family size is 5 people per household with one baseline stove in each household. The project activity aims to replace the existing baseline technology with the project technology. Hence, only one project stove is provided per household which is deemed sufficient to meet the energy demands of end users. Also, the monitoring surveys conducted validate the same as all meals of the day are cooked on one project device. 5. The double counting issue is avoided across all projects via the Unique Serial no. embedded on the metal plate on each project stove. The project proponent also shares the project database with the VVB containing the unique serial numbers. Hence, despite having overlapping boundaries no double counting occurs across different projects. PP has updated eligibility criteria 7 under section 1.4 of JPD&MR to add more details how PP will ensure that no double counting occurs. Section 3.1 of JVR-VR is revised accordingly now.	
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	<u>Program Rule(s)</u> VCS Joint Project Description & Monitoring Report, v4.2 AMS-II.G: Energy efficiency measures in thermal applications of non-renewable biomass, v13.1	<u>Verra Response</u> 1. Section 1.10 of the revised JPD&MR has been updated and the vintage years are now correctly stated. The issue is closed. 2. The VVB has clarified how the efficiency of the stove was established and the monitoring of the operating stove's efficiencies. The issue is closed. 3. The JPD&&MR has been updated. The stove distribution method is now explained. The stoves will also be given to end users for free. The issue is closed. 4. The project has clarified that each end user will receive a single project stove, which will meet all the household's energy needs. The issue is closed. 5. The project has confirmed that each stove has a unique serial number and each stove database will only contain stoves for the project. Double counting is therefore avoided by checking the stove database and ensuring that stove serials are not shared. The issue is closed.	
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4	Inconsistency in the description of conditions prior to project activity		
	<u>Issue</u> 1. In the baseline scenario, it is stated that "through this project, we aim to reduce the use of fossil fuels and biomass needed to cook food". However, the project concludes that only non-renewable biomass use forms the baseline scenario, whereas the statement indicates the presence of two baseline scenarios i.e.	<u>Round 1</u> <u>VVB Response</u> 1. The PP has established a clear baseline scenario i.e. use of non – renewable biomass, based on baseline survey responses conducted in project area. The same information is updated in section 1.13 of JPD&MR. 2. The PP had submitted empirical data on the Baseline survey,	Closed

	non-renewable biomass and fossil fuels. - The project has not provided empirical data on the baseline survey carried out. - The project has not identified the relevant laws and statutes and demonstrated how the project complies with them in line with the filling guidelines of the JPD&MR template in section 1.14. <u>Action Required</u> - The VVB must ensure that the prevailing baseline scenarios are clearly identified and stated. If there is more than one baseline scenario, both scenarios should also be identified in the ERR sheet. - The VVB must submit by including the baseline and project survey analysis and data in the ERR sheet, the raw and analysed data on types of fuel, types of stoves, fuel quantities, poverty levels, etc. that formed the basis for arriving at the baseline scenario. - The VVB must ensure that the project identifies all the relevant laws and statutes and demonstrates how it complies with them. <u>Program Rule(s)</u> VCS Joint Project Description & Monitoring Report, v4.2; section 1.13 and 1.14.	its responses by interviewed people, analysis and data in accordance with Appendix – 2 of AMS.II.G v13.1 to VVB as a part of desk review submission and confirmed during on-site visit. The excel sheet - VCS 3771 Baseline Responses (Excel) confidential and VCS 3771 Sampling - Database (confidential) is now being submitted. - VVB based on its sectoral and country expertise can confirm that, there are no laws and regulations mandating the use of/for the use of improved cookstoves for households. For clarity, PP has now revised section 1.14 of JPD&MR which is checked and confirmed. VVB has already provided assessment under section 3.1 of JVR-VR. <u>Verra Response</u> - The JPD&MR has been updated, and the reference to fossil fuels has been removed. Only one baseline scenario exists for the project. The issue is closed. - The project proponent and the VVB have provided baseline raw data and survey data. The data provided is acceptable. The issue is closed. - The VVB has clarified that there are no mandatory laws in India that require households to adopt an efficient cookstove. The issue is closed.	
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5	Incomplete stakeholders' consultation		
	<u>Issue</u> - The stakeholders' consultation was conducted on 16/12/2022, 16 days after the start of the project activity, which is not in line with paragraph 3.18.2 of the VCS Standard v4.5. - Section 2.2 of the JPD&MR does not provide the following information:	<u>Round 1</u> <u>VVB Response</u> PP has corrected typographical error in the JPD&MR section 2.2 as – "A stakeholder consultation meeting was organized to raise awareness about the program, which took place on 22-November-2022 in Khargone , Madhya Pradesh. The local stakeholder meeting was conducted in various Districts of	Closed

	- The procedures or methods used for documenting the outcomes of the local stakeholder consultation. - The mechanism for ongoing communication with local stakeholders. - How due account of all and any input received during the consultation has been taken. Include details on any updates to the project design or justify why updates are not appropriate. <u>Action Required</u> - The VVB must provide in the JVVR how the validated the project compliance with conditions set in paragraph 3.18.2 of the VCS Standard v4.5. - The VVB must ensure that the JPD&MR has all the information on how stakeholders consultation and engagement was carried out and adheres to VCS Joint Project Description & Monitoring Report, v4.2 filling guidelines. <u>Program Rule(s)</u> VCS Joint Project Description & Monitoring Report, v4.2; section 2.2. VCS Standard v4.5; section 3.18.2.	Madhya Pradesh , India". VVB based on the submitted evidences has confirmed that the 1st stakeholder meeting was held on 22/11/2022 and the last one was conducted on 16/12/2022. Thus, it was confirmed that the meetings were conducted before project's implementation. Section 2.2 of the JPD&MR has now been updated with appropriate sub – headings and relevant information required as per Joint Project Description & Monitoring Report, v4.2 filling guidelines.	
		<u>Verra Response</u> - The project has clarified the date the first stakeholder consultation was held. The justification provided is accepted. The issue is closed. - Section 2.2 of the JPD&MR has been updated and the required information provided. The issue is closed.	

6	The baseline scenario has not been justified.		
	<u>Issue</u> - The JPD&MR in section 3.4 states, "The baseline scenario sample size, identification, and outcomes are explained in section 1.13"; however, section 1.13 does not discuss sample size, identification, or outcomes. - The project has not explained nor justified key	Round 1 <u>VVB Response</u> Section 3.4 of JPD&MR instead of section 1.13 is now updated with information related to baseline scenario sample size, identification, and outcomes. This is checked and confirmed by VVB based on the baseline excel sheet is being submitted which discussed sample size, identification,	Closed

	assumptions, rationale and methodological choices included in the JPD&MR. 3. The baseline is determined for the whole state of Madhya Pradesh, where another project, VCS No.4661, is also requesting registration and whose project boundary is the whole state. However, the parameter $B_{y=1, new, i, survey}$ differs from the two projects. Considering that the project instances will be distributed within the state without a rigid boundary between the two projects, the two baselines should be similar. <u>Action Required</u> 1. The VVB must provide how they validated the baseline identified by the project and how they verified and cross-checked the key assumptions and values applied. 2. The VVB must ensure the JPD&MR provides and explains key assumptions, rationale and methodological choices. 3. The VVB shall review the baseline fuel consumption and assess why the two project have different fuel savings considering that they have the same baseline and project boundary which is for the whole state. <u>Program Rule(s)</u>	confidence/precision level and outcomes. Section 2.1 and section 3.4.4 of JVR-VR has described the assessment of the sampling by the PP and VVB sampling and establishment of baseline scenario. 2. PP has revised section 3.4 of JPD&MR with appropriate changes with respect to key assumptions, rationale and methodological choices for the sampling / survey conducted for baseline scenario establishment which is checked and found appropriate. JVR-VR section 3.4.4 provides assessment of the baseline scenario. 3. VVB noted that if the same surveys/default value is being used by PP then the value of the parameter would have remained the same. The PP has calculated the value of parameter $B_{y, savings, i, j}$ through monitoring surveys conducted upon the sample population for each of the project promoted. The different value for same parameter '$B_{y, savings, i, j}$' is the result of different samples being interviewed for monitoring surveys conducted as a part of different projects. Since, the value of $B_{y=1, new, i, survey}$ is the Quantity of woody biomass used by project devices in tonnes per device of type i and batch j (tonnes) which is entirely dependant on the monitored sample taken from the project database. So, the monitored sample for the projects i.e. 3771 and 4661 are different respective to the related project database.	
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	VCS Joint Project Description & Monitoring Report, v4.2; sections 1.13 and 3.4.	<u>Verra Response</u> 1. Section 3.4 of the JPD&MR has been revised and information on sampling included. The issue is closed. 2. The JPD&MR has added more information on the assumptions made in section 3.4. The issue is closed. 3. The PP used different samples to determine the project consumption and the resulting fuel savings. Since the project samples are different, different values are expected. The justification provided by the project proponent is acceptable. The issue is closed.	
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7	Inconsistencies in the emission reduction calculations		
	<u>Issue</u> 1. On page 39 of the JPD&MR, the baseline stove efficiency is taken as 9.26%, while in the ER sheet tab Data & Parameters, the source of the value is indicated as "Test results from accredited laboratories following national or international standards as per VMR0006 v1.2". but it is not clear how the test was carried out. Additionally, sections 3.4 or 1.13 of the JPD&MR do not contain information on baseline stove efficiency. 2. On PD page 39, the Estimated wood biomass consumption in households is ~4.02kg, however, in the ERR sheet, data and parameters tab, cell E26, the value applied is 4.3846kg/day. 3. The PP has not provided the f_{NRB} calculation sheet for	<u>Round 1</u> <u>VVB Response</u> 1. In revised JPD&MR section 1.13, PP has added information about action taken for baseline stove efficiency calculation. The efficiency of the stoves was established based on test conducted at representative samples and is not based on the default value. The test procedure was found to be in line with Water Boiling Test (WBT) protocol as discussed in the same section of JPD&MR. VR section 4.1 is corrected now in line with the same and reference of default value is deleted. 2. Since this is joint validation and verification, PP has used separate values for ex-post parameters I, e. one value which was established before actual monitoring and the other with is actual based on the monitoring surveys. Thus, 2 values for the same parameter are found I .e. value "4.02 kg/day" is	Closed

	to enable third-party check. - On page 42 of the JPD&MR, the Biomass Savings Tonn/year is 3.97, while in the ER Sheet Data and Parameters tab, cell E27, it is 4.3276. - The ERR sheet does not provide on how the ex-ante ERRs are estimated, their vintage-wise values and how the annual average is determined. - The applied value for the parameters $B_{y=1,new,i,j,survey}$, is taken as 1.6 tonnes/yr. However, monitoring does not provide the information on how this value was calculated. - In the sampling process, the following information is missing: - Number of samples selected - Sample frame - How sampling was conducted - The precision achieved - The survey sheet is not included in the ER sheet for cross-checking. - The VVB confirm, based on the site visit in section 2.1 of the JVVR, that each end user started using their stove the same day it was given to them, and in the ERR sheet, the same is reflected in the calculation of the fraction of operation during the first vintage. Therefore, each stove claims full ERR for the first day of use, even if the stove was delivered to the end user in the evening or past lunchtime. The VVB has not provided justification of how conservative the claiming ERs on the day of installation is, considering that the same household could have used the baseline stove in the morning and lunchtime if the project stoves were delivered to them in the afternoon.	estimated Ex – ante as per the guidelines for filling section 5.4 in JPD&MR template and the actual value 4.3846 kg/day” is calculated through monitoring surveys conducted by the PP for Ex – post calculations and mentioned in cell E26 of tab “Data & parameter” of Ex – post ER sheet and section 6.2 of JPD&MR. The same value is being mentioned in section 4.1 of JVR-VR for actual emission reduction calculation assessment. Section 1.13 JPD&MR provides basis for baseline survey and section 6.3 of JPD&MR provides basis for monitoring survey which is checked and confirmed. The assessment of these surveys is already added in section 2.1 of JVR-VR. The dates for baseline survey are already mentioned in section 1.3 of JPD&MR and for monitoring survey in section 6.3 of JPD&MR which were cross checked and confirmed by VVB. f_{NRB} calculation sheet is now being submitted. - The value “3.97 tonnes/year” is based on Ex – ante estimations of wood consumption as per the guidelines for filling section 5.4 in JPD&MR template. The applied value of “4.3276 tonnes/year” is based on wood consumption calculated through monitoring surveys conducted by the PP for Ex – post calculations and mentioned in cell E27 of tab “Data & parameter” in Ex – post ER sheet accordingly. - PP has now revised ERR sheet to provide ex – ante ER calculations, vintage – wise values and annual averages in tab “Vintage calculations” of Ex – ante ER sheet. - The applied value of “1.6 tonnes/year” is calculated through monitoring surveys conducted by the PP for Ex – post calculations as mentioned in comments for the parameter in section 7.1 of JPD&MR. - The sampling process is updated in section 3.4 for baseline survey and the same is followed for monitoring plan as depicted in section 6.3 of JPD&MR as well. A separate excel sheet for demonstration of sample size calculation is now	
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	<u>Action Required</u> 1. The VVB must provide how the $\eta_{old,i}$, which is indicated as having been sourced from the methodology as the default value, is justified. Additionally, the JVVR should indicate the methodology version which provides default value and confirm that the value is conservative. 2. The VVB must ensure that the values in the JPD&MR, ERR sheet, and JVVR are consistent. Additionally, the JPD&MR should provide all necessary information about the baseline survey and its key dates and properly distinguish it from the project survey. 3. The VVB must submit the f_{NRB} calculation sheet. 4. The VVB must ensure consistency between the baseline fuel savings values mentioned in the JVVR and the ERR sheet. 5. The VVB must ensure that the ERR sheet also provides a tab for ex-ante ERR estimation that clearly indicates how the ex-ante ERRs are estimated. 6. The VVB must ensure transparency regarding how the parameter $B_{y=1,new,i,j,survey}$ is calculated. 7. The VVB must provide how the sampling process complied with the methodology requirement and the CDM Sampling and surveys for CDM project activities and programmes of activities, v09 and CDM Guidelines for sampling and surveys for CDM project activities and programmes of activities, v04. 8. The VVB must re-visit the ERR calculation and ensure that each stove can only start claiming carbon emissions from the following day after the date of delivery/installation and that the ERR calculations are adjusted accordingly. <u>Program Rule(s)</u>	being submitted. VVB has checked and confirmed that 31 samples were selected by PP based on 90% confidence and 10% precision level in line with CDM standard for sampling for baseline survey and monitoring survey. In case of monitoring survey, PP on a conservative side, interviewed 39 end users. 8. VVB has checked the revised ex-post ER sheet to confirm that ERRs are now calculated from the very next day of the distribution rather than on the same day. The revised ERs are now corrected mentioned in JPD&MR. The VR is revised accordingly. <u>Verra Response</u> 1. The VVB has confirmed how the baseline stove efficiency was established, and the JPD&MR has been updated. The issue is closed. 2. The VVB has clarified on ex-ante fuel consumption estimated value of 4.02kg/day and the exp-post value of 4.3846kg/day. The ex-ante values are based on a baseline survey, and the ex-post values are based on a monitoring survey. The issue is closed. 3. The f_{NRB} calculation sheet has not been submitted. The issue is open. 4. The VVB has clarified the two ER values. 3.97 is an ex-ante value, while 4.3276 is an ex-post value. The issue is closed. 5. The ex-ante ERR sheet has been updated, and vintage-wise emissions are now clearly calculated. The issue is closed. 6. The VVB has submitted the ex-post survey sheet showing the raw data used for the determination of the parameters $B_{y=1,new,i,j,survey}$. The issue is closed. 7. The JPD&MR has been updated, and more information on the sampling process followed has been included. The update is acceptable. The issue is closed. 8. The calculation of the year fraction in vintage 1 has been updated, and the day of stove installation is not counted	
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	CDM Sampling and surveys for CDM project activities and programmes of activities, v09.0. CDM Guidelines for sampling and surveys for CDM project activities and programmes of activities, v04. AMS-II.G: Energy efficiency measures in thermal applications of non-renewable biomass, v13.1 VMR0006: Energy efficiency and fuel switch measures in thermal application v1.2.; section 9.1.	for the stoves sold in 2022. The ERs start being claimed the following day after installation. However, for the stoves sold in 2023, the day of installation is still being counted. The issue is Open. Round 2 <u>VVB Response</u> 3. FnrB sheet is being submitted to VERRA. 8. The process for claiming ERs one day after the installation of stoves in 2023 has now been revised. For the stoves sold in 2023, the ex-post ER sheet has been updated with the same information. The necessary changes have been conducted in section 1.1, 1.10, 1.17 5.4, 6.1 and 7.5 of PDMR which has been checked and confirmed. JVR-VR sections 1.4, 3.1, 3.4.6, 3.4.8 and 4.1 are revised accordingly. <u>Verra Response</u> 3. The f_{NRB} file has been submitted and the following issues have been identified: a) New: Cell C6 of tab “Consumption_of_woody_biomass” makes reference to India while the f_{NRB} is calculated for the state of Madhya Pradesh only. The issue is open. b) New: values used in cel D6:D7, are for quantities of fuelwood consumed and the corresponding population of people using fuelwood. However, in the referenced table, there is specific column on fuelwood sourced from forest and corresponding number of people using fuelwood from forest. The VVB must provide justification as to why the specific values for forest specific data is not applied. The issue is open. 8. The ERR calculation for stoves sold in 2023 has been changed and now the 1st day of stove sale is not counted. The ERRs have been revised. The issue is closed.	
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Round 3		
<u>VVB Response</u>		
3. In Fnrb sheet		
A) PP has now corrected the description in cell C6 of “Consumption_of_woody_biomass” workbook of fNRB sheet to ‘Madhya Pradesh, India’ is checked and confirmed.		
B) Since, the calculation for the quantities of fuelwood consumed requires a data figure (value) for the entire project area or the state of Madhya Pradesh which includes both forests as well as other land areas (e.g. Tree Outside Forests or TOF) as potential sources of fuelwood for the population of people using the fuelwood; Applying only forest specific fuelwood consumption in the project area would have produced an underestimated result and would not have been the right approach (ignoring other land areas, a potential source of fuelwood). The data source or reference provided in the sheet in table 7.4.7 i. e. ISFR 2011 ch.7; Table 7.4.7; p-77 (SFR Chapter 7.pdf (fsi.nic.in)) provides values for Madhya Pradesh state as below,		
a. Total quantity of fuel wood used in Madhya Pradesh is 13.665 million tonnes, out of which quantity of fuel wood used from forest is 7,191 million tonnes		
b. Total no. of persons using fuel wood in Madhya Pradesh is 51.007 million out of which 24,839 million persons use fuel wood from forest		

		Thus, the values for 'forest' does not give overall figure (value) for fuelwood consumption and no. of persons, but the quantity of fuel wood which consists of fuel wood from forest and outside forest which consists of Trees Outside Forest (TOF) accounts for the production of fuelwood in the state of Madhya Pradesh and no. of persons depend on the same. Therefore, to account for an overall figure (value) which not only includes the fuelwood consumption restricted to forests alone, but other potential sources as well, values for both 'Number of persons using Fuelwood' and 'Quantity of Fuelwood used' had been applied on a state level which is found appropriate. It may also be noted, that there is no reliable data source (e.g. national studies, government data, official statistics etc) which may provide segregated and comprehensive data on all the potential sources of fuelwood consumption in the state of Madhya Pradesh. As a result, overall value available for the fuelwood consumption has been used from the cited data source. VVB noted that this approach is acceptable as per para 14 of tool 30 which specifies that "total consumption of woody biomass ... accounting for all consumption <i>within the applicable area</i>...". <u>Verra Response</u> 3 (A). The PP has updated the ER sheet and reference to India is <u>corrected to</u> Madhya Pradesh. The issue is closed. (B). The VVB has clarified as to why the project opted to use the data on fuel use by the entire population of Madhya Pradesh and not limit it to that associated with forest only. The justification provided is acceptable. The issue is closed.	
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8	The sampling process and outcome are not justified by the VVB		
	<u>Issue</u>	<u>Round 1</u>	Closed
	1. In section 2.1 of the JVVR, the VVB confirms that the	<u>VVB Response</u>	

	PP only selected 31 samples for the baseline and monitoring surveys. However, the ERR sheet does not provide information on whether the 31 samples met the confidence and precision levels for their values to be utilised. Additionally, it is unclear whether all 31 samples were paired samples for the baseline and monitoring surveys. 2. On page 13 of JVVR, one end user out of 18 (5.5%) of the total sample had more than 1 baseline stove. VVB has not confirmed whether the single stove provided enough service for them or if they were given two project stoves and the implications of this for the project baseline. <u>Action Required</u> 1. The VVB must provide how the sampling process was carried out and whether the process complied with the methodology requirement and the CDM Sampling and surveys for CDM project activities and programmes of activities, v09 and CDM Guidelines for sampling and surveys for CDM project activities and programmes of activities, v04. 2. The VVB must confirm whether 5% of the total project population has two baseline stoves, which affects the baseline scenario identification, and whether discount factors need to be considered when calculating the emission reductions. <u>Program Rule(s)</u> CDM Sampling and surveys for CDM project activities and programmes of activities, v09.0. CDM Guidelines for sampling and surveys for CDM project activities and programmes of activities, v04. VMR0006: Energy efficiency and fuel switch measures in	1. The sampling method used by the PP is now submitted which is checked and confirmed to be in line with CDM Sampling and surveys for CDM project activities and programmes of activities, v09.0 and CDM Guidelines for sampling and surveys for CDM project activities and programmes of activities, v04 . The submitted excel sheet provides information on samples meeting the confidence and precision levels. VVB has confirmed these were not paired samples which was evident based on stakeholders interviews conducted. 2. This particular baseline user during on-site interview had confirmed that only one ICS is always used for their requirement but for some personal reasons, an additional stove (3 stone fired) was being used that day. Since this observation was part of onsite visit, same was noted in the VR too though, it is not common practice which is confirmed based on the baseline survey records and VVB's local expertise and on-site interviews. Hence, VVB notes that considering a 5% of total baseline population has two baseline stove would not be appropriate and application of discount factor is not required. <u>Verra Response</u> 1. The VVB has submitted the sampling sheet and confirms that the confidence and precision levels were met. It is also confirmed that the samples were non-paired. The issue is closed. 2. The VVB has confirmed that some households do continue to use baseline stoves. Based on the site visit finding by the VVB, 5.5% of the population continues to use the baseline stove along with the project stove. The VVB has justified that the use of the stove is not common and does not require the application of discount factors. VVB is requested to provide their assessment on whether the omissions of not applying a discount factor is within the materiality threshold in line	
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	thermal application v1.2; section 9.1.	with paragraph 4.1.10 of the VCS Standard, v4.5. The issue is open. Round 2 <u>VVB Response</u> 1. Closed 2. VVB accepts that materiality threshold considered is 5%. As mentioned in earlier response, that particular household has used additional ICS only for that day and is not used on continual basis. VVB to maintain clarity in its assessment had added the statement to the report but as mentioned earlier, the baseline survey, on-site interviews has confirmed this is not a common practice or the baseline stove is not a continual use. VVB would like to present here that, the same VVB is conducting/conducted validation/verification of at other ICS projects in the same project boundary (VCS 3771, GS 12346, VCS 2940, VCS GS 12201, GS 12287 and others). This was 1st instance wherein additional ICS being used was observed but is for a day and hence negligible and can be excluded. In the VR, VVB has written that “The joint validation and verification report expresses a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction data is free from material misstatement. VVB applied a materiality threshold of 5% with respect to omission or misstatements concerning reported quantities as per VCS standard”. The observation by VVB is not part of material misstatement about reported emission reductions as the data provided by PP is free from the same. Hence, application of materiality threshold is not required. Moreover, the VVB has removed the said statement as this fairness in the assessment though was not required as it is not applicable to the baseline scenario and was a outlier for a single day of use and hence deleted now from the JVR-VR.	
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		<u>Verra Response</u> The VVB has clarified the outcome of a single end user who was found to be using the baseline stove. It is clarified that the end user had only used the stove on a single day and that is not considered to be a trend which is happening. Other similar projects implemented by the same PP and validated by the same VVB have not found any similar case where the baseline stove is being utilised. The justification provided is acceptable. The issue is closed.	
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9	Inconsistency and omissions in the JVVR		
	<u>Issue</u> 1. The VR states in section 3.1 of the JVVR, “as per the calculation mentioned in the Ex-ante ER sheet, each ICS will reduce emissions by approximately 3.0083 tCO₂e in Madhya Pradesh”; however, substituting the numbers provided in the Data & Parameter tab, each ICS generates 5.046 tCo₂e/yr. 2. The source of the value for parameter $\eta_{old,i}$ is indicated as methodology default in section 4.1 of the JVVR. 3. The VVB has not provided information on the project survey for parameter $B_{y=1,new,i,j,survey}$ in section 4.2 of the JVVR. <u>Action Required</u> 1. The VVB must ensure there is consistency in the values reported in the JVVR and the JPD&MR and	Round 1 <u>VVB Response</u> 1. The project is expected to reduce average annual 90,249 tCO₂e through distribution of 30,000 ICS. Hence, the average emission reduction per ICS was found to be 3.0083 tCO₂e. Thus, VVB noted that the actual value is 3.0083 tCO₂e and not 5.046 tCO₂e. 2. The source is incorrect and is now corrected in section 4.1 of JVVR. 3. The assessment of the parameter in section 4.1 of JVR-VR mentions that the same was established on the monitoring survey. The survey outcomes have confirmed that the value is 1.6 tonnes /device/year. The monitoring survey is being submitted to VERRA. Since, section 4.1 provides the assessment, no revisions in section 4.2 of JVR-VR are conducted by VVB.	Closed

	ERR sheet. - The VVB must confirm the correct value and source of the baseline stove efficiency. - The VVB must provide information on survey outcomes for the parameter $B_{y=1,new,i,j,survey}$. <u>Program Rule(s)</u> VCS Joint Validation & Verification Report, v4.2 filling guidelines. VCS Standard v4.5; section 2.2.1.	<u>Verra Response</u> - The VVB has provided an acceptable justification for the approximate ER value of 3.0083 tCO₂e. The issue is closed. - The source for the parameter $\eta_{old,i}$, has been correctly provided, and It is based on survey findings. The issue is closed. - The JVVR has been updated in section 4.1 and the VVB has provided information on how they assessed the $B_{y=1,new,i,j,survey}$ Value. The issue is closed.	
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