



VALIDATION REPORT

For the renewal of crediting period (RCP) of GS - VPA

“Proyecto Mirador Enhanced Distribution of Improved
Cookstoves in Latin America - First VPA for
“Distribution of *Dos por Tres* Cookstoves in Honduras”
(GS Ref no. 2758)

UNDER POA

“Proyecto Mirador Enhanced Distribution of Improved
Cookstoves in Latin America”
(GS REF. No. 1988)

REPORT NO.
GS.22.VAL.030



Date of this issue: 24/09/2023		KBS Ref. No.: GS.22.VAL.030	
Organizational Unit:		Client:	
Climate Change Division, KBS		Proyecto Mirador, LLC	
GS VPA-DD			
PoA Title	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America		
VPA Title	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America - First VPA for Distribution of Dos por Tres Cookstoves in Honduras		
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 VPA titled: "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America - First VPA for Distribution of Dos por Tres Cookstoves in Honduras – VPA 1" under PoA titled "Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America".</p> <p>The VPA 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.</p> <p>The scope of the validation is defined as an independent and objective review of the RCP validation of 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 GS PoA-DD, VPA-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 VPA design documentation and the subsequent follow-up interviews have provided KBS with sufficient evidence to determine the VPA's fulfillment of all the stated criteria. In our opinion, the VPA 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	
Validation Team:		Document Distribution	
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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
VPA-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 Certification Services Ltd. has been contracted by 'Proyecto Mirador, LLC' to perform a RCP validation of the VPA:

VPA Title: Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America - First VPA for Distribution of Dos por Tres Cookstoves in Honduras (GS N°2758).

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

Host Party: Honduras

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 VPA 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 VPA 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 VPA is not a likely baseline scenario. The emission reductions attributable to the GS VPA are hence additional to any that would occur in the absence of the GS VPA.

The total emission reductions from the VPA are estimated to be 421,201 tCO₂e on annual basis over 7 years crediting period. 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 VPA is recommended by KBS for request for renewal of crediting period (01/05/2023-30/04/2030) with the Gold Standard.

Authorized Signatory

Signature:

Name: Kaushal Goyal

Place: Faridabad, India

Date: 25/09/2023



2. Introduction

2.1 Objective

'Proyecto Mirador, LLC' has commissioned KBS Certification Services Ltd. to perform the RCP validation of the VPA with Title: Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America - First VPA for Distribution of *Dos por Tres* Cookstoves in Honduras (GS Ref. No. 2758) and PoA 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 of Renewal of Crediting Period against the applicable Principles & Requirements.

In particular, the VPA's current baseline, the monitoring plan (MP) and the VPA's compliance with relevant GS and host country criteria are validated to confirm that the VPA 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).

2.2 Scope

The scope of the VPA RCP validation is defined as an independent and objective review of the revised VPA-DD, the VPA'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 VPA-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 VPA-DD¹ of the VPA, 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 opinion is also to be seen in conjunction with the validation report at the time of requesting registration for the first crediting period. The Validation Opinion is not meant to provide any consultancy towards the CME. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

¹ GS2758 VPA-DD version 2.1, dated on 16/02/2023.



3. Methodology

3.1 *Review of PoA-DD and Additional Documentation*

The RCP validation is performed primarily as a document review of the VPA Design Document¹ (VPA-DD). The assessment is performed by a validation team using standard audit techniques. The cross checks between information provided in the VPA-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.



3.2 Site Visit

KBS performed an onsite visit between 26/09/22 to 29/09/2022 to the beneficiaries included in the sample (88 beneficiaries) corresponding to the first VPA in Honduras. Along with the onsite visit, KBS also performed the evaluation of the following topics:

- A complete desk review of the submitted VPA-DD (initial and final versions), as well as all applicable country legal requirement and supportive evidence have been checked by the validation team.
- Validation team has performed 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 VPA for the renewal and management system of the VPA.
- Application of a baseline and VPA’s performance survey to a representative sample of beneficiaries (total of 88) in the VPA’s locations in Honduras.
- 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 VPA-DD and supporting documents.

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

N°	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1	Hernandez	Iván	CME Consultant Sajoma CTC	26/09/2022	RCP VPA-DD RCP PoA-DD RCP survey	RM CG MB
2	Muriel	Paola				
3	Mendoza	Elder				
4	Giron	Emilia	Mirador LLC	27/09/2022	RCP survey	MB
5	Mendoza	Rafael				
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	Los Caminos Community	28/09/2022	RCP survey	MB
27	Vasquez	María				
28	Rivera	Luis				
29	Enamorado	Leonardo	El Olvido Community	28/09/2022	RCP survey	MB
30	Ramón	Udelja	El Ciprés Community			
31	Castellanos	Ana				
32	Pineda	María				
33	Montes	Carmelita	El Plan Grande Community	28/09/2022	RCP survey	MB
34	Rodriguez	Ana				
35	García	Tomas	La Barca Community	28/09/2022	RCP survey	MB
36	Vasquez	Jose	La Barca Community	28/09/2022	RCP survey	MB
37	Aguilar	Sebastiana				



N°	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
38	Ramos	Yeny				
39	Elvir	Blanca				
40	Alvarenga	María	<i>Bañaderos Community</i>	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 Community</i>			
51	Bonilla	Juan				
52	Domienguez	Evelina				
53	Medrano	Blanca				
54	Zavala	Evelin	<i>San Antonio, Veracruz, Copan Communities</i>	27/09/2022	RCP survey	MB
55	Erazo	Berta				
56	Tabora	Soila				
57	Zabala	Carmen				
58	Castellanos	Linda				
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	<i>El Rodeo, Gracias, Lempira Communities</i>	28/09/2022	RCP survey	MB
74	Reyes	Margarita				
75	Murillo	Mirza				
76	Miranda	María				
77	Reyes	María				
78	Villanueva	Rigoberto				
79	Cuba	María				
80	Alvarado	Adriana				
81	Orellana	Carlos				
82	Lopez	Onoria				
83	Tabora	Katlin				
84	Garcia	Wendy				
85	Lopez	Ingrid				
86	Aguirre	Jose				
87	Alvarado	Israel				
88	Perdomo	Juan	<i>La Cieneguita, Gracias Lempira Communities</i>	28/09/2022	RCP survey	MB
89	Garcia	Maria				
90	Dominguez	Gloria				
91	Garcia	Maria				

List of questions done to the beneficiaries (survey done during the onsite visit) as part of the 1st VPA in Honduras, including a summary of their responses:



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	Mainly, timber trees
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 (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

3.3 Major Milestones in validation

RCP Validation Contract	15/08/2022	Onsite visit	26-29/09/2022
Desk review and site visit preparation	08/09/2022	Draft / Final Validation Report	24/09/2023

3.4 Use of standard audit techniques

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



- GS Key project information & VPA-DD (version 1.1)
- GS Design change requirements (version 1.0)
- 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 VPA 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 VPA 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.

3.5 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 VPA 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 2). In this document, the CME is given the opportunity to “resolve” the outstanding CARs and respond to CLs and FARs.

3.6 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.

4. Validation Findings

4.1 Project Description

Discussion: The VPA is developed under the Large-Scale Programme of Activities (PoA) titled “Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS N° 1988) /4/”. The VPA implementer is Proyecto Mirador, LLC. The VPA involves improved cookstove (ICS) technology to the underserved populations of Central America that use inefficient cookstoves,. Since 2004 Proyecto Mirador has operated a Gold Standard certified cookstove project originally certified under a small-scale Gold Standard PDD titled “Enhanced distribution of efficient wood stoves in Honduras,” effective 1 May 2009, which project became the First VPA under this Programme of Activities (PoA) on Validation in 2014. 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: Reduced Emissions From Cooking And Heating: 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 survey³ use firewood as the main fuel for cooking⁴. 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.

² [TPDDTEC Methodology](#).

³ There is a single model distributed, the 2x3 stove. The number of households targeted for the 3rd crediting period are 243,184. This number is based on the estimation of installation rates (see ER sheet, tab ‘Assumption’, cells D122:D205).



Baseline survey were performed in the Departments of Colon, Copán, Cortés, Lempira, Valle and Yoro⁵.

The weighted average hours of use per day of traditional stoves was calculated with a result of 7.42 hours of use per day⁶. 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. 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 crediting period of 7 years which can be renewed twice. This renewal of crediting period is expected to start on 01/05/2023 and concludes on 30/04/2030.

Related to potential negative environmental impacts resulting by the implementation of the project at the time of the renewal, KBS confirmed that the GS project activity continuous to be only end-use energy efficiency measures that provide environmental benefits.

The *Dos por Tres* stove, continuous to be constructed from locally, readily available, inexpensive materials, and is engineered to vent toxic smoke with a chimney, cook faster and use half the wood of traditional fogn stoves. Thus, the stove reduces CO₂ emissions and the time devoted to wood collection and/or money spent on wood. On the other hand, the project reduces the demand for biomass required for cooking stoves thus reducing the rate of deforestation connected to wood consumption, improving air quality and reducing respiratory illness and mortality rates, especially among women and children.

Findings: CL 01 and CL 03 were raised during the validation process, which has been successfully closed. Refer Annex 2 for more details.

Opinion: The assessment team confirms that:

- The project description as mentioned in VPA-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 VPA-DD is complete and accurate, hence complies with GS requirements established in section 3.4.

4.2 Contribution to Sustainable Development Goals

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

▪ SDG 1: No Poverty	▪ SDG 4: Quality Education	▪ SDG 8: Decent Work and Economic Growth
	▪ SDG 5: Gender Equality	▪ SDG 13: Climate Action
▪ SDG 3: Good Health and Well beings	▪ SDG 7: Affordable and Clean Energy	▪ SDG 15: Life on Land

Validation team assessed the CMEs claim on the contributions to the SDGs as below:

SDGs	Impact proposed by CME	Target	KBS Assessment
1. No Poverty	Average household savings i.e., decrease in expenditure on basic	USD 1.94	KBS confirmed that in PoA-DD, formula established for the indicator involves:

⁵ Raw data assessed by KBS in the Excel file: Encuestas de Linea Base 2022 Honduras 02 Sep 2022.xls.

⁶ 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.



SDGs	Impact proposed by CME	Target	KBS Assessment
	service such cooking, lighting, drinking		USD saved per week per household = Wood cost w/2x3/wk - Wood cost w/Traditional/wk. Additionally, KBS interviewed the consultants hired by the CME for the development of the VPA-DD and found the proposed target reliable and achievable by the VPA for the 3rd crediting period.
3. Good Health and Well beings	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentrations.	104 µg/m ³	KBS deemed as appropriate the KPI proposed, given that it is based on the results of Lab and field testing of baseline and project scenario stove types. KBS agrees with the fact that Proyecto Mirador can maintain the original monitored figures (taken from the studies performed by recognized institutions) while there are no material changes neither in the baseline /project conditions, nor testing methodologies and/or accuracy improvements in the monitoring equipment. KBS confirmed that the 104 µg/m ³ corresponds to the reduction in PM2.5 found by the Adally Report which states “The exposure to PM2.5 is reduced from 221 µg/m ³ to 117 µg/m ³ (47% reduction)” (221 µg/m ³ – 117 µg/m ³ = 104 µg/m ³). The explanation given by PP (see page 94 of VPA-DD) was analyzed and found correct and reliable.
4. Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender.	1,251 hours/year	KBS reviewed the description of this KPI in the PoA-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	36%	KBS reviewed the description of this KPI in the PoA-DD, where it was established the following (inter alia):
	Average time saving associated with cooking time and fuel collection	98% cooking time; 48% fuel collection	“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.
7.1. By 2030, ensure universal access to affordable,	Proportion of population with primary reliance on clean fuels and technology	10%	KBS reviewed the description of this KPI in the PoA-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



SDGs	Impact proposed by CME	Target	KBS Assessment
reliable and modern energy services			divide by the most recent data of the total population in Honduras". Considering a figure of 217,957 ICS in use (at the time of the validation), and an average of 4.8 people per household and a population in Honduras of 10.28M ⁷ , the expected result is: 1,046,194/10,284,267= 10.%. CL 9 was raised asking for the updating of the KPI to a one more challenging for the 3rd CP. CME updated the KPI and the finding was closed.
8. Decent Work and Economic Growth	Total number of jobs	174 employees	KBS reviewed the description of this KPI in the PoA-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". During the onsite visit, KBS confirmed that at the time of the validation for renewal number of employees of the CME was 174 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	421,201 tCO ₂ e	KBS 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)	Pb,y 4.79245 (0.013130 t/hh/day)	KBS reviewed the description of this KPI in the PoA-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.
		Pp,y 3.12246 (0.008554683 t/hh/day)	
		Pp,b,y 1.67 (0.0045754 t/hh/day) Net Benefit	

Findings: CL 06 and CL 09 were raised during the validation process, which has been successfully closed. Refer Annex 2 for more details.

Opinion:

- KBS confirms the proposed project will results in contributions to the SDGs 1, 3-5, 7-8, 13 & 15.
- Since the project contributes to more than two (2) SDGs, the validation team is in the opinion that the VPA is eligible under Gold Standard GS4GG.
- Monitoring plan proposed for the contributions based on SDGs in the latest version of the VPA-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.

⁷ <https://www.worldometers.info/world-population/honduras-population/>



4.3 Baseline and monitoring methodology and Standardized baseline

4.3.1 General requirement

Discussion: The proposed project activity falls under the large scale and it applies the GS methodology: Reduced Emissions From Cooking And Heating: 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 VPA-DD.

4.3.2 Project eligibility and inclusion

Discussion: The justification provided for the VPA’s eligibility and inclusion were assessed by KBS as per the section 3.1.1 of GS4GG Principles & Requirements document, version 1.2/21/; as well as the eligibility provisions established in the PoA-DD /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 VPA-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.
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 ⁸ . 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 VPA-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	KBS reviewed the latest version of the VPA -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

⁸ [Legal requirements for ICS installation in Honduras](#)



Eligibility criteria	Description	Assessment by KBS
	demonstrated transparently and with full, prior and informed consent (FPIC).	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.

Eligibility from registered PoA-DD (for VPAs):

N°	Eligibility/Inclusion Criteria	Description	KBS Assessment
1	Project Boundary and VPA Location	VPA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the PoA	KBS reviewed the VPA-DD and the PoA-DD and confirmed that Stoves are built in situ (Honduras ⁹) 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 the VPA's beneficiaries. No findings were raised related to this matter.
2	Avoid double counting	VPA 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, 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 VPA shall be the first date of stove construction.	KBS confirmed that the start date of the 3rd crediting period (01/05/2023) is the date immediately after the finishing of the 1 st crediting period. See CL7 (minor typo corrected by CME).
4	Methodology	VPA 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 ▪ 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)" ▪ GS Cookstove Usage Rate Guidelines, Version 2.0 ▪ Guideline CDM Sampling and surveys for CDM project activities and programmes of activities, version 4.0.
5	Additionality	VPA must demonstrate that the	Assessment done by KBS on this respect is fully

⁹ Departments of Colon, Copán, Cortés, Lempira, Valle and Yoro.



N°	Eligibility/Inclusion Criteria	Description	KBS Assessment
		project meets additionality requirements of the Gold Standard.	depicted in section 4.3.7 of this report.
6	Local Stakeholder Consultation	VPA 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 VPA 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.
7	Target group	VPAs 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 VPA's renewal of crediting period, CME performed surveys (along with KBS' staff) 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	VPA shall be developed and implemented by the CME. In case contracted entities are retained to manage future VPAs, 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. VPA 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: CL 07 was raised during the validation process, which has been successfully closed. Refer Annex 2 for more details.

Opinion: The validation team therefore concluded that VPA comply with section 3.1.1 of GS4GG Principles & Requirements, version 1.2/21/, as well as PoA eligibility criteria established in PoA-DD and hence the VPA is eligible under GS.

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

Discussion: The project uses the GS methodology: Technologies and Practices to Displace Decentralized Thermal Energy Consumption, version 4.0./05/. The applicability conditions are justified in the VPA-DD. The applicability conditions of the methodology are assessed for this VPA renewal as below:

N°	Criteria TPDTEC	KBS assessment
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N°	Criteria TPDTEC	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 04/2009. Abovementioned study is considered reliable and sufficient to confirm thermal efficiency of ICS.
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.	<p>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.</p> <p>On the other hand, the following assessment was done to the project activity justification depicted in the revised PoA-DD:</p> <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 GS requirement.</p>
2.2.1.c	The project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PDD template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants.	KBS confirmed during the desk review and onsite visit that the only entity involved in the VPA is Proyecto Mirador, LLC.
2.2.1.d	The project developer must design incentive mechanism(s), which should be effective as fast as possible, for the elimination of inefficient baseline stoves that are replaced by the project cooking devices and describe the incentive mechanism(s) in the PDD/VPA-DD at the time of validation.	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.
2.2.1.e	To avoid double counting or double claiming, the project developer must: i. clearly communicates its ownership rights and intention of claiming the emission reductions resulting from the project activity to the following parties by contract or clear written assertions in the transaction paperwork: all other project participants; project technology manufacturers; and retailers of the project technology or the renewable fuel in use; and ii. inform and notify the end users that they cannot claim emission reductions from the project, and	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



N°	Criteria TPDDTEC	KBS assessment
	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 with other mitigation actions, for details on this demonstration.	matter.
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, 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.

Related to the application of the CDM TOOL11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period by the project at the time of the renewal, in the table below is depicted the assessment done by KBS to the analysis done by PP in the latest version of the VPA-DD:

N° step	Description	KBS assessment
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N° step	Description	KBS assessment
Step 1 Step 1.1	Assess the validity of the current baseline for the next crediting period. Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies.	KBS reviewed the National Strategy for the Adoption of ICS in Honduras ¹⁰ and confirmed that no law or regulation requesting energy efficiency in cook stove devices has been enacted in the framework of this strategy or others in Honduras. On the other hand, KBS identified that there is a voluntary standard for classification and testing of ICS ¹¹ that is just a document of good practices; but does not represent a legal requirement to be comply by the country. KBS agrees that the baseline for the next crediting period remains the same than in the former one.
Step 1.2	Assess the impact of circumstances	KBS reviewed the reports of ICS installed/delivered by the Government and by NGOs and ER's project developers and the baseline stove survey performed by the PP and despite there has been a significant increment of ICS installed and under operation in the region; the common practice in rural areas of Honduras (geographical area and population target in the GS project under evaluation) continuous to be the use of traditional stoves. The abovementioned was also confirmed during the interviews to the project beneficiaries. KBS agrees with the fact that the current circumstances in the region do not significantly impact the baseline scenario of use of traditional inefficient stoves.
Step 1.3	Assess whether the continuation of use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested.	
Step 1.4	Assessment of the validity of the data and parameters	<p>KBS reviewed the latest version of the VPA-DD and confirmed the update of the following parameters for the renewal:</p> <ul style="list-style-type: none"> ▪ $NCVb_fuel$ = Net calorific value of the fuels used in the baseline ▪ $NCVp_fuel$ = Net calorific value of the fuels used in the project ▪ $fNRB_i_y$ = Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal ▪ Pb_y = Quantity of fuel that is consumed in baseline scenario b during year <p>Assessment done for each of the parameters is depicted in section 4.3.9 of this report.</p>
Step 2 Step 2.1 Step 2.2	Update the current baseline and the data and parameters	The update of the baseline was reviewed by KBS and found correct as per the latest version of the TPDDTEC methodology. Assessment done in depicted in section 4.3.8.

Findings: No findings were raised.

Opinion: It's KBS opinion that the project 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 VPA.

¹⁰ <https://icf.gob.hn/wp-content/uploads/2022/02/ESTRATEGIA-NACIONAL-INCLUSIVA-PARA-LA-ADOPCION-DE-ESTUFAS-MEJORADAS-EN-HONDURAS.pdf>

¹¹ <https://fundacionvida.org/lanzamiento-de-la-normativa-ohn-970012017-estufas-mejoradas/>



4.3.4 Deviation of applied methodology

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

4.3.5 Project boundary

Discussion: The project boundary of the VPA is in line with the PoA and GS methodology applied /05/. Project is located in Honduras, in the departments of Colon (15°02'00.0"N 88°19'00.0"W), Copán (14° 50' 48.66"N 89° 9' 31.29"W), Cortés (14°45'00.0"N 86°08'00.0"W), Lempira (14°30'00.0"N 88°35'00.0"W), Valle (14°58'00.0"N 88°28'00.0"W) and Yoro (15°08'00.0"N 87°06'00.0"W). KBS was able to confirm that all the identified emission sources which are impacted by the VPA 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 VPA-DD and by the visits done to the beneficiaries 'sample (88 households) KBS confirmed that all emission sources and GHG have been included in the VPA boundary and the description in the VPA-DD is accurate, complete, and properly justified in the VPA-DD.

4.3.6 Baseline identification

Discussion: Description of the baseline scenario provided by CME in the latest version of the VPA-DD is based on provisions in the PoA-DD as well as results of the survey done during 09/2022¹². 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, which has been successfully closed. Refer to Annex 2 for more details.

Opinion:

¹² Encuestas de Linea Base 2022 Honduras 02 Sep 2022.xls.



- The baseline of the VPA 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 establishment of the baseline scenario at the time of the renewal of the crediting period of the VPA.
- Results obtained in the survey are properly protected and systematize by the CME and depicted results and graphs in VPA-DD are correct.

4.3.7 Additionality, Prior Consideration & Ongoing Financial Needs

Related to the **additionality analysis** of the project for the renewal of the crediting period, KBS confirmed that VPA complies with the CDM Tool for the demonstration of additionality, version 7.0.0 /08/. CME has clearly depicted in VPA-DD each of the steps followed to demonstrate the additionality of the project at the time of the renewal. Additionality steps and assessment done by KBS is 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	<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. <p>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”.</p>	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 VPA is the most attractive alternative of project scenario.
Sub-step 1b. Consistency with mandatory laws and regulations	CME argues that in Honduras there is no law or regulation that applies to the efficiency of cooking stoves. There is no legislation in Honduras that requires the use of efficient stoves, and none is expected to be introduced during the project period.	KBS consulted several official pages of the Government of Honduras and did not find any law or regulation requesting efficiency of cooking stoves, hence, agrees with the result of this step.
Step 2. Financial analysis Sub-step 2a: Determine appropriate analysis method Sub-step 2b: Option 1. Apply simple cost analysis	CME 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 VPA-DD and agreed with the financial approach selected (Simple Cost Analysis), given the VPA does not have any income different to the one provided by the VERs and even with it, there are other alternatives more attractive.
Step 3. Barrier analysis Sub-step 3a. Identify	CME has described the following barriers face by the VPA at the time of the renewal and	KBS reviewed the section of the VPA-DD related to this step and found the



Additionality step	Description	Assessment by KBS
<p>barriers that would prevent the implementation of the proposed GS VER project activity.</p> <p>Sub-step 3a. Identify barriers that would prevent the implementation of the proposed GS VER project activity</p>	<p>prevalent from the registration:</p> <ul style="list-style-type: none"> ▪ Investment barrier ▪ Technological barrier ▪ Barriers due to prevailing practice 	<p>analysis done reliable and aligned with the economical, technological, and social conditions of the beneficiaries interviewed during the onsite visit.</p> <p>The regions of Honduras 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, making the proposed VPA the only reliable alternative.</p>
<p>Step 4. Common practice analysis.</p> <p>Sub-step 4a. Analyze other activities similar to the proposed project activity</p>	<p>CME performed an analysis of common practice with information of ICS installed since 1999 to 10/2022 (VPA-DD, section of common practice), where the result was that “Without some source of external funding, Hondurans do not switch to fuel-efficient stoves, distribution agencies do not provide stoves to families, and laboratories do not conduct extensive research on how to improve the performance of stoves”</p>	<p>KBS reviewed the information included in the latest version of the VPA-DD and found figures reported and analysis of common practice done 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. CL 8 was raised and CME properly updated this section in order to reflect the latest information available at the time of the validation.</p>

As conclusion of the additionality assessment, KBS confirms that the VPA under validation for renewal of crediting period continuous to be additional as per applicable requirements of GS and latest version of the PoA-DD and “**Ongoing Financial Need**” as confirmed from the audit interviews and onsite visit continuous to be necessary to enhance the VPA’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.

4.3.8 Estimation of emission reductions

4.3.8.1 Baseline emissions

As per TPDDTEC methodology, ERs for the VPA 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)
- $\sum_{b,p}$ = 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)

4.3.8.2 Leakage

Leakage emission as per paragraph 3.11.3 of the methodology and registered PoA are assessed as follow:

Potential source of leakage	Assessment done by KBS
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.	NA. KBS confirmed as result of the desk review and site visit to the sample of beneficiaries that stoves are built in situ, cannot be relocated, and therefore cannot be reused in another location.
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.	NA. KBS confirmed as result of the desk review and site visit to the sample of beneficiaries that there is no such distinction between a low emitting energy and non-renewable biomass from the firewood consumed in project area. Areas of fuelwood collection, fuelwood suppliers and fuel type are the same for both, VPA users and non-VPA users.
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.	NA. KBS confirmed as result of the desk review and site visit to the sample of beneficiaries that VPA does not expect to create a negative impact on the NRB; if any, the impact would be positive since the project saves fuelwood reducing the demand.
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.	KBS confirmed as result of the desk review and site visit to the sample of beneficiaries that surveys have included questions for assessing leakage due to the replacement of efficient household heating (questions N° 30-31, 43-46). The results showed that no additional heaters exist in beneficiaries' households; however, CME will continue to monitor this potential source of leakage.
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.	NA. KBS confirmed as result of the desk review and site visit to the sample of beneficiaries that beneficiaries use firewood as main fuel for cooking. Users of technology with relatively lower emissions are not eligible.
Other potential sources of leakage.	KBS confirmed the following potential sources of leakage for the 3rd crediting period: <ul style="list-style-type: none"> ▪ Double counting by the presence of another ICS in VPA households (in case of, to be calculated as per the established in the PoA-DD) ▪ Transportation (in former crediting periods, lower than 0.1% of the total of ERs. in case of, to be calculated as per the established in the PoA-DD)



4.3.8.3 Ex-ante estimation of emission reductions for the 3rd crediting period

Discussion: Ex-ante ER’s have been calculated by CME as per methodology TPDDTEC, version 04. CME has provided detail calculation in the ER Tool of GS /02/ and CME’s Excel Spreadsheet /03/. Estimation is presented below:

Year	BE (tCO2e)	PE (tCO2e)	ERs (tCO2e)
2023	658.789	437.512	221.277
2024	1.016.351	674.976	341.375
2025	1.101.423	731.475	369.948
2026	1.261.836	838.007	423.829
2027	1.390.407	923.394	467.013
2028	1.428.465	948.669	479.796
2029	1.441.492	957.321	484.171
2030	479.339	318.337	161.002
Total	8,778,102	5,829,692	2,948,410
Total number of crediting years	7 years		
Annual average over the crediting period	1,254,015	832,813	421,201

Finding: No findings were raised related to the ex-ante estimation of emission reductions.

Opinion: KBS confirms that ex-ante emission reductions in the VPA-DD follow the GS PoA Requirements, as well as equations of the TPDDTEC methodology, version 04. Estimations are deemed reliable, accurate and conservative for the 3rd crediting period of the VPA-DD.

4.3.9 Monitoring plan of the VPA for the 3rd crediting period

Discussion: KBS reviewed the information established in the latest version of the VPA-DD related to the monitoring plan and cross-checked it against the requirements of the PoA-DD, 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 (Sep 2022). Results obtained are depicted below.

4.3.9.1 Parameters fixed ex-ante

Parameter	Description	KBS assessment
ID ICS 1.	Report of the results of the baseline scenario survey	KBS participated (as part of the onsite assessment done in 09/2022) in the application of the survey for the re-assessment of the baseline scenario of the VPA. KBS confirmed that the results of the survey were dully systematized and used for the updating of the baseline scenario for the renewal of the crediting period. KBS also confirmed the alignment of the survey with the GS Principles and Requirements as well as with the version 04.0 of the GS TPDDTEC methodology.



Parameter	Description	KBS assessment																
ID ICS 2.	The detailed description of the project technology	<p>KBS reviewed the latest version of the VPA-DD and found it completed as per the following items to be depicted:</p> <table border="1"> <thead> <tr> <th>Item</th> <th></th> </tr> </thead> <tbody> <tr> <td>Manufacturer name</td> <td>X</td> </tr> <tr> <td>Product name</td> <td>X</td> </tr> <tr> <td>technology type</td> <td>X</td> </tr> <tr> <td>capacity characteristics,</td> <td>X</td> </tr> <tr> <td>continuous useful energy output demonstration,</td> <td>X</td> </tr> <tr> <td>rated thermal efficiency</td> <td>X</td> </tr> <tr> <td>Any performance certifications f</td> <td>X</td> </tr> </tbody> </table> <p>On the other hand, source of information provided¹³ was found reliable by KBS.</p>	Item		Manufacturer name	X	Product name	X	technology type	X	capacity characteristics,	X	continuous useful energy output demonstration,	X	rated thermal efficiency	X	Any performance certifications f	X
Item																		
Manufacturer name	X																	
Product name	X																	
technology type	X																	
capacity characteristics,	X																	
continuous useful energy output demonstration,	X																	
rated thermal efficiency	X																	
Any performance certifications f	X																	
ID ICS 3.	The expected technical life the individual project technology (7 years)	KBS reviewed the results achieved for this parameter in former CPs and found an average between 6 and 10 years of lifetime; hence, value proposed for the 3 rd CP is deemed conservative.																
ID ICS 4.	Indoor air pollution (IAP) PM 2.5 and carbon monoxide (CO) emissions.	KBS reviewed the information included in the VPA-DD related to this matter and confirmed it during the onsite visit. Additionally, it was reviewed the report issued by Lefebvre, Olivier, "Health Impact of Proyecto Mirador Dos por Tres Stove" (2018), where it is established a value of PM of 2.5 of lower. Hence, KBS deems the value proposed for the 3 rd CP as correct and conservative.																
ID ICS 5.	Avoidance of double counting or double claiming among project participants	<p>During the onsite visit, KBS confirmed that Proyecto Mirador LLC is the only PP and CME for the VPA under renewal. Additionally, written declaration of ER's property is required to any beneficiaries participating in the VPA in order to ensure not double counting or claim of environmental benefits derived of the VPA. KBS also reviewed the registries of CDM and other voluntary GHG programs (i.e VCS, CCB, Cercarbono, etc.) and did not find projects neither registered in the same project's area, nor claiming environmental benefits from the same beneficiaries.</p>																
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	KBS consulted several official web pages of the Government of Honduras and did not identify regulation or laws undermining with any national, sub-national or local regulations or guidance for thermal energy supply/devices or fuel supply or use applicable to the VPA.																
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)	KBS reviewed the TPDDTEC methodology, version 04.0 and confirmed that the values applied are the ones established for wood in both, methodology and IPCC.																
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	KBS reviewed the TPDDTEC methodology, version 04.0 and confirmed that the values applied are the ones established for wood in both, methodology and IPCC.																
ID ICS 12. ID ICS 13.	$NCV_{b, fuel}$ Net calorific value of the	KBS reviewed the study used as support for the value applied ¹⁴ and found it reliable and coherent at the time of the VPA's renewal. 2.																

¹³ MacCarty, Still, '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', Aprovecho Research Center, April 2009.

¹⁴ NCV for Red Oak, per Global Alliance for Clean Cookstoves, "WBT 4.2.4 Spreadsheet" (<https://cleancooking.org/sector-directory/technology-and-action-for-rural-advancement/with-reference-to-Cheremisnoff,-N.-Properties-of-Wood.-Wood-for-Energy-Production.-Ann-Arbor,-MI,-Ann-Arbor-Science:-31-43.-1980>).



Parameter	Description	KBS assessment
	fuels used in the baseline and project scenario 0.01947 TJ/Ton	The basis of ' <i>NCV_{b,fuel}</i> ' taken as 0.01947 TJ/ton comes from an analysis that was performed by a qualified independent third party, Adrian Ghilardi an Associate Professor from the Center for Research in Environmental Geography at the National Autonomous University of Mexico (UNAM). The document was reviewed by KBS and it was found consistent, reliable and appropriate for the project. The analysis uses Proyecto's Mirador database of wood type used by the beneficiaries. The analysis and results are transparently presented in the documents "Fuelwood types & Average NVCs 20 Jul 2022" and "CalorificValuesMirador_Ghilardi 2022" cited in the FVR. Both studies were reviewed by the audit team and found appropriate for the renewal of the project activity as well as aligned with the GS requirements.
ID ICS 17.	<i>f_{NRB,i,y}</i> Fractional non-renewability status of woody biomass fuel during year y, in case the baseline fuel is biomass or charcoal (63.70%)	KBS confirmed the consistency of the value applied with the one in the CDM TOOL30, Calculation of the fraction of non-renewable biomass. 3. Currently, f _{NRB} value in Section B.6.2 comes from the scientific literature "Bailis, R.; Drigo, R.; Ghilardi, A. & Masera, O. (2015). The carbon footprint of traditional woodfuels. Nature Climate Change, 5(3), pp. 266–272." Country: Honduras; which is a source of f _{NRB} value comparison according to the "CDM TOOL30 Methodological tool for Calculation of the fraction of non-renewable biomass, version 04.0". KBS agrees with the correct of the application of this official source.

4.3.9.2 Parameters to be monitored during the crediting period

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 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 VPA-DD and relies on its consistency with 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 VPA-DD and relies on its consistency with applied methodology TPDDTEC version 04.0 and GS Principles and Requirements.
ID ICS 18	<i>P_{b,y}</i> 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).
ID ICS 19	<i>P_{p,y}</i> 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	<i>SFS_{p,b,y}</i> Specific fuel savings for an individual project technology of baseline b/project p pair in	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).



Parameter	Description	KBS assessment
	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 VPA-DD and found it correct and aligned with the provisions of the PoA-DD and version 04.0 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 Guidelines, capped values should be adopted as per the monitoring level practice.
ID ICS 27	ID 6 / $Np_{,y}$ 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 ID ICS 30	$LEp_{,y}$ Source of leakages in the VPA in tCO _{2e} per year	KBS reviewed the description of these parameter in the VPA-DD and found them correct and aligned with the provisions of the PoA-DD and version 04.0 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: CL 09, CL 10 and CL11 were raised during the validation process, which has been successfully closed. Refer Annex 2 for more details.

Opinion:

The assessment team confirms that:

- All assumptions and data used by the CME are listed in the VPA-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 VPA-DD.
- All values used in the VPA-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 VPA-DD.
- Monitoring plan in the VPA-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 VPA-DD /01/ and also confirmed during the desk review and onsite visit to the sample of beneficiaries of the project.

4.3.10 Quality assurance and quality control of the VPA’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 & VPA consultant. KBS confirms that sufficient provisions are established to monitor the VPA 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 VPA-DD /01/ is in accordance with the Guidelines for Sampling and Surveys for CDM Project Activities and Programme of Activities, version 09.0 /10/ and TPDDTEC methodology version 4.0 /5/ and appropriate for the type of the project. KBS has found the sampling approach feasible and consistent with the renewed PoA-DD /04/. The VPA-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 VPA-DD, along with detailed quality assurance and quality control procedures. Based on review of the VPA-DD and interview with relevant stakeholders, KBS confirms that the monitoring plan presented in VPA-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.

4.3.11 Sampling plan and survey for the renewal of the crediting period

Discussion: As stated in section 3.2 above, a site visit was conducted for the renewal of the VPA. Sampling approach was applied to check the physical implementation of the VPA in line with the registered PoA /04/ and assess the baseline as stated in VPA-DD /01/. CME has provided the VPA database /15/ and random samples from the list were checked¹⁵ (86 beneficiaries). In order to meet the requirements of section 4.3 of the TPDDTEC version 04.0, simple random sampling was applied. 86 households were visited between 09/2022 and compared the observations with the information mentioned in the VPA database /15/, survey /12/, VPA-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 (86 households visited)¹⁶ with and without project technology, respectively, ensuring representativeness of end users targeted in the VPA.
- **Sample size:** The baseline and project survey was carried out for both, baseline and the project scenario using a random sampling approach, following the methodology's guidelines for minimum sample size:

¹⁵ 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.



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 VPA and as per the guidelines of the TPDDTEC methodology as well as CDM Guideline for Sampling and Survey.

5. Duration and crediting period of the VPA for the renewal

Discussion: KBS confirmed as part of the desk review and site visit to the sample households of the VPA in Honduras that first crediting period of the VPA started in 01/05/2009, 2nd crediting period on 01/05/2016 and 3rd crediting period on 01/05/2023. All the above mentioned with a duration of seven (7) years. 3rd crediting period will be between 01/05/2023 and 30/04/2030.

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 VPA-DD has been established as per the guidelines of the TPDDTEC methodology as well as GS Requirements and Procedures and PoA-DD.

6. Safeguarding Principles Assessment

CME has done the safeguarding principles assessment analysis depicted in the GS VPA-DD (see Appendix 1). The assessment has been performed in accordance with the requirements prescribed in the GS4GG Principles & Requirements, version 1.2 & Safeguarding Principles & Requirements, version 1.2/21/ to the principles applicable to the VPA for the renewal (as per the PoA-DD)¹⁷. KBS carried out desk review of the VPA's information and during the onsite visit cross checked the safeguarding principles assessment conducted by the CME. 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: CL 12 was raised. CME updated the section correcting the mistake and the finding was closed.

Opinion:

¹⁷ Applicable safeguarding principles are Principle 9.4 Release of pollutants



- All supporting information & reference sources stated in the GS VPA-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 in Appendix 1 of the VPA-DD 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 VPA fulfils all the safeguarding principles given by United Nations at the time of the renewal of the crediting period.

7. Gender sensitive assessment

Discussion: CME has included a detail analysis of Gender Sensitive in VPA-DD (see section D.2), where the following questions were dully responded:

- Question 1 - Explain how the project reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?
- Question 2 - Explain how the project 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 and found all the consistent with the VPA's situation, 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 conducted a Gender Sensitive Assessment of the VPA for the renewal of the crediting period as per GS Principles and Requirements.

8. Local stakeholder consultation

Discussion: NA. CME is not requested to perform a LSC at the time of the renewal. KBS reviewed the registered PoA-DD as well as the Validation Report for the Registration of the 1st VPA and found that the official LSC was held at the VPA level in 2008 and subsequent LSC (voluntary ones, starting in 2012) have been performed separately by community when new beneficiaries' inclusion and stove construction have been implemented.

Findings: No findings raised.

Opinion: NA

9. Grievance Mechanism

Discussion: During the onsite visit, KBS confirmed that CME has established Grievance Mechanism available to any stakeholder of the VPA. Information about the process is clearly depicted in section E.2 of the VPA-DD.

Findings: No findings raised.

Opinion: The grievance mechanism proposed in the GS VPA-DD by CME is verified to be adequate and in line with the requirement of GS4GG.



10. References

#	Author	Title	References to the document	Provider
1.	CME	GS VPA-DD for the renewal of the crediting period	Version 01 dated on 19/09/2022 Version 02, dated on 17/11/2022 Version 02.1, dated on 16/02/2023 Version 2.2, dated on 03/07/2023 Version 2.3, dated on 10/08/2023 Version 2.4, dated on 05/09/2023	CME
2.	GS	ER Tool of GS	Version 01, dated on 02/05/2022 Version 02, dated on 07/11/2022	CME
3.	CME	CME's ERs Excel Spreadsheet	Version 01, dated in Sep 2022 Version 1.1, dated on 17/11/2022 Version 1.2, dated on 09/02/2023	CME
4.	CME	GS PoA DD - Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America (GS N° 1988)	Version 01, dated on 19/09/2022 Version 02, dated on 17/11/2022 Version 02.1, dated on 10/02/2023 Version 02.2, dated on 14/03/2023	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/CO ₂ eq Savings	Dated in April 2006	Other
7.	CME	Health Impact of Proyecto Mirador Dos por Tres Stove	Dated on 16/10/2018	Other
8.	UNFCCC	Tool for the demonstration of additionality	version 7.0.0	UNFCCC website
9.	CME	VPAs baseline report for the renewal of the crediting period	Version 04.0, date on 23/09/2022	CME
10.	UNFCCC	Standard for sampling and surveys for CDM project activities and PoAs,	Version 09.0	UNFCCC website
11.	GS	SDG Impact tool for VPA RCP (4 th revision by CME)	Version 01, dated on 14/12/2021 Version 02, dated on 07/11/2022	CME
12.	CME	VPA 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 requirements	dated on 24/02/2022	GS
15.	CME	VPA 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 & VPA 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 & VPA design document (VPA-DD)	Version 2.0, dated on 04/05/2022	
21.	GS4GG	GS4GG-Stakeholder Consultation Requirements Guidelines	Version 1.2	GS website
		GS4GG Principle & Requirements		
		GS4GG 'Community Services Activity-Requirements		
22.	CME	Report for Calorific Values in ICS Mirador, issued by Dr. Adrian Ghilardi of UNAM.	Version 01, dated on 14/10/2022	CME
23.	CME	Fuelwood types & Average NVCs	Version 01, dated on 20/07/2022	CME
24.	CME	Quantitative Employment Report for Mirador ICS Project	Version 01, dated on 07/11/2022	CME
25.	CME	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 Aprovecho Research Center, dated on 28/04/2009	Version 01, dated on 28/04/2009.	CME
26.	CME	Descriptive Summary Proyecto Mirador Online Training Platform, issued by Proyecto Mirador LLC, dated in January 2023.	Version 01, dated in 2023	CME
27.	CME	Customer Selection Process for Drop-off Surveys MiradorForce – Salesforce, issued by Mirador LLC, dated in 2023	Version 01, dated in 2023	CME
28.	CME	Sample size calculation Baseline Survey Proyecto Mirador	Version 01, dated in 2022	CME
29.	CDM	Methodological Tool 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)	CDM

**Annex 1: Detailed Findings****Table 1. CLs from this Design Certification Renewal**

CL ID	01	Section no.	GS Principles and Requirements	Date: 20/09/2022
Description of CL				
<i>In PoA-DD version 01, section A.2, some information is repeated.</i>				
CME Response				Date: 07/11/2022
<i>The repeated information was removed from section A.2 of the PoA-DD.</i>				
Documentation provided				
<i>T-PreReview_V2.1_POA-Design-Document GS1988 v2.0 17Nov22</i>				
VVB assessment				Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.				

CL ID	02	Section no.	GS Principles and Requirements	Date: 20/09/2022
Description of CL				
<i>In PoA-DD version 01, section B.1.a, it is not clear enough the difference of roles and responsibilities between Stoves Building Team and Ejecutores. Additionally, role and responsibility of the GS consultant has not been defined.</i>				
CME Response				Date: 07/11/2022
<i>In section B.1.a, the text was edited to clarify that "Stove Building Team" is a "Team of ejecutores". In section B.1.a, the role and responsibility of the external consultant was included.</i>				
Documentation provided				
<i>T-PreReview_V2.1_POA-Design-Document GS1988 v2.0 17Nov22</i>				
VVB assessment				Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.				

CL ID	03	Section no.	GS Principles and Requirements	Date: 20/09/2022
Description of CL				
<i>On cover page (Key Project Information) of the VPA-DD version 01, some information is missing (i.e Time of First Submission Date, Date of Design Certification, Completion date of version)</i>				
CME Response				Date: 03/11/2022
<i>Missing information has been included in the "Key Project Information" section.</i>				
Documentation provided				
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22</i>				
VVB assessment				Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.				



CL ID	04	Section no.	GS Principles and Requirements	Date: 20/09/2022
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Description of CL

On VPA-DD version 01, section A.1.1, table 1 does not follow the template established (i.e title of column 4) and some references to tables and figures are missing (i.e page 29, figure 6).

CME Response

Date: 03/11/2022

VPA-DD, section A.1.1, table 1 was checked against Gold Standard latest template (v2.0, released 04.05.2022) and no differences were observed (images below).

References to tables and figures were checked and corrected.

Table 1 observed in Mirador's VPA-DD (excerpt)

A.1.1. Eligibility of the VPA under approved PoA

>>

Table 1 Eligibility for VPA inclusion as per PoA requirements

No.	Eligibility Criterion	Description/ Required condition	Description of the VPA in relation to the criteria, Means of Verification and Supporting evidence for inclusion
1	Project Boundary and VPA Location	VPA shall involve the distribution of ICS within the geographical boundary of Host Countries defined in the PoA	VPA clearly states VPA project boundary under Section A.2, "Location of VPA", and VPA project boundary falls within PoA project boundary. VPA project boundary is Honduras, which falls within PoA project boundary. 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. GPS markings are kept for each stove installed and available to VVB for verification to ensure all stoves are within VPA project boundary.
2	Avoid double counting	VPA shall apply a unique identifier to each cookstove installed and apply routine data checks and other management protocols that ensure double counting is	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, so that if there is another similar activity within the same target area,

Table 1 observed in Gold Standard latest template (v2.0, released 04.05.2022), retrieved from <https://www.goldstandard.org/project-developers/standard-documents> (visited 03/Nov/22).

A.1.1. Eligibility of the VPA under approved PoA

>>

Table 1 Eligibility for VPA inclusion as per PoA requirements

No.	Eligibility Criterion	Description/ Required condition	Description of the VPA in relation to the criteria, Means of Verification and Supporting evidence for inclusion
1			
2			
3			
...			



Documentation provided	
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.17Nov22</i>	
VVB assessment	Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.	

CL ID	05	Section no.	GS Principles and Requirements	Date: 20/09/2022
Description of CL				
<i>Some internal comments of the CME's staff are opened in the VPA-DD version 01.</i>				
CME Response				Date: 07/11/2022
<i>Comments have been addressed and removed from the VPA-DD. "Track changes" was used.</i>				
Documentation provided				
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22</i>				
VVB assessment				Date: 20/11/YYYY
KBS confirms the appropriateness of the correction done. The finding was closed.				

CL ID	06	Section no.	GS Principles and Requirements	Date: 20/09/2022
Description of CL				
<i>CME is requested to provided evidence for the targets established in the VPA-DD for Contribution to Sustainable Development Goals.</i>				
CME Response				Date: 07/11/2022



Evidence for each target available in table below, column "Reference".

All the estimated values, except the ERs, come from the last verification period (VP12).

Some SDGs used in the 2nd crediting period had to be updated to align to Gold Standard SDG Tool.

- A. ER Projections, 3rd Crediting Period.
Document name: "ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal 17Nov22", tab "Projections", cell "K11"
- B. 12th Monitoring Report.
Document name: "gs2758_Mirador VP12 MR v1.5 08 Jul 2022 Clean" Available at <https://platform.sustain-cert.com/public-project/512>
- C. Health Impact of Proyecto Mirador 2x3 Stove" (2018)
Document name: "ADALY_Report_Mirador_2018_10_17_v7 FINAL"
- D. Proportion of women in managerial positions
Document name: "VP12-12 Quantitative Employment", tab "Mujeres"

Sustainable Development Goals Targeted	SDG Impact	Estimated Annual Average	Units or Products	Reference
13 Climate Action (mandatory)	Amount of GHGs emissions avoided or sequestered	408,032	VERs	A
1 No Poverty	Average household savings i.e., decrease in expenditure on basic service such cooking, lighting, drinking	1.94	USD	B
3 Good Health and Well-Being	Number of households that observed reduction in PM2.5 & carbon monoxide (CO) concentration reductions	104	µg/m3	C
4 Quality Education	Number of training hours provided for employees (full-time, part-time, or temporary), disaggregated per gender	1,251	Hours/year	B
5 Gender Equality	5.5.2 Proportion of women in managerial positions	36%	%	D
5 Gender Equality	Average time saving associated with cooking time and fuel collection	98% cooking time; 48% fuel collection	%	B
7 Affordable and Clean Energy	7.1.2 Proportion of population with primary reliance on clean fuels and technology	10%	%	B Section B.1, 1 st paragraph
8 Decent Work and Economic Growth	Total number of jobs	174	Number of employees	B
15 Life on Land	Total non-renewable wood fuel saved (Net benefit from the difference of the baseline and project household fuel consumption)	Pb,y 4.79245 (0.013130 t/hh/day) Pp,y 3.12246 (0.008554683 t/hh/day) Pp,b,y 1.67 (0.0045754 t/hh/day) Net benefit	tonnes/hh/year	B



Documentation provided	
ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal 17Nov22 ADALY_Report_Mirador_2018_10_17_v7 FINAL VP12-12 Quantitative Employment	
VVB assessment	Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.	

CL ID	07	Section no.	GS Principles and Requirements	Date: 20/09/2022				
Description of CL								
In VPA-DD version 02.0, section A.1.1, parameter: "Start Date", there is a mistake in the crediting period under renewal.								
CME Response				Date: 07/11/2022				
Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.								
The second (current) crediting period runs from 01/05/2016 to 30/04/2023; hence, the start date of the third crediting period (this renewal) starts on 01/05/2023, as shown in the VPA-DD.								
<table border="1"> <tr> <td>3</td> <td>Start date</td> <td>The start date of each VPA shall be the first date of stove construction.</td> <td> Start date of VPA: 01/05/2009 Start date of 3rd crediting period (last renewal): 01/05/2023 All stove installations are individually tracked on an electronic database that is available to VVB for validation. </td> </tr> </table>					3	Start date	The start date of each VPA shall be the first date of stove construction.	Start date of VPA: 01/05/2009 Start date of 3 rd crediting period (last renewal): 01/05/2023 All stove installations are individually tracked on an electronic database that is available to VVB for validation.
3	Start date	The start date of each VPA shall be the first date of stove construction.	Start date of VPA: 01/05/2009 Start date of 3 rd crediting period (last renewal): 01/05/2023 All stove installations are individually tracked on an electronic database that is available to VVB for validation.					

Documentation provided	
T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22	
VVB assessment	Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.	

CL ID	08	Section no.	GS Principles and Requirements	Date: 29/09/2022
Description of CL				
In VPA-DD version 02.0, common practice analysis (page 53), figures reported of ICS' installation (operational) are not covering the most recent information (Nov 2021) at the time of the renewal (October 2022).				
CME Response				Date: 07/11/2022
Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.				
Figure reported of ICS's installation is the most recently verified data, this is based on the last Verification Period at the time of submission (12 th VP, from 01/12/2020 to 30/11/2021). A footnote with this mention was included in the VPA-DD.				
Documentation provided				
T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22				
VVB assessment				Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.				



CL ID	09	Section no.	GS Principles and Requirements	Date: 29/09/2022
Description of CL				
<i>In VPA-DD version 02.0, section B.6.1, KPI established for the SDG N°7 (10%) is deemed too low for the current figures of installed ICS (i.e 500,000), average beneficiaries (by the survey) and population (10.3M).</i>				
CME Response				Date: 07/11/2022
<i>Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.</i>				
<i>10% on "SDG 7.1.2 Proportion of population with primary reliance on clean fuels and technology" reflects the most recently verified data, based on the last Verification Period at the time of submission (12th VP, from 01/12/2020 to 30/11/2021). Below an explanation of its monitoring approach:</i>				
<ol style="list-style-type: none"> <i>1. Quantify the number of stoves built, including both first and second crediting periods (May 2009 to Nov 2021) = 217,957 stoves. File: "ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal 17Nov22", tab "ER Sheet", SUM(C5:EW5)</i> <i>2. Multiply the above value by the average people per household to obtain the number of people using the technology. PP/HH = 4.8 pp/hh (value retrieved from Mirador's 12th Monitoring Report "gs2758_Mirador VP12 MR v1.5 08 Jul 2022 Clean" available at https://platform.sustain-cert.com/public-project/512 217,957 stoves *4.8 pp/hh = 1,046,193.6</i> <i>3. Then divide step 2 value by the most recent data of the total population in Honduras, available at https://data.worldbank.org/indicator/SP.POP.TOTL?locations=HN 1,046,193.6 number of people using the technology / 10,062,994 Honduras total population in 2021 = 10% SDG 7.1.2 Proportion of population with primary reliance on clean fuels and technology = 10%</i> 				
Documentation provided				
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22</i>				
VVB assessment				Date: 20/11/2022
<i>KBS confirms the appropriateness of the correction done. The finding was closed.</i>				

CL ID	10	Section no.	GS Principles and Requirements	Date: 29/09/2022
Description of CL				
<i>In VPA-DD version 02.0, section B.6., parameters ID ICS 10 and 11 are repeated.</i>				
CME Response				Date: 07/11/2022



Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.

Parameter ICS 10 corresponds to CO2 emission factor; and ICS 11 to non-CO2 emission factor (images below).

Data/parameter ID ICS 10	
Data/parameter	$EF_{p,f,CO2}$
Unit	tCO ₂ /TJ
Description	CO ₂ emission factor of the fuel that is reduced (Wood)

Data/parameter ID ICS 11	
Data/parameter	$EF_{p,f,nonCO2}$ (CH ₄ and N ₂ O)
Unit	tCO ₂ e/TJ
Description	Non-CO ₂ emission factor arising from use of fuels in baseline scenario

Documentation provided

T-PreReview_v2.0-VPA-Design-Documents GS2758 v2.0 17Nov22

VVB assessment

Date: 20/11/2022

KBS confirms the appropriateness of the correction done. The finding was closed.

CL ID	11	Section no.	GS Principles and Requirements	Date:	29/09/2022
Description of CL					
ER spreadsheet: ER Sheet Crediting Period Renewal GS2758 19Sep22.xls, there are internal comments neglected.					
CME Response					Date: 07/11/2022
Comments belong to the 12 th Verification Period. These had been previously addressed but missed to be removed. ER sheet was checked, cleaned up and updated accordingly.					
Documentation provided					
ER Sheet Crediting Period Renewal GS2758 3rd CP Renewal 17Nov22					
VVB assessment					Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.					

CL ID	12	Section no.	GS Principles and Requirements	Date:	29/09/2022
Description of CL					
In VPA-DD version 02, section D.1, CME has not included all applicable safeguarding principles applicable to the project (i.e Principle 9.4 Release of pollutants).					
CME Response					Date: 07/11/2022



<i>Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.</i>	
<i>Section D.1 has been updated to correctly reflect “Principle 9.4 Release of pollutants” and its mitigation measure. All other principles are not included in this section since these are not relevant and no mitigation measure is required according to the Safeguarding Principles Assessment (Appendix 1 of VPA-DD).</i>	
Documentation provided	
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22</i>	
VVB assessment	Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.	

Table 2. CARs from this Design Certification Renewal

CAR ID	1	Section No.	GS Principles and Requirements	Date: 20/09/2022
Description of CAR				
<i>VPA-DD version 02.0, section B.4 is not depicting the latest results achieved during the survey performed during Sep 2022 to the sample of households for the baseline determination of the VPA.</i>				
CME Response				Date: 07/11/2022



Reference to the version of the VPA-DD is incorrect, the version shared was 1.0 (not 02.0, this corresponds to Gold Standard template version). The updated VPA-DD is now version 2.0.

Section B.4 does display the latest results from the latest baseline survey, which took place from 01/09/2021 to 31/05/2022. The date (02 Sep 2022) on the name of the file “Encuestas de Línea Base 2022 Honduras 02 Sep 2022” is not when the surveys took place, but rather when the report was generated from Mirador’s database in Salesforce and the information was processed.

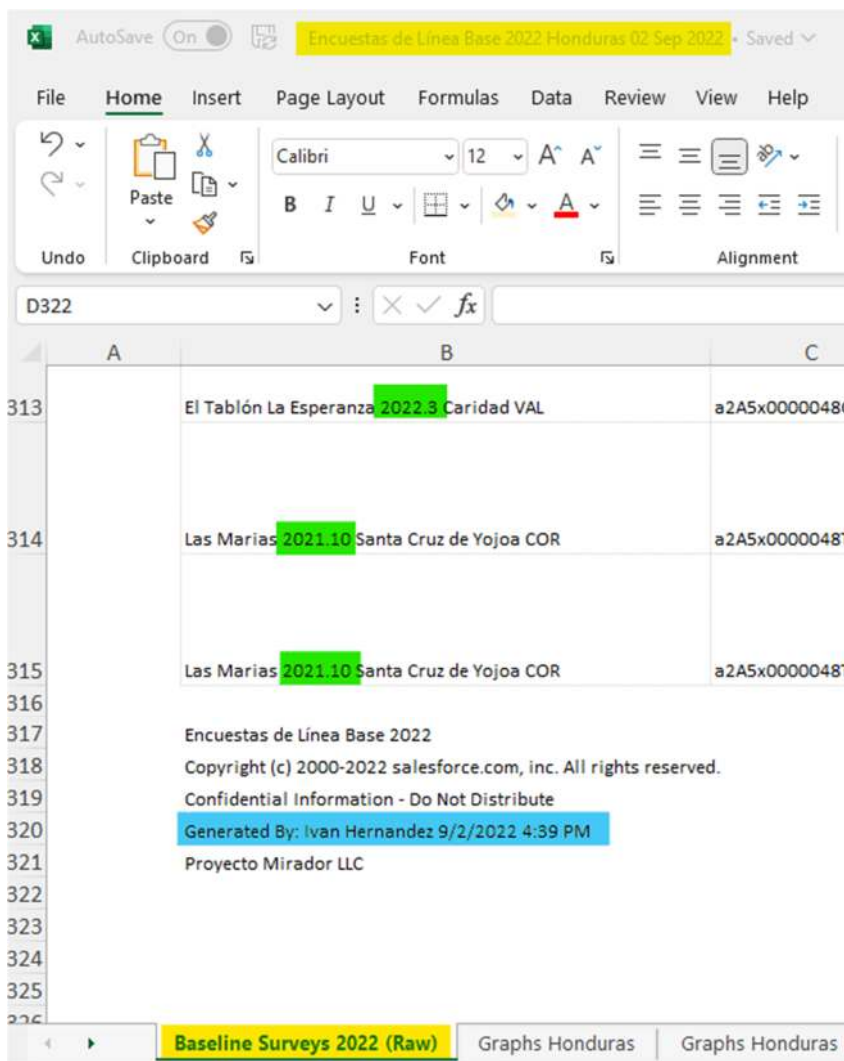
Summary:

Surveys dates: from 01/09/2021 to 31/05/2022

Report generated: 02/09/2022

This can be crosschecked as follows:

- In the excel file “Encuestas de Línea Base 2022 Honduras 02 Sep 2022”, tab “Baseline Surveys 2022 (Raw)”, row 317 to 321 it can be read “Generated By: Ivan Hernandez 9/2/2022 4:39 PM” (image below, highlighted in blue).
- In this same file, the year and month of each survey can be observed in column “B” (image below, highlighted in green).





Documentation provided	
<i>T-PreReview_v2.0-VPA-Design-Document GS2758 v2.0 17Nov22</i>	
<i>Encuestas de Línea Base 2022 Honduras 02 Sep 2022</i>	
<i>Baseline Report Proyecto Mirador VPA1 Honduras Renewal v1.0 02 Sep 2022</i>	
VVB assessment	Date: 20/11/2022
KBS confirms the appropriateness of the correction done. The finding was closed.	

Table 3. FARs from this validation

No FARs 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		

**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