



VALIDATION REPORT

For the renewal of crediting period (RCP) of GS - PoA
“Proyecto Mirador Enhanced Distribution of Improved
Cookstoves in Latin America”
(GS REF. No. 1988)

REPORT No.
GS.22.VAL.02.030



Date of this issue: 24/09/2023		KBS Ref. No.: GS.22.VAL.02.030	
Organizational Unit:		Client:	
Climate Change Division, KBS		Proyecto Mirador, LLC	
GS POA-DD			
PoA Title	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America		
GS Version	Gold Standard for Global Goals (GS4GG)		
Methodology	Reduced Emissions from Cooking and Heating :Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 4.0		
Summary of validation:			
<p>Proyecto Mirador, LLC has commissioned KBS Certification Services. Ltd. to perform the RCP of the proposed GS PoA titled: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America".</p> <p>The PoA involves improved cookstove (ICS) technology to the underserved populations of Central America that use inefficient cookstoves, and to facilitate the project's expansion outside to Guatemala, Honduras, Nicaragua, El Salvador, and Southern Mexico.</p> <p>The scope of the RCP validation is defined as an independent and objective review of the RCP PoA-DD design document, the project's baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against the GS4GG Principle & Requirements, version 1.2.</p> <p>The report is based on the assessment of the RCP PoA-DD, undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., onsite visits, remote monitoring, electronic (telephone or e-mail) interviews) and the review of the applicable GS4GG requirements.</p> <p>The review of the PoA design documentation and the subsequent follow-up interviews have provided KBS with sufficient evidence to determine the PoA's fulfillment of all the stated criteria. In our opinion, the PoA meets all applicable requirements of Gold Standard for Global Goals.</p> <ul style="list-style-type: none"> - <input checked="" type="checkbox"/> Will be recommended to the Gold Standard with a request for renewal of crediting period - <input type="checkbox"/> Is not recommended for registration 			
Validation Status:		<input type="checkbox"/> Findings not closed	
Project type:	Large scale	<input type="checkbox"/> Draft validation report	
Subject: Gold Standard Validation- RCP		<input checked="" type="checkbox"/> Final validation report	
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Rev Number:	Date: 25/09/2023		



Abbreviations

BE	Baseline Emissions
CAR	Corrective Action Request
CME	Coordinating management/entity
VER	Verified Emission Reduction
CL	Clarification request
COP	Conference of Parties
POA-DD	Voluntary Project Activity Design Document
DNA	Designated National Authority
EB	Executive Board
EF	Emission Factor
ERs	Emission Reductions
FAR	Forward Action Request
FSR	Feasibility Study Report
GHG	Greenhouse gas(es)
GS4GG	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
LSC	Local Stakeholder Consultation
LE	Leakage Emissions
MoC	Modalities of Communication
MP	Monitoring Plan
PoA	Programme of Activity
PE	Project Emissions
QA/QC	Quality Assurance/Quality Control
RfR	Request for Registration
SD	Sustainable Development
T&C	Technical & Certification
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation & Verification Body
VVS	Validation & Verification Standard



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1. Validation opinion

KBS has been contracted by 'Proyecto Mirador, LLC' to perform a RCP validation of the PoA:

PoA Title: Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS N° 1988)

Host Party: Honduras, Nicaragua, El Salvador, Guatemala, and Southern Mexico.

The RCP validation was performed in accordance with the applicable Gold Standard for Global goals guidance, version 1.2 and host country criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The already implemented GS PoA will result in reductions of greenhouse gas (GHG) emissions that are real, measurable and give long-term benefits to the mitigation of climate change. In our opinion, the project meets all relevant Gold Standards criteria and all relevant host country criteria.

The GS POA correctly applies GS methodology: "REDUCED EMISSIONS FROM COOKING AND HEATING: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 4.0". It is demonstrated that the GS POA is not a likely baseline scenario. The emission reductions attributable to the GS POA are hence additional to any that would occur in the absence of the GS POA.

The emission reduction forecast has been checked and it is deemed likely that the stated amount is achievable given the underlying assumptions do not change.

The GS PoA is recommended by KBS for request for renewal of crediting period with the Gold Standard.

Authorized Signatory

Signature:

Name: Kaushal Goyal

Place: Faridabad, India

Date: 25/09/2023



2. Introduction

'Proyecto Mirador, LLC' has commissioned KBS Certification Services Ltd. to perform the RCP validation of the PoA with Title: Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS Ref. No. 1988).

The RCP validation is about the relevant requirements for GS4GG Principles & Requirements, version 1.2/21/ and its purpose is to ensure a thorough, independent assessment for renewal of crediting period of GS PoA against the applicable Principles & Requirements.

In particular, the PoA's current baseline, the monitoring plan (MP) and the PoA's compliance with methodology and relevant GS and host country criteria are validated to confirm that the PoA design as documented is sound and reasonable and meets the stated requirements and identified criteria. The validation is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of verified emission reduction (GS VERs).

3. Scope

The scope of the PoA RCP validation is defined as an independent and objective review of the revised PoA-DD, the PoA's baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against GS requirements, rules and associated interpretations.

KBS has employed a rule-based approach in the RCP validation, focusing on the identification of significant risks for project implementation and the generation of GS VERs. The RCP Validation Report is based on the assessment of the PoA-DD, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., site visit and electronic (telephone or e-mail) interviews) and also the review of the applicable approved methodological and relevant tools and GS4GG guidance.

This report summarizes the findings from the validation of the revised PoA-DD, version 2.4 performed on the basis of GS4GG requirements and included an assessment of: (a) The impact of new relevant national and/or sectoral policies and circumstances on the baseline taking into account relevant guidance from the Board with regard to renewal of the crediting period at the time of requesting renewal of crediting period; (b) The correctness of the application of an approved baseline methodology for the determination of the continued validity of the baseline or its update, and the estimation of emission reductions from the applicable crediting period. This validation report and opinion do not mean to provide any consultancy towards Project Mirador LLC (CME hereafter). However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the PoA.

4. Methodology

The PoA-RCP validation is performed primarily as a document review of the PoA Design Documents (PoA DD, version 2.4). The assessment is performed by a validation team using standard audit techniques. The cross checks between information provided in the PoA-DD and information from sources other than those used, if available, the validation team's sectoral or local expertise and, if necessary, independent background investigations.

4.1 Site visit

KBS performed an onsite visit between 26/09/2022 to 29/09/2022 to the beneficiaries of the first VPA included in the PoA in Honduras. Along with the onsite visit, KBS also performed the evaluation of the following topics:

- A complete desk review of the submitted PoA-DD (initial and final versions), as well as all applicable country legal requirements and supportive evidence.
- Microsoft Teams interviews with the CME in order to check the planning of the onsite visit, reliability and consistency of the sample approach proposed by the CME, implementation and current status of the PoA and 1st VPA for the renewal and management system of the PoA in placed.



- Application of a baseline and PoA's performance survey to a representative sample of beneficiaries (total of 86) in the 1st VPA's in Honduras¹.
- Cross-check evaluation to the information received from interviews and baseline and project's survey under the scope of all information and references provided in the PoA-DD and supporting documents.

Details of CME representatives and beneficiaries interviewed and topics covered are presented below:

¹ KBS applied a random sampling approach based on potential beneficiaries with traditional stove and pending for ICS installation, beneficiaries with ICS already installed and working (during last year) and beneficiaries without material restrictions for accessing (due to the raining season). 86 beneficiaries were visited.



N°	Interviewee			Date	Subject	Team member				
	Last name	First name	Affiliation							
1	Hernandez	Iván	CME Consultant	26/09/2022	RCP POA-DD RCP PoA-DD RCP survey	RM CG MB				
2	Muriel	Paola	Sajoma CTC							
3	Mendoza	Elder	Mirador LLC							
4	Giron	Emilia								
5	Mendoza	Rafael	<i>Gracias a Dios</i> Community	27/09/2022	RCP survey	MB				
6	Guardado	María								
7	Lopez	Norma								
8	López	Carlos								
9	Rivas	Carmela								
10	Alonzo	Delmy								
11	Alonzo	Santos								
12	Melgar	Wendy								
13	Rivera	María								
14	Lopez	Irma								
15	Amocho	Walter								
16	Hernandez	Albaluz								
17	Landaverde	Dilcia								
18	Díaz	Mayra								
19	Orellana	María								
20	Díaz	Elizabeth								
21	Wualdino	Silvia								
22	Marquez	Miriam								
23	Santiago	José								
24	Orellano	Angela								
25	Leiva	Roni								
26	Trochez	Oscar					<i>Los Caminos</i> Community	28/09/2022	RCP survey	MB
27	Vasquez	María								
28	Rivera	Luis								
29	Enamorado	Leonardo					<i>El Olvido</i> Community			
30	Ramón	Udelja	<i>El Ciprés</i> Community							
31	Castellanos	Ana								
32	Pineda	María	<i>El Plan Grande</i> Community							
33	Montes	Carmelita								
34	Rodriguez	Ana								
35	García	Tomas	<i>La Barca</i> Community	28/09/2022	RCP survey	MB				
36	Vasquez	Jose	<i>La Barca</i> Community	28/09/2022	RCP survey	MB				
37	Aguilar	Sebastiana								
38	Ramos	Yeny								
39	Elvir	Blanca								
40	Alvarenga	María	<i>Bañaderos</i> Community	29/09/2022	RCP survey	MB				
41	Pineda	Erlinda								
42	Mejía	María								
43	Alvarenga	Jensy								
44	Madrid	Iris								
45	Alvarenga	José								
46	Delgado	Ana								
47	Pineda	Ana								
48	Cortez	Ruth								
49	Mendez	Miriam								
50	Vasquez	Geovany	<i>Buenos Aires</i> Community	29/09/2022	RCP survey	MB				
51	Bonilla	Juan								
52	Domínguez	Evelina								
53	Medrano	Blanca	<i>San Antonio, Veracruz, Copan</i> Communities	27/09/2022	RCP survey	MB				
54	Zavala	Evelin								
55	Erazo	Berta								
56	Tabora	Soila								
57	Zabala	Carmen								
58	Castellanos	Linda								



N°	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
59	Zavala	Alma				
60	Gonzalez	Cindy				
61	Gonzalez	Alba				
62	Cruz	Maribel				
63	Arevalo	Herminia				
64	Carballo	Dunia				
65	Tabora	Concepción				
66	Vasquez	María				
67	Serrano	Justina				
68	Flores	Silvia				
69	Castillo	Jose				
70	Tabora	Karen				
71	Tabora	Ana				
72	Emerita	Digna				
73	Santos	Benjamin				
74	Reyes	Margarita	<i>El Rodeo, Gracias, Lempira Communities</i>	28/09/2022	RCP survey	MB
75	Murillo	Mirza				
76	Miranda	María				
77	Reyes	María				
78	Miranda	María				
79	Villanueva	Rigoberto				
80	Cuba	María				
81	Alvarado	Adriana				
82	Orellana	Carlos				
83	Lopez	Onoria				
84	Tabora	Katlin				
85	Garcia	Wendy				
86	Lopez	Ingrid				
87	Aguirre	Jose				
88	Alvarado	Israel				
89	Perdomo	Juan	<i>La Cieneguita, Gracias Lempira Communities</i>	28/09/2022	RCP survey	MB
90	Garcia	María				
91	Dominguez	Gloria				
90	Garcia	María				

Table below depicts the list of questions done to the beneficiaries during the onsite visit:

N°	Questions	Response
1	Community where ICS was installed	Communities included in table above
2	Account name	Particular for each ICS
3	Stove ID	Particular for each ICS
4	ICS installation date	2014 onwards
5	ICS stage (Traditional stove or 2X3 stove)	Not installed / about installation
6	Survey date	26-29 September 2022
7	Owner of the stove	As per CME beneficiary database
8	Name of person interviewed	As per CME beneficiary database
9	Age of person interviewed	As per CME beneficiary database
10	Occupation	As per CME beneficiary database
12	Does the interviewed have a Traditional Stove	As per CME beneficiary database
13	Have you received any visit by CME Mirador LLC	As per CME beneficiary database
14	Do you have (today) an ICS	Yes / No
15	Kind of stove in the baseline	Mainly traditional 3 stone stove
16	Other type of stove (in case of)	As per CME beneficiary database
17	Do you have chimney	Mainly, yes
18	Availability of wood	Mainly, yes
19	Kind of wood used	Timber Mainly,



N°	Questions	Response
20	Is the wood collected	As per CME beneficiary database
21	Hours expended on collecting wood	As per CME beneficiary database
22	Do you buy wood	As per CME beneficiary database
23	How much the wood cost	As per CME beneficiary database
24	Amount of wood used per week	As per CME beneficiary database
25	How many days a week do you collect or buy wood	As per CME beneficiary database
26	In which month of the year do you use more wood	As per CME beneficiary database
27	How many days per week do you cook with wood	As per CME beneficiary database
28	How many hours per week do you cook with wood	As per CME beneficiary database
29	Due to smog of traditional stove, have you suffered of any symptoms	Mainly, yes (coughing)
30	Mainly, do you cook for business, subsistence or other reason	Subsistence
31	Mainly, for who do you cook	Family, employees
32	For how many people do you cook (adults and kids)	As per CME beneficiary database
33	Motivation for ICS installation	As per CME beneficiary database
34	Do you save wood with the ICS	Mainly, yes
35	How much wood do you save	As per CME beneficiary database
36	Have you experienced improvements of your quality of life by the ICS	Mainly, yes
37	Did you be requested to pay for the ICS' installation	Mainly, no
38	Did you receive any training on ICS's operation and maintenance	Mainly, yes
39	Did you receive any printed material of the ICS	Mainly, yes
40	Is the ICS working properly	Mainly, yes
41	Do you perform any periodic maintenance to the ICS	Mainly, yes
42	How often do you perform maintenance to the ICS	As per CME beneficiary database
43	Additionally, to the ICS, do you have any other cooking device	As per CME beneficiary database
44	Intended use of the additional cooking device	As per CME beneficiary database
45	How many days per week do you use the additional cooking device	As per CME beneficiary database
46	How many hours per week do you use the additional cooking device	As per CME beneficiary database
47	Were you informed of any grievance mechanism	Mainly, yes
48	Beneficiary signature	Yes
49	ICS photographical record	Yes
50	GPS coordinate for each ICS installed	Yes

4.2 Major milestones in validation

RCP Validation Contract	12/08/2022	Onsite visit	26-29/09/2022
Desk review and site visit preparation	14/09/2022	Draft / Final Validation Report	24/09/2023

4.3 Use of standard audit techniques

The validation assessment for the RCP involves a desk review, onsite visit, interviews and cross check of the PoA's information against the following:

- GS Key project information & PoA-DD (version 1.1)
- GS Community Services Activity Requirements (version 1.2)
- GS Principles & Requirements (version 1.2)
- GS Programme of Activity Requirements and Procedures (version 2.0)
- GS GHG Emissions Reduction & Sequestration Product Requirements (version 2.1)
- GS Methodology: REDUCED EMISSIONS FROM COOKING AND HEATING. Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) (version 4.0)
- Reference to available information relating to projects or technologies similar to the PoA under RCP validation.
- Review, based on the approved methodology being applied, of the appropriateness of formulae and accuracy of calculations.
- Documents both, how a particular requirement has been validated and the result of the validation (reporting).



The validation assessment consists of the following stages:

Discussion			Validation Assessment	Findings & Final Opinion
The various requirements are linked to checklist questions the PoA should meet.	Lists any references and sources used in the validation process. Full details are provided in the table at the bottom of the checklist.	Explains how conformance with the checklist question is investigated. Examples of means of validation are document review (DR) or interview (I). N/A means not applicable.	The section is used to elaborate and discuss the checklist question and/or the conformance to the question. It is further used to explain the conclusions reached.	This is either acceptable based on evidence provided (Y), or a Corrective Action Request (CAR) due to non-compliance with the checklist question (See below). Clarification Request (CL) is used when the validation team has identified a need for further clarification.

4.4 Findings

As an outcome of the RCP validation process, the validation team can raise different types of findings:

A Clarification Request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS requirements have been met.

Where a non-conformance arises, the validator shall raise a **Corrective Action Request (CAR)**. A CAR is issued, where:

- The CME have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions.
- The GS requirements have not been met.
- There is a risk that emission reductions cannot be monitored or calculated.

A Forward Action Request (FAR) is raised during validation to highlight issues related to the POA implementation that require review during the first verification of the project activity. FARs shall not relate to the GS requirements for registration.

CAR and CL are raised in the draft validation protocol and detailed in a separate finding document (Annex 1). In this document, the CME is given the opportunity to “resolve” the outstanding CARs and respond to CLs and FARs.

4.5 Internal quality control

Following the completion of the assessment process and a recommendation by the assessment team, the validation opinion prepared by the Team Leader is independently reviewed by internal Technical Reviewer.

TR reviews if all the KBS procedures have been followed and all conclusions are justified in accordance with applicable standards, procedures, guidance and GS4GG decisions. The TR either is qualified for the technical area within the GS sectoral scope(s) applicable to project activity or is supported by qualified independent technical expert at this stage. The Technical Reviewer will either accept or reject the recommendation made by the assessment team. The findings can be raised at this stage and CME must resolve them within agreed timeline.

The opinion recommended by Technical Reviewer will be confirmed by Manager Technical & Certification and finally authorized by the Managing Director on behalf of KBS as final validation opinion. The Technical Reviewer and Manager T&C maybe be same person.

5. Validation Findings

5.1 Purpose and PoA description

Discussion: The PoA is titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS N° 1988) /4/” and CME and PP is Proyecto Mirador, LLC. The PoA involves improved cookstove (ICS) technology to the underserved populations of Central America that use inefficient cookstoves, and to facilitate the project’s expansion outside Honduras to include Guatemala, Nicaragua, El Salvador, and



Southern Mexico. The purpose of the PoA is to disseminate improved cookstoves to households in Central America where inefficient cookstoves are in use. The ICS technology distributed is the *Dos por Tres* technology. The ICS efficiency was established in the technical report from a qualified 3rd party “MacCarty”: “Results of Testing the Overlook Foundation Justa Stoves Including the “2 By 3” Stove. Rated thermal efficiency of 47% (more than the 3 stone ones), steel plancha (cooktop), aluminium chimney, parilla (steel grill support for firewood), steel cleaning device (“El Cinco”) and ceramic parts.

Proposed crediting period for the renewal is 01/05/2023 to 30/04/2030, starting in 01/05/2023 and applying the GS Methodology: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 4.0². Eligibility criteria established in GS Principles and Requirements are discussed below in section 4.3.2.

The baseline scenario stove is identified as a relatively high-emission traditional stove, usually with no chimney or grate. In some cases, the traditional stove may include a chimney or grate, but typically those are not designed to optimize the fuel consumption and, in all cases, lack proper structural design (no rocket combustion chamber, nor efficient air flow). All the households (100%) included in the baseline survey use firewood as the main fuel for cooking. KBS reviewed the technical datasheet of the survey and confirmed that the selected households to participate in the baseline survey met the following requirements:

- Must use a traditional fogon as main cooking method.
- Attend the socialization meeting and project training and agree to perform the steps required on the projects stove maintenance program.
- Permanently destroy the traditional fogon right before the *Dos por Tres* stove is built.
- Agree to relinquish any rights to carbon credits generated by the installation of the stove.

Baseline surveys were performed in the Departments of Colon, Copán, Cortés, Lempira, Valle and Yoro³.

The weighted average hours of use per day of traditional stoves was calculated with a result of 7.42⁴ hours of use per day. Concluding that the baseline scenario identified is the same as defined originally for the programme. The baseline scenario at the time of the renewal continues to be the same at the time of the project registration and reflects that each household uses a traditional stove prior to becoming a project beneficiary and assumes that installation of the new improved stove has not yet occurred. The baseline is defined based on the assumption that, in the absence of Mirador’s activity, all households in the community would continue to utilize the traditional stove. The stoves are installed progressively during the crediting period. CME has chosen a duration of the PoA of 28 years. This is the renewal of the third crediting period (5 years) which starts from 01/05/2023 to 30/04/2028.

5.1.1 CME and funding sources

KBS confirmed that Proyecto Mirador Foundation (CME) and Ms. Esther Adams (Program Manager) are the CME and Focal Point for this PoA during the 3rd CP respectively. Confirmation was done through interviews and reviewing of contractual documents of the process (contracts signed, communications between VVB and CME and documents of the PoA for former crediting periods).

On the other hand, CME has declared that there is no public funding available or planned to be available for the inclusion of new VPAs to the PoA and Ongoing Financial Need remains, being absolutely necessary the income from the commercialization of the GS carbon units for the project’s continuity. KBS reviewed the

² [TPDDTEC Methodology](#).

³ Raw data assessed by KBS in the Excel file: Encuestas de Linea Base 2022 Honduras 02 Sep 2022.xls.

⁴ Study: “Results of Testing the Overlook Foundation Justa Stoves Including the “2 By 3” Stove: Fuel Use and Carbon Emissions And Analysis of Carbon/CO₂eq Savings”, issued by 3rd party Aprovecho Research Center, dated on 28/04/2009.



documents of former CP of the PoA and found that donor support has not been a viable long-term option for this project, and carbon credits' income has been the only realistic source of sustainable funding that enables the enhanced distribution of cookstove stoves to continue. No public funding has also been available for this PoA during the past and present crediting periods.

Findings: No findings were raised.

Opinion: The assessment team confirms that:

- The project description as mentioned in PoA-DD is validated through interview with CME and supporting documents provided by CME.
- Based on discussion above the assessment team confirms that project description provided in PoA-DD is complete and accurate, hence complies with GS requirements established in section 3.4.

5.2 Contribution to Sustainable Development Goals by SDGs Targeted by the PoA

Discussion: In PoA-DD, CME claimed the project contributes to the following sustainable development goals at the VPA level:

<ul style="list-style-type: none"> ▪ SDG 1: No Poverty 	<ul style="list-style-type: none"> ▪ SDG 4: Quality Education 	<ul style="list-style-type: none"> ▪ SDG 8: Decent Work and Economic Growth
	<ul style="list-style-type: none"> ▪ SDG 5: Gender Equality 	<ul style="list-style-type: none"> ▪ SDG 13: Climate Action
<ul style="list-style-type: none"> ▪ SDG 3: Good Health and Well beings 	<ul style="list-style-type: none"> ▪ SDG 7: Affordable and Clean Energy 	<ul style="list-style-type: none"> ▪ SDG 15: Life on Land

Validation team assessed the CMEs claim on the contributions to the SDGs established in the PoA-DD for the renewal of the crediting period as below:

SDGs	Impact proposed by CME	KBS Assessment
1. No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	<p>KBS confirmed that impact proposed in the PoA-DD and fully developed in the CPA-DD, involves the following formula:</p> <p>USD saved per week per household = Wood cost w/2x3/wk— Wood cost w/Traditional/wk.</p> <p>Additionally, KBS interviewed the consultants hired by the CME for the development of the PoA-DD and found the proposed target reliable and achievable by the POA for the 3rd crediting period.</p>
3. Good Health and Well beings	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentrations.	<p>KBS deemed as appropriate the KPI proposed in PoA-DD and developed in the VPA-DD, given that it is based on the results of Lab and field testing of baseline and project scenario stove types. KBS reviewed the report issued in 2018 (Health Impact of Proyecto Mirador 2x3 Stove /6/) and considers that results achieved continue to be valid for the renewal of the crediting period of the project. Conditions of stove's performance (PPM, exhaust emissions, etc) remain the same than in the previous crediting period as well as the baseline established (use of biomass in traditional 3 stones fagon). KBS considered reliable and</p>



SDGs	Impact proposed by CME	KBS Assessment
		conservative the use of the results of this study for the renewal.
4. Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender.	KBS reviewed the description for this SDG in the PoA-DD and proposed KPI in the VPA-DD, where it was established the following: "Maintain detailed training records for all training provided to staff, contractors and technicians". Given the abovementioned, KBS considers achievable and correct the target established.
5. Gender Equality	Proportion of women in managerial positions	KBS reviewed the description for this SDG in the PoA-DD and proposed KPI in the VPA-DD, where it was established the following (inter alia): "Maintain records showing quantitative employment generated by the project, including a breakdown of the gender balance by job type" , "Show that the stove provides women with more discretionary time by presenting the % time saved by using the Dos por Tres"and "For clients who collect their own wood, PP will monitor how much time they have saved, and how they invest their time (which often includes more time dedicated to work)." Given the abovementioned, KBS considers achievable and correct the target established.
	Average time saving associated with cooking time and fuel collection	
7.1 By 2030, ensure universal access to affordable, reliable and modern energy services	Proportion of population with primary reliance on clean fuels and technology	KBS reviewed the description for this SDG in the PoA-DD and proposed KPI in the VPA-DD, where it was established the following: "Quantify the number of stoves built and multiply by the average people per household to obtain the number of people using the technology, then divide by the most recent data of the total population in Honduras". Since project inception, 217,957 stoves (Including both first and second crediting periods) have been installed across 16 Departments (provinces) in Honduras. Based on a reported average of 4.8 people per household, this translates to 1,046,193 people served — roughly 10% of the population of Honduras. Honduras population in 2021: 10,062,994
8. Decent Work and Economic Growth	Total number of jobs	KBS reviewed the description for this SDG in the PoA-DD and proposed KPI in the VPA-DD, where it was established the following: "Maintain records showing quantitative employment generated by the project, including Mirador's direct employees and all related microenterprises".



SDGs	Impact proposed by CME	KBS Assessment
		During the onsite visit, KBS confirmed that at the time of the validation for renewal, number of employees of the CME is expected to be 10-14 and it is expected to add many more during the 3rd CP. Given the abovementioned, KBS considers achievable and correct the target established.
13. Climate Action	Amount of GHGs emissions avoided or sequestered	KBS reviewed the description for this SDG in the PoA-DD reviewed the ER spreadsheet prepared by the CME for the 3 rd CP and found the projection of ERs done correct and reliable.
15. Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	KBS reviewed the description for this SDG in the PoA-DD and proposed KPI in the VPA-DD, where it was established the following (inter alia): "Assess the non-renewable fraction of the woody biomass harvested in the project collection area in the baseline scenario (fNRB) as required per TPDDTEC methodology". CME is properly applying equations as per TPDDTEC methodology, hence, KBS considers correct and reliable the KPI established.

Findings: No findings were raised in this matter.

Opinion:

- KBS confirms the proposed PoA will results in contributions to the SDGs 1, 3, 4, 5, 7, 8, 13 & 15 during the 3rd CP.
- Since the project contributes to more than two (2) SDGs, the validation team is in the opinion that the PoA is eligible under Gold Standard GS4GG.
- Monitoring plan proposed for the contributions based on SDGs in the latest version of the PoA-DD (see section B.7.1 for further details) is deemed correct, achievable and in accordance with the GS Guidelines and Procedures as well as requirements of the TPDDTEC methodology, version 04.0.

5.3 Management system and PoA's inclusion criteria

5.3.1 Management system, roles & responsibilities, QA/QC & improvement

The CME of the PoA is Proyecto Mirador Foundation, a U.S. based non-profit corporation, that receives carbon funds and donates equity capital and in turn distributes it to Proyecto Mirador LLC and is represented by Ms. Esther Adams (Program Manager). Also, a U.S. based non-profit organization registered in Honduras and represented by Ms. Emilia Mendoza is the focal point for the inclusion and follow-up of new VPAs.

KBS interviewed Proyecto Mirador LLC's officers and PoA's consultants and confirmed that this entity manages all activities related to carbon finance, certification and Gold Standard compliance. All stove building operations are managed from Proyecto Mirador LLC's office in Santa Barbara, Honduras.

KBS confirms the following operational structure and roles and responsibilities in place for the 3rd crediting period of the PoA:

Name	Role	Responsibility
Emilia Girón	General Director	Responsible for leading the management of Proyecto Mirador, both inside and outside the organization.



		Articulates the Strategic Plan and manages external relations.
Elder Mendoza	Director of Operations	Leads the operations of Proyecto Mirador; responsible to execute the Strategic Plan. Works toward geographic expansion, directly supervising the operations of all department heads.
Rafael Mendoza	Director of International Operations	Leads the operations of Proyecto Mirador outside Honduras; responsible to execute the Strategic Plan. Works toward geographic expansion, directly supervising the operations of all department heads.
Martin Avilez	Manager of HR	Hire qualified personnel and manage all personnel relations. Responsible for the coordination and training of all employees.
Renier Rodriguez	Manager of IT	Supervises IT management system including data collection for installation tracking, monitoring and follow-up. Trains Mirador personnel on the use of computers and handheld devices; oversees report production and management.
Juan Carlos Guzman	Manager of Supervision and Monitoring	Manage all supervisors/inspectors to guarantee that their work is executed in an independent, transparent, timely and verifiable manner. Oversees the monitoring of requirements set forth by the Gold Standard.
Carmen Espana	Manager of Marketing and Communications	Manages the communication with external stakeholders and is responsible of the marketing and communication strategies and organization image.
Several individuals	Stoves Building Team	Build the requisite number of stoves to the quality established by the Director of Operations. Organizes and executes community outreach and training of beneficiaries.

Documentation and records of the PoA and VPAs are kept in the headquarters of the project in U. S and are fully available for any assessment of GS representatives, VVBs and any other stakeholder.

5.3.2 Training & capacity development

KBS reviewed the training program established for the PoA for the 3rd crediting period and found it appropriate for ensuring the correct performance of the PoA and VPAs during the 3rd CP. Training plan involves the following topics:

- Identify training needs
- Develop training plan
- Develop training materials
- Send invitations to participants
- Conduct training. (Includes construction practices whenever necessary)
- Training sessions are documented in writing and with photographs
- Evaluation of training

5.3.3 Technical review for inclusion of new VPAs and avoidance of double counting

Proyecto Mirador LLC has established procedures for ensuring that new VPAs participating in the PoA fulfill not just applicability conditions but a comprehensive technical review.

KBS interviewed officials of the project and confirmed the following steps applied for the PoA for assessing prospective VPAs to be included:



- To determine the necessity of adding VPAs based on the divergence of technology of existing VPAs already operating under the PoA.
- Approval of the plan to add new VPAs and drafting all technical paperwork corresponding to the new VPA inclusion in Gold Standard.
- Assessment of relevant portions of new VPA-DD to ensure consistency with practical applications of VPA.
- New VPA inclusion approval process and confirmation of full compliance with workflow applications and eligibility criteria set forth in the PoA.

Related to the avoidance of double counting for environmental benefits result of the VPAs inclusion, KBS checked the procedures followed in former crediting periods for keeping of VPA's, which have been kept separate and distinct from any and all other VPAs. Stoves are built in situ and a unique household account is created in the electronic database at the time of construction, including a GPS mark. Furthermore, an inspector goes to the house of each beneficiary to confirm that ICS technology is not already present. For those reasons, if there is another similar activity within the same target area, stoves from the other project cannot possibly be counted under Mirador's activity. Additionally, CME conducts periodic audits on sales record for each VPA, using tools built into an electronic monitoring system to prevent double counting. These checks are overseen by the IT Manager.

5.4 Baseline and monitoring methodology of the PoA

5.4.1 General requirement

Discussion: The proposed project activity falls under the large scale and it applies the GS methodology: Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0 /05/.

Findings: No findings were raised.

Opinion: KBS opinion is that applied approved GS methodology has been correctly followed and applied by the CME in the renewal of the crediting period of the PoA-DD.

5.4.2 Project eligibility and inclusion

Discussion: The justification provided for the PoA's eligibility and inclusion were assessed by KBS as per the section 3.1.1 of GS4GG Principles & Requirements document, version 1.2/21/, Community Services Activity Requirements, version 1.2 // and the eligibility provisions established in the PoA-DD for VPA /04/.

Eligibility from GS4GG Principles & Requirements:

Eligibility criteria	Description	Assessment by KBS
Types of Projects	Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	KBS reviewed the PoA-DD for the renewal and interviewed project beneficiaries and was able to confirm that the project activity implies the installation of ICS in the Republic of Honduras
Location of Project:	Projects may be located in any part of the world.	
Project Area, Project Boundary and Scale:	The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements	KBS confirmed that ICS project activity for the third CP is going to be implemented as per latest version of TPDDTEC methodology. Former CPs were implemented following the rules and requirements of TPDDTEC methodology.



Eligibility criteria	Description	Assessment by KBS
Host Country Requirements	Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	KBS reviewed the legal requirements applicable in Nicaragua for projects involving the installation of ICS and did not identify any non-compliance of the applicable legislation ⁵ . Honduras promotes the installation of ICS in order to avoid environmental and social impacts of traditional wood cooking.
Contact Details	As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants	KBS reviewed the version 2.1 of the GS PoA-DD (see appendix 3) and found correct details given for the project developers and project participant.
Legal Ownership	Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC).	KBS reviewed the latest version of the PoA-DD and interviewed project beneficiaries during the surveys done to confirm the baseline scenario in 2022 and found that CME (Mirador LLC) is the only manager and owner of the environmental benefits of the project. Also, as part of the interviews, it was confirmed that project beneficiaries are transparently informed about that Mirador LLC is the only owner of the carbon credits claimed during the periodic verifications. A written statement is requested to each beneficiary at the time of the ICS' installation rejecting any interest in the carbon credits generated by the project.
Other Rights	As well as legal title and ownership, the Project Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.).	
Official Development Assistance (ODA) Declaration	All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support	The project location is Honduras, which is a country listed on the OECD Development Assistance Committee's ODA recipient list. The project previously (1st and 2 nd CPs) submitted the Official Development Assistance (ODA) Declaration form.

Community Services Activity Requirements

Eligibility criteria	Description	Assessment by KBS
3.1.1 Types of projects	Pre-identified CSA project types are noted below. Project Developers may submit new project types to Gold Standard for approval following the Principles & Requirements.	KBS reviewed the information registered for the project in the GS webpage and visit some of the beneficiaries and was able to confirm that project falls in category (b): End-use energy efficiency: Project activities that reduce energy requirements as compared to baseline scenario without affecting the level and quality of services or products, where the end-user of the products and services are clearly identified and when the physical intervention is required at the user end. For example, efficient cooking , heating, lighting, etc.

⁵ [Legal requirements for ICS installation in Honduras](#)



Eligibility criteria	Description	Assessment by KBS
3.1.2 Project area, boundary and scale	Project Area and Boundary shall be defined in line with the applicable Impact Quantification Methodologies and Product Requirements.	
3.1.3 Certain Impact Quantification methodologies allow projects to account Suppressed Demand scenario when establishing a baseline	In such cases, the application of Suppressed Demand baseline is limited to Small Scale and Microscale Projects. Where a Suppressed Demand baseline is applied, it is not possible to 'stack' Gold Standard Certified Impact Statements or Products as the definition of the baseline may be contradictory.	KBS confirmed that ICS project activity for the third CP is going to be implemented as per latest version of TPDDTEC methodology. Former CPs were implemented following the rules and requirements of TPDDTEC methodology.
3.1.4 Legal Ownership	Projects involving the distribution of a large number of devices for services such as heating, cooking , lighting, electricity generation, water treatment technology such as water filter, etc. shall provide a clear description of the ownership of the Products that are generated under Gold Standard Certification all along the investment chain. In line with the FPIC requirement, the proofs that end-users are aware of and willing to give up their rights on Products shall be provided.	KBS reviewed the latest version of the PoA-DD and interviewed project beneficiaries during the surveys done to confirm the baseline scenario in 2022 and found that CME (Mirador LLC) is the only manager and owner of the environmental benefits of the project. Also, as part of the interviews, it was confirmed that project beneficiaries are transparently informed about that Mirador LLC is the only owner of the carbon credits claimed during the periodic verifications. A written statement is requested to each beneficiary at the time of the ICS' installation rejecting any interest in the carbon credits generated by the project.
Principle 3 Stakeholder Inclusivity	CSA projects shall have specific stakeholder consultation requirements for certain project types including, but not limited to, hydropower and projects using biomass resource as given in Annex A of this document).	During the interviews held with representatives of the CME and document review, KBS confirmed that PoA properly conducted LSC in 2008 following the GS guidelines applicable at that time and for the renewal of the crediting period there is no local stakeholder consultation requirements. In each community where ICS are installed CME provides to local government leaders, business owners, educators, beneficiaries, and others the opportunity to learn about the operation and maintenance of the ICS. No findings were raised related to this matter.
Principle 4 Demonstration of Real Outcomes	New Projects may seek Certification and receive Issuance of Gold Standard Certified Impact Statements or Products for a maximum of two Design Certification Renewal Cycles i.e., a total of 15 years issuance.	NA. Project was registered before the establishment of this requirement and is undertaking the 3 rd CP renewal.
Principle 5 Financial Additionality & Ongoing Financial Need	All projects seeking the issuance of Certified Impact Statements and/or Products shall demonstrate Financial Additionality in accordance with the Principles & Requirements	CME has declared that there is no public funding available or planned to be available for the inclusion of new VPAs to the PoA and Ongoing Financial Need remains, being absolutely necessary the



Eligibility criteria	Description	Assessment by KBS
	and the applicable Product requirements.	income from the commercialization of the GS carbon units for the project's continuity. KBS reviewed the documents of former CP of the PoA and found that donor support has not been a viable long-term option for this project, and carbon credits' income has been the only realistic source of sustainable funding that enables the enhanced distribution of cookstove stoves to continue. No public funding has also been available for this PoA during the past and present crediting periods.

Eligibility for VPAs:

N°	Inclusion Criteria	Description	KBS Assessment
1	Project Boundary and PoA Location	PoA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the PoA	KBS reviewed the PoA-DD and confirmed that Stoves are built in situ (i.e Republic of Honduras) and a unique household account is created in the electronic CME's database at the time of construction, including a GPS mark. GPS markings are kept for each stove installed. During the onsite visit, KBS took geographical coordinates of some PoA's beneficiaries for the 1 st VPA. No findings were raised related to this matter.
2	Avoid double counting	PoA shall apply a unique identifier to each cookstove installed and apply routine data checks and other management protocols that ensure double counting is avoided.	During the onsite visit KBS applied (along with the CME) an online survey to the sample established for beneficiaries in Honduras (1 st VPA), where it was confirmed the existence of a unique identifier to each cookstove. No findings were raised related to this matter.
3	Start date	The start date of each PoA shall be the first date of stove construction.	KBS confirmed that the start date of the 3 rd crediting period (01/05/2023) is the date immediately after the finishing of the 2 nd crediting period.
4	Methodology	PoA uses approved Gold Standard Methodology: REDUCED EMISSIONS FROM COOKING AND HEATING. Technologies and Practices to Displace Decentralized Thermal Energy Consumption, Version 4.0.	As part of the desk review performed by KBS, correct application of the latest version 4.0 of the TPDDTEC methodology was confirmed. Additionally, it also was confirmed the application of the latest versions of the following guidelines and tools: <ul style="list-style-type: none"> ▪ CDM tool for the Demonstration and Assessment of Additionality, version 7.0.0 ▪ GS Cookstove Usage Rate Guidelines, Version 2.0 ▪ Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period" (Version 03.0.1) ▪ Guideline CDM Sampling and surveys for CDM project activities and programmes of activities, version 4.0.
5	Additionality	PoA must demonstrate that the project meets additionality requirements of the Gold Standard.	Assessment done by KBS on this respect is fully depicted in further section of this report.
6	Local Stakeholder Consultation	PoA shall conduct a Local Stakeholder Consultation (LSC) that follows the GS LSC guidance.	During the interviews held with representatives of the CME and document review, KBS confirmed that PoA and VPA have properly



N°	Inclusion Criteria	Description	KBS Assessment
			conducted LSC in 2008 following the GS guidelines applicable at that time and for the renewal of the crediting period there is no local stakeholder consultation requirements. on a regular basis in each community where ICS are installed CME provides to giving local government leaders, business owners, educators, beneficiaries, and others the opportunity to learn about the operation and maintenance of the ICS. No findings were raised related to this matter.
7	Target group	PoAs shall target household or institutional users of inefficient biomass stoves. Beneficiaries' mayor may not include auxiliary non- biomass cookstoves to augment their cooking practices.	As part of the PoA's renewal of crediting period, CME performed surveys (along with KBS' staff) to beneficiaries of the 1 st VPA, where it was confirmed that target users are households with inefficient biomass stoves (for the baseline scenario). No findings were raised related to this matter.
8	Ownership of ER credits	PoA shall be developed and implemented by the CME. In case contracted entities are retained to manage future PoAs, the contractual agreements between each partner and the CME will clearly establish ownership of emission reduction credits generated through the PoA as belonging to the CME. PoA shall clearly communicate to all end user beneficiaries, verbally and in writing, that the ownership of emission reductions shall reside with the CME.	KBS reviewed some samples of the brochure given to each beneficiary when an ICS is installed and where a written statement of Proyecto Mirador's ownership of carbon credits, and the consent of all beneficiaries is required as a precondition to stove installation. KBS's opinion is that abovementioned document is enough to reliably confirm the VERs ownership by CME. No findings were raised related to this matter.

Findings: No findings were raised related to this matter.

Opinion: The validation team therefore concluded that PoA comply with section 3.1.1 of GS4GG Principles & Requirements, version 1.2/21/, and eligibility criteria established in PoA-DD are appropriate for current and upcoming VPAs during the 3rd crediting period.

5.4.3 Applicability of selected baseline and monitoring methodology and selected standardized baseline to the project activity

Discussion: Any VPA to be included in the PoAs have to apply the GS methodology: Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0./05/. The applicability conditions of the methodology are assessed for this PoA renewal as below:

N°	Criteria TPDDTEC	KBS assessment
2.2.1.a	Project shall choose a technology design that has predictable performance in that it is proven to be efficient and durable under field conditions; for cookstoves, the rated thermal efficiency shall be at least 20%.	KBS reviewed the third-party report called: "Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions and Analysis of Carbon/CO2eq Savings" /06/, issued by MacCarty and dated in April 2009. Abovementioned study is considered reliable and sufficient to confirm thermal efficiency of ICS. KBS confirmed the reliability and competence of the developer of the study by accessing its web page and confirming its experience and expertise in assessing this kind of devices in the region.
2.2.1.b	The technology shall have continuous useful energy output of less than 150kW per unit, where "continuous useful energy output" is defined above.	On the other hand, the following assessment was done to the project activity justification depicted in the revised PoA-DD:



N°	Criteria TPDDTEC	KBS assessment
		<p>During the site visit to the project KBS confirmed that 2x3 stoves is the only brand that has been installed by the project, and as per testimonies gathered, the stove allows to have an average wood savings (compared with the traditional ones) of 50%. KBS found correct the justification given in the revised PoA-DD.</p> <p>Related to the stove's power, the study performed by independent 3rd party clearly confirms that it ranges between 4-7kW; which is in full compliance of the requirement of GS.</p> <p>In order to confirm the continue validity of the study developed in 2009 and presented as support for ICS' efficiency and also considering the ICS' degradation factor, KBS reviewed the results achieved in the KPT's performed regularly by the project, confirmed the fact that ICS's model is the same than in former CP's and that continuous activities of ICS' maintenance and replacement have been done regularly, and can reasonably confirm that efficiency considered (50%) for the RCP is reliable and conservative. additionally, as a conservative measures, KBS reviewed the reports of ICS' replacement and confirmed that all the stoves are eliminated from the emission reduction calculations after the seventh year in use.</p>
2.2.1.c	<p>The project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PDD template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants.</p>	<p>KBS confirmed during the desk review and onsite visit that the only entity involved in the PoA is Proyecto Mirador, LLC.</p>
2.2.1.d	<p>The project developer must design incentive mechanism(s), which should be effective as fast as possible, for the elimination of inefficient baseline stoves that are replaced by the project cooking devices and describe the incentive mechanism(s) in the PDD/PoADD at the time of validation.</p>	<p>KBS confirmed that CME has developed a procedure and brochure called: "Requirements and Materials for the construction of Dos por Tres Stove" which is widely followed by the CME's supervisors to perform follow- up visits to a household post- installation as well as to perform preventive maintenance.</p>
2.2.1.e	<p>To avoid double counting or double claiming, the project developer must:</p> <ul style="list-style-type: none"> i. clearly communicates its ownership rights and intention of claiming the emission reductions resulting from the project activity to the following parties by contract or clear written assertions in the transaction paperwork: all other project participants; project technology manufacturers; and retailers of the project technology or the renewable fuel in use; and ii. inform and notify the end users that they cannot claim emission reductions from the project, and iii. exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA and strive not to displace the cooking devices of another CDM or voluntary project/PoA. See data and parameters not monitored, Avoidance of double counting or double claiming 	<p>KBS reviewed some samples of the brochure given to each beneficiary when an ICS is installed and where a written statement of Proyecto Mirador's ownership of carbon credits, and the consent of all beneficiaries is required as a precondition to stove installation. KBS's opinion is that abovementioned document is enough to reliably confirm the VERs ownership by CME. No findings were raised related to this matter.</p>



N°	Criteria TPDDTEC	KBS assessment
	with other mitigation actions, for details on this demonstration.	
2.2.1.f	Project activities making use of solid fossil fuel in the project scenario or other improved fossil fuel cookstoves meeting certain conditions described in the footnote to Table 1 (e.g. switch from three-stone fire biomass stoves to LPG stoves) may only claim emission reductions for energy efficiency improvement aspect and shall assume the same baseline and project fuel for emission reduction calculations.	NA. During the onsite visit, KBS confirmed that in households beneficiaries of the ICS (1 st VPA), no fossil fuel consumption necessary for the functioning of the ICS was identified.
2.2.1.g	Project activities making use of a new solid biomass feedstock in the project situation (e.g., switch to green charcoal or renewable biomass briquettes) must comply with relevant specific requirements for biomass related project activities, as defined in the latest version of the Community Services Activity Requirements. The specific requirements apply to both plantations established for the project activity and/or existing plantations that will supply biomass feedstock.	NA. During the onsite visit, KBS confirmed that in households beneficiaries of the ICS, no new solid biomass consumption necessary for the functioning of the ICS at the project scenario was identified.
2.2.1.h	Adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision. Furthermore, for projects where cooking will move from outdoor to indoor or where the project technology reduces ventilation (for example, changing from a stove with chimney to improved stove with no chimney), indoor air pollution (IAP) levels shall not worsen in the project compared to the baseline, including PM 2.5 and carbon monoxide (CO) emissions. This may be demonstrated before project Design Certification or during project operation using the certification resulting from of a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of lab testing of the technology, or results of modelling of the technology's operation under field conditions. If none of these are available, reference from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old. To make claims on SDG 3.9.1 contributions, the project developer may apply the GS to Estimate and Verify ADALYS from Clean Household Air.	KBS reviewed the third-party report called: "Health Impact of Proyecto Mirador Dos por Tres Stove" /07/, issued by Lefebvre, Olivier and dated in 2018. Abovementioned study is considered reliable and sufficient to confirm that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision.



Findings: No findings were raised.

Opinion: It's KBS opinion that the PoA fulfills all relevant criteria of the applied GS methodology TPDDTEC, version 04.0 /05/, hence, use of the selected methodology is appropriate for the renewal of this PoA.

5.4.4 Deviation of applied methodology

No deviations of the methodology proposed by CME are applicable for the renewal of the PoA.

5.4.5 Project boundary

Discussion: The project boundary of the POA is in line with the PoA and GS methodology applied /05/. KBS was able to confirm that all the identified emission sources which are impacted by the POA at the time of the renewal are addressed by the GS methodology /05/ and can be seen in the table below:

	Source	GHGs	Included?	Justification/Explanation
Baseline scenario	Open fire for cooking (fogon)	CO ₂	Yes	Main emission source.
		CH ₄		Relevant source of emissions
		N ₂ O		Relevant source of emissions
Project scenario		CO ₂		Main emission source.
		CH ₄		Relevant source of emissions
		N ₂ O		Relevant source of emissions

Findings: No findings raised.

Opinion: By checking the information in PoA-DD and by the visits done to the beneficiaries 'sample (88 households of the 1st VPA) KBS confirmed that all emission sources and GHG have been included in the PoA boundary and the description in the PoA-DD is accurate, complete, and properly justified.

5.4.6 Baseline identification

Discussion: Description of the baseline scenario provided by CME in the latest version of the PoA-DD is based on results of the survey done during 09/2022⁶. The baseline for the traditional stoves depicted by CME is a relatively high-emission traditional fogon stove, usually with no chimney or grate. In some cases, the traditional fogon stove may include a chimney or grate, but typically those are not designed to optimize the fuel consumption and, in all cases, lack proper structural design (no rocket combustion chamber, nor efficient air flow). The types of baseline stoves in the baseline scenario are mainly Plancha or griddle (82%), Direct fire (15%) and disc plate stoves (1%). Just 2% of the participants of the survey had ICS. Related to the structure of the stoves, 51% was Three stones stoves, 42% was horseshoe stoves and 7% a metal barrel stove. 50% of the stoves did not have a chimney.

KBS, as part of the validation activities performed for the RCP, accompanied the execution of the surveys done during 09/2022 and could confirm that all households (100%) included in the baseline survey use firewood as the main fuel for cooking. In some cases, households reported the use of electric or gas stoves. Similarly, it was confirmed that interviewees reported the use of the stove for simple and quick activities, mostly heating water for preparing coffee or reheating meals, only a few reported the use of electric or gas stove for cooking.

Finding: CAR 1 was raised during the RCP validation process (see validation report for the VPA's renewal), which has been successfully closed.

⁶ Encuestas de Linea Base 2022 Honduras 02 Sep 2022.xls.



Opinion:

- The baseline of the PoA at the time of the renewal is identified as per the GS methodology “TPDDTEC, version 04.0”/05/ and was found reasonable and correct by KBS.
- Questions included in the survey are deemed correct, sufficient, and reliable for the confirmation of the baseline scenario at the time of the renewal of the crediting period of the PoA.
- Results obtained in the survey are properly protected and systematize by the CME and depicted results and graphs in PoA-DD are correct.

5.4.7 Additionality for VPAs to be included in the PoA

Related to the **additionality analysis** of any VPA pursuing the inclusion in the PoA for the renewal of the crediting period, KBS confirmed that PoA complies with the CDM Tool for the demonstration of additionality, version 7.0.0 /08/. CME has clearly depicted in PoA-DD each of the steps followed to demonstrate the additionality of VPA’s inclusions at the time of the renewal. Additionality steps and assessment done by KBS are depicted in table below:

Additionality step	Description	Assessment by KBS
Step 0: Demonstration whether the proposed project activity is the first-of-its-kind	For the renewal of the crediting period CME confirms that there are several ICS projects in the region, hence proposed project activity is not first-of-its-kind.	KBS reviewed the GS registry and confirmed that at the time of the renewal, some of the following ICS projects are registered: <ul style="list-style-type: none"> ▪ GS5844 ▪ GS6116 ▪ GS6115 ▪ GS6114 ▪ GS6113 ▪ GS6112 ▪ GS6111 KBS confirms that proposed VPA is not first-of-its-kind for the renewal.
Step 1: Identification of alternatives to the project activity consistent with current laws and regulations Sub-step 1a. Define alternatives to the project activity	For the inclusion of new VPAs, CME has to analyze the following alternatives: <ul style="list-style-type: none"> ▪ Alternative A: Continue cooking on the fogon stove. No investments needed. ▪ Alternative B: Implementation of the project without GS VER revenues. The main conclusion achieved of the analysis was: “It is not relevant to compare these contrasting alternatives. The proposed project activity does not generate income aside from the carbon credits, and the training and monitoring cost is significantly high, making the alternatives not financially attractive”.	KBS reviewed the documentation provided by the CME for the renewal and also participated in the surveys done for the re-assessment of the baseline and project scenarios and agreed that PoA requirements are the most attractive alternative for any VPA pursuing inclusion.
Sub-step 1b. Consistency with mandatory laws and regulations	For the inclusion of new VPAs, CME must demonstrate that in participating countries there is no law or regulation that applies to the efficiency of cooking stoves. There is no legislation (neither regionally, nor locally) that requires the use of efficient stoves, and none is expected to be introduced during the PoA’s crediting period.	KBS consulted several official pages of the Governments of countries participating and did not find any law or regulation requesting efficiency of cooking stoves, hence, agrees with this requirement for any VPA pursuing inclusion.



Additionality step	Description	Assessment by KBS
Step 0: Demonstration whether the proposed project activity is the first-of-its-kind	For the renewal of the crediting period CME confirms that there are several ICS projects in the region, hence proposed project activity is not first-of-its-kind.	KBS reviewed the GS registry and confirmed that at the time of the renewal, some of the following ICS projects are registered: <ul style="list-style-type: none"> ▪ GS5844 ▪ GS6116 ▪ GS6115 ▪ GS6114 ▪ GS6113 ▪ GS6112 ▪ GS6111 KBS confirms that proposed VPA is not first-of-its-kind for the renewal.
Step 2. Financial analysis Sub-step 2a: Determine appropriate analysis method. Sub-step 2b: Option 1. Apply simple cost analysis	New VPAs must performed a simple cost analysis and concluded that there is an alternative more financially feasible than the proposed VPA (to continue with the traditional fogon).	KBS reviewed the analysis depicted in the PoA-DD to this respect and agreed with the financial approach requested (Simple Cost Analysis), in order to demonstrate that no income different to the one provided by the VERs and even with it, makes the VPA the alternative most attractive.
Step 3. Barrier analysis Sub-step 3a. Identify barriers that would prevent the implementation of the proposed GS VER project activity. Sub-step 3a. Identify barriers that would prevent the implementation of the proposed GS VER project activity	VPAs pursuing inclusion in the PoA must describe the following barriers faced at the time of the inclusion: <ul style="list-style-type: none"> ▪ Investment barrier ▪ Technological barrier ▪ Barriers due to prevailing practice 	KBS reviewed the section of the PoA-DD related to this step and found the analysis requested reliable and aligned with the economical, technological, and social conditions of the beneficiaries interviewed during the onsite visit. The countries where ICS have been installed or it is expected their installation continue to have a lack of funding from individual household beneficiaries, government institutions, or private non-governmental or business organizations.
Step 4. Common practice analysis. Sub-step 4a. Analyze other activities similar to the proposed project activity	VPAs pursuing inclusion in the PoA must performed an analysis of common practice with information of ICS installed until the time of the validation for inclusion.	KBS reviewed the requirements included in the latest version of the PoA-DD and found them as correct, reliable and aligned with the results obtained during the application of the survey for re-assessment of the baseline for the renewal of the crediting period.

As conclusion of the additionality assessment proposed to be demonstrated by any VPA pursuing inclusion in the PoA, KBS confirms that are aligned with applicable requirements of GS and latest version of the tool for the Demonstration and Assessment of Additionality and **“Ongoing Financial Need”** as confirmed from the audit interviews and onsite visit continuous to be necessary to enhance the PoA's operation during the 3rd crediting period for the repair/maintenance and management of the PoA and included VPAs. The financial benefit from GS certification helps to maintain the PoA and VPAs contributing to the sustainable development of the community and the country and further GHG emission reductions.

5.4.8 Estimation of emission reductions

5.4.8.1 Baseline emissions

As per TPDDTEC methodology, ERs for any VPA pursuing inclusion will only involve energy efficiency from improved efficiency as per the following equation:



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

Where:

- ER_y = Emission reduction for total project activity in year y (tCO₂e/yr)
- $\Sigma_{b,p}$ = Sum over all relevant baseline b/project p pairs
- $N_{b,p,y}$ = Number of project technology-days included in the project database for baseline b/project p pair in year y (days)
- $U_{p,y}$ = Cumulative Usage rate for technologies in project scenario p in year y (fraction)
- $SFS_{p,b,y}$ = Specific fuel savings for an individual project technology of baseline b/project p pair in year y (mass or volume units/technology*day)
- $NCV_{b,fuel}$ = Net calorific value of the fuel(s) that is substituted or reduced in baseline b (TJ/mass or volume units)
- $f_{NRB,b,y}$ = Fractional non-renewability status of woody biomass fuel during year y (fraction). For biomass, it is the fraction of woody biomass that can be established as non-renewable. This parameter is omitted when f is a fossil fuel.
- $EF_{b,f,CO2}$ = CO₂ emission factor from use of fuel f (tCO₂/TJ)
- $EF_{b,f,nonCO2}$ = Non-CO₂ emission factor arising from use of fuel f, when the baseline fuel f is biomass or charcoal (tCO₂e/TJ). This parameter is omitted when f is a fossil fuel.
- $LE_{p,y}$ = Leakage for project scenario p in year y (tCO₂e/yr)

5.4.8.2 Leakage

Leakage emission as per paragraph 3.11.3 of the methodology must be assessed to any VPA pursuing registration as follow:

Potential source of leakage
a) The displaced baseline technologies are reused outside the project boundary in place of lower emitting technology or in a manner suggesting more usage than would have occurred in the absence of the project.
b) Members of the population who do not participate in the project, and previously used lower emitting energy sources, instead use the non-renewable biomass or fossil fuels saved under the project activity.
c) The project significantly reduces the NRB fraction within an area where other GHG mitigation project activities account for NRB fraction in their baseline scenario.
d) The project population compensates for loss of the space heating effect of inefficient technology by adopting some other form of heating or by retaining some use of inefficient technology.
e) By virtue of promotion and marketing of a new technology with high efficiency, the project stimulates substitution within households who commonly used a technology with relatively lower emissions, in cases where such a trend is not eligible as an evolving baseline.
Other potential sources of leakage.

5.4.8.3 Ex-ante estimation of emission reductions

Discussion: Ex-ante ER's must be calculated by any VPA pursuing registration as per methodology TPDDTEC, version 04. A VPA must provide detail calculation in the ER Tool of GS /02/ and proposed ERs Excel Spreadsheet.



Finding: No findings were raised related to the ex-ante requirements for the estimation of emission reductions of any VPA pursuing inclusion.

Opinion: KBS confirms that ex-ante emission reductions requirements in the PoA-DD follow the GS PoA Requirements, as well as equations of the TPDDTEC methodology, version 04. Requirements for ER estimations will allow to have reliable, accurate and conservative estimations for the 3rd crediting period of the PoA-DD.

5.4.9 Monitoring plan for VPAs

Discussion: KBS reviewed the information established in the latest version of the PoA-DD related to the monitoring plan to be complied by any VPA pursuing inclusion and cross-checked it against the requirements of the TPDDTEC methodology, monitoring plans in former crediting periods (1st and 2nd) and results of the survey performed as part of the validation for the renewal to a sample of beneficiaries of the 1st VPA.

5.4.9.1 Parameters fixed ex-ante

Table below depicts each of the parameters fixed ex-ante for any VPA pursuing inclusion in the PoA.

Parameter	Description
ID ICS 1.	Report of the results of the baseline scenario survey
ID ICS 2.	The detailed description of the project technology
ID ICS 3.	The expected technical life the individual project technology (6 years)
ID ICS 4.	Indoor air pollution (IAP), PM 2.5 and carbon monoxide (CO) emissions.
ID ICS 5.	Avoidance of double counting or double claiming among project participants
ID ICS 6.	Avoidance of double counting or double claiming with other mitigation actions
ID ICS 7.	Regulatory framework for provision of thermal energy services
ID ICS 8. ID ICS 10.	EF_{b,f,CO_2} , CO ₂ emission factor of the fuel that is reduced (112 tCO ₂ /TJ - Wood). Value used in the baseline and project scenario.
ID ICS 9. ID ICS 11.	$EF_{b,f,nonCO_2}$ (CH ₄ and N ₂ O), Non-CO ₂ emission factor arising from use of fuels in baseline and project scenario 9.46 tCO ₂ e/TJ
ID ICS 12. ID ICS 13.	$NCV_{b,fuel}$, Net calorific value of the fuels used in the baseline and project scenario, 0.01947 TJ/Ton

5.4.9.2 Parameters to be monitored during the crediting period

Table below depicts each of the parameters to be monitored for any VPA pursuing inclusion in the PoA.

Parameter	Description	KBS assessment
ID ICS 15	Avoidance of double counting or double claiming among project technology end users	KBS confirmed during the onsite visit that beneficiaries participating in the 1 st VPA signed a document of recognition of environmental benefits derived of the project (VERs) and resign to any claim of benefits. KBS agreed with the description given for the parameter in the PoA-DD and relies on its consistency with the applied methodology TPDDTEC version 04.0 and GS Principles and Requirements.
ID ICS 16	Presence of stove stacking	KBS confirmed during the onsite visit that CME has prepared a survey, including questions related to stove stacking, in order to monitor cooking habits and stove usage of households in the region, including quantification of use of baseline devices. KBS agreed with the description given for the parameter in the PoA-DD and relies on its



Parameter	Description	KBS assessment
		consistency with applied methodology TPDDTEC version 04.0 and GS Principles and Requirements.
ID ICS 17.	$f_{NRB,i,y}$, Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal (69%)	KBS confirmed during the onsite visit that CME has prepared a survey, including questions related to this parameter in order to monitor cooking habits and stove usage of households in the region, including quantification of use of baseline devices. KBS agreed with the description given for the parameter in the PoA-DD and relies on its consistency with applied methodology TPDDTEC version 04.0 and GS Principles and Requirements. On the other hand, KBS confirmed that PP is waiting for the results of the parameter's calculation as per the latest version of the Tool 30, in order to update or revalidate the figure applied (while a latest data is available, the most reliable one continue to be 69% as per Bailis Report /6/).
ID ICS 18	Pb,y Quantity of fuel that is consumed in baseline scenario b during year 0.013130 t/hh/day	KBS reviewed the results of the survey performed for the renewal of the crediting period and re-assessment of the baseline; as well as the estimation done for the parameter in the ER's spreadsheet /03/. It's KBS opinion that estimation done is aligned with the results obtained from the survey as well as the estimation approach of the TPDDTEC methodology. KBS also confirmed that these parameters (in case of) will be updated on an annual or biannual basis if most accurate or recent information is available. KBS deemed this approach consistency with the PoA-DD and monitoring plans of former crediting periods (1 st and 2 nd CP). It is important drawing attention to the fact that the value applied by the project is the one approved in the former crediting period and as per the methodology, this value just has to be updated during the 1 st verification, hence, the use of this value is aligned with the GS guidelines.
ID ICS 19	Pp,y Quantity of fuel that is consumed in project scenario b during year 0.008554683 t/hh/day	KBS reviewed the results of the survey performed for the renewal of the crediting period and re-assessment of the baseline; as well as the estimation done for the parameter in the ER's spreadsheet /03/. It's KBS opinion that estimation done is aligned with the results obtained from the survey as well as the estimation approach of the TPDDTEC methodology. KBS also confirmed that these parameters (in case of) will be updated on an annual or biannual basis if most accurate or recent information is available. KBS deemed this approach consistency with the PoA-DD and monitoring plans of former crediting periods (1 st and 2 nd CP).
ID ICS 20	$SFSb,p,y$ Specific fuel savings for an individual project technology of baseline b/project p pair in year y 0.0045754 t/hh/day	
ID ICS 26	Up,y Weighted average usage rate in project scenario p during year y 92.98%	KBS reviewed the description of this parameter in the PoA-DD and found it correct and aligned with the provisions of the TPDDTEC methodology. Additionally, KBS performed an onsite visit to the sample of beneficiaries and confirmed the inclusion of questions regarding the establishment of this parameter. It is also important to mention that as per the GS Usage Rates caped values should be adopted as per the monitoring level practice.
ID ICS 27	ID 6 / Nb,p,y Number of project technology-days included in the project database for baseline b/project p pair in year y	KBS reviewed the survey done; as well as how parameter is calculated as the sum of the number of project technology units times the calendar days during the year under evaluation. Estimation done by CME in the latest version of the ERs spreadsheet was found reliable and correct.
ID ICS 28	LEp,y Source of leakages in the PoA in tCO _{2e} per year	KBS reviewed the description of these parameter in the PoA-DD and found them correct and aligned with the provisions of the TPDDTEC methodology. Additionally, KBS performed an onsite visit to the sample of beneficiaries and confirmed the inclusion of questions regarding the establishment of these parameter.

Findings: No findings were raised.

**Opinion:**

KBS confirms that:

- All assumptions and data used by the CME are listed in the PoA-DD, including their references and sources.
- All documentation used by CME as the basis for assumptions and source of data is correctly quoted and interpreted in the PoA-DD.
- All values used in the PoA-DD are considered reasonable in the context of the proposed PoA/04/.
- The baseline methodology has been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions.
- All estimates of the baseline emissions can be replicated using the data and parameter values provided in the PoA-DD.
- Monitoring plan in the PoA-DD is based on the overarching CME management system and defines roles, responsibilities and internal arrangements in detail and in the context of the PoA. The details of monitoring and management system with roles and responsibilities are mentioned in the PoA-DD /01/ and also confirmed during the desk review and onsite visit to the sample of beneficiaries of the project.

5.4.10 Quality assurance and quality control of the PoA's monitoring plan

The CME will ensure that the monitoring personnel have reviewed, understood and have agreed to follow the monitoring plan procedures. A quality control and assurance strategy will be documented. The same was confirmed through the interviews with CME & POA consultant. KBS confirms that sufficient provisions are established to monitor the POA and to obtain unbiased, reliable measurement of the data during the collection/measurement. The personnel to be engaged will be adequately trained and qualified and the credentials and/or training materials for the sampling personnel were checked by KBS at verification stage.

The sampling approach presented in POA-DD /01/ is in accordance with the Guidelines for Sampling and Surveys for CDM Project Activities and Programme of Activities /10/ and appropriate for the type of the project. KBS has found the sampling approach feasible and consistent with the renewed PoA-DD /04/.

The POA-DD clearly describes the detailed monitoring procedures, monitoring structure, monitoring items and training which in conformity with applied methodology. KBS confirms that the specific uncertainty levels, methods, and associated accuracy level of measurement instruments and calibration procedures used for various parameters and variables are identified in the POA-DD, along with detailed quality assurance and quality control procedures. Based on review of the POA-DD and interview with relevant stakeholders, KBS confirms that the monitoring plan presented in POA-DD is feasible to implement and will result in credible emission reduction calculations.

Findings: No findings raised.

Opinion: KBS confirms:

All the values used from official sources and the authenticity of sources has been verified and the validation team confirms that all relevant parameters to calculate the GHG emissions reductions of the project have been sufficiently considered and the value of the ex-ante fixed parameter used for emission reduction calculation determined conservatively. The validation team considers that the monitoring plan has complied with the requirements in the approved methodology /05/ thereby satisfying requirements of GS /21/.

The monitoring plan based on the applied methodology is included in the CPA-DD and is correctly applied to the GS CPA-DD. The monitoring plan has been found to follow the requirements of the applied methodology. The monitoring plan will give opportunity for real measurements of achieved emission reductions.



The validation team considers that monitoring arrangements described in the monitoring plan and feasible within the project design and the CME will be capable to implement the monitoring plan.

5.4.11 Sampling plan and survey

Discussion: As stated above, a site visit was conducted for the renewal of the PoA and 1st VPA. Sampling approach was applied to check the physical implementation of the PoA rules in a VPA and assess the baseline as stated in PoA-DD /01/. CME has provided the PoA/1st VPA database /15/ and random samples from the list were checked (88 beneficiaries). In order to meet the requirements of section 4.3 of the TPDDTEC version 04.0, simple random sampling was applied. 88 households were visited in September 2022 and compared the observations with the information mentioned in the PoA/VPA database /15/, survey /12/, PoA-DD and other documents. Sampling approach using the Standard (Sampling and surveys for CDM project activities and programmes of activities Version 08.0) has been applied. Sampling plan proposed by the CME and agreed by KBS ensured the following:

Representativeness: Baseline and project surveys are carried out in person interviews (see section 3.2) with a robust sample of end users (88 households visited) with and without project technology, respectively, ensuring representativeness of end users targeted in the PoA.

Sample size: The baseline and project survey were carried out for both, baseline and the project scenario using a random sampling approach, following the methodology's guidelines for minimum sample size:

Group Size	Sample size (minimum)
< 300 beneficiaries	30 households
300 – 1,000 beneficiaries	10% of beneficiaries
> 1,000 beneficiaries	100 households

Data to be collected: Questions applied (see section 3.2) to each beneficiary as well as photographic records, signature, GPS location, household classification and written consent were part of the data collected during the surveys done. Surveys were digitally applied through a phone app (TARO works) in order to reduce typo mistakes and maximize data integrity.

90/30 rule: When the sample sizes are large enough to satisfy the "90/30 rule," i.e. the endpoints of the 90% confidence interval lie within +/- 30% of the estimated mean, overall emission reductions can be calculated on the basis of the estimated MEAN annual emission reduction per unit or MEAN fuel annual savings per unit.

Confidence: 90% confidence interval.

Findings: KBS did not raise findings related to this matter.

Opinion: KBS confirms that sampling plan proposed for the re-assessment of both, baseline and project scenario is reliable, appropriate for the kind of beneficiaries of the PoA and as per the guidelines of the TPDDTEC methodology as well as CDM Guideline for Sampling and Survey.

6. Duration and crediting period of the PoA

Discussion: KBS confirmed as part of the desk review and site visit to the sample households of the 1st VPA of the PoA in Honduras that first crediting period started in 01/05/2009, 2nd crediting period on 01/05/2016 and 3rd crediting period on 01/05/2023. All the above mentioned (except the current one) with a duration of seven (7) years. 3rd crediting period will be between 01/05/2023 and 30/04/2028.

Findings: KBS did not raise findings related to this matter.

Opinion: KBS confirms that start date and duration of the 3rd crediting period of the PoA-DD has been established as per the guidelines of the TPDDTEC methodology as well as GS Requirements and Procedures.



7. Safeguarding Principles Assessment

Safeguarding principles assessment is not requested at PoA level but to VPA level and is based on requirements prescribed in the GS4GG Principles & Requirements, version 1.2 & Safeguarding Principles & Requirements, version 1.2/21/.

KBS carried out desk review of the VPAs information and during the onsite visit cross checked the safeguarding principles assessment conducted by the CME for the 1st VPA. Detailed assessment of applicable safeguarding principles is provided below.

Safeguarding principle	KBS Assessment
9.4 Release of pollutants	During the onsite visit, KBS performed interviews to beneficiaries and ICS' installers, and confirmed that safety measures for welding task, including personal protective equipment (gloves, mask, eye protection, etc.) and ventilated working areas are in place during the installation. Additionally periodic monitoring of air quality is performed to ensure that releasing of pollutants during the project scenario remains lower than allowed limits (i.e PM under 2.5).

Findings: No findings were raised.

Opinion:

- All supporting information & reference sources stated in the PoA-DD in order to support the assessment have been confirmed based on accurate information. All of the Safeguarding Principles were evaluated and assessed as low risk. Hence no additional mitigation measures need to be proposed.
- Justifications and references provided were found correct. The validation approach did not reveal any situation that could lead to the violation of safeguarding principles and KBS has confirmed that the PoA establishes all the safeguarding principles given by United Nations at the time of the renewal of the crediting period.

8. Gender sensitive assessment

Discussion: CME has included a detail analysis of Gender Sensitive in PoA-DD to be performed by any VPA pursuing inclusion, through the justification to the following questions:

- Question 1 - Explain how the VPA reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?
- Question 2 - Explain how the VPA aligns with existing country policies, strategies and best practices
- Question 3 - Is an Expert required for the Gender Safeguarding Principles & Requirements?
- Question 4 - Is an Expert required to assist with Gender issues at the Stakeholder Consultation?

KBS reviewed the answers given by the CME to each question for the 1st VPA also under renewal and found all consistent with the POA's situation at the time of the renewal, as well as testimonies achieved from the interviews done during the site visit.

Findings: No findings were raised.

Opinion: It's KBS opinion that CME has properly established the Gender Sensitive Assessment to be conducted by a VPA pursuing inclusion as per GS Principles and Requirements.

9. Local stakeholder consultation

Discussion: NA. CME is not requested to perform a LSC at the time of the renewal.

Findings: No findings raised.



Opinion: NA

10. Environmental Impact Assessment

Discussion: NA. CME is not requested to perform an EIA at the time of the renewal.

Findings: No findings raised.

Opinion: NA

11. Grievance Mechanism

Discussion: During the onsite visit, KBS confirmed that CME has established Grievance Mechanism available to any stakeholder of the PoA. Information about the process is clearly depicted in the PoA-DD.

Findings: No findings raised.

Opinion: The grievance mechanism proposed in the PoA-DD is considered to be adequate and in line with the requirement of GS4GG.

12. References

#	Author	Title	References to the document	Provider
1.	CME	GS PoA-DD for the renewal of the crediting period	Version 2.0 dated on 01/12/2022 Version 2.1, dated on 10/02/2023 Version 2.2, dated on 14/03/2023 Version 2.3, dated on 07/06/2023 Version 2.4, dated on 05/09/2023	CME
2.	GS	ER Tool of GS	Version 01, dated on 02/05/2022	CME
3.	CME	CME's ERs Excel Spreadsheet	Version 01, dated in Sep 2022	CME
4.	CME	GS PoA DD - Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS N° 1988)	Version 06, dated on 25/03/2016	CME
5.	GS	Reduced emissions from cooking and heating – technologies and practices to displace decentralized thermal energy consumption (TPDDTEC methodology)	Version 4.0, dated on 07/10/2021	GS website
6.	CME	Results of Testing the Overlook Foundation Justa Stoves Including the "2 By 3" Stove: Fuel Use and Carbon Emissions and Analysis of Carbon/CO2eq Savings	Dated in April 2006	Other
7.	CME	Health Impact of Proyecto Mirador Dos por Tres Stove	Dated in 2018	Other
8.	UNFCCC	Tool for the demonstration of additionality	Version 7.0.0	UNFCCC website
9.	CME	PoAs baseline for the renewal of the crediting period	Version 04.0, date don 23/09/2022	CME
10.	UNFCCC	Standard for sampling and surveys for CDM project activities and PoAs,	Version 08	UNFCCC website
11.	GS	SDG Impact tool for POA RCP (4 th revision by CME)	Version 01, dated on 14/12/2021	CME
12.	CME	PoA renewal survey – Taro Works salesforce	Version 01, dated on 21/09/2022	CME
13.	GS	Validation report for the renewal of the 2 nd CP, issued by ERM Certification.	Version 02, dated on 31/12/2015	CME
14.	GS	GHG emissions reduction & sequestration product requirements	Version 2.1, dated on 24/02/2022	GS website
15.	CME	PoA survey database, Internal database/records	-	CME
16.	GS	GS Community Services Activity Requirements	Version 1.2, dated in Oct 2019	GS website
17.	GS	GS key project information & POA design document	Version 1.1, dated on 07/10/2020	GS website
18.	GS	GS Audit technique template	Version 1.0, dated on 17/11/2021	GS website
19.	GS	GS site visit and remote audit requirements and procedures	Version 1.0, dated on 17/11/2022	GS website
20.	GS	Key project information & programme design document (POA-DD)	Version 2.1, dated on 31/05/2022	GS website
		Key project information & POA design document (POA-DD)	Version 2.0, dated on 04/05/2022	
21.	GS4GG	GS4GG-Stakeholder Consultation Requirements Guidelines	Version 1.2	GS website
		GS4GG Principle & Requirements		
22.	CME	Descriptive Summary Proyecto Mirador Online Training Platform, issued by Proyecto Mirador LLC, dated in January 2023.	Version 01, dated in 2023	CME
23.	CME	Customer Selection Process for Drop-off Surveys MiradorForce – Salesforce, issued by Mirador LLC, dated in 2023	Version 01, dated in 2023	CME
24.	CME	Sample size calculation Baseline Survey Proyecto Mirador	Version 01, dated in 2022	CME



Annex 1: Detailed Findings

Table 1. CLs from this Design Certification Renewal

Findings were raised for the 1st VPA-DD assessed along with the PoA-DD.

Table 2. CARs from this Design Certification Renewal

Findings were raised for the 1st VPA-DD assessed along with the PoA-DD.

Table 3. FARs from this validation

No FARs were raised during this validation.



Annex 2: Certificate of Competence

Personnel Name:		Raul Mitre	
Qualified to work as:			
Team Leader	<input checked="" type="checkbox"/>	Technical Expert	<input checked="" type="checkbox"/>
Validator/Verifier	<input checked="" type="checkbox"/>	Financial Expert	<input checked="" type="checkbox"/>
Technical Reviewer	<input checked="" type="checkbox"/>	Local Expert (several)	<input checked="" type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Energy demand	TA 3.1. Energy Demand		
Waste Handling and Disposal	TA 13.1 Waste Handling and Disposal TA 13.2 Manure		
Approved by (Manager C & T)	Manager C&T		
Approval date:	2021		

Personnel Name:		Cristian Grisales	
Qualified to work as:			
Team Leader	<input checked="" type="checkbox"/>	Technical Expert	<input checked="" type="checkbox"/>
Validator/Verifier	<input checked="" type="checkbox"/>	Financial Expert	<input type="checkbox"/>
Technical Reviewer	<input checked="" type="checkbox"/>	Local Expert (Colombia)	<input checked="" type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar		
	TA 1.2: Energy generation from renewable energy sources		
Energy distribution	TA 2.1. Energy distribution		
Energy demand	TA 3.1. Energy Demand		
Fugitive emissions from fuels (solid, oil and gas)	TA 10.1. Fugitive emissions from oil and gas		
Waste Handling and Disposal	TA 13.1 Waste Handling and Disposal TA 13.2 Manure		
Approved by (Manager C & T)	Manager C&T		
Approval date:	11/03/2022		



Personnel Name:		Mariana Barrios	
Qualified to work as:			
Team Leader	<input checked="" type="checkbox"/>	Technical Expert	<input checked="" type="checkbox"/>
Validator/Verifier	<input checked="" type="checkbox"/>	Financial Expert	<input type="checkbox"/>
Technical Reviewer	<input type="checkbox"/>	Local Expert (Honduras)	<input checked="" type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar		
	TA 1.2: Energy generation from renewable energy sources		
Approved by (Manager C & T)	Shikha Sharma		
Approval date:	2022		

Personnel Name:		Sanjay Patankar	
Qualified to work as:			
Team Leader	<input checked="" type="checkbox"/>	Technical Expert	<input checked="" type="checkbox"/>
Validator/Verifier	<input checked="" type="checkbox"/>	Financial Expert	<input type="checkbox"/>
Technical Reviewer	<input checked="" type="checkbox"/>	Local Expert (India)	<input checked="" type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Energy demand	TA 3.1. Energy Demand		
Approved by (Manager C & T)	Manager Quality		
Approval date:	2023		

**History of the document**

Version	Date	Nature of revision	Reviewed by	Approved by
6.0	20/02/2015	Revised For VVS 7.0	Manager CDM Quality 21/02/2015	Managing Director 24/02/2015
5.0	08/10/2014	Section 4.8.4 and 4.8.5 are revised based on the corrective actions proposed during the performance assessment.	Manager CDM Quality 13/10/2014	Managing Director 14/10/2013
4.0	29/07/2013	Revised for VVS 3.0 and 4.6 section added	Manager CDM Quality 04/08/2012	Managing Director 08/08/2013
3.0	05/09/2012	Revised for VVS track	Manager CDM Quality 07/09/2012	Managing Director 10/09/2012
2.0	31/12/2011	Comprehensively revised	Manager CDM Quality 31/12/2011	Managing Director 31/12/2011