



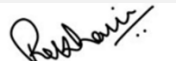
**Verified Carbon
Standard**

VERIFICATION REPORT

GROUPED PROJECTS FOR SAFE DRINKING WATER FOR SCHOOLS IN VIET NAM



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Project title	Grouped Projects for Safe Drinking Water for Schools in Viet Nam
Project ID	3599
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Client	Sustainability Investment Promotion and Development Joint Stock Company (SIPCO)
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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 third 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-July-2024 to 31-December-2024** (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 07 findings were raised, which includes:

05 Corrective Action Requests (CAR); 02 Clarification Request (CLs); 01 Forward Action Request (FAR).

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-July-2024 to 31-December-2024**, is amount 173,927 tCO₂ equivalent.

Request for issuance of VCU's 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, VCU's. 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 omission 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 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 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 VCU's 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 tCO₂/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 covers 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). The net emission reductions or removals for 32 project instances are 173,927 tCO₂e for this third (3rd) monitoring period (01-July-2024 to 31-December-2024). 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. Additionally, since there is an inclusion of new PA (PA32), the VVB has conducted acceptance sampling to validate the value of (QPW_{pp} ; $BL_{fuel,l}$; P_h) in the baseline survey of PA32 also. The verifier took a random sample of the PP' sample records in the baseline survey of PA32. 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 01JUL2024-31DEC2024" /02/, sampling size calculation, survey summary, water quality, P_y (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 third (3rd) 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 24-February to 01-March-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 24-February to 01-March-2025		
3	Nguyen	Duy Loc	SIPCO (PP representative)	From 24-February to 01-March-2025		

4	Danh	Hung	Vice Principal of Ethnic Day-Boarding High School Chau Thanh High School	From 24-February to 01-March-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
5	Vo	Huu Nghia	Principal of My Thuan Primary School	From 24-February to 01-March-2025		
6	Nguyen	Minh Dung	Principal of Primary School of Thanh Phu 1	From 24-February to 01-March-2025		
7	Tran	Thi Phuong Anh	Director of Center for children of Tuong Lai	From 24-February to 01-March-2025		
8	Tran	Thi Kim Y	Principal of Kindergarten of Long Khe	From 24-February to 01-March-2025		
9	Vo	Thanh Dam	Principal of Primary School of My Binh	From 24-February to 01-March-2025		
10	Nguyen	Thi Nguyet	Director of Huong Ha Nguyet Social Protection Center	From 24-February to 01-March-2025		
11	Duong	Thi Phuong	Vice Principal of Quang Xuan Kindergarten School	From 24-February to 01-March-2025		
12	Ngo	Quy Duc	Principal of Lien Trach Secondary School	From 24-February to 01-March-2025		
13	Nguyen	Thi Thanh Chau	Principal of Xuan Pho Primary School	From 24-February to 01-March-2025	Cross-check of a sample of project participants'	Nguyen H.N. Trang

14	Le	Thi Thu Huong	Principal of My Chau Secondary School	From 24-February to 01-March-2025	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.	
15	Phan	Thi Thanh Binh	Principal of Thach Xuan Primary School	From 24-February to 01-March-2025		
16	Tran	Thi Phuong	Principal of Yen Cuong commune Kindergarten School	Remote audit* (27 February 2025)		
17	Ly	Duc Thanh	Vice Principal of Ethnic Day-Boarding High School Ta Leng Primary School	Remote audit* (27 February 2025)		
18	Ngo	Thi Thu Mai	Principal of Quang An Number 2 Primary School	Remote audit* (27 February 2025)		
19	Lai	Xuan Linh	Principal of Ta Mit commune Primary and Secondary School	Remote audit* (27 February 2025)		
20	Le	Thi Yen	Principal of Ho Thau Kindergarten School	Remote audit* (27 February 2025)		
21	Nguyen	Thi Nhung	Principal of Dong Phu Kindergarten	Remote audit* (27 February 2025)		
22	Duong	Dang Tho	Manager of Thanh Tay	From 24-February to 01-March-2025		

			Secondary and High School			
23	Pham	Thi Tuy Phuong	Principal of Hoa Hong Kindergarten	From 24-February to 01-March-2025	Cross-check of samples of project participants' samples (Questionnaire, operation surveys/interviews) for the baseline survey.	Nguyen H.N. Trang
24	Nguyen	Minh Sang	Manager of Phu Loi Primary School	From 24-February to 01-March-2025		
25	Le	Luong Tuan	Manager of Thoai Ngoc Hau High School	From 24-February to 01-March-2025		
26	Phan	Thi Thu Nga	Manager of Tran The Primary School	From 24-February to 01-March-2025		
27	Pham	Cong Nhan	Vice principal of Tay Yen A 1 Primary School	From 24-February to 01-March-2025		
28	Ho	Hoang Cuong	Vice-Principal of Tay Yen A Secondary School	From 24-February to 01-March-2025		
29	Hua	Quoc Viet	Manager Nam Yen 3 Primary School	From 24-February to 01-March-2025		
30	Nguyen	Van Cuong	Manager Nam Yen 1 Primary School	From 24-February to 01-March-2025		
31	Vo	Huu Nghia	Principal My Thuan Primary School	From 24-February to 01-March-2025		
32	Nguyen	Thi Nguyet	Center's Director Huong Ha Nguyet Social Protection Center	From 24-February to 01-March-2025		

33	Tu	Thi Cam Tho	Staff of Red Cross of Can Tho province	From 24-February to 01-March-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
34	Nguyen	Vang Thi Viet Hanh	Staff of Red Cross of Long An province	From 24-February to 01-March-2025		
35	Huynh	Kim Hung	Vice-chairman of Red Cross of Long An province	From 24-February to 01-March-2025		
36	Le	Viet Cam	Staff - Department of Education & Training of Quang Binh province	From 24-February to 01-March-2025		
37	Bien	Thi Thu Huyen	Staff - Women Union of Ha Tinh province	From 24-February to 01-March-2025		
38	Nguyen	Thi Minh Ha	Staff - Women Union of Nam Dinh province	From 24-February to 01-March-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 24-February-2025 – 01-March-2025. The remote interviews were held in the afternoon on 27-February-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. 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 interviewed was conducted for some samples of "Quality of Safe Drinking Water" to optimize time and resources.

Additionally, since there is an inclusion of new PA (PA32), the VVB has conducted acceptance sampling to validate the value of (QPW_{pp} ; $BL_{fuel,l}$; P_{ay}) in the baseline survey of PA32 also. The verifier took a random sample of the PP' sample records in the baseline survey of PA32. 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 02 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 P_y 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.

Sample size of Parameter m:

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.

Update for the values of parameter of QPW_{pp}; BL_{fuel,i}; P_h:

In the registered PD, the parameters (QPW_{pp}; BL_{fuel,i}; 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.

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

The grouped project (the project) is the dissemination of safe drinking water purifier (SDWP) to provide clean drinking water. A total of 315,000 SDWPs were distributed by the end of this monitoring period. As described in the registered VCS PD /23/, for each new instance (distribution of SDWPs under project activity) the eligibility criteria below are confirming the new project activity instances in the assessment below:

The number of new project activity instances added to the grouped project in this verification period is 01 (one) i.e., PA032. The sampling process for all is as per sampling standard v09.0 /B03a/. The eligibility criteria of the Project activity instance were established at the group project validation in the registered VCS PD /23/.

- Quality and completeness of evidence, data and documentation relating to the new project activity instances.

The assessment team has reviewed the evidence collected by the PP for each of the PA included in this verification and confirmed the following:

- Implementation and operational status of the PA
- Monitoring and data collection
- Flow of information; generating, aggregating and reporting of the monitoring parameters
- Conformance of the new project activity instances with the eligibility criteria set out in the project description.

The verification team assessed the appropriateness of new project activity instances (added to the grouped project) against the requirements of the following key elements defined in section 3.2.11 of the Validation and Verification Manual (version 3.2):

Table 1: Eligibility criteria for new project activity instances

No.	Eligibility criterion – Category	How the new project activity instances to comply	VVB Assessment
1	Meet the applicability conditions set out in the methodology applied to the project.	The new project activity instance will meet all applicability conditions of AMS – III.A.V: “Low greenhouse gas emitting safe drinking water production systems”, version 08.0.	Verification team reviewed the registered VCS PD /23/ and MR /01/ of the project and confirmed that all the applicability criteria mentioned in the section 3.2 of the registered VCS PD /23/ is met by the new project activity and the same has been cross checked by interviewing the PP. See the details on VVB's assessment on the applicability of applied methodology in Table 2. Thus, the criteria have met for the project activity instance added in this monitoring period.
2	Use the technologies or measures specified in the project description.	Each instance under this grouped project will consist of the distribution of water purifier to the schools/institutions where use traditional cookstove for boiling water. The water purification technologies include a low greenhouse gas emitting technology as per section 1.11 of this project description. Technologies that use fossil fuels are not eligible. Technologies shall meet minimum criteria for specific instance type, as outline below: Technologies shall be deployed Natural Osmosis systems with the components illustrated in section 1.11 of this project description.	On the basis of review of the MR /01/, technical specification of the SDWP/15/ distributed in the new project activities and by interview with the PP and end-users, verification team confirms that the project device type used in the new project activity instance is a low greenhouse gas emitting technology which is also mentioned in the registered VCS PD /23/. Thus, this criterion is met with the new project activity added in this monitoring period.
	Apply the technologies or measures in the same manner as specified in the	Technologies that use fossil fuels are not eligible. Technologies shall meet minimum criteria for specific instance type, as outline below: Technologies shall be	On the basis of review of the MR /01/, technical specification of the SDWP/15/ distributed in the new project activity and by interview with

3	project description	deployed Natural Osmosis systems with the components illustrated in section 1.11 of this PD - Flow rate: 2 – 3l/hr - Ceramic core is made from Kaolin clay to filter impurities in drinking water. Nano silver and activated carbon are penetrated into the ceramic core to remove up to 99.999% bacteria. Each unit must achieve water quality for microbes defined in QCVN 6-1:2010/BYT for drinking water. - Lifespan is 10 years	the PP and end-users, verification team confirms that the project device type used in the new project activity instance is a low greenhouse gas emitting technology which is also mentioned in the registered VCS PD /23/. Thus, this criterion is met with the new project activity added in this monitoring period.
4	Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area.	The new project activity instances will be installed in the schools/institutions within Viet Nam only subject to the same baseline scenario determined in section 3.4	On the basis of review of the MR /01/ the distribution database /15/ beneficiary agreement /06/, procurement document (e.g contract, delivery confirmation) /21/ and interview with the PP and end users, it is clear to the verification team that the new project activity has been implemented in the schools/ institutions of provinces in Viet Nam and is well under the geographical area as defined in the registered VCS PD /23/. PA 032: Kien Giang, Thai Nguyen Thus, the criterion is met with the new project activity added.
5	Have characteristics with respect to additionality that are consistent with the initial instances for the specified project	The additionality of the project activity is demonstrated by simple cost analysis that is in line with paragraph 10 (a) of Tool 21 “Demonstration of additionality of small-scale project activities” (version 12) and paragraph 33 and 34 of TOOL01 “Tool for the demonstration and assessment of	Verification team has reviewed MR /01/ and evidence to demonstrate water purifiers distributed free of cost /15/, SDWP distribution agreement and interviewed the PP confirms that SDWPs distributed under the project activity added during this monitoring period are distributed free of cost. In addition, the verification team also

	activity and geographic area.	additionality". To demonstrate additionality by Simple cost analysis, each instance shall confirm and demonstrate that the SDWPs are distributed for free to the schools/institutions.	reviewed the procurement evidence (e.g. equipment contract, payment proof and delivery confirmation) /21/ and confirmed that the PO has to pay for the costs associated with the purchase and distribution of the SDWPs. Therefore, the new project activity instances will not occur in the absence of the GHG credits revenue. The action is not financially viable without the support of revenues from the sale of GHG credit. During the onsite interview, the verification team also cross-checked with the end-users and local stakeholders and received confirmation that they would not purchase the SDWPs themselves due to financial barriers. The additionality of the PA is demonstrated by simple cost analysis /24/ and is in compliance with the registered VCS PD.
6	Conditions that avoid double counting of emission reductions.	The new project activity instances will: • Apply a unique system (i.e. conformity letter) for SDWP in each project instance, assigning a unique ID to each SDWP and allowing to clearly identify each SDWP and to which project instance it belongs. • Each SDWP installed will include project instance assignment and will have corresponding end user details (i.e. name, address). This data will be recorded as part of the beneficiary agreement and Project	On the basis of review of the MR /01/, SDWP distribution records /15/ and interview with the PP it is confirmed to the verification team that each user has been provided with safe drinking water purifiers (SDWPs) with a unique identification number printed in the label decal put on each SDWP, the label is as follows: • PA 032: WPS-032-00001 to WPS-032-08098

		database. The CME has an agreement in place with residents who use drinking water from SDWPs in the project instance in which the owner transfers the rights to the emissions reductions exclusively to the CME as part of the Carbon Rights Waiver within the Beneficiary agreement	
7	Capacity Limit	Each project instance in this grouped project will have a maximum capacity of 60,000tCO₂e per year throughout the project instance crediting period.	On the basis of review of the MR /01/, & ER calculation spreadsheet /02/, it is confirmed to the verification team that the maximum annual emission reduction of new PA is at 10,563 tCO₂/year and smaller than 60,000 tCO₂/year. The capacity of each SDWP is about 1-2 tCO₂/ year well below the 1% of the threshold limit. Therefore, it is not required to divide any project activity instance into clusters. This criterion is deemed appropriate, and it can be verified from the emission reduction per SDWP included in the grouped project.
8	Target group	Each project instance will target schools/institutions where use traditional cookstove to boil water.	The new project activity satisfies the criteria. Each school/ institution in this new project activity must sign a beneficiary agreement to commit that they are using traditional cookstove to boil water. To satisfy this criteria PP has signed a distribution agreement with local partners including Ministry of Education and Training (MEOT), Viet

			Nam Women Union (WU), Vietnamese Red Cross (VRC) and before starting the survey PP has conducted a feasibility check, through which proportion of using traditional cookstove to boil water is being confirmed as mentioned in section 3.3 of the MR/01 -d/.
9	Occur within one of the designated geographic areas specified in the project description	New project activity instances will be located within the geographic boundaries of Viet Nam. The new project instance geographic location will be defined in the monitoring reports.	On the basis of review of the MR /01/, & SDWP distribution records /15/, signed beneficiary agreement /06/, procurement document (e.g contract, delivery confirmation) /21/, and interview with the PP and end users, it is clear to the verification team that the new project instances' geographic locations have been correctly defined in the monitoring reports. The new project activity has been implemented in the schools/ institutions of Viet Nam /23/. Thus, this criterion is met for all the new project activity instances added in this monitoring period
10	Conform with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial conformance with multiple sets of eligibility criteria is insufficient	New project activity instances must comply set of eligibility criteria for the inclusion of new project activity instances in the table	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/ & interview with relevant local stakeholders, it has been confirmed that the new project activity instances during this monitoring comply to complete set of eligibility criteria for the inclusion of new project activity instances as described in this table of the document. Thus, this criterion is met for the new project activity instance added in this monitoring period

11	Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information to demonstrate conformance with the applicable set of eligibility criteria and enable evidence gathering by the validation/verification body	New Project Activity Instances must comprise monitoring plans that outline technical, financial, geographic and other relevant information to enable sampling by the validation/verification body	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/ & interview with relevant local stakeholders, it has been confirmed that the new project activity instances have been included in this MR /01/ with sufficient technical, financial, geographical and other relevant information to demonstrate with the applicable set of eligibility criteria and enable sampling by the validation/verification body. Thus, this criterion is met for the new project activity instance added in this monitoring period
12	Be included in an updated project description, with updated project location information, which shall be validated at the time of verification against the applicable set of eligibility criteria.	New project activity instances must comprise an updated project description, with updated project location information.	On the basis of reviewing the MR /01/, it has been confirmed that the new project activity instances have been included in this MR /01/ with correct geographical project locations set out in Section 1.8 of the MR which enable evidence gathering by the VVB. By reviewing the distribution database /15/, the beneficiary agreement /06/ & interview with relevant local stakeholders during onsite visit & remote interview, the VVB can confirm that all new project activity instances are located within the geographical area identified in the Section 1.8 of the MR. Thus, this criterion is met for all the project activity instance added in this monitoring period.
13	Have evidence of project ownership, in respect of each project activity instance, held by the	New PAs will demonstrate ownership by the project proponent, from the start date of the PA	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/ and interview with end-users during onsite

	project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions).		visit and remote interview, it has been confirmed that all the SDWP end-users in new project activity instances have agreements with PP to transfers the rights to the emissions reductions exclusively to the PP as part of the Carbon Rights Waiver within the Beneficiary agreement /05/. Thus, this criterion is met for the project activity instance added in this monitoring period.
14	Have a start date that is the same as or later than the grouped project start date.	Only PAs having a start date that is the same as or later than the GP start date will be included in the grouped project.	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/ and interview with end-user during onsite visit and remote interview, it has been confirmed that the start date of PA 32 was on 3-August-2024. This is the distribution date of the first SDWP in the PA32, which has been verified by reviewing the distribution database /15/, the beneficiary agreement /06/ and interview with end-user & stakeholders during onsite visit. This date was later than the start date of grouped project (04-July-2022). Thus, this criterion is met for the project activity instance added in this monitoring period.
15	Be eligible for crediting from the start date of the project activity instance through to the end of the project crediting period (only).	New PA within this grouped project shall only be eligible for crediting from its start date through to the end of the project crediting period	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/, it has been confirmed that this instance is eligible for crediting from the start date of the project activity instance (04-July-2022) through 31-December-2024 (end of this monitoring period) which is still within the project crediting period.

			Thus, this criterion is met for the project activity instance added in this monitoring period.
16	Only eligible for crediting from the start of the verification period in which they were added to the grouped project.	New PI within this grouped project shall only be eligible for crediting from the start of the verification period in which they were added to the grouped project.	On the basis of reviewing the MR /01/, the distribution database /09/, the beneficiary agreement /05/, it has been confirmed that all instances are eligible for crediting from the start of this verification period since the start date of those instances are all within this verification period in which they were added to the grouped project. This can be seen in the Section 5.4 of MR /01/ & the ER sheet /02/. Thus, this criterion is met for the project activity instance added in this monitoring period.
17	Not be or have been enrolled in another VCS project.	All of new PIs within this grouped project will be a new activity and not be or have been enrolled in another VCS project.	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/, and onsite interview with end-users and local stakeholder, it has been confirmed that all instances are new activity and not be or have been enrolled in any other VCS project. Each SDWP in new instances carried unique IDs comprised of the project instance number, SDWP number and school/ institutions subscribed to each SDWP and was assured that it is not part of any other VCS project. The same has been crosschecked by the beneficiary agreement /05/ and document referring unique identification of each of the SDWP provided by the PP /10/ Project proponent has also submitted declaration /15/ to confirm the project instances has not or shall not

			claim carbon credits on any other scheme after Registration of the project under VCS. Thus, this criterion is met for the project activity instance added in this monitoring period.
18	The project proponent shall include in a singular project all project activity instances within ten kilometers of another instance of the same project activity and with the same project proponent (i.e., instances of the same project activity may not be spread across more than one project if they are within ten kilometers of each other).	The distance of new PIs within this grouped project is more than 10 km.	On the basis of reviewing the MR /01/, the distribution database /15/, the beneficiary agreement /06/, and onsite interview with end-users and local stakeholder, it has been confirmed that the distances of instances within the grouped project and with the same project proponent in this monitoring period are more than 10 km. This was verified by checking the address of schools/ institutions in the distribution database /15/ and cross-verified by taking the location coordinates & measuring the distance during onsite visit. Thus, this criterion is met for the project activity instance added in this monitoring period.

Table 2: VVB's assessment on the applicability of applied methodology

No	Applicability of Applied Methodology	VVB Assessment
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1	Prior to the implementation of the project activity, a public distribution network supplying SDWP) to the project boundary does not exist.	The verification team has cross checked for the presence of public distribution network supplying SDWP from the baseline survey /07/ conducted by PP. In addition, before receiving SDWPs, each school/ institution in the new project activity must sign a beneficiary agreement /05/ to commit that they had no access to a public distribution network that supply SDWP and are using traditional cookstove to boil water. The verification team also cross check the same by reviewing the beneficiary agreement /05/ and interviewing the schools and institutions during the on-site audit therefore it is clear to the verification team that no public distribution network was supplying SDWP to schools and institutions prior to the implementation of the new project activity instance. Thus, the eligibility criteria have been met for the new project activity instance under this group project.
2	It shall be demonstrated based on laboratory testing or official notifications (for example notifications from the national authority on health) that the application of the project technology/equipment achieves compliance either with: (i) the “interim” performance target as per “Evaluating household water treatment options: Health based targets and microbiological performance specifications” (WHO, 2011); and “International Scheme to Evaluate Household Water Treatment Technologies” (WHO, 2014) or (ii) an applicable national standard or guideline. Applicable national standard should be based on laboratory efficacy testing that, at a minimum, includes quantitative microbial measures of pre and post-treatment challenge waters that are representative of potential drinking water sources, and that	The Verification team on the basis of document including Microbiological test report /11.1/ & Quality of Drinking Water test report /11.2/ provided by the PP confirms that the outlet water quality of SDWP meets microbes define in QCVN 6-1:2010/BYT for drinking waters. Thus, the eligibility criterion has been met for the new project activity instance under this group project.

	includes measured reductions based on at least one pathogen class (bacteria, viruses, protozoa).	
3.	In cases where the life span of the water treatment technologies is shorter than the crediting period of the project activity, there shall be documented measures in place to ensure that end users have access to replacement purification systems of comparable quality.	The Verification team through document review including technical specification /15/ of SDWP provided by the manufacturer confirms that the lifespan of SDWP is 10 years. It was cross-checked with the model of SDWP during onsite visit and remote interview also. Thus, the eligibility criterion has been met for the new project activity instance under this group project.
4	It should be demonstrated that the project appliances use technologies that meet the technology standards as per paragraph 4(b) of approved methodology AMS-III.AV version 08.0, and that they deliver microbiologically safe drinking water.	The Verification team on the basis of document including Microbiological test report /11.1/ & Quality of Drinking Water test report /11.2/ provided by the PP confirms that the outlet water quality of SDWP meets microbes define in QCVN 6- 1:2010/BYT for drinking waters. Thus, the eligibility criterion has been met for the new project activity instance under this group project.
5	The use of this methodology in a project of activity under the grouped projects is legitimate if the leakage is estimated and accounted for as per the relevant provisions of AMS-I. E version 13.0 under the section for the grouped projects.	On the basis of reviewing the MR /01/ and ER spreadsheet, the verification team confirmed that leakage is calculated by applying a net to gross adjustment factor of 0.95 to account for leakages follow AMS-I.E version 13.0.

Based on the above assessment, the verification team confirms that the inclusion of the project activity instance in the grouped project is valid.

Overall, the verification team of EPL assesses the quality and completeness of evidence, data and documents of project description of project activity and finds all information in an informative manner.

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 (The approval date)	VCS	Carbon Check (India) Private Limited	N/A	
	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	
	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://intracocarbon.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 173,927 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 11 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/ 23-December-2024 to 09-January-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 07-February-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.
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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 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
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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.
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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 ₂ e)
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:

By 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 parameters Py: Population who consumes the purified water serviced by the project activity in year y. Visual inspection of the premises to see if SDWP is operational and in use. Interview with end user if required to verify that SDWP is still in use (Yes/No).

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 end-users. Visual inspection of the premises to see if there is any SDWP public distribution network are available and in use. Interview with end user 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 Py and the fraction of SDWP public distribution network is 43 while taking in view for the outliers and nonresponse CME 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	Py	The fraction of SDWP public distribution network	m	Quality of safe drinking water
Sample size	55	55	45	11
Precision achieved (Margin of error)	0%	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 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 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_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) 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:

- Whether the required confidence/precision has been met.
- 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.

Parameter	Unit	Value				Assessment
QPW _{pp}	Liters	PAI	Day-boarding school	Boarding school	Institution	- Fixed ex-ante
		PA 001	3.3	4.5		The value has been calculated from the baseline survey records /7/ conducted for each PAs.
		PA 002	3.24	4.42		
		PA 003	3.15	4.46		
		PA 004	3.32	4.52		
		PA 005	3.31	4.53		
		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	The baseline survey was conducted for each distinct geographical location for each PA which the SDWPs were distributed. The surveys for PA001 – PA0031 were conducted using 90% confidence and 10% precision and were validated in the previous MR & VR /23/.
		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

the baseline survey was conducted for the new provincial area for that PA. The sample size calculations for the new baseline survey were summarized in Section 4.3 of MR /01/.

The information on this new baseline survey (Kien Giang & Thai Nguyen province) in this monitoring period including entity conduct them, number of samples and how it has been ensured that they are representative has been provided in section 4.3 of MR /01/ for transparency.

The verifier also has reviewed the information in the new baseline survey report provided by PP during the verification and cross checking by interviewing with households & PP and Women Union during onsite visit and confirm that information has been reported correctly.

Sampling approach:

In addition, to validate the QPW_{pp} values of new baseline (Kien Giang & Thai Nguyen), the VVB has conducted the acceptance sampling. The verifier took random samples of the PP's sample records of the new baseline surveys. Applying

		paragraph 39 of the sampling standard, version 09 /B03a/, a sample size of 11 households was chosen from the sampling population of new baseline surveys' database 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. It was observed that out of the 11 samples, the sampling survey results of the PP for all the households checked were found to be consistent with VVB's field survey results. Hence no discrepancy records were observed with the baseline surveys' sampling results 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 /B04/. In conclusion, QPW_{pp} values in new baseline survey (Kien Giang & Thai Nguyen province) are accepted and applicable. The VVB verifier has reviewed all the baseline
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			survey report and confirmed that it is in compliance with the applied methodology and are used for the baseline emissions.
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. - <i>The value is verified as PP complies with the criteria 8 as mentioned in section 3.3 of the MR /01/.</i> - <i>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</i>

			ER created from them will be discarded.																																																																			
BL _{fuel,i}	Fraction		- 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 distribution has been done. The surveys for PA001 – PA0031 were conducted using 90% confidence and 10% precision and were validated during the previous MR & VRs /23/. In this monitoring period, there is 01 PA (PA32) in new province (Kien Giang & Thai Nguyen) was included in the grouped project. Therefore, the baseline survey was conducted for the new provincial area for that PA. The sample size calculations for the new baseline survey were																																																																			
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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 $U_d = 26\%$ as per registered VCS PD. So, the updated $f_{nr} = 0.8813 * (1-0.26) = 0.6522$ is applied for ER calculations as a conservative approach.
$EF_{\text{projected fossil fuel}}$	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/

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PA 032	289	639	121																																																																																																																																				

			and how it has been ensured that they are representative has been provided in section 4.3 of MR /01/ for transparency. The verifier also has reviewed the information in the new baseline survey report provided by PP during the verification and cross checking by interviewing with households & PP and Women Union during onsite visit and confirm that information has been reported correctly. <u>Sampling approach:</u> In addition, to validate the P_h values of new baseline (Kien Giang & Thai Nguyen), the VVB has conducted the acceptance sampling. The verifier took random samples of the PP's sample records of the new baseline surveys. Applying paragraph 39 of the sampling standard, version 09 /B03a/, a sample size of 11 households was chosen from the sampling population of new baseline surveys' database 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
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			determined for the sample is 0. It was observed that out of the 11 samples, the sampling survey results of the PP for all the households checked were found to be consistent with VVB's field survey results. Hence no discrepancy records were observed with the baseline surveys' sampling results 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 /B04/. In conclusion, P_h values in new baseline survey (Kien Giang & Thai Nguyen province) are accepted and applicable. 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.
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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:

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:	Survey result show 100% of project SDWP is operational and in use. Consequently, the population who consumes the purified water serviced by the project activity in year y are calculated as: The number of water purifiers are distributed x the number of people serviced per water purifier x 100%. The results are as below: <table> <tr> <th rowspan="2">PAI</th><th colspan="3">Day-boarding school</th><th colspan="3">Boarding school</th><th colspan="3">Institution</th></tr> <tr> <th>Number people per each WP*</th><th>Number of WP</th><th>P_y</th><th>Number people per each WP*</th><th>Number of WP</th><th>P_y</th><th>Number people per each WP*</th><th>Number of WP</th><th>P_y</th></tr> <tr> <td>PA 001</td><td>6.97</td><td>5,854</td><td>40,801</td><td>5.11</td><td>146</td><td>746</td><td></td><td>-</td><td>-</td></tr> <tr> <td>PA 002</td><td>7.10</td><td>3,780</td><td>26,833</td><td>5.20</td><td>2,591</td><td>13,483</td><td></td><td>-</td><td>-</td></tr> <tr> <td>PA 003</td><td>7.30</td><td>12,480</td><td>91,124</td><td>5.16</td><td>781</td><td>4,028</td><td></td><td>-</td><td>-</td></tr> <tr> <td>PA 004</td><td>6.93</td><td>4,818</td><td>26,450</td><td>5.09</td><td>1,352</td><td>6,880</td><td></td><td>-</td><td>-</td></tr> </table>									PAI	Day-boarding school			Boarding school			Institution			Number people per each WP*	Number of WP	P_y	Number people per each WP*	Number of WP	P_y	Number people per each WP*	Number of WP	P_y	PA 001	6.97	5,854	40,801	5.11	146	746		-	-	PA 002	7.10	3,780	26,833	5.20	2,591	13,483		-	-	PA 003	7.30	12,480	91,124	5.16	781	4,028		-	-	PA 004	6.93	4,818	26,450	5.09	1,352	6,880		-	-
PAI	Day-boarding school			Boarding school			Institution																																																													
	Number people per each WP*	Number of WP	P_y	Number people per each WP*	Number of WP	P_y	Number people per each WP*	Number of WP	P_y																																																											
PA 001	6.97	5,854	40,801	5.11	146	746		-	-																																																											
PA 002	7.10	3,780	26,833	5.20	2,591	13,483		-	-																																																											
PA 003	7.30	12,480	91,124	5.16	781	4,028		-	-																																																											
PA 004	6.93	4,818	26,450	5.09	1,352	6,880		-	-																																																											

	PA 005	6.95	8,071	56,082	5.08	6,376	32,373		-	-
	PA 006	7.03	1,757	12,358	5.22	4,224	22,030		-	-
	PA 007	7.10	4,375	31,057	5.24	392	2,054	4.60	13	60
	PA 008	6.93	6,503	45,051	5.03	536	2,698		-	-
	PA 009	6.97	13,178	91,847	5.10	559	2,851		-	-
	PA 010	6.95	4,385	30,470	5.15	110	566		-	-
	PA 011	7.03	4,089	28,761		-	-		-	-
	PA 012	7.03	4,547	31,982		-	-		-	-
	PA 013	7.01	2,935	20,581	5.02	8,489	42,630		-	-
	PA 014	6.95	3,609	25,078	5.10	1,094	5,579		-	-
	PA 015	6.97	25,990	181,142		-	-	4.90	10	49
	PA 016	7.10	20,990	149,003		-	-	4.52	10	45
	PA 017	7.06	26,000	183,436		-	-		-	-
	PA 018	6.97	25,839	180,090	5.28	30	158	4.70	131	616
	PA 019	7.01	3,089	21,661		-	-		-	-
	PA 020	6.97	11,873	82,751	5.36	127	681	4.49	417	1,873
	PA 021	7.03	6,831	34,444	5.08	3,762	15,861	4.56	42	192
	PA 022	7.08	6,651	47,069	5.13	1,057	5,427		-	-
	PA 023	6.95	5,088	35,355		-	-	4.70	37	174
	PA 024	7.01	14,071	98,669	5.19	80	415		-	-
	PA 025	7.08	2,473	17,501	5.03	111	559		-	-
	PA 026	6.95	8,615	59,863	5.08	162	823	4.54	52	236
	PA 027	6.89	6,462	44,499		-	-		-	-
	PA 028	7.03	195	1,372	5.37	805	4,326		-	-

	PA 029	7.37	2,375	17,508	5.24	629	3,295	4.55	13	59
	PA 030	6.80	11,017	77,449	5.20	89	463		-	-
	PA 031	6.97	11,488	80,071	5.08	3,747	19,025			-
	PA 032	6.93	7,987	55,349	5.07	91	461	4.89	20	97
	Total		276,915	1,942,757		37,340	190,661		745	3,401
* Remark: Number of people per each WP was calculated as below: Number of people per each WP = Capacity of the WP /Average volume of drinking water per person per day (QPWpp) Capacity of the WP is 23 liters as verified by checking the Ecozen-25 specification /04/ & onsite observation. The parameter QPW_{pp} is fixed-ex ante parameter calculated based on the baseline survey report /07/. The verification team has reviewed all the baseline survey report /07/ and confirmed that it is in compliance with the applied methodology and are used for the baseline emissions. In conclusion, the verification team has checked and confirmed the calculation was done correctly for “Number of people per each WP”.										
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 total number of SDWPs has been cross checked with the database /06//15/ and evidence to demonstrate water purifier as free of cost to the user /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 P_y included the following: • Visual inspection of the premises to see if SDWP is operational and in use (Yes/ No). • Interview with end users if required to verify that SDWP is still in use (Yes/No); • Questions about whether the SDWP has been used regularly since installation (Yes/No). • Questions about whether the condition of water purifiers is good (Yes/No). If any responses were "no" to these questions, the water purifier was considered non-operational as a precautionary measure. Among the 11 samples that VVB surveyed for the parameter Operational fraction to calculate P_y, all the 11 SDWPs were found to be operational, 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 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):	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	13,598,842	339,158	-	13,938,000

	PA 002	8,780,940	6,018,893	-	14,799,833
	PA 003	28,991,040	1,814,263	-	30,805,303
	PA 004	10,030,714	3,140,696	-	13,171,410
	PA 005	18,748,933	14,811,448	-	33,560,381
	PA 006	4,081,511	9,812,352	-	13,893,863
	PA 007	10,163,125	910,616	55,016	11,128,757
	PA 008	15,106,469	1,245,128	-	16,351,597
	PA 009	30,612,494	1,298,557	-	31,911,051
	PA 010	10,186,355	255,530	-	10,441,885
	PA 011	9,498,747	-	-	9,498,747
	PA 012	10,562,681	-	-	10,562,681
	PA 013	6,818,005	19,719,947	-	26,537,952
	PA 014	8,383,707	2,541,362	-	10,925,069
	PA 015	60,374,770	-	42,320	60,417,090
	PA 016	48,759,770	-	42,320	48,802,090
	PA 017	60,398,000	-	-	60,398,000
	PA 018	60,023,997	69,690	554,392	60,648,079
	PA 019	7,175,747	-	-	7,175,747
	PA 020	27,580,979	295,021	1,764,744	29,640,744
	PA 021	15,868,413	8,739,126	177,744	24,785,283
	PA 022	15,450,273	2,455,411	-	17,905,684
	PA 023	11,819,424	-	156,584	11,976,008
	PA 024	32,686,933	185,840	-	32,872,773
	PA 025	5,744,779	257,853	-	6,002,632
	PA 026	20,012,645	376,326	220,064	20,609,035
	PA 027	15,011,226	-	-	15,011,226
	PA 028	452,985	1,870,015	-	2,323,000
	PA 029	5,517,125	1,461,167	55,016	7,033,308
	PA 030	25,592,491	206,747	-	25,799,238
	PA 031	26,686,624	8,704,281	-	35,390,905

	PA 032	18,553,801	211,393	62,560	18,827,754
	Total	643,273,545	86,740,820	3,130,760	733,145,125
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: $QPW_y = P_y \times QPW_{pp} \times \text{Number of operating days}$ The number of calendar days during this monitoring period (from 1-July-2024, to 31-December-2024) is 183 days, but the number of operational days varies by type of school. For day-boarding and boarding schools, PP has calculated 101 school days in this monitoring period. This count excludes the summer break (June to August), national holidays (if any), and Sundays. While the official start dates for schools across Vietnam varied by province and grade level within August (according to Decision no.2045/QĐ-BGDĐT¹, dated 01-August-2024), all schools were mandated to hold their opening ceremony and begin the academic year by 05-September-2024. To be conservative in the calculation, PP used 05-September-2024, as the official back-to-school date for all day-boarding and boarding schools in the database. Therefore, within the monitoring period, the schools operated from 05-September to 31-December-2024, totaling 118 days. After subtracting the 17 Sundays during this time (and noting no national holidays), PP arrived at 101 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.				

¹ https://thuvienphapluat.vn/van-ban/Giao-duc/Quyết-dinh-2045-QĐ-BGDĐT-2024-Khung-ke-hoach-thoi-gian-nam-hoc-2024-2025-giao-duc-pho-thong-619908.aspx?anchor=dieu_1

For institutions such as community homes, homes for the disabled, orphanages, nursing homes, and mental health facilities, the total number of operating days is 183, 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 operational fraction for calculating P_y , the information gathered included the following:

- Visual inspection of the premises to see if SDWP is operational and in use (Yes/ No).
- Interview with end users if required to verify that SDWP is still in use (Yes/No);
- Questions about whether the SDWP has been used regularly since installation (Yes/No).
- Questions about whether the condition of water purifiers is good (Yes/No).

If any of the questions were answered negatively, the water purifier was treated as non-operational. This precautionary measure also meant that any water purifier not used routinely during school operation was considered non-operational and will be excluded when calculation of P_y .

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.

	<i>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.</i>
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 /06/, This verification process involved reviewing the population that consumes the purified water project activity in year y (P_y), 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 /02/ 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 <i>(All 45 samples meet the requirement of Microbiological safe drinking water. All the test results are provided in the ER spreadsheet).</i>
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 lower 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 <i>(No public distribution network supplying SDWP is installed at project area)</i>
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-July-2024, to 31-December-2024, 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 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

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 VCU 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 third (3rd) 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 173,927 tCO₂e during the third (3rd) monitoring period 01-July-2024 to 31-December-2024 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-July-2024 to 31-December-2024

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
From 01-July-2024 to 31-December-2024	141,776	0	7,097	134,679	0	134,679
Total	141,776	0	7,097	134,679	0	134,679

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-July-2024 to 31-December-2024	231,480	134,679	-41.82%	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
Total	231,480	173,927	-41.82%	

				788 boarding schools, 5,502 day-boarding schools and 20 institutions. In addition, there were an additional 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 in during monitoring period has been conservatively calculated follow the schools calendar & reduced compared to the estimate in the registered PD As a result, this contributed to the decrease in achieved reductions/removals for this monitoring period. Therefore, we accepted this explanation.
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APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

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

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
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
CO₂	Carbon Dioxide
CO_{2e}	Carbon Dioxide Equivalent
DVR	Draft Validation Report
EB	CDM Executive Board
EF	Emission Factor
EPL	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: 08-February-2025) 2. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 2.0; dated: 10-March-2025) 3. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 2.1; dated: 27-March-2025) 4. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 3.0; dated: 08-May-2025) 5. Monitoring report for Grouped Projects for Safe Drinking Water for Schools in Viet Nam (version 3.1; dated: 26-June-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 VCU 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.terra.org

APPENDIX 4: CERTIFICATES OF COMPETENCE



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
	



Certificate of Appointment

<< SAMAR DAS >>

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/SD/2
Date	01/11/2024
Validity	31/10/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< ESWAR MURTY >>

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/EM/2
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director
	

EPL/PR/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 1.12, the PP did not clearly provide the details of your contribution for the indicator 8.3 during this monitoring period. Please elaborate instead of just saying no further changes in this monitoring period.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	During this third monitoring period, the grouped project activity has created 11 employments for repairmen and maintenance in the local area. As a result, until this monitoring period, there are 21 employment opportunities to be generated. PP has included this information in section 1.12 of the revised MR version 02.0, dated 10/03/2025. The evidence has been provided to VVB in folder no. 23 in the supporting document link.		
VVB Assessment #1 <i>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.</i>	The PP has submitted the revised VCS MR. In section 1.12, PPs have clearly provided the details of the contribution for the indicator 8.3 during this monitoring period. This has been checked and verified by the verification team and deemed appropriate.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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)	The information reported in Section 2.2; 2.3; 2.4 was not aligned with the template's requirement. Please review and revise		
Corrective Action or clarification #1	Section 2.2; 2.3 and 2.4 in MR version 02.0 has been aligned with the template's requirement.		

<i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	
VVB Assessment #1 <i>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.</i>	The PP has submitted the revised VCS MR. On the basis of review of the section 2.2, 2.3 and 2.4 of the MR & supportive documents, onsite observation and interview with different stakeholders, the verification team confirmed that there is no risk identified to stakeholders and environment of the grouped projects. The information has been correctly reported in the MR.
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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 template for the MR is not the most updated one, please review and revise.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has revised the monitoring report according to the latest template.		
VVB Assessment #1 <i>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.</i>	The PP has submitted the revised VCS MR. On the basis of review of the updated MR, the verification team confirmed that the template for the MR has been updated correctly as per requirement.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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)	In section 2.1.4 of MR, PP has mentioned the “resolution and outcome” as “Not applicable” however no further explanation regarding the “demonstration that the procedure is easily accessible to stakeholders for ongoing consultation” is provided in line with instruction in MR template. Also grievance procedures is provided but the accessible means for the grievances are not provided.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has included the accessible means and the contact details of project proponent and local representative/partner who are easily accessible to stakeholders for ongoing consultation in section 2.1.4 of updated MR version 02.0, dated 10/03/2025.		
VVB Assessment #1 <i>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.</i>	On the basis of review of the revised MR, it is clear that the information of phone call & emails of PP & Lao Red Cross & Women Union address of logbooks has been included. It has been verified during onsite visit & interview with different stakeholders.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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 3.3, the PP mentioned that “In this second monitoring period, there is not any new instance included”. However, VVB found the PA32 was reported in section 1.8 which is not consistent with the statement. Please review and revise.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further</i>	In this third monitoring, PP includes the new instance name PA 032. PP has added the eligibility criteria set out in section 3.6.16; 3.6.17 of the VCS Standard version 4.7 for PA 032 in section 3.3 of the revised MR version 02.0, dated 10/03/2025.		

information for clarification as per finding)	In addition, the new baseline report has been provided to VVB in folder no.07 in the supporting document link.
VVB Assessment #1 <i>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.</i>	On the basis of review of the revised MR, it is clear that the PP has provided the justification & evidence on the inclusion criteria for PA 32. The verification team has reviewed and provided the assessment in section 3.3 of VR accordingly.
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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, the calculation of total sample size for some parameter such as Function fraction (m) & safe drinking water is not equal the sum of samples for each stratum. Please review and revise.		
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has revised the sum of samples for each stratum of parameters in section 4.3 of the MR version 02.0, dated 10/03/2025.		
VVB Assessment #1 <i>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.</i>	On the basis of review of the revised MR, it is clear that the PP has revised the figures of sample size for each stratum for parameter such as Function fraction (m) & safe drinking water. They are now consistent throughout the calculation.		
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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 include the date of the sample survey in the ER spreadsheet. In addition, please provide the full set of monitoring surveys to cross-check instead of just 10 samples.
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has included the date of the sample survey in the ER spreadsheet version 02.0, dated 10/03/2025. Additionally, the full set of monitoring surveys has provided in folder no. 13 in the link of supporting document previously submitted to VVB.
VVB Assessment #1 <i>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.</i>	On the basis of review of the revised ER, and cross check with full set of monitoring survey records, the verification team confirmed that the date of the sample survey in the ER spreadsheet has been included correctly.
Conclusion <i>Tick the appropriate checkbox</i>	☐ 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	Agreed & will make the deviation during next monitoring period.		

<i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	
VVB Assessment #1 <i>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.</i>	To be checked during the next periodic verification
Conclusion <i>Tick the appropriate checkbox</i>	☒ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☐ The finding is closed