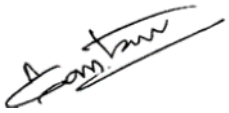
Earthood

Verification report for GS4GG project activities (Gold Standard for the Global Goals)	
BASIC INFORMATION	
Title of the GS4GG Programme	PoA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America"
GS ID of Programme	PoA: GS 1988
Title of the VPA(s) covered	VPA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala"
GS ID (s) of Project (s)	VPA: GS 10457
Version number of the verification and certification report	1.1
Completion date of the verification and certification report	15/04/2024
Monitoring period number and duration of this monitoring period	3rd monitoring period Duration: 01/01/2023 to 31/12/2023 (inclusive of both days)
Version number of the monitoring report to which this report applies	1.3, Dated: 11/04/2024
Crediting period of the project activity corresponding to this monitoring period	01/12/2019 - 30/11/2024
Project representative	Esther Adams, Program Manager eadams@proyectomirador.org +1 (415) 925-1887
Host Country	Guatemala
Applied methodologies and standardized baselines	Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0
Activity requirements applied	☒ **Community Services Activities**
Mandatory sectoral scopes	Sectoral Scope 3
Product requirements applied	☒ **GHG Emissions Reduction & Sequestration**

Sustainable Development Goals Targeted	SDG Impact	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/Products
SDG 13 Climate Action	Emission Reduction	58,260	VERs
SDG 1 No Poverty	USD saved per week per household	1.87	USD
SDG 1 No Poverty	Reduction in time spent collecting fuelwood	45%	%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	74%	%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%	%
SDG 4 Quality Education	Annual training hours provided	414(2023)	Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	97%	%
SDG 5 Gender Equality	Stove users report improved cooking times	82%	%
SDG 5 Gender Equality	Mirador's direct employees are women	21%	%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
SDG 8 Decent Work and Economic Growth	Jobs created	155	Number of jobs

SDG 8 **Decent Work and Economic Growth**	Job satisfaction rate	100%	%
SDG 15 **Life on Land**	Fraction of non-renewable biomass in the supply area	79.28%	%
SDG 15 **Life on Land**	Baseline and project household fuel consumption	Pp,b,y 0.004267 Pb,y 0.014080, Pp,y 0.009813	t/household/day

Name of the Gold Standard approved auditor (DOE)	Earthood Services Private Limited
Name, position and signature of the approver of the verification and certification report	 Ashok Gautam Director

SECTION A. Executive summary

Description of PoA and specific case VPA:
The programme of activities titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” by Coordinating/Managing Entity (Proyecto Mirador Foundation) utilizes carbon finance to support the dissemination of improved cookstoves that address the problems of deforestation, indoor air quality, global warming and slow economic development.

The registered GS VPA entitled- “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” includes dissemination of highly efficient Dos por Tres Cookstoves in Guatemala.

The project reduces carbon emissions by providing efficient cookstoves, which help in burning the fuel efficiently and completely. Also, it reduces soot and black carbon found in products of incomplete combustion thereby improving the environmental and health condition of the user as well. The project will lead to reduction in respiratory illness caused by inhalation of toxic smoke and will help in reducing indoor air pollution.

Proyecto Mirador Foundation has contracted Earthood Services Private Limited (Earthood) to conduct the verification and certification of emission reductions reported for the GS VPA, GS10457- “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” under the GS registered PoA 1988 “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America” in Guatemala for the period 01/01/2023 to 31/12/2023 (inclusive of both days). This report contains the findings of the verification process and a certification statement for the certified emission reductions. The verification is the periodic independent review and ex post determination by Earthood of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period. Certification is the written assurance by Earthood that, during the specified period of time, the project activity achieved the verifiable emission reductions.

Thus, the objective of this verification was to verify and certify emission reductions reported for the VPA “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala” for the period 01/01/2023 to 31/12/2023 (inclusive of both days).

During the current monitoring period from 01/01/2023 to 31/12/2023 (inclusive of both days), the PoA has resulted in emission reductions of 58,260 tCO_2e. The SDG benefits achieved from the Programme of Activity are listed in the table below in detail:

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products
SDG 13 Climate Action (mandatory)	Emission Reductions	58,260	VERs
SDG1 No Poverty	USD saved per week per household	1.87	USD
SDG1 No Poverty	Reduction in time spent collecting fuelwood	45%	%
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	74%	%
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47%	%
SDG 4 Quality Education	Annual training hours provided	414 (2023)	Hours
SDG 5 Gender Equality	Satisfaction among stove beneficiaries	97%	%
SDG 5 Gender Equality	Stove users report improved cooking times	82%	%
SDG 5 Gender Equality	Mirador's direct employees are women	21%	%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
SDG 8 Decent Work and Economic Growth	Jobs created	155	Number of jobs
SDG 8 Decent Work and Economic Growth	Job satisfaction rate	100%	%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	79.28%	%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pp,b,y 0.004267 Pb,y 0.014080, Pp,y 0.009813	t/household/day

Scope of Verification:

This verification is an independent and objective review for determination of the monitored SDG outcomes and reductions in GHG emissions by the VVB. The verification addresses the implementation and operation of the GS VPA and tests the data and assertions set out in the monitoring report based on the following:

(i) The approved methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0"/5/
(ii) The registered PoA-DD version 06 /1/ & registered VPA-DD version 5.6/2/ and monitoring plan
(iii) Principles and Requirements for GS4GG, version 1.2/27/
(iv) GS4GG Validation and Verification Standard (VVS), version 1.0/29/

(v) Validation and Verification Body requirementsversion1.0/30/, GHG Emissions Reduction & Sequestration Product requirements/31/ and references relevant to the project activity's reported SDG outcomes

The verification has considered both quantitative and qualitative aspects on stated/reported emission reductions. The monitoring report (all versions) and corresponding supporting documentation was assessed in accordance with the rules defined by Gold Standard for Global Goals, as appropriate to the VPA. The verification is not meant to provide any consulting or recommendations to the CME/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

Verification Process:
The verification process is conducted as per internal GS4GG Requirements, which includes the following steps:

a) Contract with CME and appointment of verification team and technical review team (refer Section B.1 and B.2 of this report)
b) Desk review (refer Section D.1 of this report) of Monitoring Report and corresponding ER sheet by verification team and planning of onsite audit (including sampling approach (refer Section D.4 of this report) to be applied)
c) On-site audit (refer Section D.2 of this report) by verification team consistent of Team Leader and all Technical Experts, as a minimum (physical implementation and interview with relevant stakeholders)
d) Follow up activities e.g., interviews (refer Section D.3 of this report)
e) Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer Section D.5 of this report)
f) Independent technical review (refer Section B.2 of this report) of the draft verification report and final/revised documentation (e.g., Monitoring Report, corresponding ER sheet and evidence)
g) Reporting and closure of TR comments/findings (refer Section D.5 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer Section G and H of this report).
h) Issuance of final verification report to contracted CME (or authorized representatives) and submission of request for issuance, as appropriate.

Verification Conclusion:

Based on the outcome of the verification process of the PoA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" and its VPA02 "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/01/2023 to 31/12/2023 (including both dates) we confirm that the implementation of referenced registered PoA and its VPA is complying with applicable GS4GG rules and regulations as stated in the Monitoring Report (final) version 1.3, dated 11/04/2024. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0"/5/ and the monitoring plan contained in the registered PoA-DD/1/ and VPA-DD/2/.

Earthood Services Private Limited is able to certify that the emission reductions from the registered PoA (GS 1988) "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" and its VPA "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/01/2023 to 31/12/2023 (including both dates) amount to 58,260 tCO_2e. Therefore, this is being submitted for request for issuance, as per Gold Standard for Global Goals procedures.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team members

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Singh	Ranjan	Central office	Y	Y	Y	Y
2.	Verifier and GS approved auditor	IR	Kalita	Jahnabi	Central office	Y	N	N	Y
3.	Technical Expert (TA 3.1)	IR	Singh	Kaviraj	Central office	Y	N*	N*	Y
4.	Local expert	EI	Castillo	Alejandra	Central office	Y	Y	Y	Y

*TA expert joined the VVB onsite audit remotely (via video call). Since, the onsite inspection is not mandatory for the current verification inline with para 9.3.4 (b) of GS4GG Validation and Verification Standard (VVS), version 1.0/29/, a hybrid of remote and physical site visit has been conducted.

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical reviewer	IR	Guleria	Shifali	Central Office
2.	Technical expert (TA 3.1)	IR	Guleria	Shifali	Central Office
3.	Approver	IR	Gautam	Ashok	Central Office

SECTION C. Application of materiality in conducting the verification

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Erroneous transfer of information from documented records (, sales database, installation records, carbon transfer form etc.) to ER sheet/database.	Low	The documents are also subjected to an internal check to ensure the accuracy of data entry.	On a sampling basis, the records are checked with the information from database and substantiated by onsite observations.
2.	Error in applying the formulae in the emission reduction calculation sheet	Low	The calculation method has been prescribed in the applied methodologies and further detailed in the registered VPA-DD. There isn't any complex equation involved in the ER calculations. Also, the internal check ensures that such errors are identified in advance.	The emission reduction calculation sheet has been reviewed in detail by the assessment team. Each step for the calculation has been thoroughly checked to confirm the final numbers.

C.2. Consideration of materiality in conducting the verification

All errors identified were individual error and no extrapolation was required. The verification team conforms that the final Emission Reductions are free from material errors with reasonable level of assurance.

SECTION D. Means of verification

D.1. Desk/document review

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by assessment team using dedicated protocols (checklists). The assessment team cross checks the information provided in the documents (MR) and information from sources other than those used, if available, and also conducts independent background investigations. Earthood conducted a desk review as under;

- A review of the data and information presented to verify their completeness
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures
- A review of calculations and assumptions made in determining the GHG data and emission reductions
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions

The list of documents reviewed during the verification is provided under appendix 3 of this report.

D.2. On-site inspection

Duration of on-site inspection: 29/01/2024-02/02/2024				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	Opening Meeting	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
2.	Implementation and operation of project activity (project boundary, project technology) as per registered PoA DD/ VPA DD	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
3.	Management and monitoring procedures, data collection and archiving systems followed at project site	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
4.	Interview of CME representatives, monitoring personnel and end-users (as per as VVB sampling plan)	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
5.	Management and operational system: Database management, allocation of responsibilities, qualification and training, ICS distribution, monitoring survey, internal audit and management review	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
6.	Verification checklist: acceptability (or otherwise) of CME's monitoring survey records, compliance of monitoring procedures with registered PoA DD/ VPA DD and applied monitoring methodology	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
7.	Review of monitored data and relevant document in accordance with registered monitoring plan and applied monitoring methodology	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
8.	Review of ER calculations in accordance with applied methodology and relevant tools	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
9.	Closing Meeting	Guatemala	29/01/2024-02/02/2024	Ranjan Singh, Kaviraj Singh and Alejandra Castillo

D.3. Interviews

No.	**Interviewee**		**Affiliation**	**Date**	**Subject**	**Team members**
	Last name	**First name**				
1.	España	Carmen	Proyecto Mirador	29/01/2024-02/02/2024	PoA Management system, VPA implementation, ICS distribution mechanism	Ranjan Singh and Alejandra Castillo
2.	Guzman	Juan Carlos	Proyecto Mirador	29/01/2024-02/02/2024	Monitoring procedures, Monitoring survey procedures monitoring survey	Ranjan Singh and Alejandra Castillo

3.	Rodriguez	Hermes	Proyecto Mirador	29/01/2024-02/02/2024	Training procedures, Quality Assurance and Quality control procedures	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
4.	Mar	Wendy	Sajoma (Consultant)	29/01/2024-02/02/2024	ER calculations, Monitoring Report	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
5.	Martir Virula De Marroquin	AM Rosa Elvira	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
6.	Cruz Guerrero	AM Santa Isabel	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
7.	Alay Jimenez	CA Hermelindo	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
8.	Osorio Quevedo	CA Paula Beatriz	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
9.	Alveño De Morales	EL Silvia Ramos	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
10.	Godoy Hernández	LA Olga Yanira	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
11.	Ordoñez Mendez	PO Elin Eligia	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
12.	Mendez Ordoñez	VA Albertina	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj

						Singh and Alejandra Castillo
13.	Méndez García	VA Brenda Maribel	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
14.	Lopez De Lopez	VA Elida Marina	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
15.	Perez De Mateo	VA Otilia Muñoz	End user (0-1)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
16.	Pérez	CA Tarcila	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
17.	Rivera de Vásquez	EL Graciela	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
18.	Amador Mendez	EL Gregorio	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
19.	Martínez Cabrera	LA Angela	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
20.	Pérez Gonzalez	LA Bertila	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
21.	Ramirez Perez	LA Marta Julia	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo

22.	Diaz Esquivel	LE Irna Yolanda	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
23.	Raymundo Ramirez	LE Mirza	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
24.	Arias Lopez	MA Martina	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
25.	Santiago de Garcia	TI Lucila Amador	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo
26.	Arias Avalos	TI Rosalina	End user (1-2)	29/01/2024-02/02/2024	VVB Field Survey	Ranjan Singh, Kaviraj Singh and Alejandra Castillo

D.4. Sampling approach

CME's sampling Approach:

Please refer section E.5.6. for assessment of CME's plan in detail.

VVB's Sampling Approach

The on-site inspection for the current verification period (3rd MP) is not mandatory as the previous onsite audit was conducted on 16/01/2023- 20/01/2023 by the VVB/23/ inline with para 9.3.4 of GS4GG Validation and Verification Standard (VVS), version 1.0/29/,

"It is mandatory for the VVB to conduct an on-site inspection at verification for the design certified project activity if:

a. It is the first verification for the VVB with regard to this project activity;

b. More than three years have elapsed since the last on-site inspection conducted for verification for the project activity."

However, to provide reasonable level of assurance and assess the acceptability of CME's survey results, the verification team comprised of the Team Leader and the Local expert conducted the on-site audit and household interviews during the current monitoring period, while the Technical Area expert was remotely connected (via video call) to the verification team, in combination with review of project documents and other sources of data and information.

The assessment team has followed a acceptance sampling approach for verification purposes. Sampling was done across the VPA in a random manner but considering the principles of proportional representation and keeping in line with "Standard for Sampling and surveys for CDM project activities and programmes of activities, Version 9.0"/33/.

Proyecto Mirador has applied a sampling approach which is sufficiently representative of the stove population w.r.t to the numbers, vintage and geographical spread. The procedure adopted by the assessment team for doing onsite Surveys was verified through interviews with the project staff and results are corroborated by visual inspection and the results were matched with the centralised database (Salesforce)/28/.

The verification team determined the sample size for acceptance sampling by evaluating the following, using its own professional judgement and guidance in the Standard 'Sampling and surveys for CDM project activities and programme of activities, Version 9.0' /33/:

• The proportion of discrepancies between the CME's data and verification team's (field or onsite inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 0.5% was considered in this verification.
• The proportion of discrepancies between the CME's data and verification team's (field or onsite inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 20% was considered in this verification.
• The producer risk and consumer risk of 10% was considered.

Considering the above input values, a sample size of 11 was required as per Table 2 in the referred Standard for this monitoring period. Accordingly, acceptance number (c) thus determined for the sample size is 0. A sample size of 11 meets the criteria. The samples to be surveyed by VVB were randomly selected from the list of monitored samples using the random sample generation function on Microsoft excel.

Earthood has applied acceptance sampling as part of this verification activity by choosing a sample of 11 households randomly for each age group which are representative of the stove age and the geographical distribution from the overall stove data sampled by the project representatives for determining the usage rates. In total, although the requirement was for 11 samples, VVB decided to cover 22 samples (11 samples from each age group) which was surveyed by the CME**.**

The data presented is consistent and the records presented matched the salesforce data in the centralized system. The status of the stove installed in each house was checked through both survey and through the data available from salesforce.com. The location of the households, and the government IDs were also checked against the data reported. Information outlined in section E.5.4.2 was checked for these households. The IDs of the households visited, their locations and the surveys are available on request. The results of VVB survey were same as CME's survey results.

D.5. Clarification requests, corrective action requests and forward action requests raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
General	-	-	-
Compliance of the monitoring report with the monitoring report form	-	-	-
Remaining forward action requests from previous verification	-	-	-
Specific-case VPA(s) considered for verification and covered in this report	-	-	-
Programme of activities		-	-
Compliance of the programme implementation with the registered PoA-DD	-	-	-
Implementation and operation of the management system	-	-	-
Post-registration changes	-	-	-
Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline	-	-	-
Corrections	-	-	-
Inclusion of a monitoring plan in a registered PoA-DD (including its generic VPA-DD(s))	-	-	-
Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline	-	-	-
Changes to the programme design of the registered PoA-DD (including corresponding changes to project design of the generic VPA-DD(s)) and updates to the eligibility criteria for inclusion of specific-case VPAs in the PoA	-	-	-
Types of changes specific to afforestation and reforestation activities	-	-	-
Voluntary project activities		-	-
Compliance of the VPA implementation with the included VPA design document	-	-	-
Post-registration changes	-	-	-
Temporary deviations from registered monitoring plan, applied methodology or applied standardized baseline	-	-	-
Corrections	-	-	-
Changes to the start date of the crediting period	-	-	-
Inclusion of a monitoring plan to an included VPA-DD	-	-	-
Permanent changes to the monitoring plan as described in the included VPA-DD, applied methodology, or applied standardized baseline	-	-	-

Changes to the programme design of the included VPA-DD	-	-	-
Types of changes specific to afforestation and reforestation component project activities	-	-	-
Compliance of the monitoring plan with the monitoring methodology including applicable tool and standardized baseline	-	-	-
Compliance of monitoring activities with the registered monitoring plan	-	-	-
Data and parameters fixed ex ante or at renewal of crediting period	-	-	-
Data and parameters monitored	CL#01	-	-
Implementation of sampling plan	-	-	-
Compliance with the calibration frequency requirements for measuring instruments	-	-	-
Assessment of data and calculation of emission reductions or net removals	-	-	-
Calculation of baseline GHG emissions or baseline net GHG removals by sinks	-	-	-
Calculation of project GHG emissions or actual net GHG removals by sinks	-	CAR#02	-
Calculation of leakage GHG emissions	-	-	-
Summary of calculation of GHG emission reductions or net GHG removals by sinks	-	-	-
Comparison of actual GHG emission reductions or net GHG removals by sinks with estimates in included specific-case CPA	-	CAR#01	-
Remarks on difference from estimated value in registered VPA-DD	-	CAR#01	-
Assessment of reported sustainable development co-benefits	-	-	-
Global stakeholder consultation		-	-
Others (please specify)	-	-	-
Total	**01**	**02**	**00**

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	The Gold Standard for Global Goals prescribes a template for MR. Therefore, the CME has used the latest GS4GG MR template form version 1.1/26/ which has been issued by Gold Standards on 14/10/2020. In addition, all the GS4GG requirements are included in accordance with the principles and requirements version1.2/27/.
Findings	No findings were raised
Conclusion	The verification team confirms the compliance of the monitoring report with the latest version of the GS monitoring report template and the instructions therein for filling out the form.

E.2. Remaining forward action requests from validation and/or previous verification

No forward action request was issued from the previous performance review round/23,34/.

E.3. VPA(s) considered for verification and covered in this report

Title and GS reference number of the VPA included in the PoA as of the end of this monitoring period	Is the VPA considered for this verification? (yes/no)	Version of the PoA-DD	Confirmation that a request for issuance including the VPA has been published for the previous monitoring period (Y/N)
Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala GS 10457	Yes	Version 5.6	Yes

E.4. Programme of activities

E.4.1. Compliance of the programme implementation with the registered programme design document

Means of verification	The programme of activity titled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America" aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove. The project operations are headquartered Colonia Suyapa, Barrio Gualjoco in the municipality of Santa Bárbara, in Santa Bárbara Department, Honduras (14°56'49.1"N 88°14'23"W), with administrative offices in Greenbrae, California, USA and operations in Guatemala. The current verification covers the second VPA entitled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" under the PoA in the country of Guatemala. Proyecto Mirador Foundation is the CME for the PoA /1/ and manages the distribution and management of this VPA. All the deployed systems meet the eligibility requirements of the PoA DD/1/. The assessment team confirms that the distribution of cookstoves has been done only in Guatemala (physical boundary) and therefore the geographical boundaries of the implemented PoA are in line to the accepted PoA-DD /1/. Further during the on-site audit by the verification team, the stoves claimed by the CME were checked and found to be in-line with the technical description provided in the registered PoA-DD/1/. Further, based on the review of records of distribution by CME/11/, physical interview with CME representative and project beneficiaries interview, the verification team confirms that: • The VPA is implemented within the boundary of the PoA as described in the revised accepted PoA-DD/1/. • The CME is the same as that mentioned in the revised accepted PoA-DD/1/. • The implementation and operation of the project activity has been conducted in accordance with the description contained in the revised accepted PoA-DD/1/ and revised accepted VPA-DD/2/. • All physical features of the VPA proposed in the revised accepted VPA-DD/2/ are in place.

<table>
<tr><td></td><td>The information (including data and variables) as mentioned in the MR/3/ is found to be in line with the details provided in the revised accepted PoA-DD/1/. The verification team found the project description contained in MR to be complete and accurate and was found to be in-line with the revised accepted PoA-DD/01/.

Grievance Mechanism:

An Electronic Feedback Log is maintained electronically at the project office and an export of the feedback log was obtained, VP3-15 Stakeholder Comment Gautemala.xlsx/19/. The CME take follow-up after the complaints are registered and get the issue resolved. The assessment team has checked the compilation of all the comments raised during the current monitoring period, VP3-15 Stakeholder Comment Gautemala.xlsx/19/ and confirms that all the end-user comments received during the current monitoring period were resolved by the CME effectively. It was also checked with the end-users that the households are visited by the supervisors and the household feedback is recorded/19/.</td></tr>
<tr><td>Findings</td><td>No issues were found</td></tr>
<tr><td>Conclusion</td><td>In view of the information verified through the onsite audit and physical interviews, the verification team is able to confirm that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered program of activities were in place and that the CME has operated the project activity as per the registered PoA-DD/1/ and VPA-DD/2/ during the concerned monitoring period.
The emission reductions achieved during the current monitoring period are 58,260 tCO_2e. The registered VPA has successfully achieved SDGs by values listed below:
<table>
<tr><th>Sustainable Development Goals Targeted</th><th>SDG Impact</th><th>Amount Achieved</th><th>Units/ Products</th></tr>
<tr><td>SDG 13 Climate Action (mandatory)</td><td>Emission Reductions</td><td>58,260</td><td>VERs</td></tr>
<tr><td>SDG1 No Poverty</td><td>USD saved per week per household</td><td>1.87</td><td>USD</td></tr>
<tr><td>SDG1 No Poverty</td><td>Reduction in time spent collecting fuelwood</td><td>45%</td><td>%</td></tr>
<tr><td>SDG 2 Zero Hunger</td><td>Wood purchasers report they used the money saved to buy food</td><td>74%</td><td>%</td></tr>
<tr><td>SDG 3 Good Health and Well-Being</td><td>Reduction in personal exposure to PM2.5</td><td>47%</td><td>%</td></tr>
</table></td></tr>
</table>

	SDG 4 Quality Education	Annual training hours provided	414 (2023)	Hours
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	97%	%
	SDG 5 Gender Equality	Stove users report improved cooking times	82%	%
	SDG 5 Gender Equality	Mirador's direct employees are women	21%	%
	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79%	%
	SDG 8 Decent Work and Economic Growth	Jobs created	155	Number of jobs
	SDG 8 Decent Work and Economic Growth	Job satisfaction rate	100%	%
	SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	79.28%	%
	SDG 15 Life on Land	Baseline and project household fuel consumption	Pp,b,y 0.004267 Pb,y 0.014080, Pp,y 0.009813	t/household/day

E.4.2. Implementation and operation of the management system

Means of verification	Based on the review of records and interview of CME representatives and monitoring team, during the on-site visit by the verification team, it is confirmed that the CME has implemented appropriate management and operational system for monitoring and reporting of emission reductions. The CME Proyecto Mirador Foundation managed the relevant activities prior to and post registration of the PoA. Appropriate trainings were provided to the staff and users of cook stove which could be verified through training records and photographs/35/. There is a clear definition of roles and responsibilities of personnel involved in the process of inclusion including a review of their competence. The end users to whom the ICS has been distributed are identified and recorded on salesforce software/28/ using key information: • Date of installation • Location of installation

	• Model/type of stove installed • Model of use prior to installation of improved cookstove • Name of client • Government ID number of each client • Unique serial number applied to each stove The organizational structure and roles and responsibilities for monitoring are in line with the situation on the ground as confirmed through interview with CME representative's during the onsite visit. The verification team thus confirms that the structure is considered appropriate
Findings	None
Conclusion	The verification team from the desk review and onsite audit check confirms that the monitoring management system of the PoA is in place with the responsibilities properly identified and established.

E.4.3. Post-Design Certification changes

E.4.3.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Not applicable

E.4.3.2. Corrections

Not applicable

E.4.3.3. Changes to start date of crediting period

Not applicable

E.4.3.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.4.3.5. Changes to project design of approved project

Not applicable

E.5. Voluntary project activity(ies)

E.5.1. Compliance of the VPA implementation with the included VPA design document

Means of verification	The registered GS VPA titled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" aims to replace traditional, inefficient fogón biomass cookstove with the improved Dos por Tres plancha-style chimney cookstove in Guatemala. The implementation of the VPA as mentioned above is within the geographical boundary of PoA-DD/1/ and VPA-DD /2/, which has been verified during the on-site audit by the verification team. The CME, Proyecto Mirador Foundation manages project implementation, stove construction, and supply sourcing locally through the creation of local microenterprises. Such microenterprises include stove construction organizations, suppliers to provide specific stove construction components, and other vendors.

	Technology: As part of the VPA, Proyecto Mirador solely installed its own proprietary **"Dos por Tres" model** improved cookstoves replacing the less efficient baseline stove, traditional fogón. Carbon Monoxide emission and particulate matter are reduced by 79%, CO2 by 43%, and CH4 by 94% over traditional stoves with Dos por Tres/47/. The **Dos por Tres design** is directly installed at each home and consists of a ceramic firebox for the stove mouth, a steel plancha (cooktop), a chimney, and a sophisticated system of insulated interior walls constructed from adobe blocks or ceramic bricks that channels the heat under the plancha and smoke and particulates out the chimney. Dos por Tres has been modified structurally in many ways: First, the grate in the stove mouth has been elevated slightly in order to raise the fuel off the stove floor, thus making the wood burn more thoroughly and efficiently. Second, the dimensions of the plancha have been changed, allowing the plancha to heat up faster and distribute the heat more evenly than before. Third, the plancha has been lowered closer to the level of the wood ash insulation in order to use the firepower of the stove more efficiently. Fourth, the chimney attachment has been modified to eliminate excess air circulation. The specifications were checked during the on-site inspection, physical interview with CME representatives and was found to be in line with the VPA DD/2/. The installation dates of the Dos por Tres Cookstoves in the project location, Guatemala were checked from the screenshots of salesforce database/28/. With each passing year, a new set of improved cook stoves enter the population count with the old ones being phased out. Review of installation database /28/ and monitoring results confirm that the methodology/standard threshold has not been compromised. The calculation provided in the ER sheet /4/ has been checked by the verification team and was found to be in line with the applied methodology/5/ and registered PoA DD/1/, VPA DD/2/.
Findings	None
Conclusion	• The verification team confirms that physical features of the VPA have been implemented in accordance with the accepted VPA-DD/2/. • It is also confirmed, through the review of the supporting documentation and on-site audit that physical features of the component VPA have been implemented in accordance with the registered VPA-DD/2/. • The VPA were also found to be completely operational in line with the registered VPA-DD/2/. • The information provided in the relevant sections of the monitoring report appropriately describe the implementation and operational status of the PoA.

E.5.2. Post- Design Certification changes

E.5.2.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Not applicable

E.5.2.2. Corrections

Not applicable

E.5.2.3. Changes to start date of crediting period

The start date of the crediting period has been moved to 01/12/2019 from 13/05/2019.
The new crediting period is 01/12/2019 - 30/11/2024. Since, the date has been updated to a period less than 1 year no approval or justification is required GHG Emissions Reduction & Sequestration Product Requirements (v2.0), paragraph 10.2.2/31/.

E.5.2.4. Permanent changes to the monitoring plan as described in the registered PoA-DD, applied methodology, or applied standardized baseline

Not applicable

E.5.2.5. Changes to project design of approved project

Not applicable

E.5.3. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means of verification	The monitoring plan in the revised accepted VPA DD/2/ were reviewed against the monitoring requirements of the applied methodology TPDDTEC, Version 2.0 /5/ as well as registered PoA-DD/1/ with reference to the technology involved. Based on this assessment, it was found that the monitoring plan in the VPA DD/2/ includes all the required parameters to be monitored in the context of the VPA design and description and allows proper determination of emission reductions in accordance with the revised accepted PoA DD/1/ and applied methodology/5/.
Findings	No findings raised.
Conclusion	The monitoring plan is in line with the approved methodology, Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 2.0/5/, that is included in the registered PoA DD/1/ and VPA-DD/2/.

E.5.4. Compliance of monitoring activities with the registered monitoring plan

E.5.4.1. Data and parameters fixed ex ante or at renewal of crediting period

ID 1/ EFfuel,CO_2 : CO_2 emission factor of the fuel that is reduced, tCO_2/TJ

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of verification	The value for this parameter is 112 tCO_2/TJ, which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 2/ EFfuel,nonCO_2,CH_4 : CH_4 emission factor for the fuel that is reduced, tCO_2e/TJ

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of verification	The value for this parameter is 0.30 tCO_2e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.

Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 3/ EFfuel,nonCO_2,N_2O : N_2O emission factor for wood that is reduced, tCO_2e/TJ

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of verification	The value for this parameter is 0.004 tCO_2e/TJ which was sourced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2.1, Volume 2: Energy/24/.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

ID 4/ NCVfuel : The Net Calorific Value (NCV) of the fuel that is substituted or reduced, TJ/ton

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means of verification	The value of this parameter 0.0156 TJ/ton for wood fuel. The value is IPCC default for woodfuel and is the same as mentioned in the registered VPA DD/2/.
Findings	No findings raised.
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent, the applied value is correct and justified.

EFp,non co2 : Non-CO2 emission factor arising from use of fuels in project scenario , tCO2/TJ

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means of verification	The value of this parameter 8.692 (for ERs achieved from 01/12/2019 to 31/12/2020) and 9.460 (for ERs achieved from 01/01/2021 onwards). The value was checked from GWP: IPCC AR4/45/ and GWP: IPCC AR5/46/ and found to be correct. **The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP. Thus, it was found to be acceptable.**
Findings	None
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent, the applied value is correct and justified.

EFb,non co2 : Non-CO2 emission factor arising from use of fuels in baseline scenario , tCO2/TJ

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
Means of verification	The value of this parameter 8.692 (for ERs achieved from 01/12/2019 to 31/12/2020) and 9.460 (for ERs achieved from 01/01/2021 onwards). The value was checked from GWP: IPCC AR4/45/ and GWP: IPCC AR5/46/ and found to be correct. **The parameters are not listed in the VPA DD, however, GS4GG prescribes to use the latest GWP. Thus, it was found to be acceptable.**
Findings	None

Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent, The applied value is correct and justified.

ID 5/ fNRB,b,y : The non-renewable fraction of the woody biomass harvested in the project collection area in year y in the baseline scenario, %

Relevant SDG Indicator	15-Life on land • 15.2.1 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation
Means of verification	The value of 79.28% was taken from fNRB Calculation Guatemala V3 13 Feb 2021 CONFIDENTIAL Comparison GS UPDATED.xls. The figure of 79.28% has been fixed at the time of revalidation of the PoA which was found to be in accordance with Section III.1, item f, of the applied methodology, TPDDTEC, version 2.0/5/
Findings	None
Conclusion	The value mentioned in the Monitoring Report /3/ and Emission Reduction Spreadsheet /4/ are consistent with the registered PoA DD/1/ and VPA DD/2/, The applied value is correct and justified.

E5.4.2 Data and parameters monitored (Carbon & SDG)

ID 6 / Np,y : Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y, Number of project technology days

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of Verification	

Criteria/Requirements	**Assessment/Observation**
Measuring /Reading /Recording frequency	Ongoing
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered VPA DD/2/
Monitoring equipment	This is measured in smartphones and recorded on Salesforce.com installation database
Calibration frequency /interval:	Not Applicable
How were the values in the monitoring report verified?	9,007,324 days The value of the parameter was verified from the sales database/28/. 26,143 stoves are in operations during the 3rd monitoring period. The ER sheet/4/ was checked for the calculations and was found to have the correct values.

	If applicable, has the reported data been cross-checked with other available data?	Yes. The information provided in the database /28/ was verified randomly during the onsite visit by the verification team interviewing the end users. The verification team randomly selected 11 samples from each vintage (22 samples across all the age groups) for VVB's field survey and via physical interviews found out that all the stoves which were selected for sampling were installed at the household and were in working condition. The survey results were checked by the verification team and were found acceptable. The results in the corresponding ER sheet/4/ and monitoring methods were also found in-line with the monitoring plan of registered VPA-DD/2/.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The CME directly supervises the training of staff and provides guidelines to facilitate accurate record keeping in their database. During the site visit the sale process, record keeping was reviewed and were found reliable.
Findings	No finding raised	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered VPA DD/2/.	

ID 7 / Pp,b,y : Specific fuel savings from an individual technology of project p against an individual technology of baseline b in year y, Average daily dry wood fuel reduction per person-meal (tonnes/household/day)

Relevant SDG Indicator	15 – Life on Land • 15.2.1By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation
Means of verification	

Criteria/Requirements	**Assessment/Observation**
Measuring /Reading /Recording frequency	Annual
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered VPA DD/2/

	Monitoring equipment	Compact digital hanging scale Zipper polyethylene bag Moisture meter with digital readout
	Calibration frequency /interval:	Digital hanging scale is calibrated before every study.
	How were the values in the monitoring report verified?	The value of the parameter for the current monitoring period is 0.004267 t/household/day It was also verified from the VP3-02 KPT data.xlsx/8/ that 553 Kitchen Performance Tests (22 baseline and 531 project scenario) were performed between 2020 and 2023 in multiple villages of Guatemala across all the stove groups. The KPTs are conducted for 4 days for project scenario fuelwood consumption for each age group of stoves as verified from VP3-03 KPT data sheet.pdf/9/. The value of the parameter reported in the ER sheet/4/, where it has been calculated using the fuel savings per personal meal grouped on the basis of age group was verified from VP3-02 KPT data/8/. The ER sheet/4/ was checked for the calculations and was found to be in-line with the monitoring plan of registered VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. Equipment used during KPT is calibrated at the start of each study. Calibration details has been explained in section E.5.7 of this report. The personnel responsible for carrying out KPT studies are well trained to oversee data collection and to spot potential errors in the reported figures.
Findings	No finding raised	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered VPA DD/2/.	

ID 8 / Up,y : Abandonment (drop-off) rate (the number of stoves that have fallen out of use in a given age group), %of households

<table>
<tr><td>Relevant SDG Indicator</td><td>13 – Climate Action
• 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population</td></tr>
<tr><td>Means of verification</td><td>
<table>
<tr><th>Criteria/Requirements</th><th>Assessment/Observation</th></tr>
<tr><td>Measuring /Reading /Recording frequency</td><td>Annual</td></tr>
<tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>Yes. The frequency is in line with the registered VPA DD/2/</td></tr>
<tr><td>Monitoring equipment</td><td>The CME have conducted the usage survey compiled by handheld device and uploaded to Salesforce.com database</td></tr>
<tr><td>How were the values in the monitoring report verified?</td><td>The following monitored cumulative abandonment rates were applied for the 3rd Verification Period:
<table>
<tr><td>Age</td><td>Drop-off</td><td>Usage</td></tr>
<tr><td>Age 0-1 (Year 1)</td><td>14.88%</td><td>85.12%</td></tr>
<tr><td>Age 1-2 (Year 2)</td><td>29.06%</td><td>70.94%</td></tr>
<tr><td colspan="2">Weighted average</td><td>80%</td></tr>
</table>
The average age of stove at the time of the survey for each age group is as follows:
Year 0_1 0.50 years
Year 1_2 1.52 years
For the current monitoring period, the CME has applied “Good Practice Monitoring Requirements”. In compliance with para 2.3.1 of Requirements and Guidelines: Usage Rate Monitoring, version 2.0/44/, CME has claimed a maximum 90% usage rate.
The CME have carried out 238 usage surveys in 178 villages in Guatemala ensuring that the stoves in the first year of use (Year 0_1) encompass stoves that have been in use on average longer than 0.5 years. For stoves in the second year of use (Year 1_2), the usage surveys were conducted with stoves that have been in use on average at least 1.5 years. The above applied</td></tr>
</table>
</td></tr>
</table>

		values were further checked from "VP3-13 Dropoff Data.xlsx."/17/. Following the acceptance sampling approach, VVB picked up a random sample of 11 households for each age group from the project's sampled records, with an Acceptance Quality level of 0.5%. No discrepancies were found during the on-site interviews with the end-users. Therefore, the values of drop-off rate applied by the CME were found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	Not applicable
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the monitoring & usage surveys are well trained which was verified during the physical interviews.
Findings	CL#01 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered VPA DD/2/.	

ID 9 / LEp,y : Assess leakage sources including (1) replacement of efficient household heating sources with less efficient fuel; (2) continued use of baseline stove after installation ; (3) double counting, %

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population
Means of verification	

Criteria/Requirements	**Assessment/Observation**
Measuring /Reading /Recording frequency	Ongoing
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The frequency is in line with the registered VPA DD/2/
Monitoring equipment	Surveys are taken onsite, and the information recorded on Salesforce.com database.
How were the values in the monitoring report verified?	The monitored value of the parameter is 642 tonnes.

		The leakage sources including (1) leakage due to replacement of efficient household heating sources; (2) continued use of baseline stove after installation; (3) double counting – all of these were checked from the salesforce database/28/, tabulated into "VP3-09 Leakage Sustainability Results.xlsx"/14/. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. The explanation of the calculation procedure for calculating leakage due to presence of baseline stove and double counting is deemed correct and monitoring methods were also in accordance with the applied methodology/5/. The total leakage, considering all the sources of leakage for the 3rd Verification Period is 642 VERs which corresponds to 1.1% of gross ERs. The ER sheet/4/ was further checked for the calculations and was found and in-line with the monitoring plan of VPA DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The personnel responsible for the carrying out leakage and sustainability surveys are well trained which was verified from the onsite interviews. Further the survey questionnaires are handed out by Mirador Supervisors.
Findings	No finding raised	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered VPA DD/2/.	

ID 10 / LEp,y – Leakage due to Transportation: Assess leakage due to transportation, %

<table>
<tr><td>Relevant SDG Indicator</td><td>13 – Climate Action
• 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.</td></tr>
<tr><td>Means of verification</td><td>
<table>
<tr><th>Criteria/Requirements</th><th>Assessment/Observation</th></tr>
<tr><td>Measuring /Reading /Recording frequency</td><td>Mileage is tracked for every transport (continuous) and is tabulated annually.</td></tr>
<tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>The frequency is in line with the registered VPA DD/2/</td></tr>
<tr><td>Monitoring equipment</td><td>Vehicle odometers</td></tr>
<tr><td>How were the values in the monitoring report verified?</td><td>The Mirador vehicles collectively travelled 104,730 km (or 65,076 miles) during the 3rd Verification Period. The values were verified from the transportation records, “VP3-14 Transportation Summary.xlsx”/18/. The project activity caused emissions of 10.51 tonnes of CO_2e due to transportation during the current verification period, which corresponds to 0.02% of gross ERs. The values have been crosschecked via a standard online carbon calculator/25/.

The transportation records/18/ were checked randomly by the verification team from the screenshots of the transportation records. The values therefore recorded for the parameter was found acceptable and in-line with the monitoring plan of VPA-DD/2/.</td></tr>
<tr><td>If applicable, has the reported data been cross-checked with other available data?</td><td>NA</td></tr>
<tr><td>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</td><td>QA/QC procedures were found to be appropriate and reliable.</td></tr>
</table>
</td></tr>
<tr><td>Findings</td><td>No finding raised</td></tr>
<tr><td>Conclusion</td><td>The parameter has been monitored appropriately, in accordance with the registered monitoring plan/2/ (as per measurement methods and procedures to be applied) and applied methodology/5/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/2/. The SDG impacts for the monitoring period were found to be within the estimated quantity in the registered VPA DD/2/.</td></tr>
</table>

ID 11 / % reduction in release of PM2.5: Measurement of the reduction of PM2.5 emissions resulting from cookstove intervention, %

<table>
<tr><td>Relevant SDG Indicator</td><td>7 – Affordable and Clean Energy
• 7.3.1 Energy intensity measured in terms of primary energy and GDP</td></tr>
<tr><td>Means of Verification</td><td>
<table>
<tr><td>Criteria/Requirements</td><td>Assessment/Observation</td></tr>
<tr><td>Measuring /Reading /Recording frequency</td><td>The value of this parameter is calculated</td></tr>
<tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>NA</td></tr>
<tr><td>Monitoring equipment</td><td>NA</td></tr>
<tr><td>Calibration frequency /interval:</td><td>NA</td></tr>
<tr><td>How were the values in the monitoring report verified?</td><td>79% is the value of the parameter. The value is sourced from McCarty, Nordica & Still, Dean, “Results of Testing the Overlook Foundation Justa Stoves Including the ‘2 By 3’ Stove: Fuel Use and Carbon/CO2eq Savings” (2009)/38/.</td></tr>
<tr><td>If applicable, has the reported data been cross-checked with other available data?</td><td>NA</td></tr>
<tr><td>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</td><td>NA</td></tr>
</table>
</td></tr>
<tr><td>Findings</td><td>No finding raised</td></tr>
<tr><td>Conclusion</td><td>Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.</td></tr>
</table>

ID 12 / % reduction in personal exposure to PM2.5, Measurement of the reduction of personal exposure to PM2.5 (as opposed to the overall reduction to PM2.5) resulting from cookstove intervention, %

<table>
<tr><td>Relevant SDG Indicator</td><td>3 – Good Health and Well Being
3.9.1Mortality rate attributed to household and ambient air pollution</td></tr>
<tr><td>Means of Verification</td><td>
<table>
<tr><td>Criteria/Requirements</td><td>Assessment/Observation</td></tr>
</table>
</td></tr>
</table>

	Measuring /Reading /Recording frequency	The value of this parameter is calculated
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	NA
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	47% is the value of the parameter. The value is sourced from Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" /39/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No finding raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 13 / Time saved collecting fuelwood: For clients who collect their own wood, PP will monitor how much time they have saved, and how they invest the time saved, Hours/week

Relevant SDG Indicator	1 – No Poverty 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the

		information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	3.93 (a reduction of 45%) was observed as the value of the parameter. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the value of time saved collecting fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
Findings	No findings raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 14 / Money saved purchasing fuelwood: For clients who purchase fuelwood, PP will monitor how much money clients save due to the reduction in fuelwood consumption and track how the saved funds are spent, US Dollars

Relevant SDG Indicator	1 – No Poverty • 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as US$ 1.87 (45 Honduran Lempiras) per week per household, a reduction of 43% from the baseline. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the value of money saved purchasing fuelwood applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
Findings	No findings raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting are as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food: For clients who report saving money due to the reduction in fuelwood purchased, PP will monitor how the saved funds are spent, %

Relevant SDG Indicator	2 – Zero Hunger • 2.1.1 Prevalence of undernourishment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 74%. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the value of people reporting they used money saved purchasing fuelwood to buy food applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection,

	emission reductions and are necessary QA/QC processes in place?	and data is tracked through Salesforce.com.
Findings	No findings raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 16 / % of households that report the air inside the home is cleaner: Households are surveyed to determine if they report the air is cleaner after installation of the Mirador stove,%

Relevant SDG Indicator	7 – Affordable and Clean Energy • 7.3.1 Energy intensity measured in terms of primary energy and GDP	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 99.43%. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the value of households reporting the air inside the home is cleaner, applied by the CME was found

		acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
Findings	No findings raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 17 / Training hours provided per year: Demonstrate the transfer of useful and marketable job skills to local direct and indirect employees through training records, Hours/year

Relevant SDG Indicator	4 – Quality Education • 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as follows: 414 hours (2023) During the 3rd verification period, the CME conducted various types of trainings and/or certification programs. The agenda for each training, number of attendees, number of trainings and duration were listed in the training data sheet, VP3-17 Training Data.xlsx /21/ provided by the CME. Therefore, the verification team confirms after checking the "VP3-17 Training Data.xlsx"/21/ confirms that the value applied by the CME was found acceptable

		and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The training related evidence – i.e. training records and photos/35/ conducted during the monitoring period, were shared by the CME. The training records were checked and discussed with the CME during onsite interviews. The information was found as verifiable and appropriate.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The training hours provided to the staff are tracked and reported by Human resources specialist.
Findings	No finding was raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 18 / Proportion of employees who are women: Employment records showing the proportion of women employed, by job type, %

Relevant SDG Indicator	5 – Gender Equality • 5.5.2 Proportion of women in managerial positions.	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	21% of direct employees and 9% of overall, including all field personnel was observed to be women. The value was verified from employment records, “VP3- 12 Quantitative Employment.xlsx”/16/ provided by the CME. Therefore, the verification team confirms that the value applied by the

		CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/40/ shared by CME were cross-checked to confirm the proportion of women employees.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The log is maintained and updated continuously by Human resources specialist.
Findings	No finding raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 19 / Improvement in Cooking Times: Qualitative surveys to determine if the Dos por Tres cooks faster, slower or the same, %

Relevant SDG Indicator	5 – Gender Equality • 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 82%. During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage

		Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the value of improvement in cooking time, applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
Findings	None	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/, VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 20 / % of users who say there is something they don't like about the stove: Qualitative surveys to demonstrate the % of users who say there is something they don't like about the stove, %

Relevant SDG Indicator	5 – Gender Equality • 5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Ongoing
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Leakage and Sustainability Surveys are taken onsite via handheld device, and the information is recorded on Salesforce.com database.
	Calibration frequency /interval:	NA

	How were the values in the monitoring report verified?	The verified value of the parameter are as follows: 0.57% Difficult to clean 0.57% The plancha is not big enough 0.57% It is difficult to control the temperature 1.70% Takes time to get hot During the 3rd verification period, the CME carried out leakage and sustainability surveys for 176 households across 119 villages in Guatemala. Leakage survey is performed for every 100th user from the maintenance survey across the total age group. The details about the surveys were verified from "VP3-09 Leakage Sustainability Results.xlsx"/14/. Moreover, the values were confirmed for the households visited during the onsite audit. Further, VVB team has checked the leakage and sustainability survey records during the desk review and no discrepancies were found. Therefore, the values applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. On-site leakage and sustainability surveys are conducted, results are verified by direct inspection, and data is tracked through Salesforce.com.
Findings	None	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 21 / % of Mirador employees and microenterprises who report they are satisfied with their jobs: Results of qualitative annual survey to employees showing job satisfaction, %

Relevant SDG Indicator	8 – Decent Work and Economic Growth • 8.8.2 Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	Parameter qualitative survey administered electronically or on paper and tabulated electronically.
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	The value of the parameter was observed as 100%. During the 3rd verification period, the CME conducted online surveys to record the feedback of the mirador employees. The questionnaire "VP3-11 Employee Questionnaire.pdf"/15/ for conducting the annual survey "VP3-10 Employee Survey export.xlsx"/15/ were checked the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable.
Findings	None	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found	

ID 22 / Quantitative employment by job type: Employment records showing the number of people employed by the project (direct and indirect), Number of Employees

Relevant SDG Indicator	8 – Decent Work and Economic Growth • 8.5.2 Unemployment rate, by sex, age and persons with disabilities
Means of Verification	Criteria/Requirements: Assessment/Observation Measuring /Reading /Recording frequency: Ongoing

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	155 employees (both male and female) have been provided jobs during the current monitoring period. The employment record, "VP3-12 Quantitative Employment.xlsx"/16/ were checked to confirm the total jobs that have been created as a result of VPA implementation. Therefore, the verification team confirms that the value applied by the CME was found acceptable and in-line with the monitoring plan of VPA-DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	The employment contracts/40/ shared by CME were cross-checked to confirm the number of employees .
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC procedures were found to be appropriate and reliable. The log is maintained and updated continuously by Human resources specialist.
Findings	CL#01 was raised and resolved	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 23 / Tonnes of CO_2 reduced: Number of tonnes of CO2 reduced in a given monitoring period, mtCO2e

Relevant SDG Indicator	13 – Climate Action • 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population	
Means of Verification	Criteria/Requirements	Assessment/Observation

	Measuring /Reading /Recording frequency	Annual
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the frequency is in line with the registered PoA DD/1/ and VPA DD/2/
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was found that 58,260 tCO_2e has been reduced due to the project activity. This was checked by the verification team with the emission reduction calculation sheet, "VP3-01 ER Calculations.xlsx"/4/. The equations used for determining emission reductions due to the project activity was found to be in accordance with the in accordance with the applied methodology/5/ and registered VPA DD/2/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No finding raised	
Conclusion	Sustainability criteria was found to be fulfilled. The monitoring and reporting is as per the registered PoA-DD/1/ and VPA-DD/2/. The representation of the monitored value was found to be accurate which was easily verifiable. No discrepancy in data monitoring, data management, transfer of data or QA/QC procedures was found.	

ID 24 / Proof of Personal Protective Equipment (PPE), Evidence that suppliers manufacturing the planchas provide the workers with Personal Protective Equipment (PPE) and follow safety procedures.

SGP	Safeguarding Principle 4.3.4 Release of pollutants	
Means of Verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Annual

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Frequency has been set as annual.
	Monitoring equipment	NA
	Calibration frequency /interval:	NA
	How were the values in the monitoring report verified?	It was confirmed through invoice and photos that workers have been provided Personal Protective Equipment (PPE)/36/ and follow safety procedures at the time of stove installation at the households.
	If applicable, has the reported data been cross-checked with other available data?	NA
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No finding.	
Conclusion	SGP 4.3.4. has been monitored in line with VPA DD /2/.	

E.5.5. Implementation of sampling plan

Means of verification	The CME has applied the sampling plan in accordance with the Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 2.0/5/ and the CDM EB 110, Annex 1, Standard for Sampling and Surveys for CDM Project Activities and Programme of Activities/33/. Target population is the total population served under the PoA, defined as household or institutional users of inefficient biomass stoves which sourced from the sales database. Thus, the sales/project database with different age group is the sampling frame for the sampling of the project population. **<u>Parameters to be covered through monitoring surveys:</u>** The CME has conducted following kinds of surveys: **a.** Usage surveys (Parameters- 1. ID 8 / Up,y b. Project KPT surveys/Project field tests (parameters – 1. ID 7 / Pp,b,y c. Leakage and sustainability surveys (parameters - 1. ID 9 / LEp,y 2. ID 13 / Time saved collecting fuelwood

	3. ID 14 / Money saved purchasing fuelwood 4. ID 15 / % of people reporting they used money saved purchasing fuelwood to buy food 5. ID 16 / % of households that report the air inside the home is cleaner 6. ID 19 / Improvement in Cooking Times 7. ID 20 / % of users who say there is something they don't like about the stove **Sample size calculation for different tests:** Household usage survey: Sample size of the usage survey follow the Gold Standard approved baseline and monitoring methodology, Technologies and Practices to Displace Decentralized Thermal Energy Consumption, v.2 (hereinafter referred to as TPDDTEC)/5/, which requires that at least 30 surveys be taken of stoves in each age group to determine drop-off, with a minimum total sample size of 100. The CME conducted 238 household surveys in total for determining the drop-off rates. Project field test(KPT): As per the VPA-DD/2/, a yearly plan similar to the following is observed once the requisite sample size of 10 is reached for each age group and new KPTs are aggregated to the existing data for each age group. thereafter, with the data from each subsequent KPT is added to existing data to strengthen the sample in both size and geographic diversity. All age groups meet the 90/30 test, use mean figures are applied to the ER Calculations to determine fuelwood savings. Leakage and sustainability surveys: PoA/1/ requires a minimum sample size of 100. Survey is done, on an ongoing basis, 1 of every 100 new Dos por Tres stove owners and maintenance survey. For current MP, 176 Leakage and Sustainability Surveys collected across 119 villages in 5 Departments (provinces) of Guatemala. **Sampling approach applied:** Usage survey- multi-stage sampling Project field test- simple random sampling Leakage and sustainability surveys For newer stoves (<1.5 years), a survey was administered to every 100th household that received a post-construction visit in order to guarantee a random sample. Older stoves (>1.5 years) also received surveys chosen at random by office staff, in advance of the visits, using villages that were close to routes used in the current follow-up visit schedule for newer stoves. **Data collection and analysis:** The results of the survey were checked through acceptance sampling and found to be correct. Moreover, filled survey forms on salesforce were checked to corroborate the monitoring survey information in the excel. **Reliability of test:** Project Field Test - The CME provided the statistical analysis in the file "VP3 -02 KPT Data.xlsx"/8/ worksheet "90-30 tests"), this was checked, the aggregated data satisfies the 90/30 rule for all age groups, i.e., the endpoints of the 90% confidence interval in each case lie within ± 30% of the estimated mean. Raw data has been added to existing data from previous years for 6 departments as reviewed from the file "VP3 -03 KPT Data.xlsx/9/."

	The assessment team has verified the KPT Data spreadsheets/9/ with the monitored data, where the actual achieved precision is calculated against the Guidelines outlined under "Guidelines for sampling and surveys for CDM project activities and programme of activities"/33/ and can confirm that the calculation of achieved reliability was done correctly. **Good Practice Monitoring Requirements** For the current monitoring period, the CME is in compliance with para 2.3 of Requirements and Guidelines: Usage Rate Monitoring, Version 2.0/44/. The CME has conducted intensive training workshops for the Supervisors responsible for carrying out the surveys. The CME has also ensured end-user trainings, follow up visits and the awareness campaign for quality monitoring of the parameters.
Findings	No findings
Conclusion	The verification team confirmed that the sampling plan and the parameter values are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DD /2/.

E.5.6. Compliance with the calibration frequency requirements for measuring instruments

Means of verification

The devices and equipment used in the project have been detailed below:

S.no.	Device	Make	Accuracy	Usage	Means of Verifcation
1	Humidity Meter	Delhorst BD-2100	± 0.2% (in moisture range 6% to 40%)	Kitchen Performance Test	The device is checked for calibration before every use. Confirmed from the calibration certificate /41/
2	Portable Digital Hook Scale	Dr meter ES-PS01	± 1 ounce (to 110 lbs / 50 kg)	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to 0/42/.
3	Cast Iron Grip (Standard Mass weight)	METTLER TOLEDO M1-20 KG	± 0.1	Kitchen Performance Test	Calibrated prior to each measurement by checking that the scale is reset to 0/42/.
4	GPS marking device	Smartphone	± 3 meters	Mark stove locations	Calibration not required

Findings	None
Conclusion	The verification team confirmed that the calibration requirements are in accordance with the monitoring plan provided in PoA DD/1/ and the VPA DD/2/.

E.5.7. Assessment of data and calculation of emission reductions or net removals

E.5.7.1. Calculation of baseline value or estimation of baseline situation of each SDG Impact

Means of verification	Baseline emission was calculated using the approach given in the applied methodology/5/. The formula used for baseline estimation is as follows: $ERy = \Sigma b,p\ (Np,y * Up,y * Pp,b,y * NCVb,fuel * (fNRB,b,y * Effuel,CO_2 + Effuel,nonCO_2)) - \Sigma\ Lep,y$ Where, $\sum_{b,p}$: Sum over all relevant (baseline b/project p) couples $N_{p,y}$: *Parameter ID6*- Cumulative number of project technology-days included in the project database for project scenario p against baseline scenario b in year y $U_{p,y}$: *Parameter ID8*- Cumulative usage rate for technologies in project scenario p in year y, based on cumulative adoption rate and drop off rate revealed by usage surveys (fraction) $P_{p,b,y}$: *Parameters ID7*- Specific fuel savings for an individual technology of project p against an individual technology of baseline b in year y, in tons/day, as derived from the statistical analysis of the data collected from the field tests $f_{NRB,b,y}$: *Parameter ID5*- Fraction of biomass used in year y for baseline scenario b that can be established as non-renewable biomass (drop this term from the equation when using a fossil fuel baseline scenario) $NCV_{b,fuel}$: *Parameter ID4*- Net calorific value of the fuel that is substituted or reduced (0.0156 TJ/ton, NCV for wood fuel) $EF_{b,fuel,CO2}$: *Parameter ID1*- CO2 emission factor of the fuel that is substituted or reduced. 112 tCO2/TJ for Wood/Wood Waste, or the IPCC default value of other relevant fuel $E_{p,y}$: *Parameters ID9 & ID10*- Leakage for project scenario p in year y (tCO2e/yr) $Ef_{fuel,nonCO2}$: *Parameters ID2 & ID3*- Non-CO_2 emission factor of the fuel that is reduced **Calculations to assess SDG Impacts:** SDG #1 – No Poverty CME calculated absolute values for time and money spent collecting fuelwood in the baseline scenario, as reported by stove beneficiaries. SDG #2 – Zero Hunger The CME surveyed only the people who had reported saving money on fuelwood (see SDG #1) to find out if they used that money to buy food. It was thus concluded by the CME that a baseline value calculation was not applicable and direct calculation was used for this SDG outcome.

	SDG #3 – Good Health and Well-Being In both the baseline and the project scenario, exposure to PM2.5 was measured using a light scattering nephelometer (HAPEx Nano). This device provides real time readings on PM2.5 and takes a new measurement every minute. It was worn by the study participant for a 48-hour period. This class of device required a field calibration performed with gravimetric samplers. CME took a sub sample of the study participants wore the gravimetric sampler collocated with the HAPEx. The gravimetric sampler was comprised of a constant flow pump (AP Buck Libra Elite) and a size selective inlet SKC PME Impactor which selected only particulates smaller than 2.5 µm in diameter (PM2.5). The filters were weighed before and after the sampling by the CME. SDG #4 – Quality Education It was observed and noted that in the absence of project activity Mirador's stove training would not have been provided to the concerned people. Thus, baseline value was understood to be zero. SDG #5 – Gender Equality For Parameter ID 18 (Proportion of employees who are women), in the absence of project activity these jobs would not have existed. Thus, baseline value was taken to be zero by the CME. For Parameter ID 19 (Improvement in cooking times), qualitative values were collected for time spent cooking in the baseline scenario, as reported by stove beneficiaries to the CME. For Parameter ID 20 (% of users who say there is something they don't like about the stove), only Dos por Tres stove users are surveyed. Thus, a baseline value calculation could not be applied by the CME and direct calculation was used for this SDG outcome (described in E.3 in the MR). SDG 7 – Affordable and Clean Energy The Kitchen Performance Test (KPT) was used to determine relative PM2.5 emissions in both the baseline and project stove, as measured by Aprovecho's Research Center's commercially available Portable Emissions Measurement System (PEMS), in which real-time emissions of (PM) were recorded. Specific consumption is reported as a measure of the fuel used to boil (or simmer) one liter of water. Fuel use and emissions made to complete the WBT are reported as the average specific consumption (emissions) of cold and hot start plus simmer, multiplied by 5 Liters. The amount of particulate matter (PM) was measured as emitted to complete the KPT. All of the measured percentage reductions are significant at 95% confidence. SDG 8 – Decent Work and Economic Growth For Parameter ID 21 (% of Mirador employees and microenterprises who report they are satisfied with their jobs), only Mirador project employees are surveyed. Thus, baseline value calculation was not applicable. For Parameter ID 22 (Quantitative employment), in the absence of project activity these jobs would not exist. Thus, baseline value was taken to be zero.

	SDG #13 – Climate Action The CME has defined the baseline values as per the baseline KPT conducted in 210 households in 2020. Field results were adjusted to account for moisture variation and adult equivalent persons. The baseline KPT focused exclusively on typical baseline fogón stoves and involved taking physical measurements of daily wood consumption with the required return visits over a four-day period. During the baseline KPT, it was found by the CME that households have a degree of typical fuel and stove-type mixing. However, during the KPT only the primary fuel—woody biomass was measured by measuring the amount of wood not used, from a previously measured pile. The effect of fuel mixing reduces the savings made in primary fuel between the baseline and project scenarios. The quantity of secondary fuel is treated as zero. Wood consumption in the baseline study was calculated on a "dry wood basis" to account for variations in fuelwood moisture between households. Based on the above, the option to measure fuel consumption of the primary fuel only was selected for the calculation of the emission reductions. SDG 15 – Life on Land For ID 5 – fNRB,b,y, baseline assessment focused on the fuel supply of Guatemala, to determine the fraction of non-renewable biomass in the supply area, as described in the Gold Standard Methodology "Technologies and Practices to Displace Decentralized Thermal Energy Consumption", Annex 1, Section A1.3, "NRB Assessment similar to approach of CDM methodology AMS-II.G. fNRB was calculated using the equation fNRB = NRB / (NRB + DRB). For ID 7 / Pp,b,y, baseline and project household fuel consumption is measured in the same way, per Kitchen Performance Test (KPT) protocols. Fuel consumption is measured by weighing fuelwood over a 4-day period and moisture content is noted at each weighing. Also noted are the number of people by age group and gender who are eating meals in the household. Final data is expressed as per-capita daily fuel consumption. Detailed assessment of all the parameters used to calculate emission reductions is provided under section E.5.4.2. The calculations presented in the monitoring report /3/ and the corresponding ER sheet /4/ were found appropriate and complying with provisions prescribed in the registered monitoring plan of the respective revised accepted VPA-DD/2/, PoA-DD/1/ and applied methodology/5/. The verification team affirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found legitimate.
Findings	No findings were raised
Conclusion	The verification team verified that a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated in this report. The

	complete monitoring data is also presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/. b) The information provided in the monitoring report was crosschecked with other sources, wherever appropriate and available. c) The calculations of overall GHG emissions as presented in the corresponding ER calculations sheet/4/ of final Monitoring Report /3/ were checked and found to be consistent with the formulae and methods described in the registered monitoring plan of VPA-DD/2/, registered PoA-DD/1/ and the applied methodology/5/. d) All assumptions used in the emission calculations were found appropriate and therefore justified e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied. f) No standardized baseline was prescribed in the registered PoA DD/1/ and therefore it has not been applied.

E.5.7.2. Calculation of project value or estimation of project situation of each SDG Impact

Means of verification	Not applicable as per the methodology and also no source of project emission could be identified.
Findings	Not applicable
Conclusion	Not applicable

E.5.7.3. Calculation of leakage

Means of verification	The leakage was calculated as a parameter and the overall leakage was found to be 642 tCO_2e. Please see section E.5.4.2 for detailed assessment.
Findings	None
Conclusion	The verification team confirms that a. The complete data was available and is duly reported; b. Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals were followed; c. Appropriate emission factors, IPCC default factors and other reference values were correctly applied.

E.5.7.4. Summary of calculation of net benefits or direct calculation for each SDG Impact for the current monitoring period

Means of verification

Sustainable Development Goals Targeted	SDG Impact	Baseline estimate	Project estimate	Net Benefits
SDG 13 Climate Action (mandatory)	Emission Reductions	194,382	135,122[1]	58,260
SDG1 No Poverty	USD saved per week per household	0 (Zero) No expected USD savings in baseline scenario.	Average Fuelwood cost per week with Dos por Tres stove is US $1.12	1.87

[1] Including 642 tCO_2 of leakage.

			Average Fuelwood cost per week with traditional fogon is US $3.95		
	SDG1 No Poverty	Reduction in time spent collecting fuelwood	0 (Zero) No expected reduction in time spent in baseline scenario. Average time spent per week collecting fuelwood before Dos por Tres stove is 7.19 hr/week	Average time spent per week collecting fuelwood with Dos por Tres stove is 3.26 hr/week	45% (Time saved 3.93 hr/week)
	SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	0 (Zero) No money is expected to be saved in baseline scenario	74%	74%
	SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	0 (Zero) No expected reduction in baseline scenario. Exposure to PM2.5 in baseline scenario is 221 µg/m^3	Exposure in Project scenario is 117 µg/m^3	47%
	SDG 4 Quality Education	Annual training hours provided	0 (Zero) No expected training in baseline scenario	414 (2023)	414 (2023)
	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	0 (Zero) No satisfaction expected in the baseline scenario due to the absence of the dos por tres stove.	97%	97%
	SDG 5 Gender Equality	Stove users report improved	0 (Zero) No improvemen	82%	82%

	cooking times	t in cooking times in baseline scenario		
SDG 5 Gender Equality	Mirador's direct employees are women	0 (Zero) No employees in baseline scenario	21%	21%
SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	17,631 PM (mg) emissions of the traditional fogon	3,658 PM (mg) emissions of the Dos por Tres	79%
SDG 8 Decent Work and Economic Growth	Jobs created	0 (Zero) No Jobs expected in baseline scenario	155	155
SDG 8 Decent Work and Economic Growth	Job satisfaction rate	0 (Zero) No Jobs expected in baseline scenario, therefore the satisfaction rate is zero.	100%	100%
SDG 15 Life on Land	Fraction of non-renewable biomass in the supply area	Not estimated at baseline scenario	79.28%	79.28%
SDG 15 Life on Land	Baseline and project household fuel consumption	Pb,y 0.014080	Pp,y 0.009813	Pb,p,y 0.004267

The value of overall GHG emissions obtained by applying the equations provided in the registered VPA-DD is 58,260 tCO_2e.

The calculations presented in this regard in the final monitoring report/3/ and corresponding ER calculations sheet/4/ were found appropriate and complying with the provisions prescribed in the registered monitoring plan of VPA DD/2/, registered PoA-DD/1/ and applied methodology/5/. The verification team confirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found acceptable.

Findings	No finding was raised.
Conclusion	The verification team confirms that a) The complete data was available and is duly reported b) As indicated above, the description with regard to cross-check of reported data is included under respective parameter (refer Section of this report) c) Appropriate methods and formulae for calculating net GHG removals and leakage emissions were followed d) Appropriate emission factors, IPCC default factors and other reference values were correctly applied.

E.6. Comparison of actual SDG Impacts with estimates in approved PDD

Means of verification

Sustainable Development Goals Targeted	**SDG Impact**	**Values estimated in ex ante calculation of approved PDD for this monitoring period**	**Actual values achieved during this monitoring period**
SDG 13 Climate Action (mandatory)	Emission Reductions	32,354 tCO_2e	58,260 tCO_2e
SDG1 No Poverty	USD saved per week per household	USD$ 3 saved per week per HH	1.87 saved per week per HH
SDG1 No Poverty	Reduction in time spent collecting fuelwood	Time saved collecting fuelwood: 2.02 Hours/week (a reduction of 56%)	Timed saved collecting fuelwood 3.93 hours/week, 45% time saved.
SDG 2 Zero Hunger	Wood purchasers report they used the money saved to buy food	50% Wood purchasers report they used the money saved to buy food	34% Wood purchasers report they used the money saved to buy food
SDG 3 Good Health and Well-Being	Reduction in personal exposure to PM2.5	47% reduction in personal exposure to PM2.5 (The exposure to PM2.5 is reduced from 221 µg/m3 to 117 µg/m3)	47% reduction in personal exposure to PM2.5
SDG 4 Quality Education	Annual training hours provided	346 training hours provided per year	414 hours (2023)

	SDG 5 Gender Equality	Satisfaction among stove beneficiaries	99% (The project tests the level of satisfaction of the Dos por Tres stove by asking if there is anything users don't like about the Dos por Tres: 1% of users say there is something they don't like about the stove.	97% satisfaction among stove beneficiaries	
	SDG 5 Gender Equality	Stove users report improved cooking times	96% Qualitative surveys to determine if the Dos por Tres cooks faster (e.g., more than one cooking pot can be used simultaneously along with tortillas).	82% Stove users report improved cooking time	
	SDG 5 Gender Equality	Mirador's direct employees are women	Employment records showing the proportion of women employed by job type: 31% (direct employees)	21% Direct employees	
	SDG 7 Affordable and Clean Energy	Reduction of PM2.5 emissions resulting from cookstove intervention	79% reduction in release of PM2.5 (mg, 3,658)	79%reduction, 3,658 PM (mg) emissions of the traditional fogon	
	SDG 8 Decent Work and Economic Growth	Jobs created	55 Jobs created	155 Jobs created	
	SDG 8 Decent Work and Economic Growth	Job satisfaction rate	Results of qualitative annual survey to	100% Job satisfaction rate	

			employees: 95% show job satisfaction	
	SDG 15 Life on Land	Baseline and project household fuel consumption	0	79.28% Fraction of non-renewable biomass in the supply area
	SDG 15 Life on Land	Baseline and project household fuel consumption	Baseline household fuel consumption 0.014080 t/household/day	Project household fuel consumption 0.009832 t/household/day

As per as the revised ex-ante ER calculation spreadsheet/6/, 32,354 tonnes were estimated to be reduced between 01/01/2023 to 31/12/2023. But 58,260 tonnes are reduced during the current monitoring period, which led to the conclusion that actual emission reductions achieved are more than the amount estimated. The difference can be attributed to the fact the estimated ERs from the ex-ante ER calculation spreadsheet /57/were based on 12,465 stoves while the actual number of stoves installed in the current monitoring period are 24,664. Hence it was found to be in-line with the methodology.

In addition to SDG 13 Climate Action, other SDG Impacts has no values estimated in ex ante calculation of approved VPA DD. Therefore, the verification team concludes that no positive impact on SDGs is defined considering the baseline scenario is defined as using the conventional fogon.

Findings	None
Conclusion	The justification provided by the PD was found acceptable by the verification team.

E.7. Remarks on difference from estimated value in registered VPA -DD

Means of verification	As verified and evident from the Monitoring Report /3/ and corresponding ER calculations sheet /4/, the actual emission reductions achieved for project stove for the VPA under this verification in the current monitoring period were found higher than the estimated quantity in the VPA-DD/2/ for the comparable period. The difference in estimated and achieved ERs can be attributed to the fact the estimated ERs from the VPA-DD were based on 12,465 stoves while the actual number of stoves installed in the current monitoring period are 24,664. Hence it was found acceptable by the verification team.
Findings	None
Conclusion	The justification provided by the PD was found acceptable by the verification team.

E.8. Assessment of safeguard reportings

Means of verification	Not Applicable
Findings	No findings were raised
Conclusion	Not Applicable

E.9. Stakeholder inputs and legal disputes

E.9.1. Assessment of all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

Means of verification	A Feedback Log using is maintained electronically at the project office and an export of the feedback log for the current monitoring period was obtained (VP3-15 Stakeholder Comment Gautemala.xlsx)/19/. It records all the stakeholder feedback received directly by beneficiaries or gathered by Mirador's Supervisors and Ejecutores. It also has feedback received in the physical process book (kept in CME's office). It also tracks responses and follow up interactions from the CME. The VP3-15 Stakeholder Comment Gautemala.xlsx/19/ were checked to confirm that all comments in the have been taken under confirmation. It was also checked with the end-users during the onsite inspection that the households are visited by the supervisors and the household feedback is recorded/19/. Additionally, end users reported that their comments were satisfactorily resolved.
Findings	No findings were raised
Conclusion	The verification team confirms that CME has considered and addressed all the stakeholder comments received during the current monitoring period. Grievance mechanism as reported in registered PoA DD/1/ and VPA DD/2/ is in place.

SECTION F. Internal quality control

The draft verification report that is prepared by verification team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by Earthood were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable Gold Standard rules/requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team.

During the technical review process additional findings may be identified or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is finalised. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that needs to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized on behalf of Earthood Services Private Limited.

SECTION G. Verification opinion

Earthood Services Private Limited (Earthood), contracted by Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for the registered GS VPA (GS 10457) "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/01/2023 to 31/12/2023 (inclusive of both days) as reported in the Monitoring version 1.3, dated 11/04/2024. Proyecto Mirador Foundation is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

The VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/, the monitoring plan contained in the PoA-DD/1/ and VPA-DD/2/, Monitoring Report version 1.3, dated 11/04/2024

VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. Earthood planned and performed the

verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

The verification team confirms that:

- The project activity was found completely implemented as per the description given in the registered VPA -DD.
- The actual operation conforms to the description in the registered PoA-DD and VPA-DD

SECTION H. Certification statement

Earthood Services Private Limited (Earthood), contracted by Proyecto Mirador Foundation, has performed the independent verification of the emission reductions for the registered GS VPA (GS 10457) "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" for the monitoring period 01/01/2023 to 31/12/2023 (Inclusive of both days) as reported in the Monitoring Report version 1.3 dated 11/04/2024/3/. Proyecto Mirador Foundation is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

VVB commenced the verification on the basis of the baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/, the monitoring plan contained in the VPA: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala", Monitoring Report version 1.3, dated 11/04/2024 /3/.

VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the 01/01/2023 to 31/12/2023 (Inclusive of both days) are fairly stated in the Monitoring Report version 1.3, dated 11/04/2024/3/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 2.0/5/, the monitoring plan contained in the registered VPA DD. Earthood Services Private Limited is able to certify that the emission reductions from the registered GS VPA (GS 10457): "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala" during the period 01/01/2023 to 31/12/2023 (Inclusive of both days) amount to 58,260 tCO_2e.

Verified and certified emission reductions as per commitment period:

Start date and end date	Amount achieved (VERs)
From 01/01/2023 till 31/12/2023	58,260 tCO_2e

Appendix 1. Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CL	Clarification Request
CME	Coordinating and Managing Entity
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
CP	Crediting Period
VVB	Validation/Verification Bodies
DR	Document Review
ER	Emission Reduction
ESPL	Earthood Services Private Limited (Earthood)
FAR	Forward Action Request
GHG	Green House Gas
GS	Gold Standard
GS4GG	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
IR	Internal Resource
PoA	Programme of Activities
PoA DD	Programme of Activities Design Document
SFR	Stakeholders Feedback Round
VPA	Voluntary Project Activity
VPA DD	Voluntary Project Activity Design Document
VER	Verified Emission Reductions

Appendix 2. Competence of team members and technical reviewers

Competence Statement	
Name	Kaviraj Singh
Education	Ph.D. (Environmental Engineering), IIT Delhi Masters (Energy & Environmental), DAVV Indore
Experience	15 Years +
Field	Climate Change & Environment
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Methodology Expert	AMS-I.D., AMS-II.D., ACM0006, AMS-I.A., AMS-I.C., AMS-II.B., AMS-III.H, ACM0002, ACM0001, AM0080, ACM0018, AM0056, AM0073 VM0042, AMS-III.G, AMS-III.AF., VM0032, VM0018, ACM0010, ACM0022, AMS-III.D, AMS-III.F and AMS-III.A.Q
Local expert	YES (India)
Financial Expert	YES
Technical Reviewer	YES
TA Expert (X.X)	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2)

Reviewed by	Shifali Guleria (Quality Manager)	**Date**	02/02/2023
Approved by	Deepika Mahala (Technical Manager)	**Date**	02/02/2023

Competence Statement			
Name	Jahnabi Kalita		
Education	M.Sc. Environment Management		
Experience	1 year		
Field	Environment, Climate change		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	Yes (TA 3.1)		
Reviewed by	Shifali Guleria, Quality Manager	**Date**	02/06/2023
Approved by	Deepika Mahala, Technical Manager	**Date**	02/06/2023

Competence Statement			
Name	Ranjan Singh		
Education	BSc (Physics), MBA (Marketing)		
Experience	13 Years		
Field	Power, Utilities and Renewables		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 1.2)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	29/06/2023
Approved by	Deepika Mahala (Technical Manager)	**Date**	29/06/2023

Competence Statement	
Name	Shifali Guleria
Education	M.Sc. (Environmental Studies and Resource Management), TERI University

Experience	3+ year		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	YES (AMS-I.A., AMS-II.G., AMS-II.E., AMS-III.A.V., AMS-I.D, ACM0002)		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (1.2, 3.1)		
Reviewed by	Deepika Mahala	**Date**	18/02/2022
Approved by	Ashok Gautam	**Date**	18/02/2022

Competence Statement			
Name	Alejandra Castillo		
Education	Title Of Executive Bilingual Secretary English – Spanish Graduate		
Experience	10+ years		
Field	Communication, Marketing		
Approved Roles			
Team Leader	No		
Validator	No		
Verifier	No		
Methodology Expert	No		
Local expert	Yes (Guatemala)		
Financial Expert	No		
Technical Reviewer	No		
TA Expert	No		
Reviewed by	Shreya Garg	**Date**	17/09/2019
Approved by	Anshika Gupta	**Date**	17/09/2019

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider

1.	Proyecto Mirador Foundation	PoA-DD	Version 6.0, Dated 25/03/2016	CME
2.	Proyecto Mirador Foundation	Registered VPA-DD	Version 5.6, Dated 09/03/2021	CME
3.	Proyecto Mirador Foundation	Monitoring Report	version 1.3, dated 11/04/2024	CME
4.	Proyecto Mirador Foundation	ER calculations Sheet, VP3-01 ER Calculations.xlsx	Version 1.1, dated 28/02/2024	CME
5.	The Gold Standard Foundation	The Gold Standard Simplified Methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC)	Version 2.0, Dated 17/01/2018	Others
6.	Proyecto Mirador Foundation	Ex-Ante ER Calculations VPA2 Guatemala 08 Mar 2021 CONFIDENTIAL	Dated 08/03/2021	CME
7.	The Gold Standard Foundation	GS webpage of the PoA: https://registry.goldstandard.org/projects/details/1691 GS webpage of the VPA: https://registry.goldstandard.org/projects/details/2220	Last accessed on 31/01/2024	Others
8.	Proyecto Mirador Foundation	VP3-02 KPT Data.xlsx	Dated 15/01/2024	CME
9.	Proyecto Mirador Foundation	VP3-03 KPT Data Sheet SPANISH.pdf VP3-04 KPT Data Sheet ENGLISH.pdf	Dated 15/01/2024	CME
10.	Proyecto Mirador Foundation	VP3-05 KPT Guidelines.pdf	Dated 15/01/2024	CME
11.	Proyecto Mirador Foundation	VP3-06 Sales Records (salesforce.com)	Dated 15/01/2024	CME
12.	Proyecto Mirador Foundation	VP3-07 Stoves installed by month	Dated 15/01/2024	CME
13.	Proyecto Mirador Foundation	VP3-08 Training Brochure.pdf	Dated 15/01/2024	CME
14.	Proyecto Mirador Foundation	VP3-09 Leakage Sustainability Results Test.xlsx	Dated 15/01/2024	CME
15.	Proyecto Mirador Foundation	VP3-10 Employee Survey export.xlsx VP3-11 Employee Questionnaire.pdf	Dated 15/01/2024	CME
16.	Proyecto Mirador Foundation	VP3-12 Quantitative Employment.xlsx	Dated 05/03/2024	CME

17.	Proyecto Mirador Foundation	VP3-13 Dropoff Data.xlsx	Dated 15/01/2024	CME
18.	Proyecto Mirador Foundation	VP3-14 Transportation Summary.xls	Dated 15/01/2024	CME
19.	Proyecto Mirador Foundation	VP3-15 Stakeholder Comments 2021.xlsx	Dated 15/01/2024	CME
20.	Proyecto Mirador Foundation	VP3-16 Double Counting Data .xlsx	Dated 15/01/2024	CME
21.	Proyecto Mirador Foundation	VP3-17 Training Data.xlsx	Dated 15/01/2024	CME
22.	Proyecto Mirador Foundation	VP3-18 Usage Weighted Average.xlsx	Dated 15/01/2024	CME
23.	ESPL	Verification Report	Version 1.4 Dated 16/11/2023	Other
24.	IPCC	IPCC Guidelines for National Greenhouse Gas Inventories 2.1 (http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf)	Vol. 2	Others
25.	Proyecto Mirador Foundation	Carbon offset calculator: http://www.nativeenergy.com/travel.html	Last accessed on 07/03/2024	CME
26.	GS4GG	Form: GS-MR-FORM	Version 1.1	Others
27.	GS4GG	Principles and Requirements	Version 1.2	Others
28.	Proyecto Mirador Foundation	Salesforce database	Multiple	CME
29.	The Gold Standard Foundation	Validation and Verification Standard (VVS)	Version 1.0	Others
30.	The Gold Standard Foundation	Validation and Verification Body Requirements	Version 1.0	Others
31.	The Gold Standard Foundation	GHG Emissions Reduction & Sequestration Product requirements	Version 2.0	Others
32.	UNFCCC	CDM guidelines for Sampling and surveys for CDM project activities and programmes of activities	Version 4.0	Others
33.	UNFCCC	Standard for Sampling and surveys for CDM project activities and programmes of activities	Version 9.0	Others
34.	Gold Standard Foundation	GS2758_GS4GG Performance Review_Final Round.pdf	-	CME

35.	Proyecto Mirador Foundation	Training photos	-	CME
36.	Proyecto Mirador Foundation	Invoices and photos provided by suppliers manufacturing the planchas.	-	CME
37.	Proyecto Mirador Foundation	Maintenance Brochure	-	CME
38.	Proyecto Mirador Foundation	McCarty, Nordica & Still, Dean, "Results of Testing the Overlook Foundation Justa Stoves Including the '2 By 3' Stove: Fuel Use and Carbon/CO2eq Savings	-	CME
39.	Proyecto Mirador Foundation	"Health Impact of Proyecto Mirador Dos por Tres Stove"	-	CME
40.	Proyecto Mirador Foundation	Employment contracts	-	CME
41.	Proyecto Mirador Foundation	Calibration Certificate Humidity Meter- • Guatemala 0-1 Formato de calibración.pdf • Guatemala 1-2 Formato de calibración.pdf • Guatemala 2-3 Formato de calibración.pdf	-	CME
42.	Proyecto Mirador Foundation	VP32-19 Scales calibration	-	CME
43.	ESPL	LE checklist	Dated 30/01/2024-02/02/2024	Others
44.	The Gold Standard Foundation	Requirements and Guidelines: Usage Rate Monitoring	Version 2.0	CME
45.	IPCC	GWP: IPCC AR https://www.ipcc.ch/site/assets/uploads/2018/2/ar4-wg1-chapter2-1.pdf	-	Others
46.	IPCC	GWP: IPCC AR5, https://www.ipcc.ch/assessment-report/ar5/	-	Others
47.	Approvecho research center	Aprovecho 2x3 Report 042809.pdf' Table 3.1, page 5.	28/04/2009	CME
48.	Gold Standard Foundation	Site Visit and Remote Audit Requirements and Procedures	Version 2.0, Dated 30/05/2023	Others

Appendix 4. Clarification requests, corrective action requests and forward action requests

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

Table 1. Remaining FAR from validation and/or previous verification

FAR ID		**Section no.**		**Date :** DD/MM/YYYY
Description of FAR				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				**Date:** DD/MM/YYYY

There is no finding from previous verification

Table 2. CL from this verification

CL ID	01	**Section no.**	E5.4.2	**Date :** 20/02/2024
Description of CL				
1. As per as cell B26 of "SUMMARY Avg." worksheet of "VP3-13 Dropoff Data Guatemala.xlsx.", the number of villages in which Usage survey was carried out for the current MP is 178. However, under "ID 8 / Up,y" parameter table in section D.2 of the MR, it is reported as 191. Please clarify. 2. Total number of employees in the current MP is 257 under cell L 8 and L9 of "VP3-12 Quantitative Employment Guatemala.xlsx" – "Empleados" worksheet. However, the value of the parameter ID 22 / Quantitative employment by job type under section D.2 of the MR is 204. Please clarify.				
Project participant response				**Date :** 05/03/2024
1. *The correct value is 178. This has been updated in the MR.* 2. *The correct value is 155. This has been updated in the MR. Additionally, Proyecto Mirador organizational chart and a clarification paragraph was included in section D.2 of the MR, ID 22 table, to indicate that Management, Directorates, Subdirectorates, Submanagers, and Assistants positions, and Direct and Indirect US employees manage both projects, Guatemala and Honduras. Hence, these are accounted in both Guatemala and Honduras.*				
Documentation provided by project participant				
1. *VP3-00 Mirador VP3 MR Guatemala v1.1 05 Mar 24* 2. *VP3-12 Quantitative Employment Guatemala v1.1*				
DOE assessment				**Date:** 20/03/2024
1. The number of usage survey villages have been upated to 178 in the revised MR now. 2. The total number of employees in the current monitoring period has been revised to 155 as confirmed from revised "VP3-12 Quantitative Employment Guatemala v1.1". Thus, the findings is closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	E.6, E.7	Date : 20/02/2024
Description of CAR				
1. As per as ex-ante ER sheet, cell K77 of “ER Sheet” worksheet, estimated ERS for this MP (01/01/2023 to 31/12/2023) is 32,354. However, under E.5 of the MR, ex-ante ER is reported as 23,474. CME is requested to clarify. 2. Under section E.5.1 of the MR “The difference can be explained due to the fact the Ex-ante ERs from the PDD were based on 4,500 stoves”. As per as cells AU53:BF53, of “ER Sheet” worksheet of the ex-ante ER sheet, the average operational stoves estimated for the current MP is 12,465. Please clarify.				
Project participant response				**Date :** 05/03/2024
1. *23,474 corresponded to the previous monitoring period Dec 21 - Dec 22.* *The correct value for this period is 32,354. This has been updated in the MR.* 2. *The values corresponded to previous monitoring periods. These have been updated as follows: “The difference can be explained due to the fact the Ex-ante ERs from the PDD were based on 12,465 stoves and the actual number of stoves are 24,664”.*				
Documentation provided by project participant				
1. *VP3-00 Mirador VP3 MR Guatemala v1.1 05 Mar 24* 2. *VP3-00 Mirador VP3 MR Guatemala v1.1 05 Mar 24*				
DOE assessment				**Date:** 20/03/2024
1. The ex-ante has been corrected to 32,354 for the current MP under section E.5 of the revised MR. 2. As confirmed from the ex-ante ER sheet, the ERs were estimated for 12,465 stoves while the operational stoves for the current MP are 24,664. Hence, the increase in actual emission reductions achieved for the VPA under this verification than the estimated quantity was found acceptable by the verification team. Thus, the finding stands closed.				

CAR ID	02	Section no.	E.5	Date : 20/02/2024
Description of CAR				
1. While calculating project emissions under row 66 of “ER Sheet” worksheet of the ER calculation, the weighting fuel consumption by the project stove is considered as 0.009741 which is the equivalent of fuel consumption only for age group 1-2. CME is requested to justify why weighted fuel consumption considering the operationality of both the age groups (0-1 and 1-2) is not utilised for calculation project emissions.				
Project participant response				**Date :** 05/03/2024

1. *0.009741 corresponded to the weighted project fuel consumption previous monitoring period (VP2). In the ER sheet, values in the formulas for cells AU66:BF66 have been updated to show this monitoring period weighted project fuel consumption value of 0.009813 (source: "VP3-01 ER Calculations Guatemala v1.1 28 Jan 24", sheet "Assumption", cell "K35").* *Example:* *Previous: =ROUNDDOWN(AU57*__0.009741__*AU60*(AU59*AU61+AU62)-AU63,0)* *Updated: =ROUNDDOWN(AU57*__Assumption!$K$35__*AU60*(AU59*AU61+AU62)-AU63,0)* ***Assumption!$K$35 = 0.009813*** *Cells AU65:BF65 were also updated to link to the value from the corresponding cell* ***Assumption!$D$23 = 0.0140799*** *instead of having an input value.* *Please note that these updates do not alter the estimated ERs considered for the MP since the project uses the most conservative value from the ERs calculated from:* • *BE and PE separately where the value mentioned above was updated for rows 65, 66, 68: ERs 58,905 minus leakage = ~58,263.* • *BE and PE altogether where the value was not updated for rows 67,69: ERs 58,902 minus leakage = 58,260, ERs claimed.*
Documentation provided by project participant
VP3-01 ER Calculations Guatemala v1.1 28 Feb 24
DOE assessment — **Date:** 20/03/2024
CME has now considered weighted fuel consumption of 0.004267 for both the age groups (0-1 and 1-2) for calculating project emissions under row 66 of "ER Sheet" worksheet of the revised ER calculation sheet. The finding is closed.

Table 4. FAR from this verification

FAR ID	NA	**Section No.**		**Date :** DD/MM/YYYY
Description of FAR				
NA				
Project participant response				**Date :** DD/MM/YYYY
NA				
Documentation provided by project participant				
NA				
DOE assessment				**Date:** DD/MM/YYYY
NA				

there is no FAR from this verification.