VERIFICATION REPORT

GROUPED PROJECTS FOR SAFE DRINKING WATER FOR SCHOOLS IN VIET NAM

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Summary:

- **A brief description of the verification and the project**

Verification: Sustainability Investment Promotion and Development Joint Stock Company (SIPCO) has appointed EcoLance Private Limited (hereafter referred as EPL), to carry out the fourth verification of the VCS project "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" in Viet Nam, VCS ID: 3599 and fall under the sectoral scope 03. The verification is based on the desk review of the Monitoring report /01/, registered VCS PD /23/ and the corresponding validation report /23/, supporting emission reduction calculation spread sheets /02/ and other relevant supporting documents made available to the verification team by the project proponent accompanied by onsite audit and also onsite interviews. This verification involves the period of **01-January-2025 to 30-June-2025** (including both of the days).

Project: The project "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" is a grouped project which employs CDM methodology AMS-III.AV. (Version 08.0) /B02/. Under this grouped project activity, the water purifiers have been distributed to the rural schools and institutions with no previous water purifiers access. The geographical boundaries of Project Activity "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" covers the geographical boundary of Viet Nam.

So, the grouped project activity reduces the use and demand for non-renewable biomass that would have been used to boil water as means to purify water in the absence of this grouped project activity. The project start date is **04-July-2022** which is the distribution date of the first SDWP in the grouped project.

- **The purpose and scope of verification**

Purpose: The purpose of the verification is to review the monitoring results and verify that monitoring methodology was implemented according to monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive and presented in a concise and transparent manner. In particular, monitoring plan, monitoring report and the project's compliance with relevant VCS, UNFCCC and host party criteria are verified in order to confirm that the project has been implemented in accordance with previously registered design and conservative assumptions, as documented.

The grouped project activity reduces the use and demand for non-renewable biomass that would have been used to boil water as a means to purify water in the absence of this project activity. This directly leads to reduced greenhouse gas emissions.

The scope of the verification is:

• To verify the project implementation and operation with respect to the registered VCS PD

• To verify the implemented monitoring plan with the registered VCS PD and applied baseline and monitoring methodology.

• To verify that the actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.

• To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.

• To verify that reported GHG emission data is sufficiently supported by evidence.

The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.

- **The method and criteria used for verification.**

(a) Desk review, involving:

(i) Review of the data and information presented to verify their completeness;

(ii) Review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;

(iii) Evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

(b) Onsite assessment involving:

(i) Assessment of the implementation and operation of the proposed VCS grouped project activity as per the registered VCS PD;

(ii) Review of information flows for generating, aggregating and reporting the monitoring parameters;

(iii) Interview with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS PD;

(iv) A cross-check between information provided in the monitoring report and data from other sources such as inventories, purchase records, or similar data sources;

(v) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the registered VCS PD and the selected methodology;

(vi) Review of calculations and assumptions made in determining the GHG data and emission reductions;

(vii) Identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

- **The number of findings raised during verification**.

A risk-based approach has been followed to perform this verification. During the course of verification, a total of 09 findings were raised, which includes:

05 Corrective Action Requests (CAR); 04 Clarification Request (CLs).

All the raised findings were successfully resolved by the PP and subsequently closed by VVB.

- **Any uncertainties associated with the verification**

The VCS MR /01/, emissions reduction calculations /02/ along with the supporting documents provided are considered to be in line with all the VCS requirements /B01/. The verification team has detected no further uncertainties or quality restriction.

- **Summary of the verification conclusion**

In EPL's opinion, the emission reductions reported for the "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" in the monitoring report are fairly and correctly stated. EPL is therefore able to certify that the emission reductions from the "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" during the period from **01-January-2025 to 30-June-2025**, is amount 154,125 tCO_2 equivalent.

Request for issuance of VCUs shall be made by the project proponent to an approved VCS Program Registry based on the requirements set out under the most recent version of the VCS Program Guidelines clause on VCS Registration. The verification of reported emission reductions is based on the information made available to EPL and the engagement conditions detailed in this report.

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1 INTRODUCTION

1.1 Objective

Sustainability Investment Promotion and Development Joint Stock Company has appointed the VVB, EcoLance Private Limited to perform a verification of the VCS Grouped Project "Grouped Projects for Safe Drinking Water for Schools in Viet Nam". This report summarizes the findings of verification of the project, performed on the basis of the VCS Program Guide (v4.4, updated 29-August-2023) /B01-b/, VCS Standard (v4.7, updated 16-April-2024) /B01-a/, Program Definitions (v4.5, updated 16-April-2024) /B01-e/, Registration & Issuance Process (v4.5, updated 16-April-2024) /B01-d/, VCS Validation and Verification Manual (v3.2, dated 19-October-2016) /B01-c/. Verification is required for all VCS project activities intending to register a grouped project under the VCS program. This report contains the findings and resolutions from the verification of the grouped project. The purpose of verification is to have a thorough and independent assessment of the proposed grouped project against the applicable VCS requirements, in particular, the project's baseline, monitoring plan and the project's compliance with relevant VCS and host party criteria. These are verified in order to confirm that the monitoring report, as documented, is sound and reasonable and meets the identified criteria. Verification is a requirement for all VCS projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of emission reductions, VCUs. The monitoring system is implemented and fully functional to generate emission reductions without any double counting, and the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reductions calculation.

1.2 Scope and Criteria

The verification of this project is based on the registered VCS Project Description /23/, the Monitoring Report of this monitoring period /01/, emission reduction calculation spread sheet /02/, supporting documents made available to the verifier and information collected through performing interviews and during the on-site assessment. Furthermore, publicly available information was considered as far as available and required.

EPL has employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions.

The verification is carried out on the basis of the following requirements (latest available on VCS website at the time of verification), applicable for this project activity:

- VCS Program Guide version 4.4, updated 29-August-2023
- VCS Standard version 4.7, updated 16-April-2024
- Program Definitions version 4.5, updated 16-April-2024
- Registration & Issuance Process version 4.5, updated 16-April-2024

- VCS validation and verification manual version 3.2, dated 19-October-2016
- CDM Methodology: AMS-III. AV version 08.0 “Low greenhouse gas emitting safe drinking water production system”/B02/
- Other relevant rules, including the host country legislation

The scope of this verification, by independent checking of objective evidence, is as follows:

- To verify that the project is implemented as described in the project description.
- To assess the project’s compliance with other relevant rules including the host country legislation.
- To assess the implementation of the monitoring plan content as mentioned in the registered VCS-PD /23/.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions (VERs/VCUs) without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent, and free of material error or emission by checking the monitoring records and the emissions reduction calculation /02/.
- To evaluate the GHG emissions reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction data is free from material misstatement.
- To verify that reported GHG emissions data is sufficiently supported by evidence.
- The verification shall ensure that the reported emission reductions are complete and accurate to be certified.

The method and criteria used for verification consisted of the following phases:

1) Completeness check and desk review
2) On Site Visit
3) Resolution of outstanding issues and issuance of final verification report and applicable VCS Validation and Verification Deeds of Representation.

EcoLance Private Limited conducts all its work under strict rules to safeguard impartiality and ensure the independence of the verification team. The verification does not provide any consulting or recommendations for the client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

1.3 Level of Assurance

The verification report is based on the Monitoring report /01/, registered VCS PD and corresponding validation report /23/, supporting documents /03/-/31/ made available to the verifier and information collected through performing interviews.

The verification has been planned and organised to achieve a:

☒ Reasonable level of assurance

☐ Limited level of assurance

1.4 Summary Description of the Project

The project "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" is a grouped project which employs of the CDM methodology; AMS–III.AV: "Low greenhouse gas-emitting safe drinking water production systems", version 08 /B02/. The grouped project involves distribution of safe drinking water purifier (SDWP)s in Viet Nam. The project activity targets schools and institutions in rural communities with no previous water purifiers access. The geographical boundary is in Viet Nam. The KML file /31/ has been provided to the VVB, this has been verified and confirmed during the onsite visit & remote interview. Water purifiers are distributed free of cost to users as per registered VCS PD /23/.

The grouped project activity reduces the use and demand for non-renewable biomass that would have been used to boil water as a means to purify water in the absence of this project activity. This directly leads to reduced greenhouse gas emissions.

As per the VCS PD /23/, the project activity will promote the dissemination of Safe drinking water purifier with tank capacity 23 litres and removal of bacteria is 99.999%. Lifespan of SDWPs is 10 years. Each water purifier has been confirmed to the technology standards as per paragraph 4(b) of approved methodology AMS-III.AV Version 08. The outlet quality of water has been met safe drinking water standard defined in Viet Nam Standard of drinking water - QCVN 06-1:2010/BYT and meet the technology standards as per paragraph 4(b) of approved methodology AMS-III.AV Version 08.

As per the registered VCS PD /23/, and interviews with the representative of project proponent, each SDWP under project is uniquely identifiable /10/ and would be assured that it is not part of any other VCS project. Each project activity instance is uniquely identifiable /10/ by unique system to avoid the double counting.

The verification team has reviewed the database /15/ found that the information in the database /15/ is consistent and aligned with the beneficiary agreement records /06/. In addition, the PP collected unique identification details for 6,627 schools/ institutions, including names, addresses & recorded the serial numbers of distributed SDWPs to prevent duplication.

Additionally, the PP is not involved in **any other projects targeting the same beneficiary group**, except for project **VCS ID 5122**. Both Project VCS ID 3599 and Project VCS ID 5122 share distribution partners, namely the Ministry of Education and Training (MOET), the Vietnam Women's Union (WU), and the Vietnamese Red Cross. However, the start date for Project VCS ID 5122 is 21-April-2024, which is after the distribution of 300,000 WPs for this project has concluded. In previous monitoring period, Project VCS ID 3599 has distributed additional 15,000 WPs in Thai Nguyen and Kien Giang Province. These provinces have not been implemented by VCS 5122 as **verified by reviewing the database of both VCS ID 3599 and VCS ID 5122.**

To avoid overlapping services and ensure that beneficiaries are not duplicated, the PP has signed distribution agreements /06/ with the distribution partners to establish an initial list of beneficiaries consisting of only schools/ institutions without access to safe drinking water. Consequently, schools/

institutions that have already received SDWPs from Project VCS ID 3599 were excluded. Furthermore, each school or institution that receives SDWPs has signed a beneficiary agreement with the PP, committing to receive only SDWPs from this project and prohibiting them from accepting similar products from other projects or partners.

The measures to prevent overlapping distribution are further detailed in Section 1.1 of VCS MR /01/. During the onsite visit and remote interviews, the verification team spoke with both distribution partners and end-users, who confirmed that these strict measures were enforced to avoid duplication and double counting. Additionally, PP has provided the VVB with the database for VCS 5122 to facilitate a cross-check for double counting. The verification team reviewed both databases and found no overlapping schools or institutions between them.

The measures to avoid double counting & duplication is deemed acceptable to the verification team. Project proponent has also submitted declaration /17/ and /18/ to confirm the following:

- That the project is not creating any other form of environmental credit under any specific program.
- That the project has not or shall not claim carbon credits on any other scheme after Registration of the project under VCS.

The project proponent for the project activity is Sustainability Investment Promotion and Development Joint Stock Company, owns the rights to VCUs under VCS /05/.

The scale of the "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" is under project category and the total estimated volume of GHG emission reductions is 403,447 tCO_2/year as per the registered VCS PD and its corresponding validation report /23/.

A total of 315,000 SDWPs have been distributed across 32 project activities within the grouped project until the end of this monitoring period. The locations of these 32 project activity instances cover 36 different provinces in Viet Nam. The geographical coordinates for each project activities have been provided in section 1.8 of the MR /01/, After reviewing various documents, including the distribution database /15/, beneficiary agreement /6/, procurement document (e.g. contract, delivery confirmation) /21/ and conducting interviews with end-users & local stakeholders during onsite visit and remote interview, the VVB can confirm that all project activity instances are situated within the geographical area identified in the section 1.8 of the MR /01/ which also in line with the registered VCS PD and its corresponding validation report /23/.

The net emission reductions or removals were 231,421 tCO2e for the first (1st) monitoring period (04-July-2022 to 31-December-2023) & 169,015 tCO2e for the (2nd) monitoring period (01-January-2024 to 30-June-2024) & 173,927 tCO2e for the (3rd) monitoring period (01-July-2024 to 31-December-2024). The net emission reductions or removals for 32 project instances are 154,125 tCO2e for this fourth (4th) monitoring period (01-January-2025 to 30-June-2025). The crediting period for the project activity is fixed type (10 years 00 months) is the life span of the water purifier. The start date of the crediting period is 04-Jul-2022 and the end date is 03-July-2032.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, VCS PD, applicable tools in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.
2. Onsite interviews (including follow-up interviews with project stakeholders, when deemed necessary). The onsite interviews include the following:
   - An assignment of implementation and operation of project activity with respect to validated VCS PD
   - Review of information flows for generating, aggregating, and reporting the monitoring parameters.
   - Interview with relevant personals to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated VCS PD,
   - Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
   - Review of assumptions made in calculating the emission reductions (if any).
   - Implementation of QA/QC procedure in-line with the VCS PD and methodology requirements.
3. Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Deed of Representation

Sustainability Investment Promotion and Development Joint Stock Company has appointed the VVB, EcoLance Private Limited, to carry out the verification of the project "Grouped Projects for Safe Drinking Water for Schools in Viet Nam", with regards to the relevant requirements of VCS Standard Version 4.7, (updated 16-April-2024) /B01-a/.

The verification through EPL includes a thorough and independent assessment of the proposed grouped project against the applicable VCS requirements, the project's used methodology AMS-III.AV. Version 08.0, sampling and survey standard v09.0, Implementation of project status, Data and Parameters monitored, monitoring plan and the project's compliance with relevant VCS and host party criteria. The verification involves assessment of the project and to confirm that the project meets the applicability conditions of the selected methodology, AMS– III.AV: "Low greenhouse gas-emitting safe drinking water production systems", version 08 /B02/ and assess the claims and compliance made in the MR /01/

without limitation on the information provided by the project participants.

The verification team of the EPL has applied a sampling approach, acceptance sampling for the onsite interviews as part of verification in accordance with the paragraph 28 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, (Version 09.0). In accordance with the paragraph 28 of the sampling standard /B03a/, acceptance sampling has been chosen by the verification team and accordingly steps listed in paragraph 29-38 of the sampling standards shall be followed.

Verification team has opted for AQL of 0.5 % and UQL of 20 %; producer risk of 10 % and consumer risk of 10 % in determining the VVB's sample size. Accordingly, the sample size to be interviewed for the above-mentioned parameters are 11, with acceptance number (c) as 0. In addition, VVB also interviewed 7 end users for parameters quality of safe drinking water. Applying paragraph 39 of the sampling standard, version 09, a sample size of 11 households was chosen from the sampling population of baseline surveys' database. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 10%. Acceptance number (c) thus determined for the sample is 0.

The overall verification was conducted using EPL's internal procedures.

2.2 Document Review

During the document review, EPL has applied standard auditing techniques including but not limited to document reviews and onsite interviews, review of the applicable/applied methodology and its underlying formulae and calculations to assess the quality of information provided.

This report contains the findings and resolutions from the verification and a verification opinion on this monitoring period of proposed grouped project thus confirming the monitoring as document is sound and reasonable and meets the stated requirements and identified criteria in registered VCS PD /23/.

The VCS monitoring report /01/, emission reduction calculation spread sheet "VCS ERS 3599 01JAN2025-30JUN2025" /02/, sampling size calculation, survey summary, water quality, Py (Population who consumes the purified water serviced by the project activity in year y) and m (fraction of functional appliances that are providing the SDWP), and supporting documents related to the project monitoring report for this fourth (4th) verification and net emission reduction/removal were reviewed as per VCS standard version 4.7 /B01-a/ requirements. The desk review included:

- A review of the data and information presented to verify completeness and consistency in accordance with VCS standard version 4.7 requirements.
- A review of the Monitoring report /01/, data monitored and monitoring methodology, paying particular attention to the applicability conditions of the methodology, sampling plan and size, survey summary and net emission reduction for the considered monitoring period by the distribution of SDWPs in Viet Nam.
- A review of the monitoring plan and the project's compliance with relevant VCS criteria.

- An evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The monitoring report /01/ was initially reviewed, and EPL requested the PP to present the supporting information and documents /03/-/31/. The documents were reviewed by EPL. Through the process of the verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CLs issued by the verification team.

The list of documents referred during the course of this verification has been provided in Appendix 03.

2.3 Interviews

The table below describes the on-site interview process and further identifies personnel, including their roles, who were interviewed and/or provided information additional to that provided in the monitoring report /01/ and any supporting documents.

No	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1	Le	Huu Thanh	SIPCO (PP representative)	From 06-August-2025 to 13-August-2025	Project implementation and operation, monitoring procedure, data and information flow, Roles and responsibility, Quality Assurance – Management and operating system, Distribution records, Survey records, Training Qualification and Training, VCU calculation and completeness of monitoring report, compliance of monitoring plan with monitoring methodology and registered VCS PD.	Nguyen H.N. Trang
2	Nguyen	Thi Nhu Quynh	SIPCO (PP representative)	From 06-August-2025 to 13-August-2025		
3	Bui	Ngoc Hai	SIPCO (PP representative)	From 06-August-2025 to 13-August-2025		

4	Nguyen	Duy Loc	SIPCO (PP representative)	From 06-August-2025 to 13-August-2025		
3	Vu	Ngoc Doan	Principal of Ethnic Day-Boarding High School-Lung Thau Primary School	From 06-August-2025 to 13-August-2025	Cross-check of a sample of project participants' samples (Questionnaire, operation surveys/interviews) Including schools/ institutions' size, public supply system, source of drinking water, amount of water used per day per family, treatment method, type of cookstove and fuel used for treating water.	Nguyen H.N. Trang
4	Trinh	Thi Loan	Principal of Lung Cu Kindergarten School	From 06-August-2025 to 13-August-2025		
5	Sun	Ngoc Tien	Principal of Ethnic Day-Boarding High School Che La Primary School	From 06-August-2025 to 13-August-2025		
6	Hoang	Van Toan	Principal of Ethnic Day-Boarding High School Quang Nguyen Primary School	From 06-August-2025 to 13-August-2025		
7	Pham	Thi Thanh	Principal of Nguyen Luong Bang High School	From 06-August-2025 to 13-August-2025		
8	Ha	Thi Kim Oanh	Principal of Dong Cuu Kindergarten School	From 06-August-2025 to 13-August-2025		
9	Nguyen	Thi My Hanh	Principal of Lai Dong Kindergarten School	From 06-August-2025 to 13-August-2025		
10	Dang	Ngoc Bich	Principal of Kiet Son Number 2 Kindergarten School	From 06-August-2025 to 13-August-2025		
11	La	Thi Diep	Principal of Tan Huong Commune Kindergarten	From 06-August-2025 to 13-August-2025		

12	Hoang	Thu Phieu	Principal of Tan Nguyen Commune Primary and Secondary School	From 06-August-2025 to 13-August-2025	Cross-check of a sample of project participants' samples (Questionnaire, operation surveys/interviews) Including schools/ institutions' size, public supply system, source of drinking water, amount of water used per day per family, treatment method, type of cookstove and fuel used for treating water. Cross-check of a sample of project participants' samples (Questionnaire, operation surveys/interviews) for the parameter, quality of safe drinking water.	
13	Bui	Thi Minh Hue	Principal of Phu Thinh Commune Primary and Secondary School	From 06-August-2025 to 13-August-2025		
14	Tran	Van Duy	Principal of Muong So Secondary School	From 06-August-2025 to 13-August-2025		
15	Pham	Thi Hiep	Principal of Binh Lu Secondary School	From 06-August-2025 to 13-August-2025		
16	Pham	Quoc Quan	Principal of Noong Heo Primary School	From 06-August-2025 to 13-August-2025		
17	Tran	Quoc Hoan	Principal of Ta Phin Primary School	From 06-August-2025 to 13-August-2025		
18	Dang	Thi Dien	Principal of Secondary School of Quoi Son	From 06-August-2025 to 13-August-2025		
19	Ho	Thi Mong Tuyen	Principal of Secondary School of Vinh Hoa	From 06-August-2025 to 13-August-2025		
20	Truong	Van Phong	Principal of Nursery School of Hoa Nai	From 06-August-2025 to 13-August-2025		

21	Dinh	Thi Nghia	Principal of Nursery School of Hoa Mai	From 06-August-2025 to 13-August-2025		
22	Nguyen	Van Phi Lan	Principal of Primary School of An Binh B	From 06-August-2025 to 13-August-2025		
23	Le	Thi Ngoc Ha	Principal of Primary School of Nhon Hoa Lap	From 06-August-2025 to 13-August-2025		
24	Hoang	Ngoc Bich	Staff of Women Union of Ha Giang province	From 06-August-2025 to 13-August-2025	Project implementation and operation, monitoring procedure, data and information flow, Stakeholder ongoing consultation, baseline scenarios, baseline survey, monitoring survey, grievance mechanism procedure, Impact on health, income, etc, social & environmental impacts.	Nguyen H.N. Trang
25	Tran	Thi Phuong Thuy	Staff of Women Union of Ha Giang province	From 06-August-2025 to 13-August-2025		
24	Hoang	Thi Hien	Staff of Women Union of Lai Chau province	From 06-August-2025 to 13-August-2025		
25	Nguyen	Thi Thu Ha	Staff of Women Union of Lai Chau province	From 06-August-2025 to 13-August-2025		
26	Nguyen	Huu Thoi	Head of Red Cross of Dong Thap province	From 06-August-2025 to 13-August-2025		
27	Tran	Thi Huynh Dao	Staff of Red Cross of Dong Thap province	From 06-August-2025 to 13-August-2025		
28	Nguyen	Thi Kim Thoa	Head of Women Union of Ben Tre province	From 06-August-2025 to 13-August-2025		

29	Huynh	Ngoc Diep	Staff of Women Union of Ben Tre province	From 06-August-2025 to 13-August-2025		
30	Hoang	Van Sinh	Head of Red Cross of Long An province	From 06-August-2025 to 13-August-2025		
31	Nguyen	Vang Thi Viet Hanh	Staff of Red Cross of Long An province	From 06-August-2025 to 13-August-2025		

*** Remark:** The samples for the 'Quality of Safe Drinking Water' scattered across the entire country. Conducting onsite interviews for the seven samples would require a minimum of ten days. In addition, the result of 'Quality of Safe Drinking Water' can be cross-checked by reviewing the test certificates issued by Third party lab. The interviews aimed to confirm with the end-users if the water samples were collected from their SDWPs for testing or not. Based on risk assessment, the verification team determined that remote interviews and desk reviews of testing certificates could provide a reasonable level of assurance in verifying the parameter "Quality of Safe Drinking Water." As a result, the remote interviews were conducted for some samples of "Quality of Safe Drinking Water" to optimize time and resources.

2.4 Site Visits

A site visit to the project activity was undertaken by team leader from 06-August-2025 to 13-August-2025. The purpose of these activities was to assess the implementation and operation of the project activity and to review evidence, and interview key personnel to confirm evidence associated with the data generation, aggregation, and calculation and reporting of the monitoring parameters.

The site visit addressed:

- An assessment of the project implementation and operation as per the registered VCS PD /23/ (including physical inspection to confirm physical existence and operation of project components).
- Review of information flows for generating, aggregating, and reporting the monitoring parameters/data.
- Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the monitoring report /01/.

In line with paragraph 26 of the Sampling Standard, the verification team has applied acceptance sampling approach through on-site interviews on the sampling survey as part of verification. The project participant had applied sampling approach. A representative Monitoring survey /07/ was conducted by

the representatives of Project participant. The verification team has chosen acceptance sampling in accordance with paragraph 28 of the sampling standard /B03a/.

Applying steps listed in paragraph 29-38 of the sampling standard, version 09 /B03a/, a sample size of 11 schools/ institutions was chosen with acceptance number (c) as 0. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 10%. Acceptance number thus determined for the sample is 0. In addition, VVB also interviewed 7 end users for parameters quality of safe drinking water.

Applying paragraph 39 of the sampling standard, version 09, a sample size of 11 households was chosen from the sampling population of baseline surveys' database. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 10%. Acceptance number (c) thus determined for the sample is 0.

The information provided in the sampling survey data /07/, has been cross checked during the onsite interviews conducted. As a part of acceptance sampling, the verification team could confirm the User habit survey data with no discrepant records. Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B03a/.

The verification team carried out site interviews with representatives of PP in order to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable for the VCS.

2.5 Resolution of Findings

This section summarizes the findings from the verification of the project activity. In this section the findings from the document review, assessments and onsite interviews are provided.

Material discrepancies identified in the course of the verification are addressed either as CARs, CLs or FARs.

Corrective action requests (CAR) are issued, where:

i. Mistakes have been made with a direct influence on project results requiring adjustments of the VCUs monitoring report.
ii. Applicable methodological specific requirements have not been met.

A Clarification request (CL) may be used where additional information is needed to fully clarify an issue or where the information is not transparent enough to establish whether a requirement is met.

The verification team identified 05 CARs and 04 CLs. All CARs and CLs raised by EPL during this verification have been resolved. If this was not completed, the ERs cannot be certified and recommended for issuance to the VCS Registry.

2.5.1 Forward Action Requests

Forward Action Request (FAR) is to be raised when the monitoring and reporting require attention and/or adjustment for the next verification period. FARs does not relate to VCS requirements for issuance of ERs achieved during subject monitoring.

No Forward action request has been raised during this verification and validation which are applicable for the current monitoring period.

2.6 Eligibility for Validation Activities

Validation/Verification body (VVB), EcoLance Private Limited holds accreditation for verification for the relevant sectoral scope 03 and is eligible for validation/verification for the project activity.

Please refer to the link below.

https://verra.org/validation-verification/ecolance-private-limited/

3 VALIDATION FINDINGS

3.1 Methodology Deviations

N/A

The UNFCCC methodology of AMS-III.AV; "Low greenhouse gas- emitting safe drinking water production systems", version 08/B02/. And its related tools are applied as they are without any deviation from methodology. Hence, it is clear that there is no methodology deviation identified during the current monitoring period.

3.2 Project Description Deviations

During previous monitoring period, there had changes in the sample size calculation for parameter Py "Population who consumes the purified water serviced by the project activity in year y" & parameter m "fraction of functional appliances that are meeting the SDWP Standard" that was mentioned in section 5.3 of registered VCS PD /23/. The changes are as described below:

Sample size of Parameter Py

As per Guideline "Sampling and surveys for CDM project activities and programmes of activities", for the use of a single sampling plan covering a group of PAs, provided the homogeneity of population can be demonstrated, or differences are taken into account in the sample size calculation, a 95/10 confidence/precision is applied for annual sampling. For Py (Population who consumes the purified water serviced by the project activity in year y), it was determined by the survey to check fraction of operational

SDWP in use. During onsite survey, visual inspection of the premises would be checked to see if SDWP is operational and in use. This is proportion value so the equation that will be used is:

$$n \geq \frac{1.96^2 N \times p(1-p)}{(N-1) \times 0.1^2 \times p^2 + 1.96^2 p(1-p)}$$

Where:

n	: Sample size
$N = N_y$	: Population who consumes the purified water serviced by the project activity in year y
p	: Our expected proportion of the installed water purification systems will be in use and operating at the specified efficiency)
1.96	: Represents the 95 % confidence required
0.1	: Represents the 10 % relative precision

Substituting the values in above equation gives the value of N = [Number of users to be sampled] (rounded up).

At validation, the Implementer mentioned to distribute 300,000 SDWPs to schools & institutions in Viet Nam and will provide clean drinking water. So, the population size, N is taken as 300,000.

It is expected at least 90% of SDWP will be operational, hence the expected proportion p for $N_{y,i,j}$ is taken as 0.9.

Based on the above assumptions, the resulting sampling size for a 95/10 confidence/precision is calculated as:

$$n \geq \frac{1.96^2 \times 300{,}000 \times 0.9\,(1-0.9)}{(300{,}000-1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9\,(1-0.9)}$$

Which comes out to be

$n \geq 42.68$

$n = 43$

Therefore, in this case a sample size of 43 is to be sampled from the sampling population.

In case the resulting sample size to achieve the desired confidence/precision levels is smaller than 30, a minimum sample size of 30 shall be chosen when the parameter of interest is a proportion. Since the calculated sample size is 43, and larger than 30, the sample size for this parameter Py is 43.

This deviation has been verified and accepted by the VVB, Ecolance, in the verification report No. EPL-VCS-2023-0118, dated 17/06/2024 for the 1st monitoring period and was approved by VERRA.

<u>Sample size of Parameter m:</u>

As per Guideline "Sampling and surveys for CDM project activities and programmes of activities", for the use of a single sampling plan covering a group of PAs, provided the homogeneity of population can be demonstrated, or differences are taken into account in the sample size calculation, a 95/10 confidence/precision is applied for annual sampling. For fraction of functional appliances that are providing the microbiological safe water (m), this is proportion value so the equation that will be used is:

$$n \geq \frac{1.96^2 N \times p(1-p)}{(N-1) \times 0.1^2 \times p^2 + 1.96^2 p(1-p)}$$

Where:

n	: Sample size
$N = N_y$	: Population who consumes the purified water serviced by the project activity in year y
p	: Our expected proportion of the installed water purification systems will be in use and operating at the specified efficiency)
1.96	: Represents the 95 % confidence required
0.1	: Represents the 10 % relative precision

Substituting the values in above equation gives the value of N = [Number of users to be sampled] (rounded up).

At validation, the Implementer mentioned to distribute 300,000 SDWPs schools & institutions in Viet Nam and therefore will provide clean drinking water. So, the population size, N is taken as 300,000.

It is expected at least 90% of end-users will be use drinking water from SDWPs, hence the expected proportion p for $N_{y,i,j}$ is taken as 0.9.

Based on the above assumptions, the resulting sampling size for a 95/10 confidence/precision is calculated as:

$$n \geq \frac{1.96^2 \times 300{,}000 \times 0.9\,(1-0.9)}{(300{,}000-1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9\,(1-0.9)}$$

Which comes out to be

$n \geq 42.68$

$n = 43$

During this monitoring period, the PP increased the number of distributed water purifiers from 300,000 to 315,000. As a result, sampling size for a 95/10 confidence/precision is calculated again as:

$$n \geq \frac{1.96^2 \times 315{,}000 \times 0.9\,(1-0.9)}{(315{,}000-1) \times 0.1^2 \times 0.9^2 + 1.96^2 \times 0.9\,(1-0.9)}$$

Which comes out to be

$n \geq 42.68$

$n = 43$

Therefore, in this case a sample size of 43 is to be sampled from the sampling population.

In case the resulting sample size to achieve the desired confidence/precision levels is smaller than 30, a minimum sample size of 30 shall be chosen when the parameter of interest is a proportion. Since the calculated sample size is 43, and larger than 30, the sample size for this parameter m is 43.

This deviation has been verified and accepted by the VVB, EcoLance, in the verification report No. EPL-VCS-2023-0118, dated 17/06/2024 for the 1st monitoring period and was approved by VERRA.

<u>Update for the values of parameter of QPW_{pp}; $BL_{fuel,l}$; P_h:</u>

In the registered PD, the parameters (QPW_{pp}; $BL_{fuel,l}$; P_h) was established through a baseline survey conducted for the entire grouped project (34 provinces in Vietnam) in May 2022. Since the mass distribution was only began in January 2023, to enhance the accuracy, the PP has decided to update these parameters (QPW_{pp}; $BL_{fuel,l}$; P_h). This involved conducting a new baseline survey for each PA prior to distribution, resulting in different values for QPW_{pp}; $BL_{fuel,l}$; P_h tailored to each specific PA. This approach is still in line with the Baseline Scenario written in Section 3.4 of the registered VCS PD.

The information on the baseline surveys conducted for each PA including entity conduct them, number of samples and how it has been ensured that they are representative has been provided in section 3.2.2 of MR /01/ for transparency. The verifier also has reviewed the information in the baseline survey report for each PA /07/ provided by PP during the verification and cross checking by interviewing with households & PP and Women Union and confirm that information has been reported correctly.

Since the updated of parameters (QPW_{pp}; $BL_{fuel,l}$; P_h) have not yet been validated, the VVB has conducted additional acceptance sampling. To reduce the sampling effort, the verifier took a random sample of the project participants' sample records across all the baseline surveys under one sampling population. Applying paragraph 39 of the sampling standard, version 09, a sample size of 11 households was chosen from the sampling population of baseline surveys' database. A sample size of 11 was determined, based on an AQL of 0.5% and UQL of 20%, producer risk 10% and consumer risk 10%. Acceptance number thus determined for the sample is 0.

The additional site visit for acceptance sampling took place from 16 – 24 December 2024. During this site visit, it was found that the survey results from the PP for all 11 households checked were consistent with the VVB's field survey results. Hence no discrepant records were observed with the baseline survey reports and thus c=0. Thus, PP's set of records for all the baseline surveys have been accepted in line with §33 of the sampling standard, version 09. In conclusion, the VVB accepted the results from all the baseline surveys and thus the updated values of parameters (QPW_{pp}; $BL_{fuel,l}$; P_h) in baseline survey for each PAs are accepted and applicable.

According to Section 3.21.2 of VCS Standard v4.7, the verification team finds that the deviations mentioned by the PP are considered appropriate since the deviations improve the accuracy of emission reduction calculation and do not impact the applicability of the methodology's validity, additionality, or the appropriateness of the baseline scenario, the project remains in conformance with the applied methodology. This deviation has been verified and accepted by the VVB, EcoLance, in the verification report No. EPL-VCS-2024-0086, dated 30/12/2024 for the 2nd monitoring period and was approved by VERRA.

Update for the values of maximum distributed WPs from 300,000 WPs to 315,000 WPs.

In the registered PD, PP stated that the grouped project aims to distribute 300,000 water purifiers to approximately 8,000 schools and institutions that lack access to safe drinking water and traditionally boil water for consumption. However, during the distribution process, the PP increased the number of distributed water purifiers from 300,000 to 315,000. As a result, the estimated emission reductions (ER) in the PD have risen from 403,447 tCO2/year to 410,871 tCO2/ year. A revised estimated ER spreadsheet has also been submitted for more detailed calculations.

While there has been a change in the number of units distributed, the project was designed as a grouped project, allowing for the inclusion of new project activity instances following the initial validation, provided that these instances meet the eligibility criteria. The additional water purifiers were distributed under existing or new project activities that complied with these inclusion criteria. Therefore, this increase does not affect the validity of the methodology, its additionality, or the appropriateness of the baseline scenario.

According to Section 3.21.2 of VCS Standard v4.7, the verification team finds that the deviations mentioned by the PP are considered appropriate and acceptable since the deviations do not impact the applicability of the methodology's validity, additionality, or the appropriateness of the baseline scenario, the project remains in conformance with the applied methodology. Thus, this deviation has been verified and accepted by the VVB.

The parameter Pay, representing the "Averaged number of persons per schools (per type)" has been included as a monitored parameter in Section 5.2 of registered VCS PD:

In the registered PDD, before distributing water purifiers to schools and institutions, PP determined the number of people that each water purifier could serve per day based on parameter "Average volume of drinking water per person per day (QPW_{pp})". The number of water purifiers distributed to each school or institution was then aligned with their specific water needs (based on the population/ enrolment numbers at the time of distribution). So, the monitoring of operational proportion of water purifiers was the input to calculate the "Population who consumes the purified water serviced by the project activity in year y (Py)".

However, during the third (3rd) monitoring period, as commented made by VERRA (and has been included as a FAR for this monitoring period), although the school population (at the time of distribution) was used to determine the number of water filters each school should receive, the actual water consumption depends on the fluctuating school enrolment rates, whereas the water consumption is dependent variable.

To ensure the accurate calculation of the **"Population who consumes the purified water serviced by the project activity in year y (Py)"**, a new parameter, **"Averaged number of persons per schools (per type) (Pay)"**, was introduced as a monitored parameter as well. In addition, adopting a conservative approach for emission reduction calculations, the smaller value between the monitoring result and the baseline survey result will be used for calculation of "Population who consumes the purified water serviced by the project activity in year y (Py)" & emission reduction.

This approach provides a more precise, verifiable & more conservative measure to calculate the number of individuals being served, directly addressing VERRA's concern and enhancing the project's data integrity & transparency. This revised approach ensures the reported emission reductions are more accurate and conservative, effectively preventing any overestimation of the project's impact.

The survey method & sampling plan for parameter P_{ay} has been explained in Section 3.2.2 of the MR. As per approved methodology AMS-III.AV (version 08.0), the following guidance is being used for the representative sampling method: "A statistically valid sample of the appliances can be used to determine the parameter value, as per the relevant requirements for sampling in the "Standard for sampling and surveys for CDM project activities and programme of activities/B03/. A 90/10 confidence/precision if annual sampling is applied, or 95/10 confidence/prevision if biennial (every two years) sampling is applied of error requirement shall be achieved for the sampled parameters." The parameter Pay to be sampled at least annually. The onsite survey will be conducted by trained field personnel from the PP.

The VVB considers that the means of implementation of the monitoring plan, including the data management, monitoring equipment and quality assurance and quality control procedures, are sufficient to ensure that the emission reductions achieved by/resulting from the proposed grouped project therein can be reported ex post and verified. In addition, the sampling plan meets the requirements of the monitoring methodology AMS – III.AV, Version 08.0 /B02-a/ and the Standard of Sampling and Surveys of CDM project activities and Programme of Activities (version 09.0) /B04-a/ and Guidelines for sampling and surveys for CDM project activities and Programme of Activities (version 04) /B04-b /.

The VVB confirms that the monitoring plan of parameter Pay complies with the requirements of the methodology AMS – III.AV, Version 08.0 /B02-a/, the monitoring arrangements describes in the monitoring plan are feasible within the project design and the project proponents will be able to implement the described monitoring plan. Furthermore, this deviation does not impact the applicability of the methodology, additionality, and the appropriateness of the baseline scenarios. Therefore, the verification team has accepted this deviation.

<u>Update the sampling frame for parameter Py and the fraction of SDWP public distribution network:</u>

During the third (3rd) monitoring period, as commented made by VERRA (and has been included as a FAR for this monitoring period), PP has updated the sampling frame for parameter Py and the fraction of SDWP public distribution network based on <u>population of schools/ institutions</u> instead of <u>population of water filters.</u>

This approach provides a more precise, verifiable & more conservative measure to monitor parameter Py and the fraction of SDWP public distribution network, directly addressing VERRA's concern and enhancing the project's data integrity & transparency. This revised approach ensures the reported

emission reductions are more accurate and conservative, effectively preventing any overestimation of the project's impact.

The VVB confirms that the monitoring plan of parameter Py and the fraction of SDWP public distribution network complies with the requirements of the methodology AMS – III.AV, Version 08.0 /B02-a/, the monitoring arrangements describes in the monitoring plan are feasible within the project design and the project proponents will be able to implement the described monitoring plan. Furthermore, this deviation does not impact the applicability of the methodology, additionality, and the appropriateness of the baseline scenarios. Therefore, the verification team has accepted this deviation.

All deviations were identified in the previous monitoring period & this monitoring period were re-evaluated by EPL's verification team. According to Section 3.21.2 of VCS Standard v4.7, the verification team finds that the deviations mentioned by the PP are considered appropriate since the deviations do not impact the applicability of the methodology's validity, additionality, or the appropriateness of the baseline scenario, the project remains in conformance with the applied methodology, the deviations have been described and justified in the monitoring report appropriately. These deviations are continuing to be applied in the current monitoring period.

3.3 New Project Activity Instances in Grouped Projects

N/A

No new project activity instances included under this grouped project during this monitoring period.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	**Audit type**	**Period**	**Program**	**Validation/verification body name**	**Number of years**
	Validation	25-Sep-2023	VCS	Carbon Check (India) Private Limited	N/A

	(The approval date)			
1st Verification	from 04-July-2022 to 31-December-2023	VCS	Eco-lance Private Limited	1.50 year
2nd verification	From 01-January-2024 to 30-June-2024	VCS	Eco-lance Private Limited	0.50 year
3rd verification	From 01-July-2024 to 31-December-2024	VCS	Eco-lance Private Limited	0.50 year
4th verification	From 01-January-2025 to 30-June-2025	VCS	Eco-lance Private Limited	0.50 year

On the basis of reviewing the registered VCS Project Description /23/, the MR /01/ of this verification period /01/, VERRA registry, and supporting documents made available to the verifier and information collected through performing interviews during the on-site assessment to confirm the audit history and project's compliance to the requirement of Rotation of validation/verification bodies as per 4.1.27 of VCS Standard, version 4.7.

Double counting and participation under other GHG programs	On the basis of reviewing the registered VCS PD /23/ & corresponding validation report /23/, MR /01/, distribution database /15/ & beneficiary agreement /06/ and interviews with the representative of project proponent, each SDWP under project is uniquely identifiable /10/ and would be assured that it is not part of any other VCS project.

Each project activity instance is uniquely identifiable /10/ by unique system to avoid the double counting. PP has added the information of all end-users involved in the grouped project in the database sheet of ERR spreadsheet version 02, dated 10-March-2025. The verification team (VVB) has reviewed the spreadsheet and confirmed that it includes details of 6627 schools/ institutions that received 315,000 SDWPs from the PP, as requested. The verification team found that the information in the database is consistent and aligned with the beneficiary agreement records. In addition, the PP collected unique identification details for the schools/ institutions, including names, addresses & the serial numbers of distributed SDWPs to prevent duplication and double counting. The verification team has reviewed and confirmed that there are no duplicate entries in the project database. The measures to avoid double counting are deemed acceptable to the verification team.

Additionally, the PP is not involved in any other projects targeting the same beneficiary group, except for project VCS ID 5122. Both Project VCS ID 3599 and Project VCS ID 5122 share distribution partners, namely the Ministry of Education and Training (MOET), the Vietnam Women's Union (WU), and the Vietnamese Red Cross. However, the start date for Project VCS ID 5122 is 21-April-2024, which is after the distribution of 300,000 WPs for this project has concluded. In this monitoring period, Project VCS ID 3599 has distributed additional 15,000 WPs in Thai Nguyen and Kien Giang Province. These provinces have not been implemented by VCS 5122 as verified by reviewing the database of both VCS ID 3599 and VCS ID 5122.

To avoid overlapping services and ensure that beneficiaries are not duplicated, the PP has signed distribution agreements /06/ with the distribution partners to establish an initial list of beneficiaries consisting of only schools/ institutions without access to safe drinking water. Consequently, schools/ institutions that have already received SDWPs from Project VCS ID 3599 were excluded. Furthermore, each school or institution that receives SDWPs has signed a beneficiary agreement /06/ with the PP, committing to receive only SDWPs from this project and prohibiting them from accepting similar products from other projects or partners.

	The measures to prevent overlapping distribution are further detailed in Section 1.1 of VCS MR /01/. During the onsite visit and remote interviews, the verification team spoke with both distribution partners and end-users, who confirmed that these strict measures were enforced to avoid duplication and double counting. In conclusion, the verification can confirm that there is no double counting during the period under verification. Through interviews with PP during onsite assessment, the verification team can confirm that all the project instances have not participated or been rejected under any other GHG Programs and emission allowance trading program including renewable energy certificates (RECs) since validation. All the project instances have applied only under VCS for registration and the same has been cross verified by the verification team by exploring /checking/visiting other GHG programs like, GS, CDM, GCC etc. or non-GHG program like REC, iRECs, etc. In conclusion, the verification can confirm that there is no double counting with other GHG programs during the period under verification.
No double claiming with emissions trading programs or binding emission limits	All the project instances have applied only under VCS for registration. It has been cross verified by the verification team by exploring /checking/visiting other GHG programs like, GS, CDM, GCC etc. or non-GHG program like REC, iRECs, etc. So, there would be no double claiming with other emissions trading programs. In addition, each school or institution that receives SDWPs has signed a beneficiary agreement /6/ with the PP, committing to receive only SDWPs from this project and prohibiting them from accepting similar products from other projects or partners. The Project proponent has also submitted declaration /18/ to confirm that all the project instances have not or shall not claim carbon credits on any other scheme after Registration of the project under VCS. In addition, the verification team also reviewed the local regulation and confirmed that there is no system that creates binding limits on the total GHG emissions or emissions per unit of output or activity from a site, company, sector, or region of this project activity but does not include emissions trading. In conclusion, the verification can confirm that there is no double counting with emissions trading programs or binding emission limits during the period under verification.

No double claiming with other forms of environmental credit	All the project instances have applied only under VCS for registration. It has been cross verified by the verification team by exploring/checking/visiting other GHG programs like, GS, CDM, GCC etc or non-GHG program like REC, iRECs, etc. So, there would be no double claiming with other forms of environmental credit. In addition, each school or institution that receives SDWPs has signed a beneficiary agreement /6/ with the PP, committing to receive only SDWPs from this project and prohibiting them from accepting similar products from other projects or partners. The Project proponent has also submitted declaration /17/ to confirm that all the project instances have not or shall not double claiming with any other form of environmental credit under any specific program. In conclusion, the verification can confirm that there is no double counting with other forms of environmental credit during the period under verification.
Supply chain (scope 3) emissions double claiming	The project is in supply chain involved Viet Charcoal as the producer & SIPCO as the sponsor and distributor & schools/ institutions as the end-users. Thus: • The SIPCO (as the distributor) has an agreement in place with end-users who use SDWPs in the project instances in which the owner transfers the rights to the emissions reductions exclusively to the SIPCO as part of the Carbon Rights Waiver within the Beneficiary agreement /06/. The verification team during onsite assessment also interview with different end-users and confirmed that they have agreed to transfer all the carbon rights to SIPCO. • As the sponsor and distributor of SDWP Ecozen-25 for end-users, SIPCO also officially informed Viet Charcoal via email that VCU can be issued for the SDWP Ecozen-25 usage associated with Ecozen-25 manufactured by Viet Charcoal, distributed by SIPCO under this project which have SIPCO as a sole project participant. This statement also was publicly announced on their website (https://carbonvietnam.com/public-announcement-on-grouped-projects-for-safe-drinking-water-for-schools-in-viet-nam-vcs-project-id-3599/) In conclusion, the PP has implemented all possible measures to avoid potential risk of Scope 3 emissions double claiming. Therefore, the verification team accepts it.

Sustainable development contributions	The project activity has distributed 315,000 SDWPs to schools/ institutions until the end of this monitoring period to provide clean drinking water to the schools/ institutions. This has provided families with greater access to basic services in the form of clean water technology, supporting SDG 6.1. This activity helps reduce the total fuel wood usage in the project area which was used to boil water in the absence of project activity and generated 154,125 tCO2 of emission reduction (SDG 13) as verified during onsite interview with stakeholders, distribution database /15/, MR /01/ & ER excel calculation sheet /02/. The project activity also contributes to SDG target 8.3 by creating additional employment opportunities. This was confirmed by examining the payrolls, receipt confirmation and employment contracts of 09 people /32/, which provided clear details on employees' ages and genders. As a result, the verification team confirms that the project activity has contributed to at least 3 SDG targets (SDG 13, SDG 8 & SDG 6) by the end of first monitoring period, in line with the requirement of 3.17.1 of VCS standard 4.7. During the onsite interview with different stakeholders & end-users, the verification team also conducted interviews to confirm with end-users if project activity has contributed to the income increases through money and time saving. All the female in the schools/ institutions said that the SDWP helps them reduce time to collect wood and boil water and therefore, more time to engage in other skill improvement & employment opportunities. The SDWP helps generate high quality water and helps prevent water-borne diseases. The PP has listed this project for SD vista validation & verification and all the contributions to SDG goal will be validated & verified in detail in the respective SD Vista validation & verification report. The reduction of using traditional cookstove to boil water also leads to the reduction of smoke and dust which creates indoor air pollution. The project also generated employment opportunities for assembling SDWPs, distribution of SDWPs and post-sale operation & maintenance of SDWPs. This is confirmed by the on-site interview with different stakeholders and registered VCS PD /23/, MR /01/& excel calculation sheet /02/. On the basis of that, the verification team can confirm that the project has implemented the activities that result in the contribution to at least 3 SDG targets (SDG 13, SDG 8 & SDG 7) by the end of this monitoring period/01/.

Additional information relevant to the project	On the basis of reviewing registered VCS PD & validation report /23/, MR /01/, the verification team can confirm no sensitive information has been excluded from the public versions of project documents.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	On the basis of reviewing registered VCS PD /23/ and MR /01/, the verification team found that the stakeholder identification process is in place to distinguish which parties/ entities/ individuals are classified as stakeholders in this project activity. All the stakeholders who can influence or directly/ indirectly affected by the implementation of this project activity have been correctly identified. The verification team has cross-checked with the local stakeholder participant list, consultation meeting records /08/ and finds all the identified stakeholders has been involved by the project activity in the consultation process and therefore accepts this.
Legal or customary tenure/access rights	N/A. The project activity only involves distribution of SDWPs to schools/ institutions free of charge /12/ and the schools/ institutions can decide to receive them or not as per beneficiary agreement /06/. It will not involve any legal or customary tenure/access rights to territories and resources. This has been verified during onsite interview with different stakeholder.
Stakeholder diversity and changes over time	On the basis of reviewing registered VCS PD & validation report/23/, MR /01/, local stakeholder consultation supportive document /08/ and ongoing communication report /27/, onsite observation and interview with different stakeholders, the verification team found insignificant change in stakeholder diversity.

	There is no change in entities involved in this project activity includes Ministry of Education and Training (MEOT), Women Union (WU), Red Cross (VRC) of Viet Nam, local government authority, local manufacturers, local vendor, etc. Their structure, functionality and activity are still the same. There might be changes in the personnel, but it doesn't impact their opinions & comments for the project activity on behalf of their organization as confirmed onsite. For the end-users, during onsite visit and remote interview, the verification team has observed that it is still the same group. They confirmed that there was a slight improvement in terms of income & livelihood and well-being, but this did not bring any significant change in their social status and their opinions.
Expected changes in well-being	The project activity is contributing to the reduction in GHG emission due to reduction in use of non-renewable biomass as verified by onsite observation, reviewing of supportive documents include registered VCS PD /23/, MR /01/, excel calculation sheet /02/. The health of local end-users is improved due to less indoor air pollution, less time needed to boil water for drinking & collecting wood. The end-users have confirmed during the onsite interview that the project activity allowed them to have more time to work and earn additional income. Overall, the verification team found the project activity has contributed to the increase of local well-being.
Location of stakeholders	All the stakeholders (e.g., Ministry of Education and Training (MEOT), Women Union (WU), Red Cross (RC), local government authority, NGO, end-users, etc) are operating and living in the area of project activity which is in the geographical boundary of Viet Nam country. This was verified and confirmed during onsite observation and interview with different stakeholders.
Location of resources	The location of resources (woody biomass) is also in the area of project activity which is in the geographical boundary of Viet Nam country. This was verified and confirmed during onsite observation and interview with different stakeholders.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	On the basis of reviewing the registered VCS PD & validation report/23/, MR /01/, local stakeholder consultation supportive document /08/, ongoing communication report /27/, and interviews with the PP and stakeholders during the audit, it confirms that the project has a stepwise mechanism for ongoing communication. SIPCO engages with stakeholders, local partners including Ministry of Education and Training (MEOT), Women Union (WU), Red Cross (VRC) through annual reports, inspection visit, group discussion & also SIPCO's social media communication. The details of ongoing communication activity are mentioned in MR /01/ & annually ongoing communication reports /27/. The verification team reviewed and verified those during onsite interview and cross-checked with registered VCS PD /23/ & MR /01/ and confirms the procedure and method for engagement.
Date(s) of stakeholder consultation	1/ 04-July-2022, the date of initial stakeholder consultation meeting for the grouped project activity as verified by reviewing the stakeholder consultation document. 2/ 22-May-2025 to 30-May-2025 and 30-June-2025. The ongoing stakeholder consultation was also carried out simultaneously with the monitoring survey to gather additional feedback from local stakeholders. This was confirmed by reviewing the ongoing communication reports dated 15-July-2025 /27/, which summarize all discussions from the onsite consultations during that period. Additionally, the verification team during onsite visit & remote interviews reaffirmed this information by interviewing representatives from Viet Nam Women Union (WU), Vietnamese Red Cross (VRC) and various local stakeholders.
Communication of monitored results	The monitored results have been properly documented in the communication report /27/ sent to local partners including Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC)) organization. It was cross-checked by interviewing representatives of Schools/ Institutions, Women Union & Red Cross onsite.
Consultation records	The verification team confirmed the method for documenting the outcomes of local stakeholders' ongoing consultation and account of all

	inputs received through reviewing of communication reports /27/, consultation records /08/ & onsite interview.
Stakeholder input	There is several feedback seen in the annual ongoing communication reports & records /27/ sent to SIPCO however, those were all positive feedback and no negative comment on water quality and design were received. This has been verified by reviewing all the form and confirmed this has been reported correctly in the MR /01/.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	On the basis of onsite interview, reviewing of registered VCS PD & validation report /23/, MR /01/ & local stakeholder consultation documents /08/ and ongoing communication report /27/ the verification team confirmed that local governmental authority includes Commune People's Committee are well-informed about this project activity in a series of consultation meetings and totally support it as verified by local stakeholders' consultation meeting records /08/ /27/ & onsite interview. In addition, SDWPs distribution is a completely voluntary activity and schools/ institutions in participating villages are free to choose whether they take part or not as per beneficiary agreement /06/. Free, prior, and informed consent takes place before installation.
Outcome of FPIC discussion	As verified through local stakeholders' consultation meeting records /08/ /27/ & onsite interview, the project activity has consent from stakeholders.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	There is no grievance received during this verification period.

Grievance redress procedure	On the basis of onsite interview, reviewing of registered VCS PD /23/, MR /01/ the verification team confirms on the grievance redressal procedure and method for documenting, acknowledge, investigate and address the grievance and account of all grievance received reported in the MR /01/. As reported in the MR /01/, grievances can be submitted verbally to officers of the Women's Union at all levels or through contact detailed (logbook addresses, phone numbers, emails) provided on the list. The grievance register is maintained at SIPCO and at local partner offices in each province. During the onsite visit and remote interview, the verification team confirmed the accuracy of the logbook addresses and contact details, ensuring that end-users are fully informed on how to use these communication methods. During onsite visit and remote interview, the verification team confirms that the end-users and stakeholders know how to raise and send their grievance, but no grievance was made during this monitoring period. Hence the verification team deemed the grievance redressal procedure including the grievance record as appropriate.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No public comments were received regarding this project activity during the public comment period, which lasted 30 days from the project listing date and beyond until the end of this monitoring period.	Not applicable	Not applicable

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

On the basis of review of the registered VCS PD /23/ and MR /01/, onsite/ remote interview and observation, they verification team confirmed that SIPCO has been involved in many similar carbon projects and have experience in community engagement. Their management team have more than 10 years' experience in this topic as verified by their historical projects /26/.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk was identified to stakeholder wellbeing as verified during onsite visit & remote interviewed with stakeholder, review of the registered VCS PD /23/ and MR /01/. There is negative impact or risk of increasing natural disasters, climate change, pollution, of safety issues when receiving the SDWP.
Risks to stakeholder participation	No risk was identified to stakeholder participation as verified during onsite visit & remote interviewed with stakeholder, review of the registered VCS PD /23/ and MR /01/. There is no trade-off or any negative impact to their livelihood, land, food, etc. when receiving the SDWPs.
Working conditions	No risk was identified in working conditions as verified during onsite visit & remote interviewed with stakeholder, review of the registered VCS PD /23/ and MR /01/. The PP has employed all their staff in compliance with host country's Labor Law.
Safety of women and girls	No risk was identified in safety of women and girls as verified during onsite visit & remote interviewed with stakeholder, review of the registered VCS PD /23/ and MR /01/. The implementation of this project activity is also in partnership with Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC), socio-political organizations that manage education system, protect human life and health, to ensure respect for all human beings, and to prevent and alleviate human suffering in Viet Nam. Therefore, they would ensure there is no risk of safety of women and girls during project implementation as confirmed during onsite interview.
Safety of minority and marginalized groups, including children	No risk was identified in safety of minority and marginalized groups, including children as verified during onsite visit & remote interview with stakeholder and review of the registered VCS PD /23/ and MR /01/. The implementation of this project activity is also in partnership with Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC), socio-political organizations that manage education system, protect human life and health, to ensure respect for all human beings, and to prevent and alleviate human suffering in Viet Nam. Their policies also include childcare, education,

	community services, to health education. They would ensure there is no risk of Safety of minority and marginalized groups, including children as per confirmed during onsite interview.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risk was identified in any additional pollutants in comparison with the baseline scenario. On the basis of review of the registered VCS PD /23/ and MR /01/, onsite observation and interview with local stakeholder, the project activity has a positive impact in this aspect as it helps reduce air pollutants from wood smoke and improve the air quality indoor.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	On the basis of review of the registered VCS PD /23/ and MR /01/, onsite interview and observation, the verification team found no discrimination and sexual harassment. The PP also have company code of conduct /28/ which indicated clearly that they have no tolerance for any discrimination and sexual harassment.
Sexual harassment	On the basis of review of the registered VCS PD /23/ and MR /01/, onsite/ remote interview and observation, the verification team found no discrimination and sexual harassment. The PP also have company code of conduct /28/ which indicated clearly that they have no tolerance for any discrimination and sexual harassment.
Gender equity in labor and work	On the basis of review of the registered VCS PD /23/ and MR /01/, onsite interview and observation, the verification team found that PP is continuing to promote gender equality in labour and work. The PP have company code of conduct /28/ which indicated clearly that they have no tolerance for any discrimination, especially in gender. The project will also encourage women in the local communities to take up employment as per their skills and will provide training to all staff regardless of gender. The company as per its human resource policy ensures fair opportunity and equal pay for equal work done to both men and women. Furthermore, the project activity provides more opportunities to women through self-help groups, thus helping in overall women empowerment as per confirmed during onsite interview.

Forced labor	On the basis of the registered VCS PD /23/ and MR /01/, onsite interview and observation, the verification team found no sign of forced labour. This is also prohibited as per host country's Labor Law and the PP has employed all their staff in compliance with host country's Labor Law as verified by company code of conduct /28/ & interview with PP during onsite visit and remote interview.
Child labor	On the basis of the registered VCS PD /23/ and MR /01/, onsite/ remote interview and observation, the verification team found no sign of child labor. This is also prohibited as per host country's Labor Law, and the PP has employed all their staff in compliance with host country's Labor Law as verified by company code of conduct /28/ & interview with PP during onsite/ remote audit.
Human trafficking	On the basis of the registered VCS PD /23/ and MR /01/, onsite interview and observation, the verification team found no sign of human trafficking. This is also prohibited as per host country's Labor Law and the PP has employed all their staff in compliance with host country's Labor Law as verified by company code of conduct /28/ & interview with PP during onsite/ remote audit.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk has been identified	On the basis of the registered VCS PD /23/ and MR /01/, onsite interview and observation, the verification team found that project always respects and promotes human rights in line with applicable international human rights. All the stakeholders can voluntarily participate in the project activity. All the information was shared transparently for all stakeholders and end-users through local stakeholder consultation /08/ and ongoing communication /27/. The contractors/ workers who participated in this project activity also need to follow & comply with the PP code of conduct /28/ which also have a rule related to this matter.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion

No risk has been identified	On the basis of the registered VCS PD & validation report /23/, MR /01/, onsite interview and observation, the verification team confirmed that the project activity does not have any activity which bring any negative impact to the indigenous peoples and cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk has been identified	On the basis of the registered VCS PD & validation report /23/ and MR /01/, onsite/ remote interview and observation, the verification team confirmed that the project activity does not involve any property right removal/relocation of property rights holders and thus no disputes over rights to territories and resources

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Not applicable as the project activity does not involve any property right.
Benefit sharing during the monitoring period	Not applicable as the project activity does not involve any property right.

4.2.8 Ecosystem Health

On the basis of reviewing the registered VCS PD & validation report /23/, MR /01/, observation & interview onsite with different stakeholder, the verification team confirmed that the implementation of the grouped project does not impose any severe impacts on the ecological system in the surrounding areas. In contrast, this project activity will help in reducing the consumption of fuel wood by reducing fuel combustion for boiling water thereby reducing deforestation and reducing indoor air pollution. Therefore, it has no impact to ecosystem health, so this section is not applicable.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	No risk identified at validation

Soil degradation and soil erosion	No risk identified at validation
Water consumption and stress	No risk identified at validation

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	On the basis of reviewing the registered VCS PD & validation report /23/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not have any adversely impact habitats for rare, threatened, or endangered species.
Areas needed for habitat connectivity	On the basis of reviewing the registered VCS PD & validation report /23/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not have any adverse impact on the areas needed for habitat connectivity

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
No species introduced	On the basis of reviewing the registered VCS PD & validation report /23/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not introduce any species to the ecosystem.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	On the basis of reviewing the registered VCS PD & validation report /23/, MR /01/, observation & interview onsite with different stakeholders, the verification team confirmed that the implementation of the grouped project does not involve any ecosystem conversion.

4.3 Accuracy of Reduction and Removal Calculations

The equations and choices provided in the methodology and all other methodological tools are correctly quoted in the MR /01/. The emission reductions of the project instances of the grouped project and project activity instance are calculated using the formulae mentioned in the applied methodologies; AMS-III.AV low greenhouse gas emitting safe drinking water production systems (Version 08.0) /B02/. The verification team has reviewed the emission reduction spread sheets (ER sheets) and checked all the formulae and found they are correct and are in accordance with the monitoring plan of the registered VCS PD /23/ and the applied monitoring methodology.

According to applied methodology AMS- III.AV (Version 08.0) /B02/the emissions are calculated as below:

Baseline Emission

$$BE_y = QPW_y \times m \times X_{boil} \times SEC \times \sum_i (BL_{fuel,i} \times f_i \times EF_{projected\ fossilfuel,i} \times 10^{-9})$$

Where:

BE_y	: Baseline emissions during the year y in (tCO_2e)
QPW_y	: Total quantity of purified water by the project in year y (litres).
m	: Fraction of functional appliances that are meeting the SDWP standards (%). Only project appliances that (i) use technologies that meet the technology standards as per paragraph 4(b) and (ii) are operating or replaced by an equivalent in service appliance and (iii) deliver microbiologically safe drinking water, are counted for emission reductions.
X_{boil}	: Fraction of the population served by the project activity for which the common practice of water purification is or would have been water boiling. This shall be determined ex-ante through surveys.
SEC	: Specific energy consumption required to boil one litre of water (kJ/L) to be calculated according to paragraphs below
$BL_{fuel,i}$	: Proportions of baseline fuel type I (NRB and/or fossil fuels) used in the absence of the project activity (fraction)
f_i	: Fraction of non-renewable fuel type i used in the absence of the project activity in year y. For biomass it is the fraction of woody biomass that can be established as non-renewable biomass (f_{NRB}). If the baseline fossil fuel, the value to be applied is 1
$EF_{projected\ fossilfuel,i}$	: Emission factor of the fossil fuel substituted (tCO_2/TJ).

Project Emission: No project emission has been considered for the project and it is in compliance with the applied methodology.

Leakage: Where relevant leakage relating to the non-renewable woody biomass shall be assessed as per the relevant procedures of AMS-I.E version 13.0 explained below:

B_y will be multiplied by a net to gross adjustment factor of 0.95 to account for leakages, in which case surveys are not required.

If the equipment currently being utilized is transferred from outside the boundary to the project boundary, leakage is to be considered. This is in compliance with the applied methodology.

Sampling approach: The sampling plan implemented by the PP is in accordance with the applied approved monitoring methodology /B02/ and the registered VCS PD /23/. The CME has appropriately performed stratified random Sampling procedure, reliability levels were set at 95% confidence and 10% precision in line with the applied methodology AMS- III.AV (Version 08.0) /B02/. As the registered VCS PD /23/ mentions the option for stratified random Sampling procedure, it is acceptable to the verification team.

The sampling surveys have been carried out by the well-trained personnel /16/.

Monitoring parameter Pay (the average population number of schools/ institutions (by type)): Conduct on-site visits to schools/ institutions to interviews with school leadership to gather official population numbers. A visual inspection of the school's facilities will be performed to cross-verify the number of students and staff with official records and documents available on-site. This ensures the reported population is accurate and consistent with the physical capacity and resources of the institution.

Monitoring parameters Py: Population who consumes the purified water serviced by the project activity in year y. Conduct on-site visits to schools and institutions to visually confirm if **SDWPs distributed by the project** are still being used by the people at schools/ institutions for drinking water. This also helps identify if any other water purification methods or devices have been adopted instead of the project's SDWP. If necessary, conduct interviews with end-users at schools and institutions to verify that the distributed SDWPs are still operational and in active use. The outcome of these interviews will be recorded as a simple "Yes/No" response.

Monitoring parameter "The fraction of SDWP public distribution network": Annual check if there is a public distribution network supplying SDWP available and is accessed by the schools/ institutions. Visual inspection of the premises to see if there is any SDWP public distribution network are available and in use at schools/ institutions. Interview with school leadership & local stakeholders if required to verify if they access to any SDWP public distribution network (Yes/No).

Monitoring parameter m: For fraction of functional appliances that are meeting the SDWP Standard, Py Population who consumes the purified water serviced by the project activity in year y and Quality of safe drinking water are the parameters through monitoring sample surveys. Monitoring of the parameters ensures compliance with the applied methodology AMS- III.AV Version 08.0/B02/. Verification team has checked the survey records /07/ and sample size calculation/13/.

PP has applied sampling for the current monitoring period. A confidence/precision level of 95/10 has been used by the PP for all the monitoring parameters determined through applying stratified random sampling. Survey has been carried out. This is in accordance with the sampling plan provided in the final registered VCS PD /23/. The sample size calculations for each of the monitoring parameters monitored through the sampling have been provided in the table below. The calculated sample size for the parameter P_y and the fraction of SDWP public distribution network is 43 while taking in view for the outliers and nonresponse PP calculated an additional 20% of the sample to be surveyed. A total of 55 samples were selected. However, for the parameter m there is a deviation in sample size calculation as mentioned in section 3.2.2 of the MR /01/. The sample size for the parameter as calculated by PP is 43 & round up to 45.

For the parameter quality of safe drinking water, the calculated sample size (for parameter of interest is a numeric mean value) is less than 30 samples, the Student's t-distribution was used to calculate the sample size (in accordance with paragraph 13 of standard: sampling and survey for CDM project activities and programmes of activities (version 09.0). The adjusted sample size obtained after applying Student's t-distribution is 7. While taking in view for the outliers and nonresponse CME calculated an additional 20% of the sample to be surveyed, so a total of 11 samples were selected.

The sampling size calculated has been detailed in the ER sheet /02/ & MR /01/. Upon reviewing the calculation, the VVB has determined that it is accurate and align with the standard sampling and survey for CDM project activities and programmes of activities (version 09.0) and the registered VCS PD /23/ and therefore accept it.

The resultant applied sample size by the PP are summarized below:

Parameters	P_{ay}			P_y	The fraction of SDWP public distribution network	m	Quality of safe drinking water
	Day boarding	Boarding	Institution				
Sample size	47	7	1	55	55	45	11
Precision achieved (Margin of error)	0.21%	0.65%	0.21%	1.83%	0%	0%	0%

The verification team of the VVB applied a sampling approach for on-site visits as part of verification in accordance with the paragraph 28 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, Version 09.0. In accordance with the paragraph 28 of the sampling standard, acceptance sampling has been chosen by the verification team and accordingly steps listed in paragraph 29 of the sampling standard/B03a/ shall be followed. The verification team has opted for AQL of 0.5%

and UQL of 20%; producer risk and consumer risk of 10% in determining the VVB's sample size. By following table 2 of the Standard: Sampling and surveys for CDM project activities and programmes of activities, Version 09.0, a sample size of 11 was determined with acceptance number (c) as 0.

Accordingly, we plan to do the interview for 11 schools/ institutions across the PA from the PP's sample list for the parameter Pay, Py, the fraction of SDWP public distribution network and the m value of project activity for the monitoring period with acceptance number C) as 0. VVB utilized a random number generator website to select 11 samples from the PP's survey sample list. In addition, VVB also conduct onsite interview with 7 schools/ institutions for the parameter "the safe quality of water" which is the same with PP calculated sample size.

- Among the 11 samples that VVB surveyed for the parameter Pay, Py, the fraction of SDWP public distribution network and the m value of project activity, all the 11 SDWPs were found to be operational, no connection to water public distribution network and all 11 SDWPs meets the SDWP standard and this matched with the PP's records and hence no discrepant records were observed with the MR /01/ and ER sheet /02/ and thus c=0. Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B03a/. Verification team has cross verified these sample documents.
- Among the 7 samples that VVB surveyed for the parameter "the safe quality of water", all 7 end-users confirmed that the water sample was collected from their SDWPs for testing. PP has submitted all test reports for review.

Onsite assessment of Monitoring parameters (namely P_{ay} & P_y & the fraction of SDWP public distribution network & m & Quality of safe drinking water) was conducted based on following methods:

- Confirmation with the schools/ institutions (end users) on the population of people at the schools/ institutions.
- Confirmation with the schools/ institutions (end users) whether the PP has taken water samples for microbiological test (parameter m) & safe drinking water quality test.
- Confirmation with the schools/ institutions (end users) on the SDWP model, SDWP operational status (e.g any replacement/ maintenance/ repairment) by visually observation & interview.
- Interview the schools/ institutions (end-users) to collect and confirm the information on their connection with public distribution network (yes/no) and details on schools/ institutions' population. The connection with water public distribution network was also cross-checked by interviewing with the local authorities of that area & reviewing the official confirmation letters from local authority (e.g. Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC)) on this matter.
- Assessment of competence of personnel involved in conducting the surveys & collect the water sample by reviewing the abilities, qualifications, and recognition of involved personnel. The verification team also based on onsite inspection interviews & training records /16/ to confirm if the team was qualified to carry out the survey and if it is in line with the methodology or not.
- Assessment of the accreditation of the laboratories /26/ which conducted the microbiological test (parameter m) and quality of safe drinking water.

PP has explained the process of collecting water sample for microbiological test & safe drinking water test during the onsite/ remote interview. To ensure the accuracy of testing, a careful sampling process is followed. Firstly, the appropriate container is chosen based on the specific standards. For physical and chemical analysis (quality of safe drinking water), a 2-liter glass bottle is prepared, while a 0.5-liter plastic bottle is used for microbiological analysis (parameter m). The person responsible for taking the sample follows strict hygiene procedures. They wear gloves and disinfect their hands and tap water using 90-degree medical alcohol.

The sample was collected directly from the faucet of SDWP until it is full. The bottle is tightly sealed, ensuring no leakage, and labelling with details on serial number of SDWP, time & date of sampling, name of sampler and placed in a cold storage container. The samples will be delivered to the laboratory within 24 hours of collection. This process also confirmed by onsite interview with the field staff and the schools/ institutions (end-users). This was also cross-checked by the photo evidence /31/ provided by the PP & laboratory test reports /11/ from the third-party laboratories.

During the onsite interviews with PP's representative, VVB was able to understand the process in line with the methodology AMS-III.AV, version 08.0 /B02/ and the PP monitoring procedure in line with the VCS PD /23/.

As per paragraph 25 of the Sampling Standard, version 09 /B03a/, the verification team have to verify whether the project participants entity have implemented the sampling and surveys according to the sampling plan in the registered monitoring plan. The verification includes determining:

(a) Whether the required confidence/precision has been met.
(b) Whether the selected sample was representative of the population.

As per the applied methodology AMS- III.AV low greenhouse gas emitting safe drinking water production systems (Version 08.0) and the registered VCS PD for the grouped project /23/. The necessary confidence / precision of 95/10 each of the parameters are met. This has been cross verified by the verification team from the supporting documents submitted /13/.

Emission reductions have been calculated in accordance with the applied methodology AMS- III.AV version 08 /B01/, and registered VCS PD /23/. The PP has used monitored data and ex-ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

Table 2: Parameter Determined ex-ante.

<table>
<tr><th>Parameter</th><th>Unit</th><th colspan="4">Value</th><th>Assessment</th></tr>
<tr><td rowspan="5">QPW_{pp}</td><td rowspan="5">Liters</td><td>PAI</td><td>Day-boarding school</td><td>Boarding school</td><td>Institution</td><td rowspan="5">- Fixed ex-ante
The value has been calculated from the baseline survey records /7/ conducted for each PAs.</td></tr>
<tr><td>PA 001</td><td>3.3</td><td>4.5</td><td></td></tr>
<tr><td>PA 002</td><td>3.24</td><td>4.42</td><td></td></tr>
<tr><td>PA 003</td><td>3.15</td><td>4.46</td><td></td></tr>
<tr><td>PA 004</td><td>3.32</td><td>4.52</td><td></td></tr>
</table>

		PA 005	3.31	4.53		The baseline survey was conducted for each distinct geographical location for each PA which the SDWPs were distributed. The surveys for PA001 – PA0032 were conducted using 90% confidence and 10% precision and were validated in the previous MR & VR /23/. The VVB verifier has reviewed all the baseline survey reports & corresponding MR & VR and confirmed that it is in compliance with the applied methodology and are used for the baseline emissions.
		PA 006	3.27	4.41		
		PA 007	3.24	4.39	5	
		PA 008	3.32	4.57		
		PA 009	3.3	4.51		
		PA 010	3.31	4.47		
		PA 011	3.27			
		PA 012	3.27			
		PA 013	3.28	4.58		
		PA 014	3.31	4.51		
		PA 015	3.3		4.69	
		PA 016	3.24		5.09	
		PA 017	3.26			
		PA 018	3.3	4.36	4.89	
		PA 019	3.28			
		PA 020	3.3	4.29	5.12	
		PA 021	3.27	4.53	5.04	
		PA 022	3.25	4.48		
		PA 023	3.31		4.89	
		PA 024	3.28	4.43		
		PA 025	3.25	4.57		
		PA 026	3.31	4.53	5.07	
		PA 027	3.34			
		PA 028	3.27	4.28		
		PA 029	3.12	4.39	5.05	
		PA 030	3.38	4.42		
		PA 031	3.3	4.53		
		PA 032	3.32	4.54	4.7	
LS	Years	10				- Fixed ex-ante The valued has been taken from the manufacturer's specifications in compliance with the applied methodology
n_{wb}	%	10%				- Fixed ex-ante - Default values from based on the option b as detailed in the applied methodology. - *The value is verified as PP complies with the criteria 8 as mentioned in section 3.3 of the MR /01/.*

<table>
<tr><td></td><td></td><td></td><td>- At the time of distribution, schools/ institutions are checked for eligibility criteria 8. Schools/ institutions indicating as their primary fuel anything else than woody biomass are ineligible for the carbon programme. This shall be ensured before schools/ institutions receiving the water purifier the schools/ institutions have to commit and sign the beneficiary agreement with SIPCO /06/. In case of there are still schools/ institutions using other fossil fuel to boil water, the ER created from them will be discarded.</td></tr>
<tr><td>$BL_{fuel,i}$</td><td>Fraction</td><td>
<table>
<tr><th>PAI</th><th>Value</th><th>PAI</th><th>Value</th></tr>
<tr><td>PA 001</td><td>0.9626</td><td>PA 017</td><td>0.9765</td></tr>
<tr><td>PA 002</td><td>0.9579</td><td>PA 018</td><td>0.9729</td></tr>
<tr><td>PA 003</td><td>0.9648</td><td>PA 019</td><td>0.9565</td></tr>
<tr><td>PA 004</td><td>0.9674</td><td>PA 020</td><td>0.9623</td></tr>
<tr><td>PA 005</td><td>0.9655</td><td>PA 021</td><td>0.9540</td></tr>
<tr><td>PA 006</td><td>0.9600</td><td>PA 022</td><td>0.9820</td></tr>
<tr><td>PA 007</td><td>0.9518</td><td>PA 023</td><td>0.9444</td></tr>
<tr><td>PA 008</td><td>0.9738</td><td>PA 024</td><td>0.9714</td></tr>
<tr><td>PA 009</td><td>0.9699</td><td>PA 025</td><td>0.9619</td></tr>
<tr><td>PA 010</td><td>0.9434</td><td>PA 026</td><td>0.9417</td></tr>
<tr><td>PA 011</td><td>0.9651</td><td>PA 027</td><td>0.9667</td></tr>
<tr><td>PA 012</td><td>0.9746</td><td>PA 028</td><td>1.0000</td></tr>
<tr><td>PA 013</td><td>0.9351</td><td>PA 029</td><td>0.9583</td></tr>
<tr><td>PA 014</td><td>0.9886</td><td>PA 030</td><td>0.9952</td></tr>
<tr><td>PA 015</td><td>0.9722</td><td>PA 031</td><td>0.9833</td></tr>
</table>
</td><td>- Fixed ex-ante
The value is determined from the baseline survey records.

In line with the requirement mentioned in VCS PD /23/ page 40, before starting the distribution of water purifiers in a new area, PP conducts a feasibility check (through baseline survey) through which the proportion of non-renewable biomass/other fuels is being confirmed.

PP has conducted the feasibility check for each geographical location of each PA where the</td></tr>
</table>

		PA 016 | 0.9683 | PA 032 | 0.9829	distribution has been done. The surveys for PA001 – PA0032 were conducted using 90% confidence and 10% precision and were validated during the previous MR & VRs /23/. The VVB verifier has reviewed all the baseline survey report and confirmed that it is in compliance with the applied methodology and are used for the baseline emissions.
f_i	Fraction	0.6522	- Fixed ex-ante The value is established using as per the methodological Tool30 "Calculation of fraction of non-renewable biomass" version 04.0. As per "TOOL30: Calculation of the fraction of non-renewable biomass". The analysis was independently completed by C4 Ecosolutions (Pty) Ltd based on the survey records /19/. The calculated value follows Tool 30, version 4.0 is 0.8813. In addition, the calculated value was continued to be deducted by an uncertainty factor Ud = 26% as per registered VCS PD. So, the updated f_{nrb} = 0.8813 * (1-0.26) = 0.6522 is applied for ER

			calculations as a conservative approach.
$EF_{projected\ fossilfuel}$	tCO_2/TJ	85.7	- Fixed ex-ante The value is default value from the AMS-III.AV, Version 08.0 and IPCC, Chapter 2, table 2.2 and used to determined baseline emissions.
X_{boil}	%	1	- Fixed ex-ante PP has conducted the feasibility check in Viet Nam where the distribution has been done. Verification team has cross checked the result from the baseline survey submitted by PP /7/ and confirmed that it is in compliance with the applied methodology and is used to calculate the baseline emissions.

<table>
<tr>
<td>P_{ay} (baseline)</td>
<td>Fraction</td>
<td>
<table>
<tr><th>School/ institution</th><th>Baseline value</th></tr>
<tr><td>Day-boarding school</td><td>322</td></tr>
<tr><td>Boarding school</td><td>265</td></tr>
<tr><td>Institution</td><td>173</td></tr>
</table>
</td>
<td>- Fixed ex-ante.
PP has conducted baseline survey for each PA's geographical location where the distribution has been done.

The baseline survey was conducted for each distinct geographical location for each PA which the SDWPs were distributed. The survey was conducted using 90% confidence and 10% precision and were validated in previous MRs & VRs /23/.

The VVB verifier has reviewed all the baseline survey reports and confirmed that it is in compliance with the applied methodology and are used for the baseline emissions.

PP adopted a conservative approach for emission reduction calculations by using P_{ay} (baseline) as a reference to cross-check with the monitoring results of P_{ay}. For the conservatively calculation of emissions reductions, PP used the smaller value between the monitoring result and the baseline survey result of P_{ay}.</td>
</tr>
</table>

The spread sheet submitted by the PP clearly and transparently mentions values of the data parameters used for calculation of emission reductions. The input values have been verified from the reliable and authentic sources including monitoring records (distribution records) /07/, MR /01/, and applied

methodology /B02/. The emission reductions calculated were compared with the emission reduction spread sheet /02/ and found to be correct. No significant reporting risks have been identified for the data reported.

The details of monitoring parameters used for calculation of emission reductions are provided below:

<table>
<tr><th>Monitoring Parameter Requirement</th><th>Assessment/ Observation by the VVB</th></tr>
<tr><td>Data / Parameter:
(as in monitoring plan of VCS PD):</td><td>Averaged number of people per school/institution (Pay)</td></tr>
<tr><td>Measuring frequency/Time Interval:</td><td>Annual</td></tr>
<tr><td>Reporting frequency:</td><td>Annual</td></tr>
<tr><td>Reported value:</td><td><table>
<tr><th>School/ institution</th><th>Monitored result</th><th>Baseline value</th><th>The value applied for calculation</th></tr>
<tr><td>Day-boarding school</td><td>338</td><td>322</td><td>322</td></tr>
<tr><td>Boarding school</td><td>271</td><td>265</td><td>265</td></tr>
<tr><td>Institution</td><td>238</td><td>173</td><td>173</td></tr>
</table></td></tr>
<tr><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>Yes</td></tr>
<tr><td>Details of monitoring equipment:</td><td>Value obtained from monitoring survey of samples /14/, conducted for this monitoring period.</td></tr>
<tr><td>If applicable, has the reported data been cross-checked with other available data?</td><td>Yes, the reported data in MR /01/ has been compared with monitoring survey records /14/ baseline survey records /7/ and the ER sheet /02/.</td></tr>
<tr><td>How were the values in the monitoring report verified?</td><td>The value of monitored Pay has been verified through acceptance sampling by selecting randomly 11 schools/ institutions from PP’s sample list & interviewing them during the onsite visit to cross check the information provided in the monitoring survey records.

The value has been verified through acceptance sampling by selecting randomly 11 samples from PP’s sample list & interviewing with them during the onsite visit and remote interviews to cross check the</td></tr>
</table>

	information provided in the monitoring survey records /14/. The information gathered during the survey to determine the operational fraction for calculating Py included the following: • Interviews with school leadership to gather official population numbers (number of population) • A visual inspection of the school's facilities will be performed to cross-verify the number of students and staff with official records and documents available on-site. This ensures the reported population is accurate and consistent with the physical capacity and resources of the institution) (cross-verified) Among the 11 samples that VVB surveyed for the parameter Pay, all the 11 SDWPs were found to be matched with the PP's records and hence no discrepant records were observed and thus c=0. Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B03a/. The value of monitored Pay is 348 people for day-boarding school; 271 people for boarding school and 238 for institution. In addition, the VVB has cross-checked with published available sources on national statistics showing that total number of students and teachers increased from 24,601,575 in 2022–2023 to 25,255,251 in 2024–2025, representing a 2.6% rise. Therefore, the value from monitored results showed similar reasonable trend. Adopting a conservative approach for emission reduction calculations, the smaller value between the monitoring result and the baseline survey result is used for calculation of ER for conservative. As a result, the VVB accepts this value of Pay used for ER calculation.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.

and reporting of emission reductions and are necessary QA/QC processes in place?	
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	Population who consumes the purified water project activity in year y P_y
Measuring frequency/Time Interval:	Annual
Reporting frequency:	Annual
Reported value:	The survey results from the monitoring survey showed the population usage fraction as below: • 0.9787 for strata "Day-boarding school" (1 Day-boarding school stop using project water purifier out of 47 survey samples) • 1 for strata "Boarding school" • 1 for strata "Institution" Consequently, the population who consumes the purified water serviced by the project activity in year y are calculated as: **The number of school/ institution x Averaged number of people per school/institution (Pay) x Population usage proportion** The results are as below:

PAI	Day-boarding school	Boarding school	Institution

	Number of schools	Pay	Population Usage proportion	Py	Number of schools	Pay	Population Usage proportion	Py	Number of schools	Pay	Operational proportion	Py
PA 001	214	322	0.9787	67,462	2	265	1	530	-	-	-	
PA 002	95	322	0.9787	29,948	55	265	1	14,570	-	-	-	
PA 003	284	322	0.9787	89,528	15	265	1	3,974	-	-	-	
PA 004	103	322	0.9787	32,470	33	265	1	8,742	-	-	-	
PA 005	203	322	0.9787	63,994	125	265	1	33,115	-	-	-	
PA 006	125	322	0.9787	39,405	112	265	1	29,671	-	-	-	
PA 007	166	322	0.9787	52,330	13	265	1	3,444	2	173	1	345
PA 008	191	322	0.9787	60,211	12	265	1	3,179		-	-	
PA 009	365	322	0.9787	115,063	13	265	1	3,444		-	-	
PA 010	106	322	0.9787	33,416	4	265	1	1,060		-	-	
PA 011	86	322	0.9787	27,111	-	-	-	-		-	-	
PA 012	118	322	0.9787	37,198	-	-	-	-		-	-	
PA 013	77	322	0.9787	24,274	144	265	1	38,148		-	-	
PA 014	352	322	0.9787	110,965	81	265	1	21,458		-	-	
PA 015	395	322	0.9787	124,520	-	-	-	-	1	173	1	173
PA 016	315	322	0.9787	99,301	-	-	-	-	1	173	1	173
PA 017	255	322	0.9787	80,386	-	-	-	-	-	-	-	
PA 018	368	322	0.9787	116,009	1	265	1	265	6	173	1	1036
PA 019	115	322	0.9787	36,253	-	-	-	-		-	-	
PA 020	159	322	0.9787	50,123	3	265	1	795	2	173	1	345
PA 021	134	322	0.9787	42,242	64	265	1	16,955	1	173	1	173
PA 022	167	322	0.9787	52,645	18	265	1	4,769		-	-	
PA 023	72	322	0.9787	22,697	-	-	-	-	3	173	1	518
PA 024	175	322	0.9787	55,167	2	265	1	530		-	-	
PA 025	105	322	0.9787	33,100	4	265	1	1,060		-	-	
PA 026	120	322	0.9787	37,829	3	265	1	795	5	173	1	864
PA 027	120	322	0.9787	37,829	-	-	-	-	-	-	-	

PA 028	5	322	0.9787	1,576	19	265	1	5,033	-	-	-	
PA 029	120	322	0.9787	37,829	23	265	1	6,093	1	173	1	173
PA 030	239	322	0.9787	75,343	3	265	1	795	-	-	-	
PA 031	279	322	0.9787	87,952	54	265	1	14,306	-	-	-	
PA 032	172	322	0.9787	54,221	1	265	1	265	1	173	1	173
Total	**5,800**			**1,828,396**	**804**			**212,993**	**23**			**3,972**

Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Value obtained from monitoring survey of samples /14/ and database.
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR /01/ has been compared with monitoring survey records /14/ and the ER sheet /02/. The number of schools has been cross checked with the database /06//15/ and evidence to demonstrate water purifiers distributed free of cost to the user (schools/ institutions) /12/ and procurement evidence (e.g. equipment contract, payment proof and delivery confirmation) /21/ as provided by the PP. The PP organized a massive distribution campaign with the aim of providing SDWPs to schools/ institutions promptly. They normally transported and gathered SDWPs in district's local temporary warehouses one week before the mass distribution events which can be verified by reviewing the delivery confirmation /21/. During the dates of mass distribution, SIPCO in conjunction with the local partners

	(e.g. Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC)) would conduct the WP distribution activities in all communes within the district. The names of schools/ institutions were on the demand registration list who have been predetermined to be eligible to participate in the project were invited to the distribution's points to attend the communication session and receive WP. It has been verified by reviewing photos of the mass distribution event and interviewed with local partner (Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC)) & end-users during the onsite visit & remote interview.
How were the values in the monitoring report verified?	The value has been verified through acceptance sampling by selecting randomly 11 samples from PP's sample list & interviewing with them during the onsite visit and remote interviews to cross check the information provided in the monitoring survey records /14/. The information gathered during the survey to determine the operational fraction for calculating Py included the following: • Interviews with school leadership to gather official population numbers (number of population) • A visual inspection of the school's facilities will be performed to cross-verify the number of students and staff with official records and documents available on-site. This ensures the reported population is accurate and consistent with the physical capacity and resources of the institution) (cross-verified) • Interview with end users if required to verify that all SDWPs are still in use (Yes/No); • Questions about whether the SDWPs have been used regularly since installation (Yes/No). • Questions about whether the condition of water purifiers are good (Yes/No). If any responses were "no" to the last 3 questions, the whole population of that school was considered non-usage population as a precautionary measure. Among the 11 samples that VVB surveyed for the parameter Population usage fraction to calculate Py, all 11 samples (schools/ institutions) were found to be consistent with monitoring survey results, and this matched with the PP's records and hence no discrepant records were observed with the MR /01/ and ER sheet /02/ and thus c=0. Thus, PP's set of records has been accepted in line with § 33 of the sampling standard, version 09 /B03a/.
Does the data management (from data generation to	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.

emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	Quantity of purified water in year y QPW_y
Measuring frequency/Time Interval:	Annual
Reporting frequency:	Annual
Reported value:	

PAI	Day-boarding school	Boarding school	Institution	Total
PA 001	26,714,757	286,110	-	27,000,867
PA 002	11,643,730	7,728,149	-	19,371,879
PA 003	33,841,719	2,126,751	-	35,968,470
PA 004	12,935,965	4,741,796	-	17,677,761
PA 005	25,418,361	18,001,088	-	43,419,449
PA 006	15,462,556	15,701,717	-	31,164,273
PA 007	20,345,886	1,814,255	312,587	22,472,729
PA 008	23,988,051	1,743,364	-	25,731,415
PA 009	45,564,890	1,863,848	-	47,428,737
PA 010	13,272,642	568,405	-	13,841,047
PA 011	10,638,238	-	-	10,638,238
PA 012	14,596,653	-	-	14,596,653
PA 013	9,554,063	20,966,141	-	30,520,203
PA 014	44,075,188	11,613,205	-	55,688,393
PA 015	49,309,949	-	146,603	49,456,552
PA 016	38,608,158	-	159,107	38,767,265
PA 017	31,447,150	-	-	31,447,150

PA 018	45,939,395	138,604	917,130	46,995,130
PA 019	14,269,055	-	-	14,269,055
PA 020	19,848,815	409,137	320,089	20,578,041
PA 021	16,575,860	9,216,557	157,544	25,949,961
PA 022	20,531,626	2,563,546	-	23,095,172
PA 023	9,015,379	-	458,565	9,473,945
PA 024	21,713,779	281,659	-	21,995,438
PA 025	12,909,106	581,121	-	13,490,228
PA 026	15,025,632	432,026	792,408	16,250,066
PA 027	15,161,816	-	-	15,161,816
PA 028	618,502	2,585,163	-	3,203,665
PA 029	14,163,134	3,209,836	157,856	17,530,827
PA 030	30,558,928	421,535	-	30,980,464
PA 031	34,829,053	7,776,470	-	42,605,522
PA 032	21,601,805	144,327	146,916	21,893,048
Total	**720,179,843**	**114,914,810**	**3,568,806**	**838,663,459**

Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	NA, value is based on the equation: $\mathrm{QPW}_y = \mathrm{P}_y \times QPW_{pp} \times \text{Number of operating days}$ *The number of calendar days during this monitoring period (from 1-January-2025, to 30-June-2025) is 181 days, but the number of operational days varies by type of school.*

	For day-boarding and boarding schools, PP has calculated 120 school days in this monitoring period. This count excludes the major Vietnamese holidays[1] and Sundays. While the official start dates for schools across Vietnam varied by province and grade level within August (according to ***Decision no.2045/QD-BGDDT[2], dated 01-August-2024****), all schools were mandated to complete the academic year before* ***31-May-2025****. To be conservative in the calculation, PP used* ***31-May-2025****, as the official end date for all day-boarding and boarding schools in the database. Therefore, within the monitoring period, the schools operated from* ***01-Jan to 31-May-2025, totaling 150 days****. After subtracting the* ***21 Sundays*** *during this time and 9 national holidays, PP arrived at* ***120 operational days****. Our team verified this calculation through interviews with principals and other stakeholders during site visits and by cross-referencing the official decision from the* ***Ministry of Education and Training****. We found the school's operational day calculation to be conservative and acceptable.* *For institutions such as community homes, homes for the disabled, orphanages, nursing homes, and mental health facilities, the total number of operating days is 181, as these facilities operate daily. This was confirmed by interviewing with different stakeholders during onsite visit and reviewed the monitoring survey.* *Additionally, the number of operating days for each WP also differs, depending on the date of distribution for that WPs. The details have been provided in the ER spreadsheet.* ***Remark:*** During the survey to determine the population usage fraction for calculating Py, the information gathered included the following: • Interviews with school leadership to gather official population numbers (number of population)

[1] Total 9 days including 1 day for New Year's day; 5 days for Lunar New year; 1 day for Victory day; 1 day for International Labor; 1 day for Hung King's Commemoration

[2] https://thuvienphapluat.vn/van-ban/Giao-duc/Quyet-dinh-2045-QD-BGDDT-2024-Khung-ke-hoach-thoi-gian-nam-hoc-2024-2025-giao-duc-pho-thong-619908.aspx?anchor=dieu_1

	• A visual inspection of the school's facilities will be performed to cross-verify the number of students and staff with official records and documents available on-site. This ensures the reported population is accurate and consistent with the physical capacity and resources of the institution) (cross-verified) • Interview with end users if required to verify that all SDWPs are still in use (Yes/No); • Questions about whether the SDWPs have been used regularly since installation (Yes/No). • Questions about whether the condition of water purifiers are good (Yes/No). If any responses were "no" to the last 3 questions, the whole population of that school was considered non-usage population as a precautionary measure. In addition, the VVB looked at the logbooks kept for the water purifiers. These logbooks are filled out daily by staff and show how much water is added to each purifier. They are also compiled into a monthly report for the principal. By reviewing these logs, the VVB could be able to confirm that all water purifiers are used regularly by students & could be able to identify if any WP is not in use regularly. The monthly report also sums up the total water usage, which helps calculate the average daily amount of drinking water used per person at the school for that month. Additionally, the VVB compared this average against the fixed ex-ante parameter (QPWpp) established in the baseline survey report, finding that the QPWpp was lower, thereby providing a conservative basis for calculations. During on-site visits, the VVB also observed water usage patterns and interviewed both school staff and students about their consumption habits. This comprehensive approach allows the VVB team to confirm that all water purifiers in that school is completely consumed and allows for more conservative calculation of P_y and QWP_y, which is plausible and thus accepted by the verification team.
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR /01/ has been compared with monitoring survey records /14/ and the ER sheet /02/. The total number of SDWPs has been cross checked with the database /06/ and evidence to demonstrate water purifiers /12/ provided as free of cost to the users by the PP.

How were the values in the monitoring report verified?	The value has been confirmed by cross verifying all input parameters, which include the distribution records and database /O6/, This verification process involved reviewing the population that consumes the purified water project activity in year y (Py), based on the verified operational rate as described above and the number of operational days of WP. The operational days were determined from the distribution dates in the database as well as the school and institution schedules mentioned earlier. Additionally, the calculations from the ER sheet /O2/ were checked. As a result, the verification team can confirm that the approach used by the PP in calculating QPW_y was reliable and accurate.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	m, Fraction of functional appliances that are providing the SDWP
Measuring frequency/Time Interval:	Annual
Reporting frequency:	Annual
Reported value:	1 *(All 45 samples meet the requirement of Microbiological safe drinking water. All the test results are provided in the ER spreadsheet).*
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	NA
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR /01/ has been compared with Microbiological testing certificate /11.1/ and the ER sheet /02/. Verification team confirms that all the samples are microbiological safe drinking water as verified from the Microbiological testing certificates from VNTEST Institute for Quality Testing and Inspection and Viet Tin Analysis Testing Company Limited. These are the third-party laboratories that conducted the tests, and these laboratories have been recognized in accordance with international standards ISO/IEC 17025:2017 by Bureau of Accreditation - Department of Natural Resources and Environment and Technology. This satisfies the requirement of para. 4 (c) of Data/Parameter table 11 and Box 3 of AMS-III.AV, v.08.0.
How were the values in the monitoring report verified?	During onsite assessment of monitoring parameters m, the VVB has visited/ interviewed with 11 end-users (schools/ institutions) from 45 sample of PP's sample

	list. We have confirmed with the end-users whether the PP has taken water samples for microbiological testing. The field staff of PP also explained the process of collecting water samples for microbiological test during the onsite interview. This was cross-checked by photo evidence from PP. In addition, all 45 microbiological testing certificates /11.1/ have been provided to the VVB team to review and confirm that samples met the Microbiological parameters governed by Viet Nam Standard of drinking water - QCVN 06-1:2010/BYT. The sample of treated water verified to be <1cfu/100 ml E.Coli, using methods for measurement with a lover detection limit (LDL) of 1cfu E.Coli per 100 ml sample. In addition, the VVB also checked the accreditation of VNTEST Institute for Quality Testing and Inspection and Viet Tin Analysis Testing Company Limited /11/. These are the third-party laboratories who conducted the test and have been recognized in accordance with international standards ISO/IEC 17025 This satisfies the requirement of para (c) of Data/Parameter table 11 and Box 3 of AMS-III.AV, v.08.0. And therefore, the VVB accepted this.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter:	Check for SDWP public distribution network

(as in monitoring plan of VCS PD):	
Measuring frequency/Time Interval:	Annual
Reporting frequency:	Annual
Reported value:	1.0 *(No public distribution network supplying SDWP is installed at project area)*
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	NA
If applicable, has the reported data been cross-checked with other available data?	Yes, the reported data in MR /01/ has been compared with the confirmation letters from local partners /25/ if there is a public distribution network in their schools/ institutions' areas or not. The verification team also conducted interview with the PP & village Red Cross, Women Union & representative of schools/ institutions during onsite interview to further confirm on this matter. Thus, verification team confirms that the monitoring of this parameter complies with the requirements detailed in Data / Parameter table 13 of AMS-III.AV, v.08.0.
How were the values in the monitoring report verified?	According to the distribution agreements, SIPCO's three partners are responsible for checking the operation of water purifiers and the availability of public water distribution in beneficiary schools. For the monitoring period from **01-Jan-2025, to 30-June-2025**, all three partners confirmed to SIPCO that none of the schools and institutions with water purifiers had access to a public water distribution network. The VVB has reviewed the letters issued by local partners & interviewed them during onsite visit to cross-check the information. In addition, as part of the annual monitoring plan, PP has conducted surveys according to a registered plan. During these surveys, the PP's team asks school principals if there is a public water supply system in their areas and if the schools are getting new public distribution systems. If a school is found to be receiving

	water from a new public distribution system, the survey result is recorded as 0 and used to calculate the final percentage of population with no access to SDWP public distribution network. In addition, the school would also be immediately removed from the project's database and would not be included in ER calculations for the entire monitoring period for conservative. During onsite assessment of this monitoring parameter, the VVB has visited/ interviewed with 11 end-users (schools/ institutions) from 55 sample of PP's sample list to cross check the information provided in the monitoring survey records /14/. The sampling survey results of the PP for all the sample checked were found to be consistent with VVB's field survey results. Hence no discrepancy records were observed with the monitoring surveys' sampling results and thus c=0. Thus, PP's set of records for all the monitoring surveys for this parameter have been accepted in line with §33 of the sampling standard, version 09 /B04/.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	**Quality of safe drinking water**
Measuring frequency/Time Interval:	Once every two years

Reporting frequency:	Once every two years
Reported value:	1 *(All 11 samples meet the requirement of Viet Nam Drinking water Standard QCVN 6-1:2010/BYT. All the test results are provided in the ER spreadsheet)*
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	NA
If applicable, has the reported data been cross-checked with other available data?	Quality of safe drinking water is confirmed by Third party. Annually, 11 samples for grouped project were sampled and tested. All treated water samples are confirmed to meet the Viet Nam Standard of drinking water - QCVN 06-1:2010/BYT and the same has been crosschecked by all 10-drinking water quality testing report /11.2/ and by interviewing 07 samples and PP remotely and also directly during the site visit. In addition, the VVB also checked the accreditation of third-party who conducted the test which is VNTEST Institute for Quality Testing and Inspection and Viet Tin Analysis Testing Company Limited /26/. These laboratories have been recognized in accordance with international standards ISO/IEC 17025:2017 by Bureau of Accreditation - Department of Natural Resources and Environment and Technology /26/ and are eligible to conduct the drinking water quality test according to QCVN 06-1:2010/BYT (Viet Nam Standard of drinking water).
How were the values in the monitoring report verified?	The value has been verified by interviewing all the 07 end users during the site visit to cross check the information provided in the monitoring survey records /14/ & test certificates /11.2/ and also by interviewing the PP.
Does the data management (from data generation to emission reduction calculation) ensure correct transfer of data	Yes, the data management ensures correct transfer of data and reporting of emission reductions and all necessary QA/QC processes are in place.

and reporting of emission reductions and are necessary QA/QC processes in place?	
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

In conclusion, the VVB verifier confirmed that the spread sheet submitted by the PP clearly and transparently mentions values of the data parameters used for calculation of emission reductions. The input values have been verified from the reliable and authentic sources including monitoring records (distribution records) /07/, MR /01/, and applied methodology /B02/. VVB verifier has replicated the emission reductions calculated and confirmed that it is the same with the emission reduction spread sheet /02/ and found to be correct. No significant reporting risks have been identified for the data reported, therefore we confirmed that GHG emission reductions and removals have been quantified correctly in accordance with the project description and applied methodology.

4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team was able to confirm that the calculations are based on authentic data and the Emission reduction spreadsheets /02/ used to calculate the VCUs calculations and all figures were tracked, checked, and found to be consistent.

The quality of supporting evidence submitted to the VVB for verification is adequate and found to be verifiable. The transfer of carbon rights and other supporting documents related to quality and maintenance were checked by the verification team during the on-site audit to confirm the authenticity of the documents and to check the correctness of the calculation.

When verifying the reported emission reductions, EPL ensured that there was a clear audit trail that contained the evidence and records that validate the stated figures. All source of documents that form the basis for assumptions and other information underlying the GHG data were checked by the verification team.

When assessing the audit trails, EPL also examined:

1. Whether sufficient evidence was available, both in terms of frequency and in covering the full monitoring period
2. The source and nature of the evidence.
3. If comparable information was available from sources other than that used in the monitoring report, EPL cross-checked the data in monitoring report against the other sources to confirm that the stated figures were correct.

EPL also assessed that the data collection system met the requirements of the monitoring plan as per the applied methodology /B02/.

Proper data management inclusive of data acquisition and aggregation, data management system is being followed for the project activity.

Therefore, Verification Team of EPL, hereby confirms that the evidence used to determine the GHG emission reductions are sufficient in quantity and appropriate in quality.

4.5 Non-Permanence Risk Analysis

N/A

There is no requirement for non-permanence risk analysis for this project.

5 VERIFICATION OPINION

5.1 Verification Summary

EcoLance Private Limited, (the VVB) has performed the fourth (4th) emission reduction verification of the registered VCS project activity "Grouped Projects for Safe Drinking Water for Schools in Viet Nam" having VCS ID 3599. The scope of the activities covers the verification and certification of GHG emissions reductions reported in latest monitoring report /01/. And this report summarizes the findings of the verification of the project, performed on the basis of VCS criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The project activity falls under the group project which involves the distribution of safe drinking water purifiers (SDWPs) to schools & institutions in rural communities with no previous water purifiers access. The verification process was performed on the basis of all guidance and criteria as provided in VCS Standard version 4.7 /B01-a/, VCS Program Guide version 4.4 /B01-b/, VCS Validation and Verification Manual version 3.2 /B01-c/ and Registration & Issuance Process version 4.5 /B01-d/.

The component project activities (PA001 to PA031) were correctly implemented according to selected monitoring methodology, monitoring plan and the registered VCS PD /23/ for the group project activity. The monitoring system was installed, maintained in a proper manner, while collected monitoring data allowed for the verification of the amount of achieved GHG emission reductions. Through the review and on-visit the verification team confirms that the project activity has resulted in emission reductions of 154,125 tCO_2e during the fourth (4th) monitoring period 01-January-2025 to 30-June-2025 as per MR /01/.

5.2 Verification Conclusion

EPL as a VVB is able to issue a positive verification opinion expressed in the attached Certification

statement. And as the result of verification of the project activity of this grouped project, the verifier confirms that the GHG emission reductions are calculated without material misstatements in a conservative and appropriate manner. EcoLance Private Limited herewith confirm that the project has achieved emissions reductions in the below mentioned reporting period as follows. The project complies with the verification criteria for projects and their GHG emissions reductions or removal set out in VCS criteria. Verified GHG emission reductions and removals in this verification period is as below:

Verification period: From 01-January-2025 to 30-June-2025

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Reduction VCUs (tCO_2e)	Removal VCUs (tCO_2e)	Total VCUs (tCO_2e)
From 01-January-2025 to 30-June-2025	162,241	0	8,116	154,125	0	154,125
Total	**162,241**	**0**	**8,116**	**154,125**	**0**	**154,125**

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
From 01-January-2025 to 30-June-2025	231,480	154,125	-33.42%	**Reason:** During the distribution process, there was an adjustment of the number of water purifiers to be distributed to each type of schools and institutions compared to the original plan. **VVB's assessment**: The verification team reviewed the registered VCS PD /23/ & ERR spreadsheet /2/ and noted that the Ex-ante estimated reductions/removals were calculated based on the assumption that 300,000 WPs would be distributed to 3,142 day-boarding schools, 3,521 boarding schools & 1,337 institutions. However, in reality, the distribution of 300,000 WPs is to 788 boarding schools, 5,502 day-boarding schools and 20 institutions. In addition, there were an additional
Total	**231,480**	**154,125**	**-33.42%**	

				15,000 WPs distributed during this monitoring period and was not operated from the beginning of this monitoring period. By examining the distribution database /15/, the verification team confirmed the discrepancy in the estimated and reality, The average volume of drinking per person per day for day-boarding schools is estimated lower than boarding school & institution. Number or school days during monitoring period has been conservatively calculated according to the schools' calendar & reduced compared to the estimate in the registered PD As a result, this contributed to the decrease in reductions achieved/ removals for this monitoring period. Therefore, we accepted this explanation.

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

No commercially sensitive information included in the monitoring report is to be excluded in the public version.

Section	*Information*	*Justification*	*Assessment method and conclusion*
N/A	N/A	N/A	N/A

APPENDIX 2: ABBREVIATIONS

AQL	Acceptable Quality Level
BAU	Business As Usual
CA	Corrective Action / Clarification Action
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CO_2	Carbon Dioxide
CO_{2e}	Carbon Dioxide Equivalent
DVR	Draft Validation Report
EB	CDM Executive Board
EF	Emission Factor
EP*L*	EcoLance Private Limited
FA	Final Approval
FAR	Forward Action Request
FVR	Final validation Report
GCC	Global Carbon Council
GHG	Greenhouse gas(es)
GS	Gold Standard
GWh	Giga Watt Hour
IPCC	Intergovernmental Panel on Climate Change
MW	Megawatts
MWh	Mega Watt Hour
OSV	On Site Visit
QC/QA	Quality control/ Quality assurance
SDG	Sustainable Development Goal
SIPCO	Sustainability Investment Promotion and Development Joint Stock Company
REC	Renewable Energy Certificate
SDWP	Safe drinking water purifier
TA	Technical Area
TR	Technical Review
UNFCCC	United Nations Framework Convention on Climate Change
UQL	Unacceptable Quality Level
VCS	Verified Carbon Standard
VVB	Validation / Verification Body

APPENDIX 3: REFERENCE DOCUMENTS

Ref	Document
/01/	1. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 1.0; dated: 19-July-2025) 2. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 2.0; dated: 15-September-2025)
/02/	ER calculation spread sheet correspond to /01/ "VCS ERS 3599 01JUL2024-31DEC2024"
/03/	Evidence for the start date of project activity 1 and the grouped project.
/04/	Technical specifications of the SDWP from manufacturer including the life span
/05/	Proof of right of relinquishment of VCUs from the end users to the project proponent
/06/	Beneficiary agreement confirming that the traditional wood stoves were used for boiling water in the baseline situation
/07/	Baseline survey records (for the parameters QPW_{pp}, $BL_{fuel,l,}$ P_h) implemented at Viet Nam
/08/	Local stakeholders' consultation meeting records.
/09/	Project implementation schedule.
/10/	Evidence of unique identification system of the SDWP.
/11/	1/ Microbiological test report from an accredited laboratory. 2/ Quality of safe drinking water test report from accredited laboratory
/12/	Evidence to demonstrate water purifiers as free of cost to the users.
/13/	Sample survey or reference literature used to determine the types of stoves and fuel used in the baseline scenario.
/14/	Monitoring survey questionnaire template & records
/15/	SDWP distribution database
/16/	Training plan/ records of personnel appointed for surveys.
/17/	Declaration from the project proponent that the project is not creating any other form of environmental credit under any specific program.
/18/	Declaration from the project proponent that the project has not or shall not claim carbon credits on any other scheme after Registration of the project under VCS.
/19/	f_{NRB} calculation report from a third party C4 Ecosolutions (Pty) Ltd.

/20/	Evidence for the values used for the ex-ante VER estimation.
/21/	1/ Equipment contract as evidence of the cost for Safe Drinking Water Purifiers. 2/ Procurement evidence (delivery confirmation, transportation records, etc)
/22/	1. Exclusive certificate 2. Ecozen- 25 Water Final EN.
/23/	Latest VCS Project Description and its corresponding Validation Report
/24/	Documents for simple cost analysis for each project activity.
/25/	Confirmation from Viet Nam Red Cross on no water distribution network areas in provinces within Viet Nam.
/26/	Certificate of accreditation of third-party laboratory who conducted the Microbiological test & Quality test
/27/	Annual reports by Ministry of Education and Training (MEOT), Viet Nam Women Union (WU), Vietnamese Red Cross (VRC) to SIPCO
/28/	Company code of conduct
/29/	Grievance records and response from PP
/30/	Grouped project KML file
/31/	Photographic evidence of water sampling process
/32/	Payroll & salary receipt information Employment contract

Background Documents

Ref	Document
/B01/	VCS Requirements a. VCS Standard (v4.7, updated 16-April-2024) b. VCS Program Guide (v4.4, updated 29-August-2023) c. VCS Validation and Verification Manual version (v3.2, dated 19-October-2016) d. Registration & Issuance Process (v4.4, updated 29-August-2023) e. VCS Program Definitions (v4.5, updated 16-April-2024) f. VCS Verification Report template (v4.3, updated 29-August-2023)
/B02/	Applied baseline and monitoring methodology 1. AMS–III.AV: “Low greenhouse gas-emitting safe drinking water production systems”, version 08”
/B03/	a. “Standard for sampling and surveys for CDM project activities and programme of activities” (version 09.0)

	b. Guidelines for sampling and surveys for CDM project activities and Programme of Activities (version 04)
/B04/	Website and links: 1. IPCC (http://www.ipcc-nggip.iges.or.jp) 2. http://cdm.unfccc.int 3. http://www.verra.org

APPENDIX 4: CERTIFICATES OF COMPETENCE

ECOLANCE

Certificate of Appointment

<< TRANG NGUYEN>>

The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (*EPL/PR/5)*

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☐ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☐ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (Vietnam)	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☒ Energy Industries (Renewable/Non-Renewable)
☒ Energy Demand
☒ Waste Handling and Disposal
☐ Forestry and Other Land Use
☐ Agriculture
☐ Livestock and Manure
☐ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/TN/3
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director

EPL/FR/5 ECOLANCE PRIVATE LIMITED Version 2 12-02-2024

ECOLANCE

Certificate of Appointment

<< SAMAR DAS>>

The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (*EPL/PR/6*)

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CarCarbono	☒ ISO 14064-1	☒ A 6.4	☐ ICR
☐ BioCarbon	☐ JCM	☐ Riverse	☐ Others (_____)

Role			
☒ Validator/Verifier	☐ Team Leader	☐ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert (Country/ies)	☒ GHG Verifier (Applicable to 14064-1: 2018)

Sectoral Scopes (All)
☒ Energy Industries (Renewable/Non-Renewable)
☒ Energy Demand
☐ Manufacturing Industries
☐ Chemical Industry
☐ Transport
☐ Solvents Use
☒ Waste Handling and Disposal
☐ Afforestation & Reforestation
☐ Forestry and Other Land Use (Applicable to 14064-1: 2018)
☐ Agriculture
☐ Livestock and Manure (Applicable to Verra)
☐ General (Applicable to 14064-1: 2018)

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025

ECOLANCE

Certificate of Appointment

Technical Areas (Applicable to A6.4)
☒ 1.1 Thermal Energy Generation
☒ 1.2 Renewables
☒ 3.1 Energy Demand
☐ 4.1 Cement and Lime Production
☐ 5.1 Chemical Industry
☐ 7.1 Transport
☐ 12.1 Chemical Industry
☒ 13.1 Solid waste and waste water
☐ 13.2 Manure
☐ 14.1 Afforestation & Reforestation
☐ 15.1 Agriculture

Certificate No	EPL/CER/SD/2
Date	01/06/2025
Validity	31/05/2026

Authorized by	Rekha Menon
Designation	Director

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025

ECOLANCE

Certificate of Appointment

<< CHAMPOK BURAGOHAIN>>

The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (*EPL/PR/5*)

Standard/ Scheme			
☒ VCS	☒ CCBS	☒ GS4GG	☒ GCC
☒ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☒ Energy Industries (Renewable/Non-Renewable)
☒ Energy Demand
☒ Waste Handling and Disposal
☐ Forestry and Other Land Use
☐ Agriculture
☐ Livestock and Manure
☒ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/CH/5
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director

EPL/FR/5 ECOLANCE PRIVATE LIMITED Version 2 12-02-2024

APPENDIX 5: FINDING LOGS

Table 1. CLs from this verification

Finding	CL 01		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	Section 1.1, the PP stated that "during this monitoring period, PP distributed 15,000 water purifiers" but the verification team did not see it in the implementation plan/ schedule. Please check and revise.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	This is a typo. During the last monitoring period, PP had completed additionally 15,000 water purifiers. To avoid misunderstanding, PP has removed this information in updated MR version 2.0, dated 15/09/2025.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	The PP has submitted the revised VCS MR. In section 1.1, PPs have removed the statement that "during this monitoring period, PP distributed 15,000 water purifiers". This has been checked and verified by the verification team and deemed appropriate.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CL 02		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	In Section 1.12, the PP reported that the project has contributed to SDG 3.9, with 6,504 schools and institutions successfully reducing indoor smoke". Please provide clear explanation on the number 6,504 schools/ institutions for clarity.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further*	The grouped project had already been distributed to 5,800 day-boarding schools; 804 boarding schools and 23 institutions. Based on the result of the representative during this monitoring		

information for clarification as per finding)	period as stated above, total of schools and institutions calculated as: 97.87% * 5,800 + 100% * 804 + 100% * 23 = 6,503 (rounded down) 6,504 schools and institutions is not rounded down, hence PP has corrected and explained this in the footnote no.04 of section 1.12 in the revised MR version 2.0, dated 15/09/2025.
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	The PP has submitted the revised VCS MR, in Section 1.12, PP have clearly provided the explanation for the number. This has been checked and verified by the verification team and deemed appropriate.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 03		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	In Section 1.12, the PP reported that there are 11 employments to be created during this monitoring period. However, the verification team only found 9 employment contracts in the supporting documents. Please provide sufficient evidence for this statement.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	During this monitoring period, the grouped project has created 9 employment opportunities. PP has corrected this information in section 1.12 of the revised MR, version 2.0, dated 15/09/2025.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB*	The PP has submitted the revised VCS MR, in Section 1.12, PP have revised the number of employment from 11 to 9, which is consistent with supportive evidence. This has been checked and verified by the verification team and deemed appropriate.		

assessments (#2, #3, etc.) shall be added.	
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 04		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (VVB)	In Section 2.1.1, the PP reported that there is no change in structure of distribution partners and government authorities. However, during onsite visit, the verification team found that currently there was a huge restructuring in local organization. Please report on these changes and explain their impact on the project's stakeholders.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	Since 01/07/2025, there has been a change in the administrative structure of Viet Nam. Accordingly, during the onsite visit, the PP observed changes in the local authorities. However, this monitoring report covers the period from 01/01/2025 – 30/06/2025, during which no changes in the structure of distribution partners or government authorities occurred. Therefore, the PP has reported "no change in the structure of distribution partners and government authorities" for this monitoring period.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	The verification team confirmed, through checking publicly available sources and stakeholder interviews during the onsite visit, that this change occurred after the monitoring period. Therefore, the PP will report it in the subsequent period, which the verification team deems appropriate and acceptable.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Table 2. CARs from this verification

Finding	CAR 01		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	The ER values in the MR are inconsistent with the ER values in the ER spreadsheet. Please review and revise.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	PP has reviewed the ER values in both the MR and the ER spreadsheet and revised them to ensure consistency across the two documents.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	The PP has submitted the revised VCS MR. On the basis of review of the updated MR, the ER values in both the MR and the ER spreadsheet are consistent.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CAR 02		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	Please include the survey result for parameter Pay in the ER spreadsheet. In addition, please provide a full set of monitoring surveys to cross-check instead of just 11 samples.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	In the ER spreadsheet version 2.0, dated 15/09/2025, the survey result for parameter Pay has been provided in sheet named Py and check PWSS. Also, a full set of monitoring survey has included in the supporting documents in folder no.13.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective*	On the basis of review of the revised MR & supporting documents, it is clear that the survey results were reported correctly and transparently in the ER spreadsheet now.		

action and VVB assessments (#2, #3, etc.) shall be added.	
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 03		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In Section 4.2, the PP stated that "A survey shall be conducted annually to check the number of people." However, the sampling plan for Parameter Pay is not clearly reported in Section 4.3. Please review and revise.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	The sampling plan for parameter Pay has been provided in section 4.3 of the revised MR version 2.0, dated 15/09/2025.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	On the basis of review of the revised MR, it is clear that the PP has provided the full details of sampling plan for parameter Pay in Section 4.3 of revised MR. This has been checked and verified by the verification team and deemed appropriate.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CAR 04		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	In Section 4.3, survey implementation schedule was reported from 23-December-2024 to 09-January-2025 which is way before the end of this monitoring period. Please explain the reason why the result from this survey would correctly represent this monitoring period.		

Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	This is a typo. The survey implementation schedule was conducted from 22-May-2025 to 30-May-2025 for schools and 30-June-2025 for institutions. PP has corrected this information in section 4.3 of the revised MR version 2.0, dated 15/09/2025.
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	On the basis of review of the revised MR, it is clear that the PP has revised the information of survey implementation schedule. It is now consistent with information in the monitoring survey records.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 05		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	Please cross-check again all the calculations in Section 5.1, Section 5.2. Those are not consistent with the values found in the ER sheet.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	PP has corrected parameter values to ensure consistency with both MR and ER spreadsheet.		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	On the basis of review of the revised ER & MR, all the calculations have been revised. The verification team has checked and confirmed it is now correctly documented.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Table 3. FARs from this verification

Finding	FAR 01		
Classification	☐ CAR	☐ CL	☒ FAR
Description of finding (VVB)	Although the school population was used to determine the number of water filters each school should receive, the actual water consumption depends on the fluctuating school enrolment rates. As the school enrolment rates are independent variables, whereas the water consumption dependent variable, the sampling should be based on targeted schools and the population drinking water should be established based on the number of filters present. The PP is requested to make a project deviation to modify the monitoring plan for Py with the sampling frame should be the number of schools, not the total number of water filters during the next monitoring period & should be applied during the subsequent verification periods.		
Corrective Action or clarification #1 *(PP shall write a detailed and clear corrective action or further information for clarification as per finding)*	The deviation has been made & explained in Section 3.2		
VVB Assessment #1 *The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.*	The evaluation & assessment for the deviation has been made in Section 3.2 of this the VR		
Conclusion *Tick the appropriate checkbox*	☒ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☐ The finding is closed		