Validation report form for Renewal of Programme of Activities

Gold Standard for Global Goals

KEY PROJECT INFORMATION	
Title and GS reference number of the program of activities (PoA)	GS7591: International Programme for Safe Water Access and Efficient Cookstoves
Version number of the validation report	4.0
Completion date of the validation report	19/06/2025
Version number of the PoA-DD to which this report applies	10.6 Dated 29/05/2025
Coordinating/managing entity (CME)	CO2balance UK Ltd.
Project Participants and any communities involved	To be mentioned at the VPA level
Host Party	The Republic of Kenya, The Republic of Mozambique, The Republic of Uganda, The Republic of Zambia, The Republic of Malawi, The Republic of Rwanda, The Federal Democratic Republic of Ethiopia, The State of Eritrea, and The Federal Republic of Nigeria.
Applied methodologies and standardized baselines	Reduced emissions from cooking and heating – Technologies and Practices to displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0 Methodology for Emission Reduction from Safe Drinking Water Supply, version 1.0
Mandatory sectoral scopes linked to the applied methodologies	Sectoral Scope 3: Energy Demand

SDG Outcomes	SDG 1: End poverty in all its forms everywhere SDG 3: Good Health and Well Being SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities SDG 5: Gender Equality SDG 6: Ensure availability and sustainable management of water and sanitation for all SDG 7: Affordable and Clean Energy Target SDG 8: Decent Work and Economic Growth SDG 13: Climate Action SDG 15: Life on Land
Name of the VVB	Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066
Name, position and signature of the approver of the validation report	 Dr. Kaviraj Singh CEO

Contents

Section A: Executive Summary

A.1: Purpose of the POA

The purpose of the PoA is to disseminate Improved Cookstoves (ICS) to households and safe water supply and treatment technologies to households/communities to provide safe water across The Republic of Kenya, The Republic of Mozambique, The Republic of Uganda, The Republic of Zambia, The Republic of Malawi, The Republic of Rwanda, The Federal Democratic Republic of Ethiopia, The State of Eritrea, and the Federal Republic of Nigeria. The proposed PoA aims to reduce greenhouse gas emissions by distribution of high efficiency biomass cookstoves that will replace Non-renewable based inefficient traditional cookstoves and ensure reductions in level of indoor air pollution (IAP) thereby creating a positive impact on health of community. Furthermore, PoA also aims to implement safe water supply and treatment technologies to households/communities ensuring safe drinking water and replacing use of non-renewable biomass as fuel for boiling unsafe water in baseline thus causing reductions in GHG emissions and fuel usage by project activity.

The proposed PoA is designed to meet the technology and measure requirements of the applied methodologies as follows: Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/ and Emission Reductions from Safe Drinking Water Supply, version 1.0/3/. However, under PoA's first crediting period TPDDTEC version 3.1 was applicable. Existing VPAs under the PoA will continue to apply TPDDTEC version 3.1 until that VPA's Crediting period is renewed, at which point TPDDTEC version 4.0 and ERSDWS version 1.0 will be applicable, the VPA's will follow a 5-year crediting cycle as per GS4GG requirements./1,4,5,7/

The PoA (GS7591) is applying for renewal of design certification under GS4GG programme and the Coordinating/managing entity of the PoA is CO2balance UK Ltd. The PoA will have a crediting period of 20 years. The previous crediting period started on 05/02/2020 and was valid for five years until 04/02/2025 and will undergo renewal starting on 05/02/2025 till 04/02/2030. The PoA duration was 20 years with crediting periods of 5 years, twice renewable plus 5 years/1/.

A.2: Scope of Validation

The scope of the services provided by Earthood Services Limited (hereafter referred as Earthood) is to perform validation of renewal of crediting period of the PoA. The scope of validation is to assess the claims and assumptions made in the renewed programme of activity design document (PoA-DD)/1/ against the GS4GG criteria, UNFCCC criteria, including but not limited to the Gold Standard Principles & Requirements/4/, Gold Standard Programme of Activities Requirements/5/, Gold Standard Community Services Activity Requirements/7/, applied GS impact quantification methodologies and other relevant rules and requirements established for Gold Standard for Global Goals.

A.3: Validation Process

The validation process is undertaken by a competent validation team and involves the following:

- The desk review of documents and evidence submitted by the project participant in context of the GS for GG criteria,

- Undertaking/conducting onsite visit, interviews/ interactions with the representative of the project participant,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and
- Preparing a draft validation opinion based on the auditing findings and conclusions
- Technical review of the draft validation opinion along with other documents as appropriate by an independent competent technical review team finalization of the validation opinion (this report)
- An independent technical review team reviews the validation report made by the validation team.
- After the final report is accepted by the Technical Reviewer it is then approved by Earthood Services Limited which is processed further according to the GS procedures.

A.4: Conclusion

The review of the PoA-DD/1/, supporting documentation and subsequent follow up actions have provided Earthood with sufficient evidence to determine the fulfilment of stated criteria. Earthood is of the opinion that the PoA "International Programme for Safe Water Access and Efficient Cookstoves" (GS7591) meets all the GS requirements and has correctly applied the GS approved methodology Reduced Emissions from Cooking and Heating TPDDTEC, version 4.0/2/ and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. Therefore, the PoA along with the twelve real case VPAs is recommended to GS for registration following the submission of the validation reports for renewal of PoA and real case VPA/18/.

Table 1: Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	UNITS OR PRODUCTS
SDG 13 Climate Action (mandatory)	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 1 End poverty in all its forms everywhere	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 3 Good Health and Well Being	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 5 Gender Equality	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 6 Ensure availability and sustainable management of water and sanitation for all	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 7 Affordable and Clean Energy Target	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level

SDG 8 Decent Work and Economic Growth	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level
SDG 15 Life on Land	The SDG impact indicator will be determined at VPA level	The units or products applied will be determined at VPA level

Section B: Validation team, technical review team and approver

B.1: Validation team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT			
				Desk/document review	Onsite Audit	Interviews	Validation findings
1.	Rahul Dev Gautam	Team Leader and GS Approved Auditor	Internal	Y	N	N	Y
2.	Vincent Vitendwe Gondwe	Technical Area Expert (TA 3.1)	External	Y	Y	Y	Y
3.	Pranav Dhend	Trainee Validator	Internal	Y	N	N	Y

B.2: Technical reviewer and approver of the validation report

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	AFFILIATION (e.g.name of central or other office of VVB or outsourced entity)
1.	Sukanya Phukan	Technical reviewer	Internal	Central office
2.	Sukanya Phukan	TA Expert to TR (TA 3.1)	Internal	Central office
3.	Kaviraj Singh	Approver	Internal	Central office

Section C: Means of Validation

C.1: Desk/Document Review

The validation for the renewal of PoA was performed through the document review including review of final PoA-DD/1/ version 10.6 dated 29/05/2025. The validation of the information provided in the PoA DD was performed by using the various sources of information provided by the CME. Additionally, cross checks were performed for information provided in the PoA-DD using information from sources other than the validation sources, the validation team's sectoral or local expertise and, if necessary, independent background investigations. The complete list of documents/evidence assessed by validation team is included under Appendix 3

C.2: Onsite Inspection and list of Interviewees

Table 2: Details of the team that conducted on-site inspection

DURATION OF ON-SITE INSPECTION: 28/10/2024 – 29/10/2024			
NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Vincent Vitendwe Gondwe	Technical Area Expert (TA 3.1) and GS Approved Auditor	Mozambique	Interviews with the baseline users, Stakeholder interviews, reviewing the project implementation status

Table 3: Details of the people interviewed by the team during on-site inspection

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1.	Prince Godrikui	Supporting staff Watsan	28/10/2024	VPA DD description, Additionality, Baseline identification, Project boundary, Ex-ante and Ex-post parameters Baseline scenario, Project technology, technical description	Vincent Vitendwe Gondwe
2.	Lloyd Mupita	Watsan field manager	28/10/2024		Vincent Vitendwe Gondwe
3.	Basilio Digve	Regional head Watsan	28/10/2024		Vincent Vitendwe Gondwe
4.	Faith Mujee	Watsan Accountant	28/10/2024		Vincent Vitendwe Gondwe
5.	Nollege Mutisse	Manager Watsan	28/10/2024		Vincent Vitendwe Gondwe
6.	Petros Nyakmna	Project manager Sofala	28/10/2024		Vincent Vitendwe Gondwe
LOCAL STAKEHOLDER					
1.	Mairosse Tome	Local stakeholder	28/10/2024	Invitation regarding the LSC, Discussion happened in the meeting, registration of	Vincent Vitendwe Gondwe
2.	Jovenaldo Bento Charrna	Local stakeholder	28/10/2024		Vincent Vitendwe Gondwe

3.	Jossefa Joao Escova	Local stakeholder	28/10/2024	Grievances, LSC feedback round, dates and location of the meetings held	Vincent Vitendwe Gondwe
4.	Arlindo Cesario	Local stakeholder	28/10/2024		Vincent Vitendwe Gondwe
5.	Jose Pedro	Local stakeholder	28/10/2024		Vincent Vitendwe Gondwe

Type of questions asked by the Validation Team to the stakeholders:

No.	Questions asked by team members to project beneficiaries	Nature of Responses Received
1.	Were you a participant of LSC meeting?	The data recorded onsite by the VVB were found to be consistent with the LSC report/20/ provided by the CME.
2.	How were you invited to the meeting	
3.	Discussion happened in the meeting	
4.	Did you have any questions during the meeting?	
5.	Do you know about the registering the grievances/complaints?	
6.	Do you have any feedback/grievance for the project?	
7.	Do you remember when the meeting is held?	
8.	Time and location of the meeting held	

C.3: Remote Audit (if applicable)

Not Applicable

C.4: Sampling Approach

C.4.1: CME's Sampling Approach

CME's sampling approach will been verified by the VVB in VPA level. Therefore, the section is not applicable for PoA.

C.4.2: VVB's Sampling Approach

To meet the requirements of Standard for Sampling and surveys for CDM project activities and Programme of Activities version 9.0/9/, the validation team applied acceptance sampling in the validation (in accordance with para 28). The validation team selected random samples of CME's sampled records, checked the acceptability (or otherwise) of the data for each such record with CME's sample records, and then based on the number of records where there is agreement, determined if the CME's sample records meet the requirements.

As per para 39 of CDM project activities and Programme of Activities version 9.0/9/, VVB may select a different sample size than the one indicated in paragraph 32, either by choosing a different value for the consumer risk and producer risk (e.g., 20 per cent for the consumer risk) when applying acceptance sampling or by using another approach, if the project activity or the PoA is located in a least developed country. Since Mozambique is an LDC and a conflict zone therefore the validation team has determined the sample size of 8 for the monitored parameters. A total of 12 samples are drawn (8 primary and 4 backup) from real case VPA /18/ for acceptance sampling by evaluating the following, using its own professional judgement and guidance in the Standard 'Sampling and Surveys for CDM project activities and Programme of Activities' version 9.0/9/:

- The proportion of discrepancies between the CME's data and validation team's (field or onsite inspection results) data that can be considered acceptable. This is referred to as the AQL (Acceptable Quality Level): 20 % was considered in this validation
- The proportion of discrepancies between the CME's data and validation team's (field or onsite inspection results) data that would be considered unacceptable. This is the UQL (Unacceptable Quality Level): 10% was considered in this validation
- The producer risk: 5% was considered
- The consumer risk: 20% was considered

AQL	UQL	Producer Risk	Consumer Risk	Sample Size	Acceptance no.
20%	10%	5%	20%	08	0

The validation team has checked 8 samples from each VPA per technology to confirm description of baseline technology, fuel type, number of devices framework in line with PoA, inclusion eligibility conditions stated in the PoA-DD/1/. Furthermore, the end users which were visited by the VVB for real case VPA validation will be included in validation reports of their respective VPAs.

C.5: Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
General description of PoA	CL#03	CAR#01	-
Start date, crediting period type and duration	-	-	-
Project boundary, sources and GHGs	-	-	-
Technology & Baseline scenario	-	CAR#03 CAR#04	-
Reference of approved methodology (ies)	CL#01	CAR#03 CAR#06	-
Management System	-	CAR#02 CAR#05	-
General Eligibility criteria of community services activity requirements	CL#02	-	-

General Eligibility for VPA Inclusion	-	-	-
Deviation from methodology and/or methodological tool	-	-	-
SDG Outcome Assessment	-	CAR#04	-
Demonstration of Additionality	-	-	-
Summary of local stakeholder consultation	-	CAR#07	-
Others	-	-	-
Total	**03**	**07**	**00**

Section D: Validation Assessment

D.1: Compliance of the PoA-DD with the PoA Design Document

Means of validation	The Gold Standard for Global Goals (GS4GG) prescribes a template for Programme of Activities Design Document (PoA-DD). Therefore, CME has used the Gold Standard for Global Goals PoA-DD form version 2.2 /11/ which has been issued by Gold Standard on 14/04/2023. In addition, all the GS4GG requirements are included in accordance with the Principles and Requirements version 2.0 /4/. The means of validation ensure full compliance with the template guidelines, confirming that the PoA is documented in strict accordance with the Gold Standard's prescribed standards.
Findings	No findings were raised.
Conclusion	The final PoA-DD /1/ is compliant with the applicable latest PoA-DD template/11/ and instructions contained therein.

D.2: Identification of project type

Means of validation	This PoA involves dissemination of high efficiency Improved Cookstoves (ICS) to households and to installation, rehabilitation, drilling or construction of centralised and domestic water points for community level water treatment technologies (CWT), CWS, IWT, HWT to provide safe water across the areas of host countries where households collect unsafe drinking water. The PoA is an End-use energy efficiency activity as specified under 3.1.1.(b) of the GS4GG Activity Requirements "Community Services Activity Requirements"/7/. The PoA-DD employs following the methodology, Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/. Furthermore, under para 3.1.1 (d) of the GS4GG Activity Requirements "Community Services Activity Requirements"/7/. The PoA is a Water, sanitation and hygiene (WASH) activity employing Methodology for Emission Reduction from Safe Drinking Water Supply, version 1.0/3/.
Findings	No findings were raised
Conclusion	The validation team confirms: • The type of PoA is confirmed from the information provided in PoA-DD i.e., the PoA will reduce the GHG emission.

	• The validation team confirms that the proposed GS PoA is implementing to reduce GHG emissions and improve the community services.

D.3: General description of PoA

Means of validation	The purpose of the PoA is to disseminate Improved Cookstoves (ICS) to households in host countries which aims to reduce greenhouse gas emissions by replacing inefficient traditional cookstoves and to install CWT, CWS, HWT, IWT to provide safe water across the rural areas of host countries. The proposed PoA aims to reduce greenhouse gas emissions by reducing the usage of non-renewable biomass for cooking and boiling for safe water. The PoA meets the eligibility criteria of the Gold Standard End-use energy efficiency technologies as the use of the ICS, under the PoA will reduce energy requirements as compared to traditional, baseline stoves. Furthermore, the PoA meets the eligibility criteria of Gold Standard Water, sanitation and hygiene activity for the installation of community level water treatment technologies (CWT), HWT, IWT, CWS will ensure safe drinking water to communities and reduce the energy requirements for safe drinking water and time spent gathering the resources. The CME for the PoA is CO2Balance UK Ltd. The summary of the proposed PoA and the technology involved are described in the PoA-DD /1/ with sufficient details and clarity. The accuracy of the PoA description was determined based on the physical interviews with CME representatives as part of validation audit and review of supporting documents (as mentioned in Appendix 3). The specifications of the project technologies mentioned under section A.3 of the PoA DD/1/ has been confirmed from the technical specification/16/. The sustainable development goals and their outcome are transparently discussed under section A.4 of the PoA-DD/1/. The assessment team has checked and reviewed the PoA-DD/1/ with supportive evidence and found the details to be correct. The validation team confirmed that the PoA did not receive any ODA to support the development. It was validated by an ODA declaration/17/ provided by the CME and implementation during onsite interviews/23/ with the CME representatives. The PoA will also distribute efficient cookstoves which was found to be in-line with the methodological requirements of the applied methodology "Reduced Emissions from Cooking and Heating (TPDDTEC)" Version 4.0/2/ and install, repair, rehabilitate the CWT/ HWT/IWT/CWS which were found to be in line with Methodology requirements of the applied methodology "Emission Reduction from Safe Drinking Water Supply", version 1.0/3/.

	VVB has interviewed the CME representative at the PoA level to understand about the monitoring system and implementation structure of the PoA. The PoA design consultation was conducted electronically and was initiated on 19/08/2019 and 12/01/2023 in the host countries, and it lasted for 30 days, this was validated by the design consultation report and the PoA has passed the design consultation review and was submitted by CME as evidence /10/, and is also mentioned in Section E.1 of the PoA DD/1/. Furthermore, the closure of the design consultation date 19/09/2019 and 11/02/2023 was confirmed by email screenshots in the design consultation review report/10/. **Framework and Voluntary action:** The PoA aims at disseminating Improved Cookstoves (ICS) to households and installing, repairing, rehabilitation of community water treatment (CWT), CWS, IWT, HWT in rural households and communities. The Project implementer will be responsible for the overall operation, management, implementation, and monitoring of the VPAs under the PoA. • Inclusion of VPAs will be managed by the Project implementer • Distribution and installation of energy efficiency technologies will be done by the Project implementer • Project implementer will conduct training and capacity development for personnel involved in the VPA implementation and inclusion to ensure that end-user information is captured at the point of distribution and installation • To avoid any double counting, the Project implementer will maintain a sales database with unique serial number of project technology/RFID and other end user information **<u>Voluntary Action:</u>** The PoA is a voluntary action, which was confirmed by referring to the approved Preliminary review form/24/. This PoA does not seek national or regional incentives and there are no mandatory laws that require investment in distribution of energy efficiency technologies in the host countries.
Findings	CL#03 was raised and resolved.
Conclusion	The validation team confirms: a. The process undertaken to validate the accuracy and completeness of the project is described above (under Means of Validation (MoV)); b. The project description contained in the PoA-DD/1/ of the proposed GS project activity is accurate and complete. c. The validation team confirms that the proposed GS PoA meets the eligibility criteria for the applied methodologies, Reduced Emissions from Cooking and Heating (TPDDTEC), Version 4.0/2/ and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. Moreover, the validation team confirms that the description of the proposed GS PoA, as contained in the PoA-DD/1/ sufficiently covers all relevant elements, is accurate and complete and that it provides the reader with a succinct understanding of the nature of the proposed GS PoA.

D.3.1: Start date, crediting period type and duration

Means of Validation	The start date of the crediting cycle and start date of the PoA is 05/02/2020 and 04/02/2020. This was validated by referring to the GS4GG Approved Preliminary Form/24/. The operational lifetime of the project is 20 years, and the 1st crediting period started on 05/02/2020 and will end on 04/02/2025, Furthermore the renewal of crediting period starts on 05/02/2025 till 04/02/2030. The PoA is valid for 20 years (crediting periods of 5 years, twice renewable plus 5 years)/1/ The lifetime of the project was found to be in-line with the para 3.1.3.GS4GG PoA requirements/5/ which states that the PoA duration shall not exceed 20years. The proposed PoA is designed to meet the technology and measure requirements of the applied methodologies as follows: Reduced Emissions from Cooking and Heating (TPDDTEC), version 4.0/2/ and Emission Reductions from Safe Drinking Water Supply, version 1.0/3/. However, under PoA's first crediting period TPDDTEC version 3.1 was applicable. Existing VPAs under the PoA will continue to apply TPDDTEC version 3.1 until that VPA's Crediting period is renewed, at which point TPDDTEC version 4.0 and ERSDWS version 1.0 will be applicable, the VPA's will follow a 5-year crediting cycle as per GS4GG requirements./1,4,5,7/ The duration of the PoA is 20 years. The lifetime of the PoA was found to be in-line with the para 4.6.3 of GS4GG PoA requirements version 3.0 /5/ which states that the Non-forestry PoA duration shall not exceed 20 years. The VPA will have a renewal crediting period of 5 years which was found to be in-line with the requirements mentioned in para 4.1.7 of the Community service activity requirements version 1.2/7/.
Findings	No findings were raised.
Conclusion	The project start date as stated in PoA-DD/1/ has been validated as per the definition of start date in-line with the para 4.6.3 of GS4GG PoA requirements/5/, which is the crediting period start date of the earliest VPA included in the PoA. A crediting period of 5 years has been selected by the CME. The expected lifetime of the project is indicated in the PoA-DD that of 20 years.

D.3.2: Project boundary, sources and GHGs

Means of Validation	The project boundary defines the physical sites of the end-users served by the PoA. The project boundary of the PoA covers the geographic borders of Kenya, Mozambique, Uganda, Zambia, Malawi, Rwanda, Ethiopia, Eritrea, Nigeria. The project boundary is clearly defined in the PoA-DD/1/ (section A.2) in line with the applied methodologies/2,3/.

	Sources and GHGs: Emissions sources included in the project boundary have been appropriately included in the PoA-DD for the project technology/1/. CO_2, CH_4 and N_2O emissions due to use of non-renewable biomass in the traditional stove for baseline scenario (for all the project locations) and the project scenario has reduced emissions, thus CO_2, CH_4 and N_2O are included in line with the methodology Reduced Emissions from Cooking and Heating (TPDDTEC) /2/, Version 4.0, Emissions Reductions from Safe Drinking Water Supply, Version 1.0 /3/.
Findings	No findings were raised
Conclusion	The project boundary is mentioned in the PoA-DD/1/ and is validated by the validation team. Also, according to the validation team the sources of the GHGs and GHGs that are accounted for are found to be appropriate according to the PoA. As per the Onsite VVB audit assessment: • The project boundary is found to be in-line as mentioned. The sources, gases that are accounted are justified in context of the PoA.

D.3.3: Technology & Baseline scenario

Means of validation	The CME has applied the Gold Standard approved methodology: Reduced Emissions from Cooking and Heating (TPDDTEC), Version 4.0/2/ and Emission Reduction from Safe Drinking Water Supply, version 1.0/3/. The purpose of the PoA is to introduce an ICS in households and provide safe drinking water in rural community by installing, repairing, rehabilitation and distribution of Community water treatment plants as per the requirements of the applied methodologies/2,3/ respectively. The proposed PoA aims to reduce energy requirements by distribution of energy efficient ICS that will replace inefficient traditional 3-stone fires cookstoves, furthermore the installation of community water treatment facilities system will reduce the non-renewable biomass needed to boil water and provide safe drinking water to community who did not have access to safe drinking water in baseline. **ICS technology:** The programme involves the distribution of improved cook stoves. An example of the types of improved cookstoves that will be considered under PoA is "Canarumwe" improved cookstove, which is manufactured with locally sourced materials and will consist of a single pot made of ceramic which could be integrated with the household's kitchen mud hearth. The distributed cookstoves will be designed to balance efficiency, safety, cost, stability and strength. This technology (Canarumwe) performs at 26.3% thermal efficiency and can reduce the amount of biomass needed by 61% compared to baseline stoves (3-Stone)/1/. The models and details of the Improved Cookstoves will be set out in the VPA-DDs where this is the relevant technology. The PoA

allows for other types of models of ICS to be included and the "Canarumwe" stove is an example of one of the types of ICS that would be included in PoA.

CWT, CWS, IWT, HWT technology:

The safe water technology would be provided to HHs and installed in rural communities which are efficient and meet the technology and measure requirements of the applied methodologies TPDDTEC Version 4.0/2/ and ERSDWS Version 1.0/3/.

The safe water technologies will include domestic water points including but not limited to boreholes, hand pumps, deep wells, protected springs, water filters and gravity flow systems and water treatment technologies such as water filters and chlorination.

The real case VPA employs the Afridev borehole technology with the following specifications:

Pump name	Afridev
Cylinder Diameter	63.5 mm
Maximum stroke	125 mm
Pumping lift	10-50 m
Water consumption	15-20 litres per capita
Economic Lifespan	9-12 years
Working Lifespan	18-25 years

The technical specifications /16/ provided by the CME were assessed and they were found to be in line with the with the applied methodologies, For TPDDTEC version 4.0/2/ the distribution of ICS, baseline scenario will be described by "A baseline scenario is defined by the typical baseline fuel consumption patterns in a population that is targeted for adopting the new project technology."

Furthermore, for ERSDWS version 1.0/3/ in the installation of CWT/CWS/HWT/IWT the baseline scenario will be described by "general baseline scenario is that users would have boiled water for drinking in the absence of the project activity."

The supressed demand will be applicable as it is a small-scale activity in accordance with paragraph 3.1.3 of GS4GG Community services activity requirements version 1.2/7/

The baseline scenario has been demonstrated through baseline studies at the VPA level.

The assessment team has reviewed the PoA-DD/1/ in line with the applied methodologies, and it is confirmed that the CME has correctly identified the baseline scenario. The baseline reassessment was conducted in September 2024 for real case VPAs and was observed that across dry and rainy season there is still considerable use of 3 stone fire (99.77%) and charcoal stoves (0.23%) the reassessed baseline confirms the emission of GHG gases for cooking and boiling water/18/. There are no changes with baseline scenario comparing to last crediting period as vast majority of the population of the Mozambique used wood fuel fired 3 stone fires for cooking and water purification/32/ and still

	does not have access to safe water, fuel, time and financial resources. Thus it was confirmed that the baseline scenario was reassessed and implementation of project activity would lead to reduction in GHG emissions.
Findings	CAR#03 and CAR#04 were raised and resolved.
Conclusion	The validation team based on the description provided above regarding the assessment of the requirements confirms that: (a)All the assumptions and data used by the CME are listed in the PoA DD/1/ and or annexures, including their references and sources. (b)All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the PoA-DD/1/. (c)Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable. (d)Relevant national and/or sectoral policies and circumstances are considered and listed in the PoA-DD/1/. (e)The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario, and the identified baseline scenario reasonably represents what would occur in the absence of the proposed PoA. The validation team confirms that it has taken other steps and other sources of information used to cross-check the information contained in the PoA-DD/1/, wherever applicable, as listed above.

D.3.4: Management System

Means of Validation	The Management plan is explained in section B.1 of the PoA-DD/1/ is correctly applied to the PoA. The Management plan follows the para 4.3.1 of GS Programme of Activities and requirements v3.0 and has been listed under section B.1 of the PoA-DD. The CME ensures the same as follows: a. Roles and responsibilities The roles and responsibilities of the CME – CO2Balance UK Ltd. have been clearly defined in the PoA-DD section B.1. The CME will operate and manage the implementation and monitoring of the PoA and its subsequent VPAs. The CME will also be responsible for maintaining project database and records, conducting the Gold standard certification process including the preparation of documentation and addressing the validation and verification findings, ensuring the PoA is aligned w.r.t Gold standard requirements and regulation updates. b. VPA Implementation The CME will conduct all the VPA-level activities in accordance with the required GS Principles, standards, methodologies. CME will ensure that engagement with community leaders NGOs and other

local organizations to facilitate awareness and adoption of the project technology. The CME will ensure the appropriate sensitization campaigns as prescribed in the methodologies will be conducted. The VPA performance will also be monitored and may be fulfilled with a project implementor or in direct collaboration with partner organizations.

c. Technical review of inclusion of VPAs

The PoA lists the eligibility criterion of VPA inclusion in the section B.3 and the CME will ensure the each VPA included under the PoA will comply with the eligibility criteria outlined in PoA. The eligibility will further be assessed by the VVB and GS to confirm the adherence with applicable requirements, guideline and methodologies.

d. Procedure to avoid double counting

The CME maintains a project database of the VPAs included under this PoA and will confirm the VPAs are not registered in any other registry. The VVB has conducted cross-checks of various carbon registries to confirm that the PoA is not included in any other voluntary or compliance standards programme and the project does not overlap with that of any other Gold standard, CDM and other voluntary or compliance standard programme of a similar nature.

e. Records and documentation control process for each VPA under PoA.

The CME will operate and maintain database including monitoring and management data of each VPA under PoA, The database will be maintained in accordance with the respective VPA and will be in line with applied methodologies. The data collected will be as follows but not limited to:

- Date of sale/installation/distribution/rehabilitation
- Geographic area of sale/installation/distribution/rehabilitation
- Model/type of project technology sold/installed/distributed/rehabilitated
- Quantity of project technology sold/installed/distributed/rehabilitated
- Name and telephone number (if available), and address (and/or GPS coordinates for projects applying TPDDTEC v4.0):
    - For all bulk purchasers i.e. retailers and industrial users
    - All end users except in cases where this is justified as not feasible (such as cases of distributed sales of small items, including portable cook stoves and water filters, sold in market stalls or shops where the retailer cannot reasonably be expected to collect customers names and addresses during busy times. In such cases the number of names/telephone numbers/addresses

	collected will be as many as commensurate with representative sampling. • Mode of use: domestic, commercial, other: ○ At a minimum as many as commensurate with representative sampling ○ This data will be collected and form the Project Database GPS coordinates for each individual CWT and CWS location (where applicable) f. Measure for continuous improvements of the PoA management system The CME will submit VPAs for review to Gold Standard throughout the accreditation cycle; this will ensure that the VPAs and consequently the PoA, are performing as per standard requirements. The validation team confirms that the points identified by the CME and as mentioned in the PoA-DD/1/are in line with the management of PoA effectively. SDGs will be monitored at VPA level mentioned in section A.4 of PoA-DD/1/.
Findings	CAR#02 and CAR#05 were raised and successfully resolved.
Conclusion	The validation team confirms: • The clear division of responsibilities will lead to successful delivery of the project. • The PoA-DD/1/ ensure any potential gaps during or after the installations will be monitored & tracked by VPA implementers. • The CME will be able to implement the Management plan. The VPA implementers will execute PoA on the Host countries.

D.4: General Eligibility of the PoA under Gold Standard

D.4.1: General Eligibility criteria of community services activity requirements

Applicability Criteria	Justification provided by PP	Means of Validation
All CSA Projects shall lead to climate change mitigation and/or adaptation by providing or improving access to services/resources at the household or community or institution level. Eligible services include electricity and energy, water and sanitation, waste management, housing, etc.	By providing a safe water source in rural communities, the safe water projects will improve access to safe water services/resources at community level. By distributing improved cookstoves the cookstove projects will ensure that households consume less firewood during the process of domestic cooking. As a result there shall be a reduction of carbon dioxide	The proposed PoA implementation will lead to climate change mitigation and improve services at household and community level. The PoA includes distribution of ICS and installation of CWT, CWS, IWT, HWT. This is validated by the technical specifications of the CWS/16/. Distribution and installation of these technologies will reduce the energy demand and increase energy efficiency within the HHs and provide better clean

	emissions from the combustion process at household level. This mitigates climate change by increasing access to improved cooking technologies amongst rural communities As such, the projects are Eligible Project Types in line with the requirements.	water services within the community
(b) End-use energy efficiency: Project activities that reduce energy requirements as compared to baseline scenario without affecting the level and quality of services or products, where the end-user of the products and services are clearly identified and when the physical intervention is required at the user end. For example, efficient cooking, heating, lighting, etc. (d) **Water, sanitation and hygiene (WASH):** WASH activities contributing to climate change mitigation and/or adaptation benefits.	By providing safe water, the safe water project activities reduce the energy requirements compared to the baseline scenario by removing the need for households to boil water for purification. By distributing improved cookstoves the cookstove project activities reduce the energy requirements compared to the baseline scenario by ensuring that households consume less firewood through the use of a more efficient technology.	(b) The reduction of baseline energy requirements will be achieved by distribution of the ICS. The distributed cookstoves will be highly efficient and functional as compared to baseline thus promoting end-use energy efficiency, validated by referring the technical specifications. (d)The CWT, CWS, IWT, HWT installation taking place in PoA will involve installation, repair, rehabilitation, drilling , construction of centralized and domestic water points. The community will receive safe water from the points but not limited to boreholes, handpumps, deep wells, protected springs, water filters and gravity flow systems and water filters and chlorination which is in accordance with para 4.2.4 of ERSDWS version 1.0/3/.

Project Area and Boundary shall be defined in line with the applicable Impact Quantification Methodologies and Product Requirements. The definition of scale is the same for all Projects, except Microscale which is defined as: (a) CSA Project issuing emission reductions less than or equal to 10,000 tCO2eq per annum (b) CSA Project seeking any Gold Standard Certified Impact or Product other than emission reductions and meeting one of the following criteria: • Installed capacity less than equal to 2 MWel /6 MWth that employs renewable energy as the primary technology • Energy savings at a scale of no more than 20 GWh per year where energy efficiency is the primary activity • Achieve GHG emissions reductions at a scale of no more than 20,000 tCO_2eq per annum where project activity type is not included in the above two criteria.	The project area and boundary are defined in line with the applicable Methodology, outlined in Section B.2. The project is a Small-scale project issuing emission reductions which will be capped at in line with CDM small-scale thresholds: Type (ii) projects 60GWh/yr Type (iii) projects 60,000tCO2e/yr.	The Stakeholder consultation report provided/20/ and No Double Count declaration provided/28/and the onsite audit interview/23/by the CME validates the Project area and boundary/18/ of the real case VPA as Mozambique. The Project scale for CWS is validated by the para 9.1.2 (c) of GHG Emissions reduction and sequestration product requirements/6/. The Project scale for ICS is validated by the para 9.1.2(b) of GHG Emissions reduction and sequestration product requirements/6/.
(a) Projects involving the distribution of a large number of devices for services such as heating, cooking, lighting, electricity generation, water treatment technology such as water filter, etc. shall provide a clear description of the ownership of the Products that are	a) CO2balance UK Ltd is the Co-ordinating/Managing Entity which communicates with the Gold Standard; the project is managed in the Host Country by Project Implementer and/or its partners. Project Implementer have legal ownership of the carbon credits produced as result of the project. b) The discussion of transfer of Product ownership will be	The Legal ownership to carbon credits resides with the CME and is validated by a sample Carbon Transfer form/14/ provided by the CME that will be signed by the HH for CWTs, CWS, IWT, HWT. Sample Carbon Transfer form /14/ will also validate the product ownership of ICS to CME. Furthermore, The LSC report provided by the CME /20/ also validates the discussion of transfer of product ownership to the CME by

generated under Gold Standard Certification all along the investment chain. In line with the FPIC requirement, the proofs that end-users are aware of and willing to give up their rights on Products shall be provided. (b) The transfer of Product ownership shall be discussed during local stakeholder consultations for projects.	discussed in detail during Local Stakeholder Consultations, presenting the details of the project to the local community members, officials and Community Leaders who attend.	assessing the minutes of LSC report.
Where Gold Standard methodologies allow for a Suppressed Demand baseline scenario, this shall be limited to Small and Microscale Projects. Where a Suppressed Demand baseline is applied, it is not possible to 'stack' Gold Standard Impact Statements or Products as the definition of baseline may be contradictory.	The VPA is a small-scale project, therefore it is eligible for suppressed demand in the baseline scenario.	The VPAs involving the distribution of the ICS and VPAs including CWT, CWS, IWT, HWT can apply the suppressed demand scenario as the PoA scale is small scale and application of the suppressed demand is in accordance with para 4.1.10 of GS4GG Principle and requirements version 2.0/4/ and para 3.4.2 of ERSDWS version 1.0 /3/ methodology.
New Projects may seek Certification and receive Issuance of Gold Standard Certified Impact Statements or Products for a maximum of two Design Certification Renewal Cycles i.e., a total of 15 years issuance.	The VPA has a maximum crediting period of 15 years (5 years + two renewals of 5 years) in line with the GS4GG Principles and Requirements.	The VVB has assessed the PoA-DD, and VPA-DD /1,20/ and found that the maximum crediting period will not exceed 15 years with first crediting period of 5 years and twice renewable and finds it to be in line with Principles and Requirements/4/.
Findings	CL#02 was raised and resolved	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the CSA requirements of GS4GG/7/. The VPAs to be included have been found to be in line with the GS4GG CSA requirements version 1.2/7/	

D.4.2: General Eligibility for VPA Inclusion

Eligibility Criteria	Justification provided by PP	Means of Validation
Eligible projects shall include physical action/implementation on	Projects will involve the distribution of improved cookstoves or the	The eligible VPAs shall describe the implementation schedule

the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	distribution/installation/rehabilitation of safe water sources. Project types are eligible under Community Services Activity Requirements v1.2 Sections 3.1.1(b) and 3.1.1(d).	on ground in VPA-DD. Project is already one of the pre identified types as per section 3.1.1 and automatically eligible for Gold Standard Certification as per section 4.1.3 of GS4GG Principles & Requirements, and under Community Services Activity Requirements v1.2 Sections 3.1.1(b) and 3.1.1(d). This will be validated and verified at the respective VPA validation and verification stage and will be addressed in their respective reports.
Projects may be located in any part of the world	The host country and location of each VPA will be specified in each VPA-DD, in line with the locations outlined the KPI and in Section A.2 of this PoA-DD.	The location of the VPA is validated by stakeholder consultation report/20/ provided by the CME as evidence. The mentioned locations were found to be consistent across the documents and as stated within section A.2 and B.3 of the PoA-DD/1/ and will be further validated at the VPA level.
The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification). Also, if the Project Area overlaps with	Each VPA will state the location of the Project and provide a range of GPS coordinates and maps to define the Project boundary. Each small-scale VPA included under this PoA will not be included by any other carbon standard and will not exceed CDM small-scale threshold requirements: Type (ii) projects 60GWh/yr Type (iii) projects 60,000tCO2e/yr	The real case VPA-DD outlines the location of the project, also provides the coordinates of the project areas. This is validated by the Stakeholder consultation report for the VPA/20/ and was also checked using Onsite audit /23/. Confirming the location of the real case VPA. For other regular VPAs, the assessment team will cross-check the geo-coordinates at the VPA inclusion level during the validation stage.

that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or misestimation of impacts amongst projects).		
Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	Each VPA will be in compliance with these regulations	The real case VPA is found to be compliant with the host countries legal, environmental and ecological requirements and can be validated by referring to the country's national climate action plan/29/. For the other VPAs the relevant host countries legal, environmental and ecological requirements would be checked before the inclusion under this POA.
As part of the Project Documentation the Project Developer shall provide: (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placed against it or any of its Directors). Gold	The details of the Project Developer will be included in each VPA-DD	The contact details of the organization of the CME for the real case VPA is cross-checked and validated by the Appendix 1 of the PoA-DD/1/ and Preliminary review form/24/. This will also be checked for the regular VPAs which will be included under this POA at the later stage.

Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.		
Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising	Means of demonstration of legal ownership of Products generated under the Programme will be specified in each VPA-DD. Demonstration of legal ownership will be in line with Community Services Activity Requirements v1.2 Section 3.1.4	The ownership of the product is transferred from the end-user to CME and is validated by the sample carbon transfer form provided by CME/14/ for the real case VPA, it also validates that the carbon credits generated will be owned by the CME. For the regular VPAs the assessment team will review the supporting document for the ownership right at the VPA level.
As well as legal title and ownership, the Project Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard by the Project Developer and resolved prior to further Project implementation in affected areas.	This will be demonstrated where applicable in the relevant VPA-DDs.	The condition will be justified for all the VPAs that will be included under this POA. The assessment team will access and validate it on the VPA scale.
All Project Developers applying for project activities located in a country named by the	A declaration confirming that there is no diversion of ODA for each VPA will be attached with the PoA-DD and individual VPA-DDs	A no ODA declaration for the real case VPA has been submitted by the CME and it validates that

OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification		the project does not receive any funding from ODA/17/. Furter for the other regular VPAs the supporting evidence would be checked at the validation during the time of inclusion under this POA.
Findings	No findings were raised.	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the principles and requirements of GS4GG/4/.	

D.5: Application of approved Gold Standard Methodology (ies) and/or demonstration of SDG contributions

D.5.1: Reference of approved methodology (ies)

Applicability Criteria	Justification provided by PP	Means of Validation
General Eligibility under Reduced emissions from cooking and heating – Technologies and Practices to displace Decentralized Thermal Energy Consumption (TPDDTEC), version 4.0		
As per para 2.1.1, the methodology is applicable to project activities that introduce technologies and/or practices that reduce or displace greenhouse gas (GHG) emissions from the thermal energy consumption of households and/or residential, institutional, industrial, or commercial facilities	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs	The VVB has been provided with the ICS's specifications in the PoA-DD/1/. The Manufacturer's specifications as evidence that will be provided at the time VPA inclusion, the specifications document will provide sufficient information to conclude the compliance of applied technology with the applicability condition.
As per para 2.1.2, where there is no installation of improved devices and project claims emission reductions from improved practices only, project shall provide a detailed discussion of the chosen monitoring approach to demonstrate that quantified emission reductions result	The VPAs will apply the relevant calculation methods.	This condition is not applicable as the PoA involves distribution of ICS and installation, repair and/or rehabilitation of CWS/CWT which would lead to efficient fuel use thus reduction in GHG emissions.

exclusively from the practices introduced by the project activity.		
As per para 2.1.3, project may involve progressive distribution of technology where implementation of the technology may occur in a gradual manner and adoption can increase over the project's crediting period.	The projects under this PoA that carry out this practice will clearly document this process.	The PoA will involve the progressive distribution of ICS, and the Project implementer will maintain the project database, the VVB has assessed and validated by referring the PoA-DD section B.1./1/
As per para 2.2.1(a), project shall choose a technology design that has predictable performance in that it is proven to be efficient and durable under field conditions; for cookstoves, the rated thermal efficiency shall be at least 20%.	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs.	The PoA will involve ICS distribution, and which will replace the inefficient baseline technologies and the VPAs involving the technology will provide the technical specifications of the ICS models involved in their respective VPA-DDs and this will be validated at VPA inclusion stage.
As per para 2.2.1(b), the technology shall have continuous useful energy output of less than 150kW per unit, where "continuous useful energy output"	Calculations will be included with each VPA-DD to demonstrate that the applicable technology has a continuous useful energy output of less than 150kW per unit.	The PoA will involve ICS distribution, and which will replace the inefficient baseline technologies and the VPAs involving the technology will provide the calculations of ICS which will demonstrate the continuous useful output. The VPA-DDs showing the necessary calculations will be validated at VPA inclusion stage.
As per para 2.2.1 (c), the project activity is implemented by a project developer and can include additional project participants listed in Appendix 2 of the PDD template. The individual households and institutions may be represented collectively by community organizations, etc., but do not individually act as project participants.	Relevant projects may represent these additional project participants as a list in Appendix 2.	The VVB has assessed the documents provided and finds that the project will be developed by CO2Balance i.e.- Project Developer and any relevant Project participant will be enlisted as a list in Appendix 2. This is validated by the Preliminary review form/24/.
As per para 2.2.1 (d), the project developer must design incentive mechanism(s), which should be effective as fast as possible, for the elimination of inefficient baseline stoves that are replaced by the project cooking devices and describe the incentive mechanism(s) in the VPA-DD at the time of validation.	Projects will provide evidence of this and will describe these mechanisms within the PDD/VPA-DD at the time of validation.	The project will distribute high efficiency ICS that will lead to GHG emission reductions and will make the cooking practices affordable/18/. The VPAs will include that the awareness programme and policies such as extension of warranty, discounts, etc., that will be placed in place by the Project developer which will be validated and verified at VPA inclusion stage.

As per para 2.2.1 (e), to avoid double counting or double claiming, the project proponent must - clearly communicate its ownership rights and intention of claiming the emission reductions resulting from the project activity to the following parties by contract or clear written assertions in the transaction paperwork: all other project participants; project technology manufacturers; and retailers of the project technology or the renewable fuel in use - inform and notify the end users that they cannot claim emission reductions from the project exclude from the project activity, cooking devices included in any other voluntary market or CDM project activity/PoA.	The ownership of the carbon rights is claimed through the signing of a Carbon Transfer Form. An explanation of this transfer of ownership is detailed on the CTF: - The ownership of the carbon rights is claimed through the signing of a Carbon Transfer Form. An explanation of this transfer of ownership is detailed on the CTF. - Carbon Transfer Forms will only be signed alongside stoves which are distributed as part of the project. Each VPA included under this PoA will not be included by any other carbon standard/registry.	The VVB has assessed the steps undertaken to ensure no double counting and finds that there will be Carbon transfer form that will clearly inform the end users of ownership of carbon rights /14/. The VVB also finds that the ICS that will be distributed will have a unique ID and project database will be maintained which will ensure the tracing of the beneficiary details.
As per para 2.2.1 (f), project activities making use of solid fossil fuel in the project scenario or other improved fossil fuel cookstoves meeting certain conditions (e.g. switch from three-stone fire biomass stoves to LPG stoves) may only claim emission reductions for energy efficiency improvement aspect and shall assume the same baseline and project fuel for emission reduction calculations.	Relevant Projects will state this in the VPA-DD and apply the relevant calculations.	The PoA will not undertake any activity that involves the use of solid/improved fossil fuels.

As per para 2.2.1 (g), project activities making use of a new solid biomass feedstock in the project situation (e.g. switch to green charcoal or renewable biomass briquettes) must comply with relevant specific requirements for biomass related project activities, as defined in the latest version of the Community Services Activity Requirements. The specific requirements apply to both plantations established for the project activity and/or existing plantations that will supply biomass feedstock.	Relevant projects will state this in the VPA-DD and will comply with relevant requirements for biomass related project activities.	The PoA will not undertake any activity that will involve any use of new solid biomass feedstock.
As per para 2.2.1 (h), adequate evidence is supplied to demonstrate that indoor air pollution (IAP) levels are not worsened compared to the baseline, and greenhouse gases emitted by the project fuel/stove combination are estimated with adequate precision. Furthermore, for projects where cooking will move from outdoor to indoor or where the project technology reduces ventilation (for example, changing from a stove with chimney to improved stove with no chimney), indoor air pollution (IAP) levels shall not worsen in the project compared to the baseline, including PM 2.5 and carbon monoxide (CO) emissions. This may be demonstrated before project Design Certification or during project operation using the certification resulting from of a manufacturer's test, report of field testing of the technology's PM 2.5 and carbon monoxide (CO) emissions, report of lab testing of the technology, or results of modelling of the technology's operation under field conditions. If none of these are available, reference from published literature or report by independent agencies may be used as evidence, provided it is not more than 5 years old.	Adherence to this requirement will be outlined at VPA level for each project.	The VVB has assessed the PoA and finds that the claims of the PM2.5 and CO reduction will be validated at the VPA inclusion stage, and the details will be provided for same in their respective VPA-DDs.

As per para 2.3.1, the project shall not undermine or conflict with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use. The project shall document the national, regional and local regulatory framework for provision of thermal energy services of the type the project provides in the project boundary	Projects will follow the requirements set out in the Methodology and align with any national, sub-national or local regulations or guidance for thermal energy supply or fuel supply or use.	The VVB has assessed the PoA and the claims of the project to be in line with national, sub-national and local regulations are stated in PoA-DD/1/ via a statement and their adherence will be checked with their respective VPA-DDs and validated at the VPA inclusion stage.
As per para 2.3.2, if the expected technical life of project technology (parameter ICS 3) is shorter than the crediting period, the project developer shall describe measures to ensure that end users are provided replacement technology of comparable quality at the end of the technical life, by either replacing with comparable or better technology, or retrofitting essential parts with performance guarantee. If neither of the prior conditions can be demonstrated, no emission reductions can be claimed for the technology after its technical life has ended.	In such instances, measures will be described in the VPA-DD on how the project technology lifetime will be extended whilst ensuring performance is not reduced.	The VVB finds that the Poa provisions for the distribution of ICS technology with comparable quality, and services after sales including repairs will be outlined in their respective VPA-DDs. This further will be validated at the VPA inclusion stage.
General Eligibility under Methodology for Emission Reduction from Safe Drinking Water Supply, version 1.0		
As per para 2.1.1, the methodology is applicable to project activities that introduce a new, or rehabilitate an existing, zero-emission or low-emission technology to supply safe drinking water.	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs.	The VVB has confirmed the PoA involves provision of safe water to avoid GHG emissions emitted within the households. This was validated by the technical specifications provided by the CME/16/ for the real case VPA. Installation, repair, rehabilitation of CWS/CWT, IWT, HWT will let end users avoid boil water for drinking.
As per para 2.1.2 of the methodology, technologies include household treatment technologies (HWT), Institutional Water treatment technologies (IWT), Community level water treatment technologies (CWT) and Community water supply technologies (CWS). The methodology provides two set of calculation methods and	The VPAs will apply the relevant calculation methods.	The VVB has confirmed that there will be installation, repair, rehabilitation of water sources in the real case VPA. This activity will lead to reduction of the GHG emissions and provide safe water to rural communities. The claim for this has been verified from the technical specifications/16/ and Ex ante ER calculation sheet/19/. Furthermore, CME ensures the applicability by adhering to the calculation methods

monitoring requirements, one set applies to the HWT and IWT types of technology, and another set applies to the CWT and CWS types of technologies.		applicable for CWT, CWS, CWS, IWT, HWT as per applied methodology/3/.
As per paragraph 2.1.3 of the methodology, a project's objectives are to reduce or avoid greenhouse gas emissions from boiling unsafe drinking water in the baseline, and to supply drinking water that is safe for consumption when it enters the project households or institutional premises. When the drinking water is treated in the household or institution (HWT or IWT) then the water supplied from the treatment technology should be safe. When the water supplied is supplied or retrieved from a CWT or CWS directly to the premises of the household or institution, then the water entering the end-user premise should be safe.	The Projects under this PoA align with these objectives, and water quality testing in line with the methodology will ensure this..	The VVB has assessed and found that the project activity will include the installation, repair, rehabilitation of water sources/1,18/. The objective is to reduce GHG emissions from boiling water in baseline. VVB has assessed the ER sheet provided/19/ and technical specifications/16/ to cross check the claims. Water quality tests will be done in accordance with the monitoring plan after the implementation of the project and will be verified at the verification stage. The claim is validated by the Monitoring plan given by the CME in the real case VPA-DD.
As per para 2.2.1 (a) of the methodology, eligible household water treatment technologies (HWT), institutional water treatment technologies (IWT), and community level water treatment technologies (CWT) include bleach/chlorine, water filter (ceramic, sand, composite, membrane, etc.), UV disinfection, etc.	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs.	VVB has assessed the Technical Specifications /16/ provided by CME to cross check the technology that will be implemented in real case VPA. VVB concludes that main aim of this technology is to provide safe water access (Community Water Services, Community Water Treatment) by hand or solar powered pumps/1,18/in rural communities of Mozambique.
As per para 2.2.1 (b) of the applied methodology, eligible community water supply technologies (CWS) include new installation of new borehole hand-pumps, borehole hand-pumps rehabilitation, solar powered drinking water pumps, etc. Water pumps powered by fossil-fuel engines are not eligible, with the exception of backup fossil–fuel engines that are used for no more than 10% of operating hours	Eligible technologies are set out in section A.3 and detailed in the VPA-DDs.	The VVB has assessed the VPA-DD of the real case VPA. The VPA will ensure to maintain the boreholes and that have been rehabilitated as part of the project activity. This project activity will not include water pumps powered by fossil-fuel engines. This was validated by the technical specifications/16/ provided by CME.
As per paragraph 2.2.1 (c) of the methodology, all projects	All Projects include ongoing maintenance	The VVB has assessed and found the maintenance and repair plan of the

involving CWT and CWS must also include ongoing maintenance and repair of the project technology	and repair programmes to ensure that safe water is provided throughout the Project	CWS, CWT, IWT, HWT technologies under monitoring plan of the real case VPA-DD/18/. The real case VPA-DD also specifies a maintenance and repair logbook/25/ managed by project implementer that will keep a track of shutdown dates and checks on conditions of boreholes during follow up visit.
As per paragraph 2.2.1 (d) of the methodology, where the project involves the rehabilitation of an existing technology, the project developer shall provide evidence that the existing technology is non-operational and that there is no planned maintenance or repair for at least 3 months after the date it became non-operational	Such Projects will provide evidence of this, most likely in the form of an official letter.	The VVB has assessed the PoA-DD and real case VPA-DD/1,18/ and finds that the project activity will involve ongoing maintenance of handpumps. Reactive repairs are conducted if there are any issues with handpumps. Repairs will be logged and recorded as non-functioning days ,if any major. The rehabilitations done as a part of the project were confirmed through signed carbon transfer forms/14/ by the water committee representative and acts as an agreement between PD and water resource committee that the technology was in need of repair.
As per paragraph 2.2.1 (e) of the methodology, the methodology allows for project activities to include safe water treatment and/or supply technologies implemented for end-users in households, and/or commercial premises such as shops or institutional premises including half or full day/boarding schools, prisons, army camps & refugee camps.	Community water supply technologies (CWS) are the focus of this project.	VVB has found that the real case project activity involves rehabilitation of hand pumps CWS technologies. which was validated by the Carbon transfer forms/14/, the rehabilitation of hand pumps provides safe drinking water to the households as per the details provided in VPA-DD/18/.
As per paragraph 2.2.1 (f) of the methodology, demonstration of safe water is retrieved at the CWT or CWS location, the water in its improved form shall be available within a distance of 1 km or less from the end-users by satellite imaging or GPS coordinates of each CWT or CWS location. Alternatively, to demonstrate, as a proxy, a total collection time of 30 minutes or less for a round trip, including queuing, using the travel modes of walking or pedaling.	CWT and CWS Projects will record the GPS coordinates of the Project Technology and record the distances of the beneficiaries from the Technology.	This is an eligibility criterion and therefore VVB has assessed that this will be established at the VPA inclusion stage and then re-confirmed at the verification stage.

As per paragraph 2.2.1 (g) of the methodology, demonstration of Project technology performance level of HWT and IWT: It shall be demonstrated based on report of laboratory testing or official notification that the project technology or equipment achieves either (i) the performance target classification 3-star or 2-star level, meaning "Comprehensive Protection," as per the WHO International Scheme to Evaluate Household Water Treatment Technologies (World Health Organization, 2011) or (ii) compliance with the national standard or guideline for household drinking water treatment technology; if no national guideline or standard is available, then the project technology shall comply with the WHO International Scheme requirements as per	HWT and IWT Projects will follow the WQT requirements set out in the Methodology.	The VVB has found that the real case VPA-DD/18/ involves rehabilitation of technology on community level and focuses on community Water Supply. Thus, the criterion is not applicable for real case VPA.
As per paragraph 2.2.1 (h) of the methodology, demonstration of Project technology performance level of CWT and CWS: For each individual CWT or CWS, it shall be demonstrated at the start of each crediting period with water quality testing reports that the water directly supplied by the project water technology/source achieves both: a. microbial quality in line with either (i) national standards or guidelines for microbial quality of drinking water, or in the absence of such requirements, (ii) the guideline values for verification of microbial quality from the Guidelines for drinking-water quality b. compliance with (i) national standards or guidelines on priority chemical contamination and physical and aesthetic	CWT and CWS Projects will follow the WQT requirements set out in the Methodology	The VVB has assessed in reference to the real case VPA-DD/18/ & PoA-DD/1/ provided by CME and found that the VPA has demonstrated water quality by achieving the microbial quality and complies with standards on chemical contamination or physical aspects/21/. If the water quality is found to be unmet, The CME ensures the project implementer will address the issue according to required standards.

aspects, or in the absence of such requirements, (ii) international standards or guidelines on priority chemical contamination and physical and aesthetic aspects.		
As per paragraph 2.2.1 (i) of the methodology, to conduct annual water hygiene education campaigns for the end-users in this project.	The details of the water hygiene education campaigns for the end-users will be set out in the VPA-DD and reported for each MP.	The VVB has assessed in reference to VPA-DD/18/ and PoA-DD/1/ that the SDWS20 parameter claimed by CME w.r.t the paragraph 2.2.1 (i) of the methodology/3/, to conduct annual water hygiene education campaigns, reports. This is an eligibility criterion and therefore this will be established at the VPA inclusion stage and then re-confirmed at the verification stage. Furthermore, the VVB has referred to annual report of the real case for the last crediting period/26/ and has found that Annual WASH activities have been conducted consistently.
As per paragraph 2.2.1 (j) of the methodology, a project applying this methodology may make SDG claims if relevant monitoring parameter(s) is included in the monitoring plan to demonstrate and confirm the project's contributions to SDGs. See parameter SDWS 19.	SDG claims are set out in the VPA-DDs.	The VVB has assessed in reference to VPA-DD and PoA-DD/1,18/ the relevant SDG indicators that are claimed, will be captured by CME. Subsequent VVB shall cross verify the monitoring results w.r.t the SDG claims and its compliances with Ex-post ER calculation sheet/19/, as the project is at validation stage.
As per paragraph 2.3.1 of the methodology, project shall document the national, regional and local regulatory framework for provision of safe drinking water in the project boundary. The project shall not undermine or conflict with any national, sub-national and local regulations or guidance for safe drinking water supply, operation and maintenance, including any tariff requirements.	Adherence to the relevant regulatory frameworks is set out in the VPA-DDs	The VVB has assessed the real case VPA-DD & PoA-DD/1,18/ for the details related to project and has found CME has mentioned to follow the standards and framework of Mozambique national policy validated by parameter The subsequent VVB shall check with Test reports of each CWS/CWT/HWT/IWT technology at the time of first verification to maintain the compliances.
As per paragraph 2.3.2 of the methodology, if the expected technical life of project technology (parameter SDWS 7) is shorter than the crediting period, describe measures to ensure that end users are provided replacement systems of comparable quality at the end of the expected technical life (for example, replace with	Technical life of the Project Technologies is set out in the VPA-DDs.	The VVB has assessed the technical specification/16/ along with the World Bank document /22/ of the technology of real case VPA provided by CME to ensure the technical life of the rehabilitated established under the project activity is between 18-25 years.

comparable or better technology, retrofit with performance guarantee, etc.). This applies both for new technology and rehabilitated.		
As per paragraph 2.3.3 of the methodology, all CWT and CWS projects must include ongoing maintenance and repair of the project technology. The PDD must describe the maintenance and repair plan, including the system for logging/documenting of technology operation and maintenance events including periods of downtime. The log of operation and maintenance shall be required during the monitoring period to demonstrate project technology operation.	All Projects include ongoing maintenance and repair programmes to ensure that safe water is provided throughout the Project. Such work is recorded and reported at Verification.	VVB has assessed that the real case VPA project is for technology to supply safe drinking water in Mozambique/1,18/. The provision for replacement of damaged components with new parts and components have been confirmed from the monitoring plan in VPA-DD/18/. The maintenance and repairs logbook will be maintained by the CME and shall be verified at the first verification stage by the subsequent VVB
Findings	CL#01, CAR#03, CAR#06 have been raised and resolved.	
Conclusion	The assessment team confirms that the project is eligible for GS4GG as per the principles and requirements of GS4GG/4/.	

D.5.3: Deviation from methodology and/or methodological tool

Means of Validation	Compliance of monitoring plan with respect to the monitoring methodology/2,3/ has been reviewed by the document review, review of the data and information presented, review of the monitoring plan, monitoring methodology including the applicable tool(s), evaluation of data management and the quality assurance and quality control system. The applicability of the methodology was found to be fulfilled, no deviation from methodology was observed.
Findings	No finding was raised
Conclusion	The validation team confirms that no deviation from the selected methodology were applied in the validation of the proposed GS PoA.

D.5.2: SDG Outcome Assessment

SDG Targeted	SDG Description	SDG Impact Indicator	Means of Validation
SDG 1	End poverty in all its forms everywhere	The SDG impact indicator will be determined at VPA level	The PoA involves the safe water supply and treatment technologies to households/communities to provide safe water across The Republic of Kenya, The Republic of

			Mozambique, The Republic of Uganda, The Republic of Zambia, The Republic of Malawi, The Republic of Rwanda, The Federal Democratic Republic of Ethiopia, The State of Eritrea, and the Federal Republic of Nigeria. Thereby ensuring safe drinking water and replacing use of non-renewable biomass as fuel for boiling unsafe water in baseline thus causing reductions in GHG emissions. The PoA thus provides basic access to the services and reduces poverty by reducing the amount of money spent on fuel consumption. Thus, the SDG Indicator was found to be met.
SDG 3	Good Health and Well Being	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across The Republic of Kenya, The Republic of Mozambique, The Republic of Uganda, The Republic of Zambia, The Republic of Malawi, The Republic of Rwanda, The Federal Democratic Republic of Ethiopia, The State of Eritrea, and the Federal Republic of Nigeria. Thereby promoting good health and well-being as a result of the reduced indoor air pollution and ensuring safe drinking water. Thus, the SDG Indicator was found to be met.
SDG 4:	Ensure inclusive and equitable quality	The SDG impact indicator will be	The PoA involves the dissemination of

	education and promote lifelong learning opportunities	determined at VPA level	improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water. The project activities will provide training and learning opportunities for the community involved. The Project activity will also provide employment to the people; Thus the SDG indicator will be met. The real case VPA does not involve this SDG and detailed assessment will be provided in the VPA-DDs of the project activity that includes this SDG.
SDG 5	Gender Equality	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. Thereby giving equal access to the women to the services and eliminating gender disparity. The women no longer have to spend time collecting fuel which saves and being exposed to the air pollutants thereby resulting in the overall promotion of the health and well-being of the women. Thus, the SDG Indicator was found to be met.
SDG 6	Clean water and sanitation	The SDG impact indicator will be determined at VPA level	The PoA involves the safe water supply and treatment technologies, CWS, IWT, HWT to households/communities to provide safe water

			across locations specified under section D.3.2 of this report. Thereby ensuring Ensure availability and sustainable management of water and sanitation for all. Thus, the SDG Indicator was found to be met.
SDG 7	Affordable and Clean Energy	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The household who would otherwise be using non-renewable biomass, leading to high consumption of fossil fuels. Thus, the SDG Indicator was found to be met.
SDG 8	Decent Work and Economic Growth	The SDG impact indicator will be determined at VPA level	The PoA provides employment opportunities to both men and women in various sectors like manufacturing, marketing, sales, and distribution of the efficient cookstoves. Thus, the SDG Indicator was found to be met.
SDG 13	Climate Action	The SDG impact indicator will be determined at VPA level	The PoA involves the dissemination of improved cookstoves and safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The PoA will bring about a substantial reduction in the consumption of the non-renewable biomass

			thereby resulting in emission reductions. Thus, the SDG Indicator was found to be met.
SDG15	Life on Land	The SDG impact indicator will be determined at VPA level	Through the implementation of safe water supply and treatment technologies to households/communities to provide safe water across locations specified under section D.3.2 of this report. The PoA will bring about a substantial reduction in the consumption of the non-renewable biomass thereby reducing deforestation, promoting biodiversity and the overall life on land. Thus, the SDG Indicator was found to be met.
Findings	CAR#04 was raised and resolved		
Conclusion	The VPAs under the PoA will have to demonstrate contribution to the above SDGs, which is found to be in line with para 4.1.2 of GS4GG principles and requirements version 2.0/4/ and UN SDG framework/31/. Further, The SDGs targeted by the PoA are adequately demonstrated by the SDG Impact tool.		

D.6: Demonstration of Additionality

Means of Validation	At PoA-Level: CME has confirmed during the onsite interviews that PoA is a voluntary programme, and Mozambique doesn't have any mandatory programme for the dissemination of improved cookstoves or community water treatment. There is no external funding is available except the revenue from GS VERs. VPA-level: The applied methodology TPDDEC Ver 4.0/2/, ERSDWS Ver 1.0/3/ "As per GS4GG Community services activity requirements/7/, Version 1.2, Para 4.1.9, Projects that meet any of the following criteria are considered as deemed additional and therefore are not required to prove Financial Additionality at the time of design certification: a. Positive list (Annex B)

	b. Projects located in LDC, SIDS, LLDC c. Microscale projects It was confirmed with the UN list of LDC/12/ that the host country of real case shared along with the POA, Mozambique is an LDC, thus in-line to the para 4.1.9(b) of CSA/7/ all the Mozambique VPAs are automatically additional. Furthermore, the host countries included in the PoA will be additional in accordance with the "GS4GG Community services activity requirements" /7/ in line with para 4.1.9(a) Positive list (Annex B). In the para 1.1.5. of the Positive list (Annex B) as the PoA will include "project activities composing of solely isolated units where the users of the technology/measures are households, communities or institutions and where each unit results in <=600 MWh of energy savings per year or <=600 tonnes of emission reductions per year." Each ICS/CWT classifies as the isolated units where the end users of technology are households, communities or institutions which satisfies the <=600 tonnes of emission reductions per year. Thus, it was confirmed that both conditions listed below are satisfied. a. Positive list (Annex B) and Projects located in LDC, SIDS, LLDC The assessment team has reviewed the details provided in PoA-DD and the documentary evidence followed by the site visit confirm that the PoA is a small scale PoA with each independent sub-system contributing to less than 1% of the methodology threshold and is of the opinion that the project PoA is additional.
Findings	No findings were raised.
Conclusion	The validation team confirms that all the documented evidence listed and reviewed during the validation process are found correct and is able to confirm that: a) The GS benefits were considered necessary in the decision to undertake the project as a proposed project activity. b) All the assumptions and data used by the project participants are listed in the PoA-DD/1/, including their references and sources. c) All underlying assumptions are appropriate and reasonable in context of the project activity. d) The capacity and technology details are correct and in line with the requirements for Auto additional projects.

D.7: Summary of local stakeholder consultation

Means of Validation	The Design Consultation was conducted electronically for host countries included in the PoA starting on 19 August 2019 until 19 September 2019, conducted for 30 days. The stakeholder consultation for Real case VPA, Mozambique was conducted on 12th November 2019 at Nhamatanda (Nhamatanda District) in Sofala Province/18/. The stakeholders were informed, reminded of the Design consultation initiation and closure by emails and this has been

validated by referring to email screenshots provided in the Design consultation report as evidence provided by CME/10/.

Relevant stakeholders were invited from the host countries via email in-line with para 4.5.1 of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/. The invitation was sent out to all the relevant stakeholders on for the host countries as confirmed from the email invitations provided by the CME.

For the real case VPA, Relevant stakeholders were invited via email on 14th October 2019, with a follow-up reminder email sent on 29th October 2019. Invitation letters were sent from 21st October 2019 to 23rd October 2019, and a follow-up invitation letter was sent from 5th November 2019 to 7th November 2019 which was confirmed by GS4GG SCR report/20/

Details regarding the continuous input/grievance mechanism are also provided in the supporting report /20/. The methods included the presence of a logbook, where comments are reviewed by CO2balance during their regular monitoring visits.
Relevant contact details were provided as follows:

- UK CO2balance Project Manager: +44 1823 332 233 38 39
- Mozambique Project Coordinator: +258 82 307 8528

Email addresses were provided for the respective project managers:

- UK CO2balance Project Manager: emma.donnachie@co2balance.com
- Mozambique Project Coordinator: njoperablessing@watsanmozambique.org

These details were found to be consistent with the Grievance and Final input section in the real case VPA-DD/18/

The list of stakeholders/20/ consulted for PoA level consultation conducted was found to be in line with para 3.3.1 of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/. A 30-day duration was provided to the stakeholders for sharing their feedback on the project. The Summary of stakeholder consultation has been documented under Section E of the PoA DD/1/. There were no changes made to the Programme design based on stakeholder feedback.

Furthermore, the design consultation report/10/ given as evidence by the CME complies with para 4.6.1 of Stakeholder Consultation and Engagement Requirements version 2.1/8/ and the complying information identified is as follows:
4.6.1. a. The Key project information was shared with the relevant stakeholders and were invited to provide feedback on the design, the KPI discussed the objective, geographical boundary, implementation plan and duration of the project activity
4.6.1.b The VPAs registered under the PoA does not overlap or interfere with similar PA in the geographical boundaries.
4.6.3.c The target end users were reassessed during the reassessment of baseline survey/1,18/ and were confirmed by the assessment team during onsite audit/23/ conducted on 28/10/2024 to 29/10/2024.

	4.6.1.d The SDG contributions were discussed in the comments raised during the consultation. Furthermore, it was established that SDG contributions will be monitored and determined at project activity level 4.6.1.e As no feedback was obtained from stakeholders on the level of consultation, Live stakeholder consultation meetings were to take place in each project area at project level. Lastly, the Onsite Audit team confirmed the LSC details via interviews, and they are provided in Section C.2. Refer the table titled "Type of questions asked by the validation team to the stakeholders" for the onsite interview questions along with the details. Thus, validation team confirms the compliance of the design consultation process with GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/
Findings	No findings were raised.
Conclusion	The Validation team confirmed that the CME has conducted design's consultation process in-line to the requirements of GS4GG Stakeholder Consultation and Engagement Requirements, Version 2.1/8/

D.7.1: Grievance Mechanism at PoA Level

Means of Validation	The Grievance mechanism will be established at the VPA level and for real case VPA grievance expression book/logbook shall be placed with the village heads and local office of Project implementer which will ensure that the stakeholders can easily access the logbook. By maintaining a logbook with head of the village stakeholders with inability of accessing electronic logbook will be able to express their grievances.
Findings	CAR#07 was raised and resolved.
Conclusion	The Grievances are discussed in the PoA-DD/1/.

Section E: Internal Quality Control

The draft validation report prepared by the validation team was reviewed by an independent technical review team to confirm if the internal procedures established and implemented by Earthood Services Ltd. were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GS4GG rules/requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team were independent of the validation team.
The technical review process may accept or reject the validation opinion or raise additional findings in which case these must be resolved before requesting for registration. The technical review process is recorded in the internal documents of Earthood Services Ltd., and the additional findings get included in the report.

The final report approved by the technical reviewer is authorized by Managing Director and issued to CME and/or submitted for request for registration, as appropriate on behalf of Earthood Services Ltd.

Section F: Validation Opinion

Earthood Services Ltd. was contracted by CO2Balance UK Ltd. for validation of the PoA "International Programme for Safe Water Access and Efficient Cookstoves". The validation was performed based on rules and requirements defined by GS4GG/4/.
The PoA aims to reduce greenhouse gas emissions by distribution of highly efficient ICS that will replace inefficient traditional cookstoves in the rural households of host countries and installing CWT/CWS, IWT, HWT plants in rural areas of host countries. The PoA is assessed against latest valid GS4GG requirements/5/.
The proposed GS PoA is likely to achieve the anticipated emission reductions stated in the PoA-DD /1/ provided the underlying assumptions do not change.
Earthood Services Ltd. has informed the project participants of the validation outcome through the draft validation report.
Earthood Services Ltd. applied the following validation process and methodologies using a competent validation team.

- The desk review of documents and evidence submitted by the project participant in context of the reference GS4GG and guidelines issued by GS secretariat,
- Undertaking/conducting remote site visit, interview or interactions with the representative of the project participant,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and
- Preparing a draft validation opinion based on the auditing findings and conclusions

The review of the PoA DD, supporting documentation, subsequent follow-ups actions (on-site interviews) has provided Earthood Services Ltd. with sufficient evidence to determine the fulfilment of stated criteria, and the gold standard certified project design status will be achieved by successfully undergoing validation and design review.

Appendix I: Abbreviations

Abbreviations	Full Texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CME	Coordinating / Managing Entity
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
VVB	Validation and Verification Body
EIA	Environmental Impact Assessment
FAO	Food and Agriculture organization
FAR	Forward Action Request
GHG	Greenhouse gas(es)
ICS	Improved Cook Stoves
CWT	Community Water Treatment
CWS	Community Water Supply
IPCC	Intergovernmental Panel on Climate Change
LSC	Local Stakeholder Consultation
PA	Project Activity
PoA	Programme of Activities
PoA DD	GS Programme of Activities Design Document
UID	Unique Identification number
RFID	Radio-Frequency IDentification
VPA	Voluntary Project Activity
VPA DD	Voluntary Project Activity Design Document
ERSDWS	Emissions Reductions from Safe Drinking Water Supply
TPDDTEC	Reduced Emissions from Cooking and Heating – Technologies and Practices to Displace Decentralised Thermal Energy Consumption

Appendix II: Documents Reviewed

S.No.	Author	Title	References to the document	Provider
1.	CO2Balance UK Ltd.	PoA-DD	Version 10.6 Dated 29/05/2025	CME
2.	The Gold Standard Foundation	Reduced Emissions from Cooking and Heating (TPDDTEC)	version 4.0	Others
3.	The Gold Standard Foundation	Emissions Reductions from Safe Drinking Water Supply	Version 1.0	Others
4.	The Gold Standard Foundation	Principles and requirements for GS4GG	Version 2.0 Dated 12/11/2024	Others
5.	The Gold Standard Foundation	Programme of Activities Requirements	Version 3.0 Dated 12/11/2024	Others
6.	The Gold Standard Foundation	GHG Emission reduction & Sequestration Product Requirements	Version 3.0 Dated 12/11/2024	Others
7.	The Gold Standard Foundation	Community Services Activity Requirements	Version 1.2 Dated Oct 2019	Others
8.	The Gold Standard Foundation	GS4GG Stakeholder consultation and engagement requirements	Version 2.1 Dated 14/06/2022	Others
9.	UNFCCC	Standard for Sampling and surveys for CDM project Activities	Version: 9.0	Others
10.	CO2Balance UK Ltd.	PoA Design Consultation report	Version 1.0 Dated 04/08/2023	CME
11.	The Gold Standard Foundation	PoA DD template form	Version 2.2, Dated 14/04/2023	Others
12.	United Nations	UN list of LDC	-	CME
13.	United Nations	UN SDG framework https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202022%20refinement_Eng.pdf	-	Others
14.	CO2Balance UK Ltd.	Sample Carbon Transfer Form	-	CME
15.	The Gold Standard Foundation	TPDDTEC,V4 ER Calculation Tool version 1.3.	Dated – 7/7/2024	CME
16.	CO2Balance UK Ltd.	Technical specifications, warranty and lifespan details for CWS/CWT	-	CME
17.	CO2Balance UK Ltd.	No ODA Declaration	-	CME

18.	CO2Balance UK Ltd.	GS7591 VPA17 Central Mozambique Safe Water Programme (GS7637)	Dated – 29/05/2025 Version 8.0	CME
19.	CO2Balance UK Ltd.	Ex ante ER Calculation sheet	-	
20.	GS4GG	Approved Stakeholder Consultation Report	-	CME
21.	CO2Balance UK Ltd.	WQT TEST REPORT	-	CME
22.	World Bank	Evidence for lifetime of the CWS/CWT technology World Bank Document (URL - //efaidnbmnnnibpcajpcglclefindmkaj/https://documents1.worldbank.org/curated/pt/709911468332408521/pdf/719960WP0Box3700Handpump0Technology.pdf)	Last checked – 14/01/2025	Others
23.	VVB	Onsite Audit interviews	Dated – 28/10/2024 to 29/10/2024	Others
24.	GS4GG	GS4GG Approved Preliminary review form		CME
25.	CO2Balance UK Ltd.	Grievance and repair logbook (GS7591 VPA17)	-	CME
26.	GS4GG	Approved Annual report form	Dated – 16/12/2024	Others
27.	CO2Balance UK Ltd.	VPA inclusion letter (GS7592 VPA 17)		CME
28.	CO2Balance UK Ltd.	No Double Count letter	-	CME
29.	Others	National Strategy for Adaptation and Mitigation of Climate Change, 2013-2025 (https://www.fao.org/faolex/results/details/en/c/LEX-FAOC185538/)	Dated – 28/10/2014 Last checked – 14/01/2025	Others
30.	CO2Balance UK Ltd.	Declaration of Location	-	CME
31.	United Nations	UN SDG indicators framework (URL- https://unstats.un.org/sdgs/indicators/indicators-list/)	Last checked – 14/01/2025	Others
32.	GS4GG	GS7591 VPA17 Central Mozambique Safe Water Programme (GS7637) –	Version 2, Dated – 05/03/2020	Others

		1st crediting period VPA-DD		

Appendix III: Competence Statements of the team

Competence Statement			
Name	Rahul Dev Gautam		
Education	B.Tech in Civil Engineering M.Tech in Environmental Engineering		
Experience	1+ year		
Field	Civil Engineering		
Approved Roles			
Team Leader	YES (VM Only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	Yes (TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	05/07/2024
Approved by	Deepika Mahala (Technical Manager)	**Date**	05/07/2024

Competence Statement	
Name	Pranav Ramakant Dhend
Education	MSc Renewable and Sustainable Energy Technologies with Advanced practice
Experience	-
Field	-
Approved Roles	
Team Leader	NO
Validator	NO
Verifier	NO
Methodology Expert	NO
Local expert	NO
Financial Expert	NO
Technical Reviewer	NO
TA Expert (X.X)	NO
Trainee	Yes

Reviewed by	Shifali Guleria (Quality Manager)	**Date**	08/10/2024
Approved by	Deepika Mahala (Technical Manager)	**Date**	09/10/2024

Competence Statement			
Name	Vincent Vitendwe Gondwe		
Education	PG Diploma in Environment Management Studies Bachelor's in social science		
Experience	7+ years		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	YES (Malawi)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	24/04/2023
Approved by	Deepika Mahala (Technical Manager)	**Date**	24/04/2023

Competence Statement	
Name	Sukanya Phukan
Education	M.Sc (Environmental Science and Technology) B.Sc (Zoology)
Experience	1+ year
Field	Environment Science
Approved Roles	
Team Leader	YES (VM only)
Validator	YES (VM only)
Verifier	YES (VM only)
Local expert	NO
Financial Expert	NO
Technical Reviewer	NO
TA Expert (X.X)	YES (VM TA 1.2, 3.1)

Reviewed by	Shifali Guleria (Quality Manager)	**Date**	23/06/2023
Approved by	Deepika Mahala (Technical Manager)	**Date**	23/06/2023

Appendix IV: Findings

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

Table 4. Remaining FAR from validation and/or previous verification

e.g., There is no finding from validation or previous verification report or from Design Consultation report.

Table 5. CL from this verification

CL ID	01	**Section no.**	D.5.1	**Date :** 25/06/2024
Description of CL				
According to the scenario 1 in the "RULE CLARIFICATION- DESIGN CERTIFICATION RENEWAL REQUIREMENTS: CDM PROJECTS TRANSITIONING TO GS4GG ", The latest methodology version available at the time of design certification renewal submission under GS4GG shall be applied. PD is requested to clarify and revise the version of applied methodology "GS Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) as this is the renewal of the PoA.				
Project participant response				**Date :** 10/10/2024
PP has included TPDDTEC v.4.0 under applied methodologies and has made the required changes throughout the PoA-DD. In line with the requirements, all projects currently on TPDDTEC v.1 or 3.1 will remain on these methodologies until they are required to renew their specific crediting periods at VPA level.				
Documentation provided by project participant				
VVB assessment				**Date:** 26/11/2024
As per POA requirements section 5.8, a) General requirements: 5.8.1 | For first real case VPA submitted with the proposed PoA, the CME shall select the latest or valid version of an approved methodology and methodological tool available at the time first submission of real case VPA to Gold Standard. 5.8.2 | For new real case VPA after PoA listing, the CME shall apply the latest version of the methodology or combination of the methodologies, available at the time of its first submission to Gold Standard. The CME has applied two versions of TPDDTEC, version 4 being the latest one. The CME shall justify how the real case VPAs and the following regular case VPA will comply with two versions of the methodology. The finding remains **OPEN.**				
Project participant response				
PP has updated the PoA-DD to include only GS Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) v4.0 and GS Methodology for Emission Reductions from Safe Drinking Water Supply (ERSDWS) v1.0. The PoA-DDs real case VPA (GS7637 - Central Mozambique Safe Water Programme) is being renewed on the latest version of the methodology for Safe Water Technology projects, ERSDWS v1.0.				

It should be noted that under the PoA's first Crediting Period TPDDTEC v.3.1 was applicable. Existing VPAs under the PoA will continue to apply TPDDTEC v3.1 until that VPA's Crediting Period is renewed, at which point TPDDTEC v4.0 will be applied for Improved Cookstove projects and ERSDWS v1.0 will be applied for Safe Water Technology projects, and the VPAs will follow a 5-year crediting cycle as per GS4GG requirements.
Documentation provided by project participant
GS7591 PoA-DD v10.1
VVB assessment **Date:** 06/01/2025
The VVB has assessed the revised PoA-DD and has observed that revisions made are satisfactory. Furthermore, clarity has been achieved with the application of methodologies for real case VPA and the following regular case VPAs. Hence this CL#01 finding stands **closed.**

CL ID	02	**Section no.**	D.4.1	**Date :** 25/06/2024
Description of CL				
According to paragraph 8.9.6, "A VVB shall validate the PoA and real case VPA for renewal of certification cycle". PP is requested to clarify why only the PoA has been renewed and no Real case VPAs that was included with the PoA renewal.				
Project participant response				**Date :** 10/10/2024
GS7637 (GS7591 VPA 17 Central Mozambique Safe Water Programme) has now been included as the real case VPA for the renewal cycle, and the associated revalidation documents have been submitted for review.				
Documentation provided by project participant				
VVB assessment				**Date:** 26/11/2024
The CME has included the VPA 17 as a real case VPA for the renewal cycle. The finding is **closed.**				

CL ID	03	**Section no.**	D.3	**Date :** 25/06/2024
Description of CL				
In the 'Key Project Information' section, under the Real Case VPAs listed under the PoA, VVB has the following queries and request PD to clarify the same: a. VVB during the desk review found that the start date of the VPA with GS ID 7128 has a start date of 10/12/2018 which is prior to the start date of PoA. i.e., 20/09/2019. PP is requested to clarify how the start date of the PoA is later than the real case VPA included. b. VVB during the desk review found that the VPAs GS11675 and GS12115 VVBsn't have the documents in the SustainCERT website. PD is requested to provide the updated design certified VPA-DD.				
Project participant response				**Date :** 10/10/2024
a. GS7128 is a standalone VPA which is not included under this PoA, this was accidentally included under the 'Real Case VPAs' section of PoA-DD and has now been corrected. b. GS11675 has not yet been design certified and is currently inactive, PP has corrected the PoA-DD. GS12115 is still completing Design Certification review so the design certified VPA-DD is not yet available.				
Documentation provided by project participant				
VVB assessment				**Date:** 26/11/2024
a. The CME has corrected the details of the VPA under real case VPA section. b. The CME has corrected the details of the VPA for the POA DD The finding is **closed**.				

CL ID	04	Section no.	TR Findings	Date : 15/01/2025
Description of CL				
In PoA-DD, section A.2 titled "Physical/Geographical boundary of PoA" The statement "An exemplar VPA will be submitted alongside the PoA for each of these countries." VVB only received VPAs Mozambique. The PD is kindly requested to clarify how the requirement stated in the above-mentioned statement was met and provide appropriate justification.				
Project participant response				**Date :** 15/01/2025
CME has revised the reference.				
Documentation provided by project participant				**Date :** DD/MM/YYYY
VVB assessment				**Date :** 17/01/2025
The VVB has assessed the revised PoA-DD and finds the revision made by the PD satisfactory and hence the finding stands **Closed**.				

Table 6. CAR from this verification

CAR ID	01	Section no.	A.1	Date : 27/11/2024
Description of CAR				
1. Under section A.1 of the POA DD the CME shall include the statement mentioning that the VERs to be claimed are included/not included within and counted under a regulated domestic climate mitigation target or NDC. 2. The key project information mentions the 2 versions of TPDDTEC and a methodology regarding the safe water supply. CME is Kindy requested to add all the meths in the description.				
Project participant response				**Date :** 03/12/2024
1. PD has added wording to Section A.1 which states "National carbon frameworks will be adhered to within each country. The project developer will follow national accounting procedures and ensure that VERs are not double counted". *2. PD has added TPDDTEC v.4 and ERSDWS v.1 to description in Section A.1.*				
Documentation provided by project participant				
GS7591 PoA-DD v10.1 - Section A.1				
VVB assessment				**Date:** 06/01/2025
The VVB has assessed the revised PoA-DD and observed that 1. The included statement considers the National carbon frameworks will be adhered to and national accounting procedures will be followed to avoid double count 2. The Key Project Information now reflects 1 version of TPDDTEC, i.e.- version 4.0 Thus, the revisions made in the PoA-DD are found to be satisfactory and VVB finds this finding CAR#01 to be **closed.**				

CAR ID	02	Section no.	D.3.4	Date : 27/11/2024
Description of CAR				
Under section B.1 of the POA DD the CME has mentioned – "*A self-imposed minimum cap of 12 L/pp/day monitored total water consumption from the technology will be applied in order to maintain conservativeness.*" The CME shall clarify how 12L/PP/day was determined and any supporting source to substantiate the assumption.				
Project participant response				**Date :** 03/12/2024

This cap was accepted during a Design Change review approved by Sustain Cert in 2021. It is used to determine how many people a water source is able to provide water for over 24 hours when considering its technical specifications. Applicable daily water use caps specific to each methodology are also applied and evidenced in ER calcs at VPA level. PP has submitted the Design Change Review documentation as evidence.
Documentation provided by project participant
- *Design Change Review Final Report – "GS1247_GS7591_GS4GG Design Change Review No.3_R2 Final.pdf".* - *Design Change Memo – "T-v1.1-Design-Change-Memo_User Numbers.pdf".*
VVB assessment **Date:** 06/01/2024
The VVB has reviewed the supporting evidence provided by the CME regarding the daily water cap. The details provided were found to be inline with the Design change report. Hence the finding is **closed.**

CAR ID	03	**Section no.**	D.3.3, D.5.1	**Date :** 27/11/2024
Description of CAR				
1. Under section B.2 - Application of methodologies The CME shall follow the POA-DD guideline version 2.2. As per the section B.2 of the guideline the CME shall also provide the - *methodological tools to which the selected methodologies refer, where applicable.* 2. Under section B.2.1 - Multiple technologies/measures As per the Guidelines foe filling POA-DD document the CME shall adhere to demonstrate Cross effects must also be considered by demonstrating that: a) No GHG/SDG cross effects exist between the technologies/measures; or b) If cross effects exist, show how they will be taken into account in the calculation of GHG emission reductions/SDG Impacts at VPA level. ANNEX -1 of POA requirement an procedure - INSTRUCTIN FOR CONSIDERATION OF CROSS EFFECTS FOR THE APPLICATION OF MULTIPLE METHODOLOGIES FOR POA				
Project participant response				**Date :** 03/12/2024
1. *PP has included the latest methodology tools and guidelines which projects currently refer to, where applicable, into Section B.2. It should be noted that not all projects using a certain methodology will apply all tools listed, they will apply those which are appropriate when completing Design Certification and these will be outlined in individual VPA-DDs. Methodological tools and guidelines are also subject to change during the PoA's CP.* 2. *PP has added text into Section B.2.1 stating "No cross effects exist between the technologies/measures as each VPA implements a single methodology and technology type (e.g. improved cookstoves or safe water supply). Different technology types are not supplied to the same households, therefore the activities of each VPA do not impact other VPAs".*				
Documentation provided by project participant				
GS7591 PoA-DD v10.1				
VVB assessment				**Date:** 06/01/2025
The VVB has assessed the revised PoA-DD and noted the following 1. The PoA-DD now includes the methodological tools which will be applicable for the respective methodologies 2. A statement has been included to reflect that there will be no cross-effects between the technologies as the technology types will not be supplied to same households The VVB finds the revisions made to PoA-DD satisfactory and hence this finding CAR#03 is **closed.**				

CAR ID	04	Section no.	D.3.3, D.5.2	Date : 07/01/2025
Description of CAR				
In section A.3 titled Technologies/measures For both the technologies involved in the PoA, i.e.- Improved Cookstove and Safe Water Technologies, 1. The CME is kindly requested to provide technological specifications, for example ICS that will be implemented. As the PoA serves as a guideline for the VPAs that will be included. Furthermore, since some of the VPAs are already implemented CME is kindly requested to provide technological specifications in brief. 2. The CME is kindly requested to provide the SDG impact indicators for the SDGs targeted by the PoA. While the SDG impact assessment will be defined at the VPA level, CME is requested to define the specific impact indicators for all SDGs listed in PoA.				
Project participant response				**Date :** 13/01/2025
1. PP has included examples of safe water and improved cookstove technologies into Section A.3 of the PoA-DD. 2. It is not a requirement to include a list of SDG impact indicators to Section A.3 of the PoA-DD as this section regards project technologies. SDG indicators are project specific so will outlined at VPA level.				
Documentation provided by project participant				
VVB assessment				**Date:** 14/01/2025
The VVB has assessed the justification provided by the PD and the revised PoA -DD and finds that the technical specifications have been updated in PoA-DD. Furthermore, the justification to not include the indicators in the PoA-DD has been deemed satisfactory and hence, finds this CAR#04 finding **Closed.**				

CAR ID	05	Section no.	D.3.4	Date : 07/01/2025
Description of CAR				
In section B.1 titled Management system and Inclusion Criteria 1. Subsection titled- Data Collection, point "5. Name and telephone number (if available), and address". The CME is kindly requested to include GPS coordinates data in this point as the GPS coordinates will be used to determine the end-user's distance or time from the project technology once the project is implemented. 2. Subsection titled- Calculation of User Numbers. The VVB has reviewed the TPDDTEC version 4.0, ERSDWS version 1.0, and the methods provided by the CME and has found that the cap of end- users method is not included in any of the methodologies. The updated methodologies (version 4.0 and version 1.0) have already incorporated the capping in the updates E.g.- (KPT, Usage survey) for TPDDTEC v4.0 and (parameter SDWS 19, parameter SDWS 23, parameter SDWS 24) for ERSDWS v1.0, Furthermore, the Gold standard grievance (BAMG) report cited also mentions that "To deliver against Gold Standard's principle of conservativeness the Gold Standard Board of Directors, with a recommendation from the TAC, made a decision that the				

comparison estimates from the BAMG investigation report should be considered as reference values in certification decisions for all SWS projects until **formal updates go into effect** for Annex 3 of the **Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) methodology**, which provides requirements for SWS projects." Since the TPDDTEC methodology has been updated since then to version 4.0 this capping methods for users has been made to be obsolete. The CME is kindly requested to revise and update the section in accordance with latest applicable methodology.
Project participant response **Date :** 13/01/2025
1. PP has added wording regarding GPS coordinates into Section B.1. 2. PP has removed section regarding 'Calculation of User Numbers' in Section B.1 as it is no longer relevant.
Documentation provided by project participant
VVB assessment **Date:** 14/01/2025
The VVB has assessed the revised PoA-DD and finds that 1. Section B.1 has been updated with the statement which includes collection of GPS data 2. The section where calculation of user number were defined has been revised and now it does not reflect the defunct information. The VVB finds these changes satisfactory and hence concludes this CAR#05 finding to be **Closed.**

CAR ID	06	**Section no.**	D.5.1	**Date :** 07/01/2025
Description of CAR				
In section B.2 titled Application of Methodologies 1) The first table titled "The following conditions in Section 1.0 of TPDDTEC v3.1 are met:" The CME is kindly requested to revise and update the table. As this PoA is undergoing renewal and will allow for application of TPDDTEC v4.0 and ERSDWS v1.0 only, the applicability conditions w.r.t TPDDTEC v3.1 are redundant. 2) The tables titled "The following conditions in Section 2.0 'Scope, Applicability, and Entry into Force' of GS Methodology for Emission Reductions from Safe Drinking Water Supply v1.0 are met" And table titled "The following conditions in Section 2.0 'Source and Applicability' of TPDDTEC V4.0 are met" The CME is kindly requested to provide greater details and justification on how the conditions are met, by providing specifics. 1. The technologies can vary across the PoA boundary as it is muti-country. 2. What type of project (HWT, IWT, CWS, CWT) technologies will be involved in the PoA and their respective set of calculations 3. How the project activities will reduce GHG emissions 4. Eligible technologies in that can be included in PoA Furthermore the CME is kindly requested to include what evidence has been provided for the justification.				
Project participant response **Date :** 13/01/2025				
1) CME has removed the reference to TPDDTEC v3.1 in section B.2. 2) CME has provided, please note, many of the conditions reported in the table are specified at VPA level and in the VPA-DDs.				
Documentation provided by project participant				
VVB assessment **Date:** 14/01/2025				

The VVB has assessed the revised PoA-DD and finds that 1. The section detailing the applicability conditions for TPDDTEC v3.1 has been removed 2. The justification provided for the conditions to be defined at the VPA level has been deemed satisfactory Hence the VVB concludes that this CAR#06 finding to be **Closed.**

CAR ID	07	**Section no.**	D.7.1	**Date :** 07/01/2025
Description of CAR				
In section E.3 titled Final Continuous Input/Grievance Mechanism at PoA level The CME is kindly requested to provide the details of the mandatory Continuous input method as the section has been found to be empty. The CME is kindly requested to update the section with appropriate information.				
Project participant response				**Date :** 13/01/2025
CME has provided, please note, Continuous Input/Grievance Mechanism is described at VPA level as it is specific to the project/VPA.				
Documentation provided by project participant				
VVB assessment				**Date:** 14/01/2025
The VVB has assessed the revised PoA-DD and finds that the section pertaining to the Final Continuous input/Grievance mechanism at PoA level has been updated to include the wordings that state that the grievance mechanism will be implemented at the VPA level and will be discussed at the LSC of the included VPAs. Thus, VVB concludes this CAR#07 finding to be **Closed.**				

CAR ID	08	**Section no.**	TR findings	**Date :** 14/01/2025
Description of CL				
1. In PoA-DD, section A.1 titled "Purpose and general description of PoA" The statement "The project developer will follow national accounting procedures and ensure that VERs are not double counted." The PD is kindly requested to list the host country, along with the host country's legal, environmental, ecological and social regulations that the project complies with. 2. In PoA-DD, section A.3 titled "Technologies/measures"; the statement "One example of the ICS technology which may be included under the PoA is the Canarumwe Stove" The PD is kindly requested to review and revise the statement as the PoA is already implemented. 3. In PoA-DD, section E.3 titled "Final Continuous Input/Grievance Mechanism at PoA level" The PD is kindly requested to fill in the mandatory requirements in the table. Furthermore, If the grievance mechanism is supposed to be provided at the VPA level, kindly provide details such as how the logbook will be maintained for all VPAs included. The details will be shared at the VPA level, as this will act as an instruction manual for all VPAs included under this POA				
Project participant response				**Date :** 14/01/2025
1) PD has reviewed the statement in section A.1: as the PoA covers multiple countries, the regulations and procedures will be country-specific and detailed at project/VPA level within VPA-DDs. 2) PD has revised the statement. 3) PD has added.				
Documentation provided by project participant				

VVB assessment	**Date:** 17/01/2025
The VVB has assessed the revised PoA-DD and finds that 1) The revision made by PD in section A.1 is satisfactory and statement has been included about the country specific regulations being followed by the respective VPAs. 2) A revision has been made to the statement, and it reflects that PoA has been implemented 3) A revision has been made in the Final input/Grievances section Thus, the VVB finds the revisions and updates made to PoA-DD satisfactory and hence finds the finding to be **Closed.**	