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	2673
Project Name	UpEnergy-Social and Climate Impact Programme- Nigeria-1
Review Type	Verification
Program(s)	Verified Carbon Standard
Verification Period	01-11-2022 - 31-10-2024
Project Proponent	UpEnergy Group
Methodology	VMR0006
VVB	SustainCERT S.A.
Assessment Criteria	VCS standard v4.7
Date of First Issue	11-12-2025
Review Conclusion	Approved
Date of Final Issue	12-02-2026

FINDINGS

#	Finding Description	VVB Response	Status
1	**Project Location**		
	Issue 1. The PP has not submitted a project KML file to Verra showing the areas where the project has been implemented within the registered project boundary. **Action Required** 1. The VVB must ensure that a KML file is submitted showing the areas where the project has been implemented in line with Section 3.11.1 of the VCS Standard v4.7. **Program Rule(s)** VCS Standard, v4.7, Section 3.11.1 **Evidence Observed** 1. VCS 2673_NG_MR_MP2_v5.1_clean **Background** N/A	**Round 1** VVB Response VVB confirms that the PP has now submitted the project KML file delineating the locations where the project is being implemented, as required in line with VCS standard V4.7, section 3.11.1(3). Uploaded Files: KML file image, Nigeria Project KML File, VCS 2673_NG_MR_MP2_v5.3_clean, VCS 2673_NG_MR_MP2_v5.3_track change Verra Response 1. The VVB has submitted a KML file and an image showing the areas where the stoves have been distributed and the project boundary. The issue is closed.	Closed
2	**Stove Operation**		
	Issue 1. Section 2.1.2 (page 17) of the MR states that, “Additionally, Project Proponent has discounted the stove breakdown days sourced from the grievance’s records for	**Round 1** VVB Response The VVB has verified the details and updated Section 4.4 of the	Closed

	the conservative ER calculation". However, there is no indication in the ER sheet that those days have been identified and discounted. **Action Required** 1. The VVB must demonstrate how they verified that the days when the stoves that were either broken or in need of repairs were identified and discounted in the emission reduction calculations in the ER sheet. **Program Rule(s)** VCS Standard, v4.7, Section 4.1.31 **Evidence Observed** 1. VCS 2673_NG_MR_MP2_v5.1_clean **Background** N/A	Verification Report accordingly. As part of the verification, the VVB reviewed the grievance register maintained by the PP, which documents instances of stove breakdowns along with the corresponding number of non-operational days, and cross-checked this information against the ER Calculation Sheet to confirm correct incorporation into the emission reduction calculations. In the ER Calculation Sheet, under the "NG Database" tab, Column T explicitly lists the "Stove Breakdown Days" sourced from the grievance register, while Column U presents the "Deployment Date Adjusted Stove Quantity & Breakdown Days at End of V 2022–24," where the breakdown days have been deducted from the operational stove days. This adjusted value is subsequently used in the "ER Calculation" tab to compute the "Year Equivalent Fraction" (Cell D12), which is derived from the average of Column V values. As the Year Equivalent Fraction directly influences the final emission reduction calculation, the deduction of stove breakdown days results in a conservative estimation of emission reductions, consistent with the description provided in Section	

		2.1.2 of the MR. Uploaded Files: VCS 2673_NG_ER_MP2_v5.2_private, VCS 2673_NG_ER_MP2_v5.2_public, VCS 2673_NG_MR_MP2_v5.3_clean, VCS 2673_NG_MR_MP2_v5.3_track change, VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track Verra Response 1. The VVB has provided further clarification on how breakdown days are discounted during the ER calculation. The ER sheet has been cross-checked, and it is confirmed that the breakdown days are correctly discounted. The issue is closed.	
3	**Stakeholder Engagement and Grievance**		
	Issue 1. Some sections in the MR on stakeholder engagement and grievance reporting are written in the future tense, as opposed to the present tense, regarding the actual activities that the project has implemented to gather grievances and engage with stakeholders.	**Round 1** VVB Response 1. The VVB has verified that the sections of the Monitoring Report related to stakeholder engagement (2.1.1 & 2.1.2) and grievance reporting (2.1.4) have been updated to accurately reflect the activities implemented	Closed

	2. In the Verification report section 4.2.1 under “Stakeholder diversity and changes over time”, it is stated that “No significant change in stakeholder makeup since validation. Conclusion: Stakeholder diversity considerations are adequately addressed”. However, in section 4.2.3, it is stated that “ Also, it has been noted that stakeholder makeup has been changed since initial validation. Conclusion: FPIC was obtained in a transparent and voluntary manner”. The two statements are conflicting. **Action Required** 1. The VVB must ensure that the MR accurately reports on the actions or activities they have implemented to engage with stakeholders and gather grievances from the end user. The MR should not report on what was planned to be implemented as per the registered PD, but should report on the actual activities undertaken during the monitoring period. 2. The VVB must confirm the exact stakeholder changes since validation and assess whether these changes are significant. The VVB must also assess how changes in stakeholders' composition may affect the distribution of new stoves and their compliance with project design. **Program Rule(s)** VCS Standard, v4.7, Section 3.18.4, 3.18.5 VCS Standard, v4.7, Section 3.18.1, 3.18.7 **Evidence Observed** 1. VCS 2673_NG_MR_MP2_v5.1_clean 2. VCS VerR 2673 01112022 - 31102024 **Background**	during the monitoring period. The VVB reviewed the revised MR and confirmed that the previously identified future-tense language was corrected to present tense, ensuring that the MR reports on the stakeholder engagement and grievance mechanisms that were operational and implemented, rather than those planned as per the registered PD. Based on this review, the VVB confirms that the MR now accurately represents the actions undertaken to engage with stakeholders and collect grievances during the monitoring period. 2. The VVB confirms that the discrepancy identified between Sections 4.2.1 and 4.2.3 of the Verification Report was due to a typographical error. The statement in Section 4.2.3 has been revised to correctly read that the stakeholder makeup has not changed since initial validation, consistent with the conclusion presented in Section 4.2.1. To verify this, the VVB conducted a site visit from 26 May 2025 to 29 May 2025, during which discussions were held with the implementation partner, local stakeholders, and end users. In addition, the project database including stove distribution locations were	

	N/A	reviewed to assess whether any changes in stakeholder composition had occurred during the monitoring period. Based on this verification, the VVB confirms that no significant changes in stakeholder composition have taken place since validation, and therefore no impact on stove distribution or compliance with the project design was identified. Consequently, the VVB concludes that FPIC continues to be obtained in a transparent and voluntary manner. Uploaded Files: VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track, VCS 2673_NG_MR_MP2_v5.3_clean , VCS 2673_NG_MR_MP2_v5.3_track change Verra Response 1. The MR has been updated, and the PP has reported on the activities that were undertaken during the period. The issue is closed. 2. The VVB has revised the verification report and corrected the information discrepancy. It is now confirmed that there were no changes to the makeup of stakeholders over time. The issue is closed.	

4	**Emission Reduction Calculations**		
	Issue The value for parameter “Weighted average efficiency of baseline devices that are replaced by project devices” applied in the ER sheet tab “ER Calculation”, Cell D32, is 10%, whereas in Section 4.1 of the MR, the stated value is 16.5% creating a discrepancy. The baseline emission reduction volume of 78,148 tCO2e is indicated in section 5.1 (page 47) of the MR, which is inconsistent with the ER sheet value of 79,148 tCO2e. **Action Required** The VVB must ensure that the ER sheet is updated and the correct value for baseline stove efficiency is applied, and that the ERs are updated accordingly. The VVB must ensure that the MR is updated and the baseline emissions values are consistently identified. **Program Rule(s)** VM0050, 1.0, Section 8.1.1. **Evidence Observed** VCS 2673_NG_ER_MP2_v5.1_private **Background** N/A	**Round 1** VVB Response The VVB reviewed the identified discrepancies between the Monitoring Report and the ER Calculation Sheet and confirms that these were due to typographical errors. The VVB verified that the PP has corrected the weighted average efficiency of the baseline devices to 16.5% in Cell D32 of the “ER Calculation” tab by linking it to the tab “Default values”, ensuring consistency with Section 4.1 of the MR. The VVB further verified that this correction resulted in an adjustment of emission reductions by 825 tCO_2e. Accordingly, the baseline emissions and emission reduction volumes have been updated to 78, 279 tCO_2e and 40,188 tCO_2e, respectively, in Section 5.1 of the MR and across the VER. Based on the review of the revised MR and the updated ER Calculation Sheet, the VVB confirms that the baseline efficiency parameter and ER values are now applied consistently across all project documentation. Uploaded Files:	Closed

		VCS 2673_NG_ER_MP2_v5.2_private, VCS 2673_NG_ER_MP2_v5.2_public, VCS 2673_NG_MR_MP2_v5.3_track change, VCS 2673_NG_MR_MP2_v5.3_clean, VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track	Verra Response 1. The ER calculation has been revised, and the correct weighted average efficiency of the baseline stove is now applied. The VVB has cross-checked the ER calculation and confirmed it to be accurate. The issue is closed. 2. The MR has been revised, and the correct baseline emissions are now indicated. The issue is closed. 3. In sections 5.4 of the MR and 5.2 and 5.3 of the VR, the sum ERs of the vintages' ERs is 40,189 tCO2e, whereas the values indicated in the two reports are 40,188 tCO2e. The VVB must ensure that vintage values are rounded on the ER sheet and that the correct value is shown	

			in the MR and VR. The issue is open.	
			Round 2	
			VVB Response VVB acknowledges the reviewer's observation and clarifies that the discrepancy in the vintage-wise ER values was due to a rounding error. This has now been corrected in the ER sheet, and the value for the vintage period from 01 November 2022 to 31 December 2022 has been revised to 3,353 across all documents. The updated versions of the ER, MR, and VER have now been submitted to VERRA mentioning the ER value for the MP as 40,188 tCO2e. Uploaded Files: VCS 2673_NG_ER_MP2_v5.3_private, VCS 2673_NG_ER_MP2_v5.3_public, VCS 2673_NG_MR_MP2_v5.4_Round2_clean, VCS 2673_NG_MR_MP2_v5.4_Round2_track, VCS VerR 2673 01112022 - 31102024_round 2_Track, VCS VerR 2673 01112022 - 31102024_round2_clean	
			Verra Response 3. The MR and the VR have been revised, and the discrepancy in the overall ERs	

		has been corrected. The total ERs for the period are now correctly reflected as 40,188 tCO2e. The issue is closed.	
5	**Conditions Prior to Project Initiation**		
	Issue 1.The revised Project Description in Section 1.14 has not been updated as required in Section 2.2.2 of the Procedure to Change Methodology through a Project Description Deviation, v4.0. 2. The revised Project Description in Section 1.15 has not been updated as required in Section 2.2.2 of the Procedure to Change Methodology through a Project Description Deviation, v4.0 **Action Required** 1.The VVB must ensure that the Project Description is updated in section 1.14 as required by the Procedure to Change Methodology through a Project Description Deviation, v4.0 2. The VVB must ensure that the Project Description is updated in section 1.15 as required by the Procedure to Change Methodology through a Project Description Deviation, v4.0 and describe the changes in the regulatory scene in the country. **Program Rule(s)** VCS Procedure to Change Methodology through a Project Description Deviation, 4.0, Section 2.2.2. **Evidence Observed** VCS-2673-PD-v7.2-clean-private **Background**	**Round 1** VVB Response 1. The VVB has reviewed the updated Section 1.14 of the revised Project Description Document. Based on this assessment, the VVB confirms that the conditions prior to project implementation remain unchanged. In addition, the VVB conducted a site visit as part of the verification activities. During the site visit, discussions were held with relevant stakeholders, including implementation partners and end users. These discussions confirmed that the baseline scenario for the project remains the use of inefficient charcoal cookstoves, which are still prevalent in the project area. Furthermore, the VVB reviewed independent research sources***[1]***. This information corroborates that the baseline population continues to rely on inefficient charcoal cookstoves and non-renewable biomass to meet household thermal energy needs, resulting in indoor air pollution in the absence of the project activity. This is consistent with the baseline scenario	Closed

	N/A		described in the original validated Project Description. Based on the document review, site visit observations, stakeholder consultations, and supporting external references, the VVB confirms that the update to Section 1.14 of the revised Project Description appropriately reflects the conditions prior to project initiation and is consistent with Section 2.2.2 of the VCS Procedure to Change Methodology through a Project Description Deviation, v4.0. 2. The VVB has reviewed the updated Section 1.15 of the revised Project Description Document and confirms that section 1.15 has been updated in accordance with Section 2.2.2 of the VCS Procedure to Change Methodology through a Project Description Deviation, v4.0. The VVB verified that the PP has incorporated relevant updates to the regulatory context, including Nigeria's National Clean Cooking Policy (2024)[2] and the updated Nationally Determined Contribution (NDC, 2025)[3]. Based on the review, the VVB confirms that neither of these policies imposes mandatory requirements for the adoption of improved cookstoves, nor do they mandate the	

		implementation of the project activity. Based on the document review, the VVB further confirms that the project activity remains voluntary and is in compliance with current applicable laws and regulations, as well as any identified upcoming policies. The VVB also confirms that the revised Section 1.15 appropriately reflects regulatory compliance and is consistent with the applied methodology and the requirements of the Procedure to Change Methodology through a Project Description Deviation, v4.0. --- [1] Nigeria Deforestation Rates & Statistics | GFW https://www.energytransition.gov.ng/cooking/ [2] brochure.cdr [3] Nigeria NDC 3.0 - Transimission Version 2.pdf Uploaded Files: VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track, VCS-2673-PD-v7.4- track change, VCS-2673-PD-v7.4_clean --- Verra Response 1. The VVB has confirmed that section 1.14 of the	

		revised PD has been updated, and that additional information has been provided on the project's prior conditions. The VVb has also provided details on how they validated the baseline. The VVB clarification is acceptable to close the issue. The issue is closed. 2. The VVB has also reviewed section 1.15 of the revised PD and confirms that the changes made to the section reflect the current status in the country. The project is not mandated by any relevant laws or regulations, and it remains a voluntary effort by the PP. The issue is closed.	
6	**Inconsistency in the Project Description.**		
	Issue 1. Section 1.1 of the Project Description states that the project will aim to distribute 500,000 stoves. However, in Table 1 of Section 1.18, the number of stoves to be distributed is indicated as 4,275,000. 2. The formatting of number is not consistent in some sections. For example, 1,58,214 in Section 4.4 - page 66. **Action Required** 1. The VVB must ensure the number of stoves to be distributed is consistently stated in the Project Description.	**Round 1** VVB Response 1. The VVB reviewed and verified the inconsistency identified between Section 1.1 and Table 1 of Section 1.18 of the Project Description was due to a typographical error. The VVB confirmed that the value of 4,275,000 stoves previously stated in Table 1 has been corrected to 427,500, ensuring consistency with Section 1.1 of the Project Description. The VVB further verified that the corrected	Closed

	2. The VVB must ensure that the PD is updated and numbers above 1,000 are correctly formatted. Any number above 1,000 should be separated by a comma. **Program Rule(s)** VCS Standard, v4.7, Section 1.2.1 **Evidence Observed** 1. VCS-2673-PD-v7.2-clean-private **Background** N/A	figure of 427,500 stoves is derived by applying an estimated annual usage rate of 0.90 to the planned annual stove distributions and cumulatively summing the adjusted annual values over the seven-year project period. Based on the document review, the VVB confirms that the Project Description now consistently and accurately reflects the number of stoves to be distributed and remains aligned with the ex-ante ER sheet and the project's distribution assumptions. 2. The VVB reviewed and verified that the inconsistency in number formatting identified in the Project Description was due to a typographical issue. The VVB confirmed that the Project Description has been updated to ensure consistent formatting of numerical values, with all numbers above 1,000 correctly separated by commas, including the example identified in Section 4.4 (page 66). Based on the document review, the VVB confirms that the Project Description, monitoring report and verification report now complies with the required numerical formatting conventions. Uploaded Files:	

		VCS-2673-PD-v7.4- track change, VCS-2673-PD-v7.4_clean Verra Response 1. The PP has updated the revised PD and corrected the number of stoves to be distributed by the project. The numbers have also been discounted based on the expected usage rate. The stove numbers are now consistently reported in the document. The issue is closed. 2. The formatting of numbers in the PD has been revised, and the VVB has confirmed that all numbers are now correctly formatted. The issue is closed.	
7	**Data Availability During Transition - Project Description.**		
	Issue 1.The project has not carried a new baseline fuel consumption KPT to determine the parameter values for BCb,i,y and BCp,j,k,y. However, the applied value is carried over from the last KPT undertaken before the project transitioned to VM0050. The PP has not demonstrated that the previous KPT was undertaken in line with the VM0050 requirement, specifically the KPT protocol, whereas the BCp,j,k,y is estimated, whereas the applied methodology requires the project to have all the data required. 2. The project has applied a value of 5.64 toones/year for parameter BCb,i,y derived from	**Round 1** VVB Response 1. The VVB reviewed the determination of baseline and project fuel consumption parameters in relation to the applied methodology VM0050 v1.0 and Section 2.1.2 of the Procedure to Change Methodology through a Project Description Deviation, v4.0. The VVB confirms that the baseline fuel consumption parameter (BCb,i,y) was determined ex-ante through a KPT	Closed

	a wood to charcoal conversion factor of 6. However, as per the applied methodology, a factor of 6 can only be applied if the value is substantiated by government-approved/endorsed national or regional values, of which the project has not provided that substantion **Action Required** 1. The VVB must confirm whether the baseline fuel consumption applied has been determined in accordance with the applied methodology, particularly paragraphs 8.1.1 and 8.2.1.1 of the applied methodology and Section 2.1.2 of the Procedure to Change Methodology through a Project Description Deviation, v4.0, that compels the PP to have all the data required for the methodology change. 2. The VVB must provide justification of how the wood to charcoal conversion factor of 6 applied complies with the methodology requirements. The reviewed literature has not been approved for publication by ResearchGate, nor has it been approved by the Government. **Program Rule(s)** VM0050, 1.0, Section 8.1.1. **Evidence Observed** • VCS-2673-PD-v7.2-clean-private • VCS 2673 Ex-ante sheet v3.0 **Background** N/A	measurement campaign conducted prior to validation in 2022 (which is valid for 5 years in line with methodology requirements), achieving the required confidence and precision and scaled using the average household size. The VVB verified that the procedures and calculations followed by the PP for the KPT, it was found that they were in line with the methodology requirements and the guidance provided in Appendix 3 of the methodology. In addition, the VVB conducted a site visit as part of the verification activities. During the site visit, discussions were held with relevant stakeholders, including implementation partners and end users. These discussions confirmed that the baseline scenario for the project remains the use of inefficient charcoal cookstoves, which are still prevalent in the project area. Furthermore, the VVB reviewed independent research sources*[1]* to check the appropriateness of the baseline studies. Therefore, on the basis of applicability of methodology and relevant evidence collected the value for BCb,i,y. With respect to the project fuel consumption parameter (BCp,j,k,y), the VVB notes that while the Project Description	

			presents this value as an estimated ex-ante parameter for estimate emission reduction projections, the Monitoring Report confirms that an actual KPT measurement campaign was conducted during the monitoring period, based on a monitoring survey undertaken from December 2024 to January 2025 and a KPT assessment conducted in February 2025. The VVB verified that the monitored BCp,j,k,y value is derived from measured fuel consumption data in accordance with paragraph 8.2.1.1 of VM0050 and is not arbitrarily estimated (details are mentioned in ER sheet, monitoring report and verification report). Based on this review, the VVB confirms that all data required to apply VM0050 were available at the time of the methodology transition and that the determination of BCb,i,y and BCp,j,k,y is fully consistent with the applied methodology and compliant with Section 2.1.2 of the Procedure to Change Methodology through a Project Description Deviation, v4.0. 2. The VVB assessed the appropriateness of applying a wood-to-charcoal CF of 6 for the determination of baseline fuel consumption values, in accordance with Clarification 7	

		of the VM0050 v1.0 Corrections and Clarifications. Clarification 7 of VM0050 v1.0 allows: For the wood-to-charcoal CF, in addition to government-approved/endorsed national or regional values, the following source of data is accepted for claiming values of up to six tonnes of dry wood input per tonne of charcoal output: • Published, peer-reviewed literature specific to the project region and context To verify the suitability of applying a higher conversion factor, the VVB reviewed multiple published, peer-reviewed literature sources specific to Nigeria, which consistently indicate low efficiency of prevailing charcoal production practices in the country: Charcoal Production and Methods in Nigeria (2022): This study documents the dominance of traditional earth-mound kilns in Nigeria and reports low charcoal recovery efficiencies, with wood-to-charcoal conversion ratios reaching approximately 9.1, reflecting inefficient production methods prevalent in the project region. Various other studies were also reviewed[2] and it was observed	

			that improved kilns (e.g. metal or retort kilns with better airflow control) can drastically raise efficiency – often achieving 25–35% or higher mass yields of charcoal. However, in Nigeria modern kilns have seen very limited use in the field. As a recent energy review pointed out, “charcoal in Nigeria is mostly produced in traditional kilns with less than optimal conversion efficiency and no conversion controls”[3]. All the empirical studies above indeed observed traditional earthen kilns. The VVB verified that these sources are published, peer-reviewed academic literature, publicly accessible, and specific to the Nigerian context, thereby meeting the substantiation criteria set out under Clarification 7 of VM0050 v1.0. However, based on the comment received, the Project Proponent has revised the value and decided to apply only a wood-to-charcoal CF of 4, in line with the default value prescribed by the applied methodology and in compliance with CCP requirements. Based on this review, the VVB confirms that the application of a conversion factor of 4 is appropriately applied and is consistent with both the methodology	

requirements and the CCP criteria.

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[1] Nigeria Deforestation Rates & Statistics | GFW https://www.energytransition.gov.ng/cooking/

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Uploaded Files:
VCS 2673 Ex-ante sheet v4.0, VCS 2673_NG_MR_MP2_v5.3_clean, VCS 2673_NG_MR_MP2_v5.3_track change, VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track, VCS-2673-PD-v7.4- track change, VCS-2673-PD-v7.4_clean

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Verra Response

1. The VVB has confirmed that the project had all the required data during the switch of the methodology. The VVB has also clarified that the baseline KPT was undertaken in accordance with established procedures, and that the applied CF is the default value of 4. Therefore, the baseline fuel consumption applied reflects the prevailing baseline scenario at the time of the

		methodology switch. The issue is closed. 2. The PP has revised the CF value from 6 to 4. The VVB has reviewed the revised ER calculations and confirmed that they are accurate. The issue is closed.	
8	**Control Households**		
	Issue 1. It is unclear how the control households were identified as the revised Project Description doesn't mention control households identification and future monitoring of the same. The exact number of control households has not been provided and the measures the project will employ in order to ensure that they don't distribute stoves in those control households is missing in the Project Description and Verification report. **Action Required** 1. The VVB must provide assessment of how they validated the control households and the project measures employed to prevent the distribution of stoves in the controlled households. **Program Rule(s)** VM0050, 1.0, Section 6.2, 9.2 **Evidence Observed** 1. VCS VerR 2673 01112022 - 31102024 2. VCS-2673-PD-v7.2-clean-private **Background** N/A	**Round 1** VVB Response The VVB assessed the project's approach to the identification, validation, and management of control households against the requirements of Section 6 of VM0050 v1.0, including provisions for baseline and follow-up baseline surveys. The VVB confirms that the project has designated the 45 households surveyed during the validated baseline survey conducted in 2022 as the control household group. These households were non-participant households at the time of the baseline survey and had not received project improved cookstoves, as verified through the project database, and therefore meet the methodology definition of control households. The VVB verified the continued validity of the control household group using the following means	Closed

			of verification: - Baseline survey records from 2022, including household identifiers and survey responses; - On-site verification activities, including interviews with project end users, stakeholders, and the implementation partner, confirming that baseline cooking practices and fuel use patterns remain unchanged. - Spatial verification using KML files, which allowed the VVB to confirm that baseline survey households are distinct from households that have received project cookstoves, thereby mitigating the risk of overlap between control and project households; The VVB further notes that the project has documented procedures to address cases where control households may later adopt improved stoves with or without benefit of carbon associated from developers other than UpEnergy or become untraceable, including replacement or adjustment of the control group during future baseline reassessment exercises, in line with VM0050 requirements. Based on document review, spatial cross-checks, on-site verification and confirmation from PP for excluding these households from the distribution, the VVB concludes that control	

		households have been appropriately identified and future monitoring of the same, and the VVB has assessed the same by above means of verification. Uploaded Files: Nigeria Baseline KML file, VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS-2673-PD-v7.4_clean, VCS-2673-PD-v7.4- track change Verra Response 1. The VVB has confirmed how control households were identified. The PP has also put in place measures to ensure that the control households are identifiable during the baseline reassessment. The households that were involved in the baseline determination have been designated as control households by the project. The issue is closed.	
9	**Data choices**		
	Issue 1. In the revised Project Description, certain parameters, such as BCex-ante,b,j, fNRB,y, and Wood-to-charcoal conversion factor, have two values included: the CCP-compliant value and the non-CCP value. However, the methodology requires that for	**Round 1** VVB Response 1. The VVB has assessed the presentation and application of parameters BCex-ante,b,j, fNRB,y, and the wood-to-charcoal conversion factor in the revised Project Description	Closed

	some fixed values, the PP must choose one value and have it fixed ex-ante. 2. The parameter table for the Wood-to-charcoal conversion factor is joined with the parameter table for EFb,i,nonCO2. **Action Required** 1. The VVB must clarify how they validated the project compliance to the methodology requirement with regard to having fixed values ex-ante that are applicable for the entire crediting period. 2. The VVB must ensure that the parameter tables are correctly formatted and that they are not joined. **Program Rule(s)** VM0050, 1.0, Section 9.1, 9.2 VCS Standard, v4.7, Section 3.16.1 **Evidence Observed** 1. VCS-2673-PD-v7.2-clean-private **Background** The Methodology requires that, for fixed parameters, the values must be determined before validation and remain fixed for the entire crediting period. As per the Project Description Template filling requirements, it states, "Complete the table below for all data and parameters that are determined or available at validation and remain fixed throughout the project crediting period (copy the table as necessary for each data/parameter). The values provided are used to quantify the estimated reductions and removals for the project crediting period in Section 4 above." Also, in the parameter tables row "Value applied", it states, "provide the value applied". The table does not	against the requirements of the applied methodology and the requirement to fix applicable parameters ex-ante for the crediting period. The VVB would confirm that the Project Description presented two values for these parameters in order to distinguish between CCP-compliant and non-CCP-compliant issuance pathways. However, the VVB would like to confirm that, based on the comment received, the revised Project Description document now mentions only one value and has accordingly updated the parameter tables for $BC_{ex-ante,b,j}$, $fNRB,_y$ & CF to reflect only CCP compliance values in section 5.1 and 5.2 of the project description (v7.3). Therefore, in line with the methodology requirements, the Project Description has been revised, and a single value has been fixed ex-ante for the entire crediting period. 2. The VVB reviewed the identified formatting issue and confirms that the parameter table for the wood-to-charcoal conversion factor was inadvertently combined with the parameter table for $EFb,i,nonCO_2$ in the Project Description. The VVB verified that this was a formatting error and that the Project Description	

	provide room for two values, as the keyword applied is 'value' and not 'values'. Therefore, the practice is to require a single, clear and documented choice at the time of PD drafting/submission. It does not allow listing of two (or multiple) values for parameters in the PD for later selection as per the project's convenience/preference.	has since been revised to clearly separate the two parameter tables. Based on the document review, the VVB confirms that the parameter tables are now correctly formatted and presented in accordance with the documentation requirements. Uploaded Files: VCS 2673 Ex-ante sheet v4.0, VCS VerR 2673 01112022 - 31102024_Round1_Clean, VCS VerR 2673 01112022 - 31102024_Round1_Track, VCS-2673-PD-v7.4- track change, VCS-2673-PD-v7.4_clean Verra Response 1. The VVB has confirmed that the PD has now opted for a CF of 4, which has been used consistently in the ex-ante estimations and the MR. The issue is closed. 2. The monitoring tables have been reformatted, and the joined tables are now separated. The issue is closed.	