GS4GG Verification (Performance) Certification Report

Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

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URL: http://vkucertification.com|e-mail:info@vkucertification.com

Project Title
100 MW Solar Power plant in Maharashtra

Registry Project ID: 7533
Monitoring Period: **01/01/2023 - 30/06/2023 (both dates included)**

For
Infinite Environmental Solutions LLP

VKU Project Reference No.
VKU.VER.02.23_GS_7533

Executive Summary:

A) Basic information	
Project Title	100 MW Solar Power plant in Maharashtra
GS4GG Project ID:	7533
Date of Project Design Certification	16/06/2020
Last Date of Annual Report	14/12/2022
VKU Project Reference No.	VKU.VER.02.23_GS_7533
Sectoral scope	Scope: 01 Energy Industries (renewable- and non-renewable sources)
Methodology/ies applied	ACM0002: Version 19.0
Technical Area (TA)	T.A 1.2
Project Representative	Infinite Environmental Solutions LLP
Project Developer/Investor	Juniper Green Energy Pvt. Ltd.
GS4GG Activity Requirements	Renewable Energy Activity
GS4GG Certified Product	☒GHG Emissions Reduction & Sequestration ☐Renewable Energy Label ☐N/A
Selected Sustainable Development Goals	**SDG 7** - Affordable and Clean Energy **SDG 8** - Decent Work and Economic Growth **SDG 13** - Climate Action (Mandatory)
GS4GG SDG Impact Statement	**SDG 7 –** 119,728.51 MWh of renewable energy generated **SDG 8 –** Training – 43 Number Employment- 06[1] Number Income (INR) – 88,07,877 [2] **SDG 13 –** 112,161 tCO_2 (GS VER)
Scale of Project Activity	Large Scale
B) Verification	
Start date of crediting period	31/12/2019
End date of crediting period	30/12/2024
Monitoring Period	01/01/2023 - 30/06/2023 (both dates included)

C) Monitoring report	**Version**	**Date**
Initial	1.0	16/06/2023
Final	6.0	23/02/2024

[1] During the current Verification, total 43 employees are working, out of which 37 are old employees and 6 are hired in the current MP

[2] https://clc.gov.in/clc/node/684 As per the order from the Office of the Chief Labour Commissioner, Govt. of India dated 28/10/2021 (File No. 1/26(1)/2021 – LS-II), all the unskilled workers employed in C Area are required to be paid minimum 437 INR per day. All the semi-skilled workers are required to be paid 512 INR per day and all the skilled workers are required to be paid 617 INR per day
Further bifurcation for skilled/unskilled workers refer section 3.4.2.2 of this report for parameter "Relevant SDG Indicator SDG 8.5.1: Decent Work and Economic Growth"

D) Performance Certification report	Version	Date
Initial	1.0	07/11/2023
Final	3.0	**02/03/2024**

E) Verification Team	
Team Leader[3]	Vivek Kumar Ahirwar
Technical Expert (TA 1.2)	Vivek Kumar Ahirwar
Validator/Verifier	Deepali Sharma
Project Trainee	KM Nisha Chauhan
Local Expert	Vivek Kumar Ahirwar

F) Approvals	
Technical Reviewer[4]	Sanjay Kumar
Technical Expert (TA 1.2)	Sanjay Kumar

G) Final opinion

VKU Certification performed 6th verification of the GS4GG project "**100 MW Solar Power plant in Maharashtra**" and GS4GG Ref. Number **7533**. The verification includes confirmation about the implementation of the monitoring plan of the **PDD**/13/ and the application of the monitoring methodology as per **ACM0002 "Grid-connected electricity generation from renewable sources – Version 19.0)** /12/. VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. The emission reductions from the GS4GG project activity ID 7533 "**100 MW Solar Power plant in Maharashtra**" in India during the period **01/01/2023 - 30/06/2023 (both dates included)** amount to **112,161 tCO_2e**.

VVB Opinion	Conclusion
Positive	☒(Mark Tick if applicable)
Negative	☐(Mark Tick if applicable)

Therefore, VKU certification recommends a request of Issuance to GS4GG.

H) Authorization	
Director	Vikas Kumar Aharwal
Date	02/03/2024

I) Distribution

No public distribution without written confirmation from the client.

J) Verification Status	
Findings closed	Yes
Draft report	Yes
Final report	Yes

Abbreviations

CAR	Corrective Action Request
MR	Monitoring Report

[3] Team Leader is an approved GS Auditor for VKU.
[4] Technical Reviewer is an approved GS Auditor for VKU.

FVR	Final Verification Report
GS4GG VVS	Gold Standard Validation and Verification Standard
EB	Executive Board
ERs	Emission Reductions
CERs	Certified Emission Reductions
VERs	Verified Emission Reductions
CL	Clarification Request
VVB	Validation and Verification Body
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
IPCC	Intergovernmental Panel on Climate Change
PDD	Project Design Document
PPA	Power Purchase Agreement
VVS	Validation and Verification Standard
NREPL	Nisagra Renewable Energy Pvt. Ltd.
MSEDCL	Maharashtra State Electricity Distribution Co. Ltd.
JGEPL	Juniper Green Energy Pvt. Ltd.

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1. INTRODUCTION

1.1 Executive Summary

The main purpose of the project activity is to generate electrical energy through sustainable means using solar power resources, the generated green electricity has contributed to climate change mitigation efforts. This project activity is a large-scale solar project under the management of Juniper Green Energy Private Limited and Nisagra Renewable Energy Private Limited who are the project investors. The project is designed to replace 224,617 tCO_2e per annum of anthropogenic emissions of greenhouse gases (GHG's), by displacing 239,771 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid. Substations are connected to Maharashtra State Electricity Distribution Co. Ltd., which is mainly dominated by thermal/ fossil fuel-based power plant.

The project activity is located at Dhule, Nashik and Jalgaon district of Maharashtra and connected to Pooling substations where voltage is stepped up from 11kV to 33kV. Pooling Sub stations are located at Indave, Varul, Kasare, Mukti, Tembhe, Rajapur, Vahelgaon, Parola, Tigri and Dahiwad. Under this project activity 100 MW_{AC} of Solar PV technology is being implemented at the above locations.

PPA has been signed between Juniper Green Energy Pvt. Ltd. (JGEPL) and Maharashtra State Electricity Distribution Co. Ltd. (MSEDCL), Nisagra Renewable Energy Pvt. Ltd (NREPL) and Maharashtra State Electricity Distribution Co. Ltd. (MSEDCL) dated 27/12/2018 /27/. The electricity generated from the project activity shall be evacuated from 33/11kV Substation which is a part of Indian electricity grid.

The project proponent has undertaken this project under GS4GG solely. As per the current status, the project activity was commissioned in various phases- 10 MW_{AC} on 31/12/2019, 10 MW_{AC} on 30/12/2019, 10 MW_{AC} on 07/01/2020, 10 MW_{AC} on 29/03/2020, 10 MW_{AC} on 08/01/2020, 10 MW_{AC} on 16/01/2020, 10 MW_{AC} on 07/03/2020, 10 MW_{AC} on 22/01/2020, 10 MW_{AC} on 23/01/2020, and remaining 10 MW_{AC} on 21/03/2020. So, the commissioning date for the project activity is considered as- 30/12/2019 based on the first 10 MW capacity commissioned as verified from registered PDD /13/ and cross verified via commissioning certificates during onsite visit/28/.

The details of the project are mentioned in the table:

Project investor's Name	Capacity in MW	District	State
Nisagra Renewable Energy Pvt. Ltd.	70 MW_{AC}	Nashik, Jalgaon and Dhule	Maharashtra
Juniper Green Energy Pvt. Ltd.	30 MW_{AC}	Nashik	Maharashtra

1.2 Objective

Infinite Environmental Solutions LLP (Project Representative) has contracted VKU Certification Private Limited (VKU Certification) to conduct verification and certification of emission reductions reported for the GS4GG project activity 7533 "100 MW Solar Power plant in Maharashtra" in India for the period 01/01/2023 - 30/06/2023 (both dates included). This report contains the findings of the verification process and a certification statement for the certified emission reductions.

The verification is the periodic independent review by VKU Certification of the monitored reductions in GHG emissions that have occurred as a result of the registered GS4GG project activity during the current monitoring period. Certification is the written assurance by VKU Certification that, the emission reductions achieved by project activity during the specific monitoring period are verified.

The objective of this verification is to verify and certify emission reductions reported for the "100 MW Solar Power plant in Maharashtra" for the period 01/01/2023 - 30/06/2023 (both dates included) as per GS4GG validation and verification standard v 1.0 para 1.1, 9.1 and sub para 9.1.1/5/.

VKU conducted verification for the sixth monitoring period 01/01/2023 - 30/06/2023 (both dates included) for a period of 6 months 00 days (181 days) under first crediting period. The project activity follows a renewable crediting period of 5 years, which can be extended by a maximum of two times, as outlined in section A.3 of GS4GG PDD Version 5.0 dated 04/08/2020/13/.

The objectives of this verification exercise are, by review of objective evidence, to establish that.

- The project activity has been implemented and operating as per the registered GS4GG PDD/13/ and that all physical features (technology, project equipment, and monitoring) of the project are in place;
- Monitoring report/14/ and other supporting documents are complete;
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional, to generate Verified Emission Reductions (GS-VERs) without any double counting and confirm through Self Declaration /35/.
- To establish that the data reported are accurate, complete, consistent, transparent, and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

1.3 Scope and Criteria

The scope of this verification was the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the "100 MW Solar Power plant in Maharashtra". The verification of this project was based on the validated & registered GS4GG PDD version 05., dated: 04/08/2020/13/, Monitoring report version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023,version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/ and ER sheet version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, and version 05 dated 05/02/2024/15/ along with supporting documents /16/ /17/ /18/ /21/ /22/ /23/ /24/ /25/ /26/ /27/ /28/ submitted by the project representative to the VKU verification team. The documents thus submitted to the VKU Certification were reviewed against the following guidance and protocol:

1. GS4GG validation and verification standard v1.0 para 1.2 /5/
2. GS4GG validation and verification standard v1.0 para 9.7.2 /5/.
3. GS4GG principles rules and requirements v1.2 /1/.

The steps involved are as follows:

- To assess the project's compliance with other relevant rules including the host country India legislation.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement & is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation /15/.
- To verify that reported GHG emission data is sufficiently supported by evidence
- The verification considers both quantitative and qualitative information on emission reductions.
- The verification also includes cross checking & confirmation of the monitored sustainable parameters.

The verification method and criteria encompassed several phases, including

- Desk Review of GS4GG project design document version 5.0 dated: 04/08/2020/13/, and supporting documents listed in Section 04 of this report, which is provided by the Project Representative to assessment team.
- Onsite visit /28/ and interviews with stakeholders /32/.
- Reporting, calculation checks, QA/QC and resolution of findings
- Drafting of verification report
- Independent technical review of the project documentation
- Issuance of the final verification report
- Submission of the request for issuance, as appropriate

Outstanding issues were resolved and during the process of resolving issues 03 CARs and 03 CLs were raised and were closed successfully, leading to the issuance of the final verification report. It is important to note that the verification process does not involve providing consultancy to the project proponents. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.4 Level of Assurance and Application of Materiality

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent VKU's procedure, with a Reasonable level of assurance, as per the GS4GG validation and verification standard v1.0 /5/ and GS4GG Principles and Requirements v1.2 /1/.

VVB applies the general requirements, consideration of materiality in planning verification and for conducting verification is as per the GS4GG validation and verification standard v1.0, para 9.6/5/.

For the identification of materiality threshold VVB referred para 9.6.3 of GS validation verification standard v1.0 and apply to the total emission reduction achieved by the Project Activity.

As per the GS4GG validation verification standard section 9.6, the level of assurance of the verification report falls under reasonable assurance engagements with respect to material errors, omissions, and misrepresentations.

Table 01.

Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO_2e)	Reported ERs (tCO_2e)		Justification (If any deviation)
		In Initial MR	In Final MR	
2.0%	2,243.22 tCO_2e	110,681 tCO_2	112,161 tCO_2	There is negligible deviation in ERs in the initial and final MR so there is no change in materiality threshold. There is only 1,480 tCO2e increase in (1.31%) reported ERs between initial and final MR and it is still falling under the same materiality threshold i.e.- Less than or equal to 300,000 tonnes of CO2e per year. Hence this section is not applicable.

1.5 Basic information of project activity

Title of project activity	100 MW Solar Power plant in Maharashtra
GS4GG Reg. No.	7533
Scale of project activity	Large Scale
Applied Methodology/ies	ACM0002 “Grid-connected electricity generation from renewable sources – Version 19.0”
Sectoral Scope(s) / Technical Area(s)	Scope: 01 Energy Industries (renewable- and non-renewable sources) T.A.1.2 (Solar)
Project Representative	Infinite Environmental Solutions LLP
Host Country	India
Location of project activity	The project activity located at District: Dhule, Nashik and Jalgaon, State: Maharashtra, Country: India

Start date of crediting period (with reference to this monitoring period)	First Crediting Period - 3112/2019 to 30/12/2024 (both dates included)
Type and length of crediting period	Type - Renewable Length - 5 years
Monitoring period	01/01/2023 - 30/06/2023 (both dates included)

Table 02. VVB Information

Name of the VVB	VKU Certification Private Limited
GS accreditation expiry date	20-June-2026
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Vikas Kumar Aharwal
Signature (Final version only)	VIKAS KUMAR AHARWAL Digitally signed by VIKAS KUMAR AHARWAL Date: 2024.03.02 14:43:06 +05'30'

Table 03: Sustainable Development Contributions for verification

Sustainable Development Goals Targeted	SDG Impacts	Estimated Annual Average	Units
7 Affordable and Clean Energy	MWh of renewable energy generated	239,771	MWh
8 Decent Work and Economic Growth	Training/Employment/ Income (INR)	Training- 02 Employees- 67	No of Training/Year /No. of Employee/INR
13 Climate Action (Mandatory)	Emission Reduction	224,617	tCO_2 (GS VER)

2. METHODOLOGY

VKU Certification assessed and determined whether the implementation and operation of the project activity, and the steps taken to report emission reductions comply with the GS4GG criteria and relevant guidance provided by the GS4GG impact registry.

The assessment involved a desk review of relevant documentation as well as an **on-site verification /28/.** The personnel employed and their roles in this assessment is mentioned below;

Verification Team member(s)

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
1	Vivek Kumar Ahirwar	Team Leader cum Technical Expert (TA 1.2)	External Resource	DR/OSV/I/VF/FVR[5]
2	Deepali Sharma	Validator/Verifier	Internal Resource	DR/VF
3	KM Nisha Chauhan	Project Trainee	Internal Resource	DR

Technical Reviewer and approver(s) of the verification report

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
1	Sanjay Kumar K	Technical Reviewer cum Technical Expert (TA 1.2)	External Resource	Technical Review

The competence statement of verification team members is included under Section 7 of this report.

Verification milestones:

Monitoring report submission:	**18/07/2023**
On-site assessment and Interview:	**24/07/2023 to 27/07/2023**
Draft Verification Report	**06/11/2023**
Final Verification Report	02/03/2024

VKU Certification followed a rule-based verification approach, wherein, the contract review is undertaken as per valid/effective version of GS4GG validation and verification Standard version 1.0 /5/ clause 1.3. Once the contract is agreed for verification, the monitoring report of the project activity submitted to VVB for further process. Key steps are described in Section 2.1 to 2.4 of this report.

2.1 Desk Review or Document Review

VKU Certification conducted a desk review or document as under;

During the document review, VKU has applied standard auditing techniques to assess the quality of information provided. The verification was performed primarily based on the review of monitoring report (MR) /14/ and emission reduction (ER) /15/ calculations spreadsheet were received from PDD /13/ and assessed along with the monitoring reports as part of the verification. In addition, the registered GS4GG PDD /13/ was also reviewed, for the baseline estimations and the monitoring plan.

As per section 9.3.1 and clause 9.3.2 of the GS4GG Validation and Verification standard version 1.0 /5/ the VVB shall assess the information provided by the Project Developer(s);

[5] DR- Desk Review
OSV-Onsite Visit
I-Interview
VF- Verification Findings
FVR- Final Verification Report

a. Document review involving:

- A review of the data and information presented to verify their completeness;
- Check the compliance of the MR with respect to the monitoring plan depicted in the registered PDD, verify that the applied methodology was carried out. Particular attention to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures of the power plant was checked by the assessment team.
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

The complete list of documents reviewed is included under Section 4 of this report.

2.2 Site Visits (Onsite)

The project activity is located at Rajapur, Varul, Vahelgaon, Dahiwad, Dahidi, Bahirane, Chhail, Mukti, Vichkheda, and Indave village in Dhule, Nashik and Jalgaon district of Maharashtra, in Country - India. Further the location along with longitude and latitude is mentioned in section 3.1.2. of this report. A site visit /28/ was undertaken by VKU Certification from 24/07/2023 to 27/07/2023 as per the "GS4GG site visit and remote audit requirements and procedures" v 2.0 dated 30/05/2023 /6/,. Onsite inspection was planned as per section 9.3.4 in order and "GS4GG applicability of minimum site visit requirement by VVB" dated 16/08/2021 v 2.0 /7/ and mentioned to carry out following;

- An assessment of the implementation and operation of the registered project activity as per the registered PDD /13/;
- A review of information flows for generating, aggregating, and reporting the monitoring parameters;
- Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PDD /13/;
- A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, JMRs /24/, Invoices 25/, PPA /26/ or other similar data sources listed in section 4;
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PDD, the applied methodology including applicable tool(s), and, where applicable, the applied standardized baseline;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters as per the VVS v1.0 clause 9.3.2.

Verification Team also confirms that there is no deviation(s) to address a non- compliance with the minimum site visit requirement as per the GS4GG applicability of minimum site visit requirement by VVB" dated 16/08/2021 v 2.0 /7/.

Interview

An on-site inspection /28/ has been performed by the assessment team. Representatives of the PP and O&M team (performed in house) were interviewed/32/ by assessment team from 24/07/2023 to 27/07/2023 at Multiple Villages of Dhule, Nashik and Jalgaon district in Maharashtra state, India. Personnel responsible for monitoring of project activity, data collection, management, and QA/QC procedure were also interviewed. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring of project activity, data collection, quality assurance and quality control (QA/QC) procedures.

Duration of Onsite Inspection: 24/07/2023 to 27/07/2023				
S. NO	**Name**	**Role**	**Location of Site**	**Activity Performed On-Site**
1	Vivek Kumar Ahirwar	Team Leader cum Technical Expert (TA 1.2)	Dhule, Nashik and Jalgaon district of Maharashtra	• An assessment of the implementation and operation of the GS4GG project activity as per the PDD • A review of information flows for generating, aggregating and reporting of the monitoring parameters. • Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan • A cross-check between information provided in the MR and data from other sources • A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PDD and the applied methodology • A review of calculations and assumptions made in determining the GHG data and ERs, and • An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration, monitoring and measuring system, data collection, recording, emergency procedures, Procedures for handling non-conformances with the validated monitoring plan, personal training, and archiving procedures. The assessment was based on the feedback received during onsite interview coupled with the documentation in VKU.F64W.Field Assessment Checklist for Onsite Visit /33/. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

01- Rajapur

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	**Affiliation**	24/07/2023	• Operation and maintenance Procedures, Calibration, JMR. • Local employment, trainings, suitable shift timings • Monitoring of SDG parameters • Data archiving, breakdown details • O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure. • Stakeholder meeting Employment opportunities, Standard of Livings etc.	Vivek Kumar Ahirwar
1	Ana Wagh (Male)	Juniper Green Energy, Assistant Manager			
2	Prakash Wagh (Male)	Juniper Green Energy, O&M Supervisor			
3	Niranjan Cadge (Male)	Juniper Green Energy, Technician			
4	Santosh Wagh (Male)	Juniper Green Energy, Store Supervisor			
5	Satish Pund (Male)	Juniper Green Energy, Engineer			
6	Wagh Machihdra (Male)	Local Stakeholder			
7	Algat ganesh (Male)	Local Stakeholder			

02- Dahiwad, Bahirane and Dahidi(Tigri)

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	**Affiliation**			

1	Akash Bhumare (Male)	Juniper Green Energy, Technician	25/07/2023	• Operation and maintenance Procedures, Calibration, JMR. • Local employment, trainings, suitable shift timings • Monitoring of SDG parameters • Data archiving, breakdown details • O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure. • Stakeholder meeting Employment opportunities, Standard of Livings etc.	Vivek Kumar Ahirwar
2	Naresh Narware (Male)	Juniper Green Energy, Junior Engineer			
3	Rohit Barale (Male)	Nisagra Green Energy, Assistant Manager			
4	Amul Bosl (Male)	Nisagra Green Energy, Technician			
5	Sunil Nikam (Male)	Nisagra Green Energy, Dy Manager			
6	Nilesh Larkar (Male)	Nisagra Green Energy, Technician			
7	Anil Pallewad (Male)	Nisagra Green Energy, Engineer			
8	Jitendra Thongade (Male)	Local Stakeholder			
9	Sagar Thongade (Male)	Local Stakeholder			
10	Sachin Rathod (Male)	Local Stakeholder			

11	Arjun Badene (Male)	Local Stakeholder			
12	Narendra Dadaji Devre	Local Stakeholder			
13	Mukesh Punjaram Devre	Local Stakeholder			

03- Mukti, Parola, Varul, Indave and Sakri

S.NO	**INTERVIEWEE**		**DATES**	**SUBJECT**	**TEAM MEMBER INVOLVED**
	Name	**Affiliation**	26/07/2023	• Operation and maintenance Procedures, Calibration, JMR. • Local employment, trainings, suitable shift timings • Monitoring of SDG parameters • Data archiving, breakdown details • O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure. • Stakeholder meeting Employment opportunities, Standard of Livings etc.	Vivek Kumar Ahirwar
1	Chirag Patel (Male)	Nisagra Green Energy, Assistant Manager			
2	Dilip Patidar (Male)	Nisagra Green Energy, Junior Engineer			
3	Cakhan Poher (Male)	Juniper Green Energy, Junior Engineer			
4	Rahul Chaobey (Male)	Nisagra Green Energy, Store Supervisor			
5	Abhay Chauhan (Male)	Nisagra Green Energy, Engineer			

6	Deepak Kumar (Male)	Nisagra Green Energy, Junior Engineer			
7	Sachin Patil (Male)	Nisagra Green Energy, Technician			
8	Jagdish Pagore (Male)	Nisagra Green Energy, Engineer			
9	Tushar Borse (Male)	Nisagra Green Energy, Technician			
10	Tejpal Singh (Male)	Nisagra Green Energy, Technician			
11	Sunil Bhausah eb (Male)	Nisagra Green Energy			
12	Sagar Gorakh (Male)	Nisagra Green Energy, Technician			
13	Gangu Patil (Male)	Nisagra Green Energy, Technician			
14	Jagdish Kumar (Male)	Nisagra Green Energy, Engineer			
15	Sajidoli (Male)	Nisagra Green Energy, Technician			

14	Tushar Bhatusunwar (Male)	Local Stakeholder			
15	Rajendra Mohite (Male)	Local Stakeholder			
16	Rohitdas Narayan Choudhary	Local Stakeholder			
17	Samudhab Mahiyas (Male)	Local Stakeholder			
18	Vadile Diganmber (Male)	Local Stakeholder			
19	Barat Sayaram (Male)	Local Stakeholder			
20	Bhaiya masude (Male)	Local Stakeholder			
21	Anada Padyor (Male)	Local Stakeholder			
22	Dnyaneshwar Prakash Zeluke (Male)	Local Stakeholder			
23	Maloji Dhaku Sursavanshi (Male)	Local Stakeholder			

04- Vahelgaon

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	**Affiliation**	27/07/2023	• Operation and maintenance Procedures, Calibration, JMR. • Local employment, trainings, suitable shift timings • Monitoring of SDG parameters • Data archiving, breakdown details • O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure. • Stakeholder meeting Employment opportunities, Standard of Livings etc.	Vivek Kumar Ahirwar
1	Akash Sapkal (Male)	Juniper Green Energy, Site In-charge			
2	Nitesh Yori (Male)	Juniper Green Energy, Junior Engineer			
3	Santosh Raknath (Male)	Local Stakeholder			
4	Vilash Babban Ahirarav (Male)	Local Stakeholder			

VKU's Assessment Team in a form VKU.F46W. Attendance Sheet of Onsite audit /34/ wrote the names of personnel present during opening and closing meeting and those who were interviewed. Names of stakeholders were also recorded and there were no negative comments received during the stakeholder consultation interview /32/ conducted on site. Employees showed appreciation for favourable shift timings maintained at sites.

Verification Team confirms that there is no perceived or potential conflict of interest and provided complete list of the people interviewed during site visit, including information on the organization they represent are disclosed in public document by their consent.

2.3 Reporting of Findings

The objective of this step is to identify, discuss and conclude on the issues related to the monitoring, implementation and operations of the registered project activity that could impair the capacity of the registered project activity to achieve emission reductions or influence the monitoring and reporting of emission reductions. This is done based on the desk review and onsite assessment. The verification team prepares and/or updates a verification protocol (internal document) that records the conformities and non-conformities, which may be of following types;

CAR (Corrective Action Request) is raised if one of the following occurs:

- Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;
- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;
- Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements have been met.

A forward action request (FAR) is also raised in cases where any required deviation/information is not fulfilled in current verification and thus needs to be taken up in consequent verification for better transparency thus holding the applicability of the methodology eligible to the project activity and there is no impact of the same on additionality, baseline scenario & emission reduction calculation of project.

All CARs and CLs raised by the VKU Certification during verification shall be resolved prior to submitting a request for issuance.

In summary, 03 CLs, 03 CARs and 02 FAR were raised. FAR no. 01 was raised during previous verification which is closed successfully in current monitoring period and FAR no. 02 is raised during current monitoring period for the subsequent verification

All the findings that were raised and communicated to project representative during the verification are included under Section 6. The section also includes the response, if provided, by the project participants and an assessment by the verification team if it was closed out or otherwise.

2.4 Technical Review

A draft verification report that is prepared by verification team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by VKU Certification were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the GS4GG rules and 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 are independent of the verification team.

During the technical review process additional findings may be identified or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is submitted to GS4GG. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that needs to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized by the Managing Director on behalf of VKU Certification Private Limited.

3. VERIFICATION FINDINGS

This section summarises the findings from the verification of the emission reductions reported for the 100 MW Solar PV Plant at Maharashtra for the monitoring period 01/01/2023 - 30/06/2023 (both dates included).

3.1 Description of project

3.1.1 General description of project

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /16/ /27/ /26/
Findings	No findings raised in this section.
Conclusions	Verification is done in accordance with the registered PDD, General description of the project was verified via Commissioning certificates, PPA. Since all data was verified thoroughly, the assessment team can ascertain that the description of the project mentioned is in line with GS4GG standards Version 1.0. and Principle and Requirements v1.2.

3.1.2 Location of Project

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 3.0 dated 27/09/2023,version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /30/ /31/
Findings	CAR 01- was raised and was further closed successfully.
Conclusions	Verification is done in accordance with the registered monitoring plan. Locations have been verified using Google earth during desk review and via GPS Map Camera app during on-site visit. Details of the project location: -

Village:	Indave, Varul, Kasare, Mukti, Tembhe, Rajapur, Vahelgaon, Parola, Tigri and Dahiwad.
District:	Dhule, Nashik, and Jalgaon
State:	Maharashtra
Host Country:	India

Latitude and longitude: -

Project Investor's Name	Village	Latitude and Longitude
Juniper Green Energy Pvt. Ltd.	Rajapur	20° 10' 48.0"N, 74° 37'12.0"E
	Dahiwad	20° 25' 54.912"N, 74° 15'25.668"E
	Vahelgaon	20° 25’ 55.2” N, 74° 45' 50.0"E
Nisagra Renewable Energy Pvt. Ltd.	Indave	21° 14'09.6"N, 74° 26' 24.0"E
	Varul	21° 24' 46.8"N, 74° 45'28.8"E

		Chhail	20° 55' 26.4"N, 74° 16'40.8"E
		Mukti	20° 52' 41.7"N, 74° 57'40.896"E
		Bahirane	20° 47' 31.2"N, 74° 21' 10.8"E
		Vichkheda	20° 52' 31.548"N, 75° 4' 6.96"E
		Dahidi	20° 43' 12.0" N, 74°35'24.0"E
	Since, 100% data was verified during site visit via Google map camara, the assessment team can ascertain that the location of project mentioned is correct and in compliance.		

3.1.3 Reference of applied methodology

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 3.0 dated 27/09/2023, Version 04 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /12/
Findings	No finding raised in this section
Conclusions	Verification is done in accordance with the registered PDD and applied methodology ACM0002 Version 19.0 as this a large-scale solar project. Since data mentioned in MR was verified thoroughly via registered PDD, the assessment team can ascertain that the description of the methodology used in the project mentioned is in line with GS4GG standards. The link provided for the reference of the applied methodology was incorrect which was further updated through the PDD.

3.1.4 Crediting period of Project

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 3.0 dated 27/09/2023, version 04 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents
Findings	No findings raised in this section
Conclusions	Verification Team assessed that this is the 1st crediting period of the given project activity i.e., from 31/12/2019 to 30/12/2024 (Length of 5 years and renewable). This was verified via registered PDD and GS impact registry. Based on this, it can be concluded that crediting period start date and its length is correct and is in line with GS4GG VVS/5/, GS4GG principles and requirements /1/.

3.2 Remaining Issues (FAR(s) from validation or previous verification)

This is 6th verification of the project activity. Based on the review of the previous verification report /20/ & previous verification performance review feedback, assessment team confirms that one FAR was raised during last performance review no 05.

The assessment team further confirms that the project has already completed verification for calendar year 2022 therefore annual report for the same is not required to be filled in line with the GS4GG Principal & Requirement. Annual Report for calendar year 2023 is due to be submitted till December, 2024, However, the PD has submitted the Annual Report for previous calendar year in the SustainCert Portal. Therefore, this FAR has been closed

3.3 Post registration changes

Type of change(s)	**Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

<table>
<tr><td>Type of change(s)</td><td>Corrections</td></tr>
<tr><td>Description of change(s)</td><td>There was typographical error in the registered PDD related to the geo coordinates of locations of Solar plants. The village, district and state are same as registered PDD so in the 5th and current monitoring report geo coordinates have been corrected. This rectification does not affect the project's Additionality, Baseline, or the applicability of the methodology in any manner.</td></tr>
<tr><td>Assessment of change(s)</td><td>
<table>
<tr><th>Project Investors' Name</th><th>Village</th><th>District</th><th>Previous Latitude/Longitude</th><th>Corrections</th></tr>
<tr><td rowspan="5">Nisagra Renewable Energy Pvt. Ltd.</td><td>Indave, Sindh Kheda</td><td>Dhule</td><td>20° 19' 59.009" N
74° 40' 13.13" E</td><td>21° 14'09.6"N
74° 26' 24.0"E</td></tr>
<tr><td>Varul, Shirpur</td><td>Dhule</td><td>21° 24' 25.565" N
74° 44' 15.691" E</td><td>21° 24' 46.8"N
74° 45'28.8"E</td></tr>
<tr><td>Chhail, Sakri</td><td>Dhule</td><td>20° 53' 44.233" N
74° 16' 26.768" E</td><td>20° 55' 26.4"N
74° 16'40.8"E</td></tr>
<tr><td>Mukti</td><td>Dhule</td><td>20° 52' 19.656" N
74° 56' 42.761" E</td><td>20° 52' 41.7"N
74° 57'40.896"E</td></tr>
<tr><td>Bahirane, Baglan (Satana)</td><td>Nashik</td><td>20° 35' 56.762" N
74° 12' 7.588" E</td><td>20° 47' 31.2"N
74° 21' 10.8"E</td></tr>
<tr><td>Juniper Green</td><td>Rajapur, Yeola</td><td>Nashik</td><td>20° 2' 58.1280" N
74° 29' 11.8248" E</td><td>20° 10' 48.0"N
74° 37'12.0"E</td></tr>
</table>
</td></tr>
</table>

	Energy Pvt. Ltd.	Vahelgaon, Nandgaon	Nashik	20° 25' 23.7" N 74° 16' 49.7" E	20° 25’ 55.2” N 74° 45' 50.0"E
	Nisagra Renewable Energy Pvt. Ltd.	Vichkheda, Parola	Jalgaon	20° 53’ 60” N 75° 5' 59.999" E	20° 52' 31.548"N 75° 4' 6.96"E
		Dahidi, Malegaon	Nashik	20° 42' 37.157" N 74° 33' 29.097" E	20° 43' 12.0" N 74°35'24.0"E
	Juniper Green Energy Pvt. Ltd.	Dahiwad, Deola	Nashik	20° 25' 12.110" N 74° 17' 59.999" E	20° 25' 54.912"N 74° 15'25.668"E
Opinion on change(s)	VVB assessment team has verified all the updated locations through Google Earth software and found Solar Plant on all locations. Hence, accepted. The update in location does not affect the project's Additionality, Baseline, or the applicability of the methodology in any manner.				

Type of change(s)	**Changes to the start date of the crediting period**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Permanent changes from the design Certified registered monitoring plan, applied monitoring methodology or standardized baseline**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	**Changes to the project design of approved project activity**
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

3.4 Description of monitoring system applied by the project

3.4.1 Compliance of monitoring plan with monitoring methodology

During verification, assessment team verified that the monitoring plan is in accordance with the approved methodology /12/ and approved standardized baseline that is applied by the registered GS4GG project activity PDD /13/.

3.4.2 Compliance of monitoring activities with the registered Monitoring plan

3.4.2.1 Data and Parameters fixed ex-ante or at renewal of crediting period

<table>
<tr><td>Verification Means</td><td>During desk review and Onsite Inspection, assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023/14/, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /35/</td></tr>
<tr><td>Findings</td><td>No findings raised in this section</td></tr>
<tr><td>Conclusions</td><td>Details of ex-ante parameters
<table>
<tr><th>Parameter</th><th>Unit</th><th>Description</th><th>Value</th></tr>
<tr><td>$EF_{OM, y}$</td><td>tCO_2e/ MWh</td><td>Operating Margin CO_2 emission factor in year y</td><td>0.9610</td></tr>
<tr><td>$EF_{BM, y}$</td><td>tCO_{2e}/ MWh</td><td>Build Margin CO_2 emission factor in year y</td><td>0.8644</td></tr>
<tr><td>$EF_{CM, y}$</td><td>tCO_{2e}/ MWh</td><td>Combined Margin CO_2 emission factor in year y</td><td>0.9368</td></tr>
</table>
Verification is done in accordance with the registered PDD and applied methodology ACM0002 Version 19.0 /12/. The values are obtained from the CO_2 Baseline Database for Indian Power Sector” version 14.0, December 2018, published by the Central Electricity Authority, Ministry of Power, Government of India as mentioned in MR /14/ and verified as per registered PDD /13/.</td></tr>
</table>

3.4.2.2 Data and Parameters monitored

<table>
<tr><td>Verification Means</td><td>During desk review and Onsite Inspection, assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents like JMR, Invoices /24/ /25/, employment record/22/, attendance sheet of employee/22/, training records/21, new appointments record/37/, Contract with the waste handler/36/.</td></tr>
<tr><td>Findings</td><td>No findings raised</td></tr>
<tr><td>Conclusions</td><td>Details of monitored parameter
<table>
<tr><th>SDG</th><th>Para meter s</th><th>Source</th><th>Value Applied</th><th>Purpose of Data</th></tr>
<tr><td>7.2.1: Afford able and Clean</td><td>$EG_{PJ, y}$</td><td>Monthly joint meter reading</td><td>119,728.51 MWh</td><td>To Monitor the SDG 7 Indicator</td></tr>
</table></td></tr>
</table>

	Energy		report/24/.		
	13.2.1: Climate Action	tCO_2	The baseline emissions are the product of electrical energy baseline $EG_{PJ,\ y}$ expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.	112,161 tCO_{2e}	To Monitor the SDG 13 Indicator
	8.5.1: Decent Work and Economic Growth	Quantitative employment, Quality of employment Income generation	Training Records (HSE & HR) Salary Slip of the project employees.	43 Trainings43 (06 in the current monitoring period) Employees 88,07,877 INR	To Monitor the SDG 8 Indicator
	4.3.5: Safeguarding Principle	Hazardous and Non-hazardous Waste	Plant Record	0	To Monitor the SDG 4. Indicator
	SDG 8.5.1 Decent Work and Economic Growth-				

Bifurcation based on skills (Site Wise)

S. No.	Person Employed	Village/Site	Skilled	Unskilled
1.	3	Indave, Sindh Kheda	3	-
2.	4	Varul, Shirpur	4	-
3.	5	Chhail, Sakri	5	-
4.	5	Mukti	5	-
5.	4	Bahirane, Baglan (Satana)	4	-
6.	4	Rajapur, Yeola	4	-
7.	4	Vahelgaon, Nandgaon	4	-
8.	5	Vichkheda, Parola	5	-
9.	5	Dahidi, Malegaon	5	-
10.	4	Dahiwad, Deola	4	-
Total	43	-	43	-

It is to confirm that VVB has assessed the total income generation stated by the PD in the monitoring report and the emission reduction sheet is INR 88,07,877 for current monitoring period of six months i.e., (01/01/2023 to 30/06/2023) is a cumulative value for the 43 skilled employees working at the solar plant site as there is no unskilled employee at site.
VVB established a check for SDG 08; "Relevant SDG Indicator SDG 8.5.1: Decent Work and Economic Growth with the labour laws released by the central government of India, i.e., the https://clc.gov.in/clc/node/684 . As per the order from the Office of the Chief Labour Commissioner, Govt. of India dated 28/10/2021 (File No. 1/26(1)/2021 – LS-II), all the unskilled workers employed in C Area are required to be paid minimum.

Serial Number	Type of Employee	Minimum Wage as per Chief Labour Commis dated 28/10/2021 (File No. 1/26(1)/2021 – LS-I
1	Unskilled	437 INR per day
2	Semi-skilled	512 INR per day
3	Skilled	617 INR per day

- To confirm the compliance of the above stated labour laws with the amount disbursed to the employees at site VVB cross-checked the sample employment contracts/offer letters voluntarily shared by the PD that confirms that the skilled employees are compensated above the required wage as specified by the central government of India i.e., 617 INR per day. It is to note the salary received by the skilled employees is differential in nature and due to confidentiality issues the salary cannot be disclosed, however to establish an overall calculation for average wage

	received by an employee at site is INR 1304[6] which is higher than as specified by the central government of India. • For unskilled workers working at a daily wage at the plant site PD shared wage register of the daily wage disbursed to them that confirms that employees are compensated INR 440 which is above the required wage as specified by the central government of India i.e., 437 INR per day thus ensuring an overall financial wellbeing of the employees employed at the solar plant site along with adherence to the SDG 08 implementation with the installation and function of the solar plant. Further keeping in line with GS requirements for SDG 08, VVB confirms that 06 new employees were hired during this monitoring period to confirm the same VVB has checked the offer letter submitted by PD. All the 06 employees fall under the category of skilled employees and the per day wage disbursed to the skilled employee is INR 1,304 which is higher than the wage specified by the Government of India. It is to note that the total income generation for all the 06 employee during the current monitoring period is 1,408,500 INR. VVB has cross-checked the documents i.e., Salary Expense Declaration, offer letters & Wage Register submitted by the PD. Therefor VVB has now provided an overall comparison for the SDG 08 indicator. Verification is done in accordance with the registered monitoring plan and monitoring frequency mentioned is as per MR /14/ and registered PDD /13/ i.e. Once in a five year. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. The Energy meters of accuracy class 0.2s are used to measure the net electricity generated. The electricity generated was verified via JMRs /24/ and crosschecked with the invoices /25/ provided by the PD. The meters are calibrated once in a five year and the calibration of the meters are verified from calibration certificates provided /28/. Regarding the safeguarding principle 8.5.1 and 4.3.5 verification was conducted by means of cross-checking with employment record/22/, attendance sheet of employee/22/, training records/21/, new appointments record/36/, Contract with the waste handler/36/ since the solar plant comes under white category of central pollution control bord, no consents and authorization under hazardous waste is required to operate the solar plant. Assessment team during desk review observed that value of net electricity generated is wrongly mentioned. This finding was raised as a CAR and further it was successfully resolved by the PD. Since 100% data was verified, the assessment team can ascertain that the values for the emission reductions calculated are accurate.

3.4.2.3 Implementation of Sampling Plan

Verification Means	N/A
Findings	N/A

[6] **Actual salary of new 06 employee during current monitoring period = 1,408,500 INR**
Average perday wage = 1,408,500/6
= 234,750 INR per month of 06 employees
= 234,750 INR/30
= 7825 INR per day salary of 06 employees
= 1304.26 INR per day salary of per employee.

Conclusions	N/A

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	During desk review and Onsite Inspection, assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024 /14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /28/.
Findings	CL 01 and CL 02- was raised and was further closed successfully
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. Calibration is done once in a five year as per registered PDD /13/ and PPA /26/. Calibration frequency was cross verified via calibration certificates and was found to be in line with the registered PDD /13/ and PPA /26/. Calibration is conducted by State electricity board (MSEDCL). During assessment it was verified that PD has not provided calibration certificate and calibration dates mentioned were not correct. This was further raised as a CL. PD provided calibration certificate and also updates the dates to resolve it. Calibration Details of meters has mentioned in section 3.8 of this report.

3.5 Assessment of data and calculation of emission reductions or net removals

3.5.1 Calculation of baseline values or estimation of baseline situation of each SDG Impact

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/202 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents
Findings	CL 02- was raised and was further closed successfully
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. **SDG 13-** The baseline emissions are the product of electrical energy baseline $EG_{PJ,y}$ expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor with unit of tCO_2/MWh. $BE_y = EG_{PJ,y} * EF_{grid,CM,y}$ = 119,728.51 MWh * 0.9368 tCO_2/MWh= 112,161 tCO_2

	SDG 7- The project is generating affordable and clean energy which is not possible in the baseline scenario. So, Baseline value for SDG 7 is 0 MWh. **SDG 8-** The project leads to employment opportunities which is not possible in the baseline scenario. Hence, no training would have been provided and employment have been generated in baseline scenario. Thus, baseline value for SDG 8 is 0. The Data given in the MR /14/ section E.1 and ER sheet was verified via Registered PDD /13/ during desk review stage and was found to be correct and in compliance with ISO 14064-2 clause 6.4 and 6.5 /9/.

3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	During desk review and Onsite Inspection assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020/13/, and other supporting documents /24/ /25/
Findings	No findings raised
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. Monitored parameters for the project is- ER_y: As per the ACM0002 V-19.0 /12. Hence, $\mathbf{ER_y = BE_y}$ Therefore, $\mathbf{ER_y}$ = 112,161 $\mathbf{tCO_2e}$ $\mathbf{EG_{PJ,\,y}}$**:** During current monitoring period, the project has generated 119,728.51 **MWh** affordable and clean energy. **Number of employment generation**: Number of people employed- 43 (06 new employee added in the current monitoring period), Trainings provided- 43 and income generation 8,807,877 INR of 43 employees. The electricity generated was verified via JMRs /24/ and crosschecked with the invoices /25/ provided by the PD and the employment generated was checked via the employment records /22/, training records /21/ and salary slips /22/ of employees. Since 100% data was verified, the assessment team can ascertain that the values for the emission reductions calculated are accurate cross-verified from JMR, Invoices, PD and in line with ISO 14064- 2 clause 6.7 /9/. **Hazardous and Non-hazardous Waste** = The VVB team has conducted a thorough examination and confirmed that no hazardous waste or waste oil was generated or disposed of, and there were no instances of spillages or leaks of diesel or waste oil during the monitoring period.

3.5.3 Calculation of Leakage

Verification Means	During Desk Review and Onsite Inspection, assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020, and other supporting documents
Findings	No findings raised
Conclusions	Verification is done in accordance with the registered PDD /13/ and applied methodology ACM0002 Version 19.0 /12/. Leakage (LE_y) = 0 As per Paragraph 56 of the consolidated methodology ACM0002 V 19 /12/, there is no leakage emission through the renewable project electricity generation.

3.5.4 Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

SDG and SDG Impact	Baseline Estimate	Project Estimate	Net Benfit	Conclusion
13- Climate Action	224,617 tCO_2e/Year (365 days)	111,385 tCO_2e for the Monitoring period (181 days)	112,161 tCO_2e	Assessment team conducted desk review and an on-site inspection and verified the data reported in the ER sheet /15/ and MR /14/ for current monitoring period via JMRs /24/ and invoices /25/ raised monthly and found it to be correct.
7- Affordable and Clean	239,771 MWh/Year (365 days)	118,900 MWh for the Monitoring period (181 days)	119,728.51 MWh	Assessment team verified Net Electricity generated in the current monitoring period via JMRs /24/ that were further crosschecked via invoices /25/ and DGRs present onsite and found it to be correct.

3.5.5 Comparison of actual emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

SDG and SDG Impact	Values estimated in ex ante calculation of approved PDD	Actual values achieved during this monitoring period	Conclusion
13- Climate Action	111,385 tCO_2e	112,161 tCO_2e	Assessment team conducted desk review and an on-site inspection and verified the Net Electricity generation reported in the ER sheet /15/ and MR /14/ for current monitoring period via JMRs /24/ and invoices /15/ raised monthly. Total employment generated and trainings conducted in the current monitoring period were verified via employment records, salary slips /22/ of employees and training records /21/ and were found to be correct.
7- Affordable and Clean	118,900 MWh	119,728.51 MWh	

3.5.6 Remarks on difference from estimated value in registered PDD

Verification Means	During Desk Review and Onsite Inspection, assessment team verified MR version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023, version 3.0 dated 27/09/2023, version 4.0 dated 06/12/2023, version 05 dated 05/02/2024 and version 06 dated 23/02/2024/14/, PDD version 5.0 dated: 04/08/2020, and other supporting documents
Findings	No findings raised
Conclusions	The ex-ante estimates value of the emission reductions for the monitoring period as per the registered PDD /13/, is 111,385 tCO_2e and the actual emission reductions achieved for the monitoring period is **112,161 tCO_2e**. For SDG 13, since actual emission reduction is higher than the estimated value by 0.7% This is because the generation is higher around 0.7% for this monitoring period due to more sunshine hours and other climatic factors observed which was beyond the control of PD and hence it is acceptable to the verification team. The monitoring report provides reason for increase in the actual emission reduction and the same was confirmed by the verification team by interviewing the representatives of PD and by reviewing the actual implementation status of the project. For other SDG parameters, PP has provided justification in the Monitoring report and assessment of the same is provided below: • **SDG 13.2.1 Climate Action**: Actual emission reductions are significantly higher than the estimated ones. The reason for such increase has been provided in the MR; checked and found justified. • **SDG 7.2 Affordable and Clean Energy**: The actual value slightly exceeds than the estimated value. The reason for such increase has been provided in the MR; checked and found justified.

	• **SDG 8.5.1 Decent Work and Economic Growth**: Verification team based on review of documents (training record, Employment record) and interview with site personnel and PDD confirms that the actual value of this SDG exceeds the estimated value. This is subjective to needs of the plant and it can vary accordingly. Hence found to be justified. **SDG Indicator // Safeguarding principle 4.3.5: Hazardous and Non-hazardous waste-** the parameter in question pertains to the monitoring of the production, trade, release, and utilization of both hazardous and non-hazardous chemicals and/or materials. The VVB (Validation and Verification Body) team has conducted a thorough examination and confirmed that no hazardous waste or waste oil was generated or disposed of, and there were no instances of spillages or leaks of diesel or waste oil during the monitoring period. This verification process involved referencing plant records, and statements from the Project Participant (PP). Additionally, employee interviews were conducted during a remote audit as part of the verification procedure.

3.6 Safeguards Reporting

Assessment Team confirms that project representative has provided all the evidences (employment record, salary slips /22/) to verify the safeguarding principles that are added in the monitoring plan. Assessment Team concluded that project representative provided all required information as per the Template Guide- MR v1.1 and they are correct and in compliance with GS4GG Safeguarding Principles Requirement v2.1 dated: 29/06/2023.

Principles	**Mitigation Measures added to the Monitoring Plan**
Principle 2. Gender Equality	PD is providing the equal pay for equal work. PD is monitoring this parameter under SDG (8.5.1)
Principle 6.1 Labor Rights Principle 3	PD is providing the Trainings on regular basis to their employees. PD is monitoring this parameter under SDG (8.5.1)
Principle 9.5 Hazardous and Non-hazardous Waste	The waste is disposed to the waste handlers and the project activity complies with all the local laws for monitoring and disposal. PD has submitted contract with Waste Handler/36/ which is applicable for the current monitoring period. Assessment team has verified same during the onsite audit, interview with site in charge and found acceptable. And during the current monitoring period there is no hazardous waste generation therefore it is mentioned 0 and supporting documents for the same is provided to VVB by PD. since the solar plant comes under white category of central pollution control bord, no consents and authorization under hazardous waste is required to operate the solar plant[2].

3.7 Stakeholder inputs and legal disputes

3.7.1 List all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

During desk review, Assessment team checked the project activity is already registered with GS4GG and section E of PDD describe the Local Stakeholder Consultation Process which is in-line with VVS requirement and the Stakeholder Meetings took place from 31-January-2019 to 01-February-2019 at two separate locations in a way to cover all individual locations and same has been verified through the validation report.

The continuous grievance is a part of continual improvement process and procedure also mentioned in the MR. During onsite inspection cross verified the same information via interviews of site personnel and stakeholders /32/ that as a part of continual improvement process- PD has kept a grievance registers /23/ at each of the project site (Vahelgaon, Varul, Dahidi, Bahirane, Rajapur, Parola, Mukti, Chhail, Indave, and Dahiwad) which is accessible to stakeholders to provide their feedback on the project. A total of 10 Grievance registers have been appropriately placed at security gate of each site and publicly accessible location where local stakeholders can provide their feedback. Each Project site location is also conducive to continuous and regular checks for stakeholder comments. Each grievance register is being continuously monitored and addressed through the grievances cell on regular basis.

In the current monitoring period, no grievances have been received and this was verified during onsite inspection /29/ via the grievance register /23/ placed on site. And also, no grievance was received from global stakeholder via mail and this information verified by assessment team as declared by the PD.

3.7.2 Report on any stakeholder mitigations that were agreed to be monitored.

During onsite inspection, Assessment Team verified visitor register cum grievance register /23/ placed on each site and conducted personnel interviews /32/ and could confirm that there was no feedback logged during the current monitoring period, hence no stakeholder mitigation needs to be monitored.

3.7.3 Details of legal contest that has arisen with the project during the monitoring period

Assessment Team confirms that the given GS4GG project "100 MW Solar Power plant in Maharashtra" is in compliance with the Host Country "India" legal environmental, ecological and social regulations as per requirements mentioned in section 7.11 at time of validation for design certification for standalone project activity of validation and verification standard v1.0 /5/ and there is no legal challenge that has arisen claiming a project is not in compliance with regulation, during certification process.

3.8 Quality of evidence to determine emission reductions

As per the verification of ER calculation process, assessment team confirmed that all the parameters required for determination of emission reductions has been included in the Monitoring report Version 06 dated 23/02/2024 /14/ and corresponding ER calculation spread-sheets version 5.0 dated 05/02/2024 /15/and are consistent with the applied methodology ACM0002 Version 19.0 /12/ and the monitoring plan contained in the registered PDD /13/. The parameters used are completely monitored as per the registered PDD /13/ in this monitoring period.

During desk review and onsite inspection, assessment team verified the reported ERs with the help of supporting documents e.g., JMRs, Invoices, DGR and conducted personnel interviews to check sufficiency of data and its aggregation.

No significant, lack of evidence and missing data were detected during verification. Hence, the verification team confirms that the monitoring plan ensures required management of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The verification process for the same has been clearly described in above section of the report.

Emission reductions is calculated by the "Quantity of net electricity supplied from the project (solar) plant/unit to the grid in year y", $EG_{PJ,y}$ (MWh) (SDG Indicator 7). This parameter is monitored through the reading of Energy meters installed. The meters have accuracy of class 0.2s.

Sr.	Location	Main	Check Meter	Replacement

No.		Meter		date
1.	Indave – (5 MW -BAY1)	2872718	2872719	-
	Indave - (5 MW -BAY2)	2872736	2872737	-
Replaced	Indave - (5 MW -BAY2)	*Q0804130	-	22/06/2023
2.	Varul – (5 MW -BAY1)	2872720	2872721	-
	Varul - (5 MW -BAY2)	2872722	2872723	-
3.	Sakri – (5 MW -BAY1)	2872724	2872725	-
	Sakri - (5 MW -BAY2)	2872726	2872727	-
4.	Mukti – (5 MW -BAY1)	2872728	2872729	-
	Mukti - (5 MW -BAY2)	2874871	2874872	-
5.	Bahirane – (5 MW -BAY1)	2872741	2874840	-
	Bahirane - (5 MW -BAY2)	2874845	2872643	-
6.	Dahidi – (5 MW -BAY1)	2874788	2868876	-
	Dahidi - (5 MW -BAY2)	2872626	2872742	-
7.	Parola – (5 MW -BAY1)	2892219	2892218	-
Replaced	Parola – (5 MW -BAY1)	Q0431117	Q0431116	23/03/2023
	Parola - (5 MW -BAY2)	2892222	2892221	-
8.	Vahelgaon – (5 MW -BAY1)	2892214	2892211	-
	Vahalgaon - (5 MW -BAY2)	2892215	2892228	-
Replaced	Vahalgaon - (5 MW -BAY2)	-	Q0431119	06/02/2023
Replaced	Vahalgaon - (5 MW -BAY2)	*Q0804127	-	22/06/2023
9.	Rajapur – (5 MW -BAY1)	Q0431120	2892213	-
	Rajapur - (5 MW -BAY2)	2892226	2892227	-

Replaced	Rajapur - (5 MW - BAY2)	*Q0592097	-	24/04/2023
Replaced	Rajapur - (5 MW - BAY2)	-	*Q0804128	22/06/2023
10.	Dahiwad – (5 MW - BAY1)	Q0430220	Q0431118	-
	Dahiwad - (5 MW - BAY2)	2892234	2892233	-

Quantity of Net Electricity supplied to grid has been checked via JMRs /24/ and were crosschecked with records of electricity sale (e.g., sales receipt/Invoices) /25/. Calibration of all the meters are undertaken once in five year as per CPA guideline. However, few meters have been replaced and the dates for the same have been mentioned in the table above. The meter replacement dates were verified through meter replacement Document. On site personnel interview /32/ with the site personnel of the project activity, confirms that the necessary QA/QC procedures are in place. Data management system is effective and reliable for the net electricity supplied by the project plant/unit to the grid in year y. Hence assessment can conclude that the data and its management is in compliance with GS4GG validation/ verification standard /5/

3.9 Management system and quality assurance

The final verification report has passed a technical review and completeness check/ Quality check before being submitted to the client for forward submission to GS.
A technical reviewer qualified in accordance with VKU certification competency form which VKU.F8A. Competency Evaluation of Personnel (Internal Document) for validation and verification of GHG projects performed the technical review.
The comments raised during the technical review stage is thoroughly addressed by the assessment team. After the comments raised during this stage is successfully addressed, the Final verification report undergo VKU's Completeness/Quality Check before issuance.

3.10 Verification Assessment

The verification team attests to correctness of the formulas and methodologies used to compute baseline emissions as per GS4GG Validation and Verification Standard V1.0 /5/. Applied default values, emission factors, and assumptions in the calculations are all reasonable. Verification team attests to the correctness of formulas and methodologies used in calculation of baseline emissions.
Assumptions, emission factors and default values applied in the calculations are justified.

SDG Indicators during this monitoring period 01/01/2023 – 30/06/2023 (Both dates Included) is:

SDG 13- Actual emission reduction achieved is 112,161 [7] tCO_2e calculated by multiplying the 119,728.51 MWh produced by an emission factor which is 0.9368. The value of emission factor is verified from the PDD /13/ and is calculated as per “Tool to calculate the emission factor for an electricity system,”. The data is obtained from “CO2 Baseline Database for Indian Power Sector” version 14.0, /35/ published by the Central Electricity Authority, Ministry of Power, Government of

[7] 119,728.51MWh*0.9368tCO2/MWh is equal to 112,161 tCO2

India. The calculations were further verified in the ER Sheet submitted by PD and found acceptable to the assessment team.

SDG 7- Amount of net electricity generated is 119,728.51 MWh. Value calculated was verified via JMRs /24/ and was further cross verified by Invoices provided by PD /25/.

SDG 8- Employment generated- During the current monitoring period 06 new employees were employed making the total strength of 43 employees, against estimated employment strength of 67 AT has verified this through means of employment records and salary slips/22/. Total number of 43 trainings have been conducted in this monitoring period at all project locations. AT has verified via training records provided by PD.

The verification consisted of the following phases:

- **Document Review:** Relevant documents, such as the verification report, monitoring plan, methodology, GS PDD, QA/QC procedures and supporting documents were thoroughly reviewed.
- **On-Site Assessment:** This included crosschecking of data, personnel interviews and evaluation of the actual project scenario.
- **Resolution of Discrepancies:** Any non-conformities identified during the assessment were addressed and resolved.

In this monitoring period, **CAR: Corrective Action :03**, **CL: Clarification Request :03** were raised and resolved
Total 02 FAR were raised.
FAR no. 01 was raised during previous verification which is closed successfully in current monitoring period and FAR no. 02 is raised during current monitoring period for the subsequent verification which is mentioned in section 06 of this report.

Description of the findings raised is provided in Section 6 of this verification report.

3.11 Verification Opinion

VKU Certification, contracted by Infinite Environmental Solutions LLP., has performed the independent verification of the emission reductions for the GS Project ID 7533 “100 MW Solar Power plant in Maharashtra” for the monitoring period 01/01/2023 to 30/06/2023 (Both dates Included) as reported in the Monitoring Report, version 6.0 dated 23/02/2024 /14/. Supervision of the O&M Team or authorized representative of PD is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. VKU commenced the verification against the baseline and monitoring methodology ACM0002, version 19.0 /12/ the monitoring plan contained in the PDD Version 05 dated 04/08/2020/13/ and Monitoring Report version 6.0 dated 23/02/2024 /14/.
VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. This verification report has been prepared using the latest available template specified by GS4GG registry and complies with the instructions to follow as per GS4GG principle and requirements v1.2 /1/ and GS4GG validation and verification standard v1.0 /5/.
The verification activities were conducted in accordance with VKU Certification’s Quality Manual System and SOP 4 of this report and as per the GS4GG validation and verification standard v1.0 /5/.
As a result, it is concluded that the emission reductions from the GS Project Activity ID 7533 “100 MW Solar Power plant in Maharashtra” are correctly reported in the Monitoring Report version 6.0 dated

23/02/2024 /14/ and corresponding ER sheet /15/ for the monitoring period 01/01/2023 to 30/06/2023 (including both days) amounted to 112,161 tCO_2e.

VVB opinion on issuance as per the ISO 14064-3, clause 9 which is in compliance with GS4GG principles and requirement v1.2 and GS4GG validation and verification standard v1.0.

VVB Opinion	Conclusion
Positive	☒
Negative	☐

4. REFERENCE/DOCUMENTS USED IN THE VERIFICATION

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	Principles and Requirements	Version 1.2 and Dated: 23/10/2019	Gold Standard Website
2.	Gold Standard	Stakeholder consultation and engagement requirements	Version 2.1 and Dated: 14/06/2022	Gold Standard Website
3.	Gold Standard	Safeguarding principles & requirements	Version 2.1 and Dated: 29/06/2023	Gold Standard Website
4.	Gold Standard	Design change requirements	Version 1.1 and Dated: 14/04/2023	Gold Standard Website
5.	Gold Standard	Validation and verification standard	Version 1.0 and Dated: 06/03/2023	Gold Standard Website
6.	Gold Standard	Site visit and remote audit requirements and procedures	Version 2.0 and Dated: 30/05/2023	Gold Standard Website
7.	Gold Standard	Applicability of minimum site visit requirement by VVB	Version 2.0 and Dated: 16/08/2021	Gold Standard Website
8.	Gold Standard	Validation & verification body requirements	Version 2.0 and Dated: 14/01/2021	Gold Standard Website
9.	ISO	ISO- 14064-2	Version 2 Dated: 04-2019	ISO Website
10	Gold Standard	Renewable energy activity requirements	Version 1.4 and Dated: 16/08/2021	Gold Standard Website
11	Gold Standard	Gold standard eligible impact quantification methodologies	Version 2.4 and Dated: 22/06/2023	Gold Standard Website
12	UNFCCC CDM	https://cdm.unfccc.int/UserManagement/FileStorage/58IAGB7SZUDEO2VN6LYM30K41HFPRQ	Version 19.0 and Dated: 28/11/2019	CDM Website
13	Infinite Environmental Solutions LLP	Project Design Document	Version 05 and Dated 04/08/2020	Gold Standard Website

14	Infinite Environmental Solutions LLP	Monitoring Report	Version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 4.0 dated 06/12/2023, , version 05 dated 05/02/2024 and version 06 dated 23/02/2024	Infinite Environmental Solutions LLP
15	Infinite Environmental Solutions LLP	ER Sheet	Version 1.0 dated 16/06/2023, version 2.0 dated 17/08/2023 and version 4.0 dated 06/12/2023, , version 05 dated 05/02/2024	Infinite Environmental Solutions LLP
16	100 MW Solar Power plant in Maharashtra	Commissioning certificates	Dated: 30/12/2019- 100	Infinite Environmental Solutions LLP
17	100 MW Solar Power plant in Maharashtra	Technical specifications	N/A	Infinite Environmental Solutions LLP
18	100 MW Solar Power plant in Maharashtra	Single Line diagram of the project (SLD)	N/A	Infinite Environmental Solutions LLP
19	Applus Certification	Validation Report	Version 01 and Dated 17/04/2020	Gold Standard Website
20	Gold standard	Registered annual report	Version 01 and Dated 14/12/2022	Gold Standard Website
21	100 MW Solar Power plant in Maharashtra	Training Records applicable for current monitoring period from 01-December- 2022 to 31-July-2023	N/A	Infinite Environmental Solutions LLP
22	100 MW Solar Power plant in Maharashtra	Employment records and salary slips of personnels applicable for the current monitoring period	N/A	Infinite Environmental Solutions LLP
23	100 MW Solar Power plant in Maharashtra	Grievance Register Photograph	N/A	Infinite Environmental Solutions LLP
24	MSEDCL	Joint Monitoring Report	N/A	Infinite Environmental Solutions LLP
25	100 MW Solar Power plant in Maharashtra	Invoices	N/A	Infinite Environmental Solutions LLP
26	Govt. Entity	Power Purchase Agreement	Dated: 27/12/2018	Infinite Environmental Solutions LLP

27	State Utility	Calibration Certificates of energy meters installed	NA	Infinite Environmental Solutions LLP
28	VKU Certification	Onsite Inspection- Site Photographs	Dated: 24/07/2023-27/07/2023	N/A
29	N/A	GPS Map Camera app	N/A	N/A
30	N/A	Google Earth Software	N/A	N/A
31	VKU Certification	Onsite Personnel and Stakeholders Interview	Dated: 24/07/2023-27/07/2023	N/A
32	VKU Certification	VKU.F64W.Field Assessment Checklist for Onsite Visit	Dated: 24/07/2023-27/07/2023	N/A
33	VKU Certification	VKU.F46W. Attendance Sheet of Onsite audit	Dated: 24/07/2023-27/07/2023	N/A
34	Central Electricity Authority	CO2 Baseline Database for Indian Power Sector	Version 14	Central Electricity Authority website
35	100 MW Solar Power plant in Maharashtra	Self- declaration for no double counting	N/A	Infinite Environmental Solutions LLP
36	100 MW Solar Power plant in Maharashtra	PP has Contracted with waste handler	30/09/2021	Infinite Environmental Solutions LLP

5. Certification Statement

VKU Certification Private Limited (VKU Certification), contracted by Infinite Environmental Solutions LLP, has performed the independent verification of the emission reductions for the GS4GG project activity 7533 “100 MW Solar Power plant in Maharashtra” in India for the monitoring period 01/01/2023 to 30/06/2023 (both dates included) as reported in the Monitoring Report (public) Version version 6.0 dated 23/02/2024 /14/. The Infinite Environmental Solutions LLP is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity

VKU Certification commenced the verification on the basis of the baseline and monitoring methodology ACM0002 V 19.0 /12/ the monitoring plan contained in the PDD Version 05 dated 04/08/2020/13/, Monitoring Report (public) version 6.0 dated 23/02/2024 /14/ as per the methodology described under Section 2 of this report.

VKU Certification’s verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU

Certification considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the period 01/01/2023 to 30/06/2023 (both dates included) are fairly stated in the Monitoring Report (final) version 6.0 dated 23/02/2024 /14/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002 V 19.0 /12/ and the monitoring plan contained in the PDD Version 05 dated 04/08/2020/13/.

VKU Certification Private Limited is able to certify that the emission reductions from the GS4GG project activity 7533 "100 MW Solar Power plant in Maharashtra" in India during the period 01/01/2023 to 30/06/2023 (both dates included) amount to 112,161 tCO_2e.

Verified and certified emission reductions as per commitment period:

Commitment period	**Amount**
From: **01/01/2023 to 30/06/2023** (both dates included)	112,161 tCO_2e

VIKAS KUMAR AHARWAL

Digitally signed by VIKAS KUMAR AHARWAL
Date: 2024.03.02 14:44:07 +05'30'

(Insert Signature)

Dr Vikas Kumar Aharwal **02/03/2024**

Founder and Director Indore, India

VKU Certification Private Limited

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Type	Date	01-August-2023
CL 01	**Reference**	Section of A.1, B.1, C, D.2, E.2 and Appendix 1 of Ver Protocol

Description of the Non-Conformance

1. **Table 01 of cover page-** Clarify on the different actual amount of energy generation and emission reduction values for the current monitoring period mentioned throughout the MR.
2. **Table 02 of cover page-** Please provide the Training records, attendance sheets, employment records and payroll records.
3. **Section A.1 of MR-**
   a) Provide PPA with MSEDCL and commissioning certificate.
   b) PP to submit relevant "Chief Minister Agricultural Solar Feeder Scheme" document.
4. **Section B.1 of MR-**
   a) Give clarification on modules capacity, which type of solar capacity modules are used at the site?
   b) Provide technical specification of particular 375Wp capacity solar module.
   c) PP to clarify difference between village names in modules installed for Nisagra Renewable Energy Pvt Ltd and village names mentioned in Geocoordinates section for the same.
5. **Section C of MR-**
   a) Provide Invoices for the current monitoring period i.e., 01-January-2023 to 30-June-2023.
   b) Provide training records of equipment operation, data recording, reports writing, operation and maintenance, and emergency procedures.
6. **Section D.2 of MR-**
   a) Provide photograph of daily attendance register.
   b) Provide training records of all the topics mentioned for each site and attendance sheet as well.
   c) PP to provide the evidence regarding "The waste has been disposed to the waste handlers".
7. **Section D.2 of MR and ER Sheet-** PD to clarify difference in names of villages where the project is implemented and where the training is provided.
8. **Section E.2 of MR-**
   a) Provide share certificate for current monitoring period i.e., 01-January-2023 to 30-June-2023.
   b) Provide previous verification report of monitoring period (01-July-2022 to 31-December-2022).
9. **Appendix 1 of MR-** Provide calibration certificate of all meters (main and check).

1st Response from PP	Date	07-August-2023

1. The table in cover page has been updated, and the amount of energy generation and emission reduction values have been made consistent throughout the MR.
2. The relevant documents are being provided with the DVR responses.
3. PPA is being submitted with the DVR responses, also the weblink has been provided for the Solar Feeder scheme i.e., 'Mukhyamantri Sour Krishi Vahini Yojana'.
4. The relevant section has been updated and the required documents are being submitted with the DVR Responses.
5. The relevant documents are being submitted with the DVR Responses.
6. The relevant documents/photographs are being provided with the DVR Responses.

7. The names have been updated as per her PD applicable to the current monitoring period. **8.** The relevant documents are being provided with the DVR Responses.				
1st Assessment by Audit Team	**Status**	Open	**Date**	23-September-2023
1. **Table 01 of cover page-** PP has updated the value amount of energy generation and emission reduction values has been made consistent throughout the MR and the same has been checked and confirmed by the assessment team. **(Closed)** 2. **Table 02 of cover page-** PP has provided training records, attendance sheet, employment record of 02 employees but PP has not provided all employment records for 03 employees so provide them. (Open). **3. Section A.1 of MR-** a) PPA is provided and Assessment Team verified all PPA and commissioning certificates. **(Closed)** b) The weblink has been provided for the Solar Feeder scheme i.e., 'Mukhyamantri Sour Krishi Vahini Yojana' by the PP in the MR.**(Closed)** 4. The relevant section has been updated and the required documents has not submitted with the DVR Responses. (Open) 5. The relevant documents/photographs have been provided by the PP. **(Closed)** 6. PP has updated as per PDD but this location does not match with the commissioning certificate and PPA **(Open).** 7. Assessment team found that PP has updated villages name as per PD. (Closed) **8.** Assessment team found that PP has provided share certificate for current monitoring period and previous verification report. (Closed) **9.** During verification AT found that PP has provided calibration certificate of some villages but some calibration certificates are remaining. **(Open)** **CL#01 Open**				
2nd Response from PP			**Date**	27-September-2023
2. The remaining employment records for the Table 02 of the Monitoring report are being submitted with the response. 4. The required document is being submitted. 6. We want to clarify that the site name is as per the location mentioned in the Commissioning certificate. 9. All the calibration certificates are now submitted and the data for the same has been updated in the appendix 1.				
2nd Assessment by Audit Team	**Status**	Closed	**Date**	01-November-2023
2. Assessment team found that PP has provided all employments record of current monitoring period. #CLOSED 4. Assessment Team found that PP has provided relevant document for the same. #CLOSED				

6. Assessment team has verified that location was same as per commissioning certificate. #CLOSED

9. Assessment team found that PP has updated and provided all calibration certificate of meters. #CLOSED

CL#01 CLOSED

Type	**Date**	23-September-2023
CL 02	**Reference**	Appendix 1 of Ver Protocol: Appendix 1, ER Sheet

Description of the Non-Conformance

Appendix 1 of MR-

1. The assessment team couldn't find the calibration certificate for Bahirane (5 MW BAY1).
2. The assessment team couldn't find the calibration certificate for Bahirane (5 MW BAY2
3. The assessment team couldn't find the check meter number of Dahidi – (5 MW -BAY1) in the calibration certificate provided by PP.
4. This date of Dahidi – (5 MW -BAY1) is found to be inconsistent with the calibration Certificate provided by PP.
5. The assessment team couldn't find the check meter number of Dahidi - (5 MW -BAY2) in the calibration certificate provided by PP.
6. The assessment team couldn't find the calibration certificate for Parola (5 MW BAY1)
7. The assessment team couldn't find the check meter number of Vahelgaon – (5 MW -BAY1) in the calibration certificate provided by PP.
8. The assessment team couldn't find the check meter number of Vahalgaon - (5 MW -BAY2) in the calibration certificate provided by PP.
9. In Rajapur – (5 MW -BAY1) This main meter was not found to be inconsistent with the calibration certificate.
10. The assessment team couldn't find the Dahiwad - (5 MW -BAY2) check meter number in the calibration certificate provided by PP.

ER Sheet-

1. PP has not provided May month data of Vahelgaon, Nandgaon, Rajapur, Yeola, Dahiwad, Deola Village JMR of May data 2023. PP to provide for the same.
2. PP has not provided June data (share certificate and Invoices) 2023. PP to provide for the same month.

CL#02 Open

1st Response from PP	**Date**	27-September-2023

Appendix 1 of MR-

1. The calibration certificates are being submitted and the dates and meter no. have been made consistent with the same.
2. The calibration certificates are being submitted and the dates and meter no. have been made consistent with the same.

3. The calibration certificates are being submitted and the dates and meter no. have been made consistent with the same.
4. The date has been made consistent with the calibration certificate.
5. The check meter calibration certificate is being submitted.
6. The calibration certificates are being submitted and the dates and meter no. have been made consistent with the same.
7. The Check meter no. is mentioned in the Certificate with the Main meter serial no.
8. The meter has been replaced, same has been mentioned in the Monitoring report Appendix 1, also the certificate for the same is being submitted.
9. The meter no. and date has been made consistent with the calibration certificate.
10. The meter calibration certificate with the Meter serial no. is being submitted.

ER Sheet-

1. The Credit Notes and Invoices for Vahelgaon, Nandgaon, Rajapur, Yeola, Dahiwad, Deola Village have been submitted for May 2023
2. The Credit Notes for June period have been submitted with the Invoices, also the same are being submitted separately with thew responses.

1st Assessment by Audit Team	Status	Closed	Date	01-Novvember-2023

Appendix 1 of MR-

1 to 10: Assessment team has verified that table for calibration of appendix 01 of MR was consistent with submitted document like; serial no., meter no., replacement date, calibration date, etc. #CLOSED

ER Sheet-

1. Assessment team found that PP has provided Credit Notes and Invoices for Vahelgaon, Nandgaon, Rajapur, Yeola, Dahiwad, Deola Village. #CLOSED
2. Assessment team found that PP has provided Credit Notes for June period with Invoices. #CLOSED

CL#02 CLOSED

Type	Date	04-December-2023
CL 03	**Reference**	Section C, D.2, F, G of Ver protocol

Description of the Non-Conformance

Section C of MR:

- It is not clear from MR who is owning these pooling substations. Are these owned by the PP or state government /agency.
- PP to clarify why no need for emergency preparedness in data monitoring.
- Has any such event happened, if yes details need to be provided.

Section D.2 of MR:

- Has any such event happened regarding decent work for women and men, if yes details need to be provided.
- PP to clarify, as mentioned in MR all 44 members are male. It is not clear how project is continuing to meet “Gold standard Gender Equality guidelines & requirements” as mentioned in section A.8 of PDD version 5 dated 04/08/2020.
- How this value has been achieved?
- Which local laws are applicable to project activity and how same has been complied with this project.

Section F of MR: Is unit having an authorization under Hazardous waste Management Rules. Then please submit evidence for the same Details of how the hazardous waste (used fuel oil/paint/chemical containers, waste oil, lubricants, oil rags, contaminated soil, used batteries etc.) etc are identified and disposed off.

Section G of MR: How the mechanism has been implemented to receive Continuous Input and Grievance what are the other methods put in place to receive continuous inputs from stakeholders.

1st Response from PP	Date	06-December-2023

Section C of MR:

- The pooling station is owned by MSEDCL, the same has been updated in the section.
- The project activity isn't anticipated to generate unidentified emissions. Emergency preparedness for data monitoring isn't deemed necessary due to the project's location outside natural disaster zones.
- No such event has happened before, so no details for the same are available.

Section D.2 of MR:

- The project adheres with no discrimination policy, but due to the remoteness of site females do not prefer to work here. So, the data regarding the same for females is not available
- As per the requirements the projects adhere with the policies for no discrimination, but due to the remoteness of site females do not prefer to work onsite. However, there are females employed in the Head office.
- The value is calculated as the total salary expense of all the 43 employees for the current monitoring period.
- The laws are mentioned in the relevant section as footnote for the reference.

Section F of MR:

- As the project is under white category it does not require any consent to Operate (authorization under waste management rules) from the CPCB. The waste is handled/sent to authorized vendors. With reference to the CPCB modified direction No. B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) solar power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate’’ for White category of industries. https://www.mahadiscom.in/consumer/wp-content/uploads/2019/01/CPCBCategorizationdirection-w-category.pdf

Section G of MR:

- A grievance register has been placed on-site which is available and accessible to all for continuous input and grievance.

1st Assessment by Audit Team	Status	Closed	Date	13-December-2023

Section C of MR:

- Assessment team verified that; it is clear from MR that MSDCL is owning these pooling substations. these are owned by the state government. **(Closed).**
- Assessment team verified that; PP has clarified of emergency preparedness in data monitoring. **(Closed).**
- Assessment team verified that; Details has provided by PD regarding events happened. **(Closed).**

Section D.2 of MR:

- Yes, event happened regarding decent work for women and men, and information provided in MR. **(Closed).**
- Assessment team verified that; PP has provided the policies for no discrimination. **(Closed).**
- PP has updated achieving value in the MR. **(Closed).**
- PP has mentioned laws in the relevant section as footnote for the reference. **(Closed).**

Section F of MR: PP has justified that as the project is under white category it does not require any consent to Operate (authorization under waste management rules) from the CPCB. The waste is handled/sent to authorized vendors. With reference to the CPCB modified direction No. B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) solar power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries.

Same has been incorporated in MR same has been checked and confirmed by the assessment team. **(Closed)**

Section G of MR: PP has justified that the grievance register has been placed on-site which is available and accessible to all for continuous input and grievance same has been incorporated in MR.**(Closed)**

CL #03 CLOSED

Type		Date	01-August-2023
CAR 01		Reference	Section of B.1, B.1.1, C, D.2, E.1, E.2, E.4, E.5, and E.6 of Ver Protocol

Description of the Non-Conformance

1. **Cover Page-** During desk-review assessment team checked the registered PDD version 05 dated 04/08/2020 and found the project design certification inconsistent, also the 4th verification documents were cross-checked by the assessment team and found the date of project design certification as 16/06/2020 however the latest PDD applicable to that verification and current verification is version 05 dated 04/08/2020.

2. **Table 02 of cover page-** During desk review, assessment team found that the Units/products name for SDG 7and SDG 8 is inconsistent with the guidelines provided in the Template Guide for Monitoring report; version 1.1. 3. **Section B.1 of MR-** During desk review, Assessment team found that some information is missing like- "commissioning dates and if the project activity consists of more than one site, describe the status of implementation and start date of operation for each site" as per mentioned the guidelines in the Template Guide for Monitoring report; version 1.1. **4. Section B.1 of MR-** a) PP to mention the cleaning mechanism of solar panels. b) PP to incorporate single line diagram (SLD) of the project activity to describe generation of electricity at module level and then transfer to the grid and also elaborate about energy conversion. c) During site visit observation, Assessment team found that meter was changed at substation. PP to incorporate the information regarding changed meters and provide calibration certificate as well to verify calibration dates for the same. **5. Section B.1.1 of MR-** Mention the information regarding FAR as per guidelines provided in the Template Guide for Monitoring report; version 1.1 6. **Section B.2.2 of MR-** PP to mention in detail what were geocoordinates in PDD and the change in the same now. **7. Section C of MR-** a) Mention the information regarding O&M team is it working on contractual basis or in house? b) Mention the information regarding what happens if both meters are faulty. c) PP has not specified the name and location of the sub-station referred here. d) PP to elaborate the information on how the data is aggregated, frequency of measuring the data, QA/QC Procedures and collating the same for ER calculations. 8. **Section D.2 of MR-** a) During desk review, assessment team found that the weblink is not working. b) Mention the name of accredited agency. c) During desk review, assessment team found that PP has removed a row from the table. 9. **Section D.4 of MR-** PP to elaborate the non-applicability of this section w.r.t to the project type. 10. **Section E.1 of MR-** Mention full form of JGEPL and NREPL. **11. Section E.2 of MR-** PP to mention previous emission reductions as well in this section. 12. **Section E.4 of MR-** Please modify the content of the table as per the guidance provided in the Template Guide for Monitoring report; version 1.1 **13. Section E.5 of MR-** Recalculate the no. of monitoring period days and update energy generation as per monitoring period**.** 14. **Section E.6 of MR-** Project Developer to show calculation of PLF for the current monitoring period in the ER sheet and also show comparison between estimated and actual PLF. Also, PP has not clarified the lower emissions achieved in this MP, as outlier by providing with the PLF data for 2 years (if available) or at least 1-year PLF data prior to this MP. This data will allow assessment team to assess the ER calculations in line with GS MR.

1st Response from PP	**Date**	07-August-2023
1. The relevant section has been updated as per the latest version of PDD applicable to the current verification. **2.** The relevant section has been updated as per the template guide for monitoring report, version 1.1.		

3. The relevant section i.e., Section B.1, required information has been included.
4. The relevant information has been updated in the said section, also the relevant documents are being provided with the DVR Responses.
5. As per the FAR raised in previous verification vide Performance review no. 05, the annual report dated 14-12-2022 has been submitted to sustained and same has been updated in the section B.1.1. of MR
6. The corrections have been shown in the relevant section.
7. The relevant section has been updated.
8. The relevant section has been updated as required.
    a. Weblink has been updated and checked.
    b. The Accredited agency has been referenced in the relevant section.
    c. The table has been updated as per the Latest MR Template.
9. The section D.4 'Implementation of sampling plan' is not applicable to the project activity as it is a Solar Power Project.
10. The relevant section has been updated.
11. The relevant section has been updated.
12. The relevant section has been updated.
13. The No. of days has been recalculated and updated in the relevant section.
14. The relevant section has been updated with the PLF calculations, also the Lower emissions have been clarified for the same with required data.

1st Assessment by Audit Team	Status	Open/Closed	Date	23-September-2023

1. **Cover Page-** The assessment team could not verify so PP to mention the reference of the document where that date is mentioned. (Open).
2. **Table 02 of cover page-**PP to update as per template guide for monitoring report. (Open).
3. **Section B.1 of MR-** PP has mentioned the relevant information such as commissioning dates and the status of implementation and start date of operation for each site as per the guidelines in the Template Guide for Monitoring report; version 1.1. **(Closed)**
4. **Section B.1 of MR-**
    - PP has mentioned the cleaning mechanism of solar panels in the MR hence accepted by the Assessment team **(Closed)**
    - PP has incorporated a single line diagram (SLD) of the project activity to describe the generation of electricity at the module level and then transfer to the grid and also elaborated on energy conversion in the MR and the same has been confirmed by the assessment team. **(Closed)**
    - PP has provided calibration certificate but PP to clarify regarding meter change information. (Open)
5. **Section B.1.1 of MR-** PP has Mentioned the information regarding FAR as per guidelines provided in the Template Guide for Monitoring report; version 1.1 in the MR and same has been checked by the assessment team and found consistent. **(Closed).**
6. **Section B.2.2 of MR-**PP has mentioned the geocoordinates consistent with PDD in MR it is checked by the assessment **(Closed).**

7. **Section C of MR-** The relevant section has been updated. PP has incorporated the information regarding the O&M team in MR and the assessment team has checked and found it to be correct. **(Closed)**
8. **Section D.2 of MR-**
   a. Assessment team found that PP has provided incorrect weblink for CEA guideline where is mentioned about calibration frequency. (Open).
   b. The name of the Accredited agency has been provided by PP in the MR.**(Closed)**
   c. Assessment team found that PP has mentioned the row of source of data but PP has not mentioned content of source of data in this table. (Open)
9. **Section D.4 of MR-** PP has incorporated that 'Implementation of sampling plan' is not applicable to the project activity as it is a Solar Power Project, hence accepted by the assessment team. **(Closed)**
10. **Section E.1 of MR-** The relevant section has been updated in MR and the same has been checked and confirmed by the assessment team. **(Closed)**
11. **Section E.2 of MR-** The relevant section has been updated (**Closed)**
12. **Section E.4 of MR-** PD has mentioned previous emission reductions in MR and same has been checked and confirmed by the assessment team. **(Closed)**
13. **Section E.5 of MR-** The No. of days has been recalculated and updated in the relevant section of MR same has been checked and found consistent **(Closed).**
14. **Section E.6 of MR** -PP has made the changes in the relevant section related with the PLF calculations **(Closed).**

CAR#01 OPEN

2nd Response from PP		**Date**	27-September-2023

1. **Cover page –** The relevant information has been taken from the public portal, and the same has been mentioned in the PDD version 05. Snapshot of the same has been provided for the reference.

2. As per Template Guideline version 1.1 the relevant section has been updated.

4. The relevant information regarding meter replacement has been provided in the Appendix 1 of the Monitoring Report. Also, the certificates for the same is being submitted with the response.

8. **a.** In the relevant section, Correct weblink has been provided and checked.

c. The relevant section has been updated and the source has been mentioned, the relevant document has been submitted with the same.

2nd Assessment by Audit Team	**Status**	Closed	**Date**	01-November-2023

1.Cover page – Assessment team found that PP has updated details of cover page according to PDD version 05 and provide snapshot for reference. #CLOSED

2.Table 02 of cover page- Assessment team found that PP has updated relevant section as per template guideline. #CLOSED

4.PP has given clarification regarding meter change certificate verified by Assessment team. #CLOSED

8. a) PP has provided working weblink. #CLOSED

b) Assessment team found that PP has mentioned the row of source of data and also mentioned content of source of data. #CLOSED

CAR#01 CLOSED

Type			**Date**	23-September-2023
CAR 02			**Reference**	Section of Appendix 01 of Ver protocol
Description of the Non-Conformance				
Appendix 1 of MR- a) In Rajapur – (5 MW -BAY1) This main meter was found to be inconsistent with the calibration certificate. b) This date of Dahidi – (5 MW -BAY1) is found to be inconsistent with the calibration Certificate provided by PP. **CAR#02 Open**				
1st Response from PP			**Date**	27-September-2023
Appendix 1 of MR- a) The details have been made consistent with the calibration certificates b) The date has been made consistent with the calibration certificates.				
1st Assessment by Audit Team	**Status**	Closed	**Date**	01-November-2023
Appendix 1 of MR- a) Assessment team found that PP has updated details as per the calibration certificate in MR. #CLOSED b) Assessment team verified that PP has updated dates as per calibration certificate. #CLOSED **CAR#02 CLOSED**				

Type	**Date**	04-December-2023
CAR 03	**Reference**	Section A.1, B.1, B.2, E.5, D.2, Appendix of Ver protocol
Description of the Non-Conformance		
Table 01 and table 02 of MR: • This value represents the number of events on which training were conducted for different participants. • As all 44 members are male It is not clear how project is continuing to meet “Gold standard Gender Equality guidelines & requirements” as mentioned in section A.8 of PDD version 5 dated 04/08/2020.		

- How income generation value has been computed?
- Unit missing hence inconsistent with ER sheet.

Section A.1 of MR: Village & Taluka column may be removed from this table as this information is being duplicated in A.2 below and not matching with registered PDD.

Section B.1 of MR: DC to AC conversion equipment's and their respective rating missing in this section

Section B.2.1, B.2.3, B.2.4, B.2.5 of MR: A clear statement is needed instead of NA**.**

Section D.2 of MR: Demonstrate this by subtracting Total Imports from total exports.

Section E.5 of MR:

- Training/annum number is inconsistent with registered PDD.
- Since these trainings were conducted at different places at different dates where minimum participants were 1 & maximum 4, hence this comparison is not correctly represented.

E.5.1 of MR: PP has mentioned inconsistent training numbers and inconsistent emission reductions.

Appendix 02 of MR: What are total available hours and Breakdown time should be represented as % of available hours.

1st Response from PP	Date	06-December-2023

Table 01 and table 02 of MR:

- This value represents the trainings conducted, the no. of people that attended the same has been mentioned below the respective tables. Supportive document for the same has been provided for reference.
- The Project owner adheres with 'No Discrimination Policy', however due to the remoteness of site female workers do not prefer to work here, but there are females employed in the Head office.
- The value is the total sum of Salary Expenses for all 44 employees within the current monitoring period i.e., 6 months.
- The unit has been updated as per the guidelines.

Section A.1 of MR: The table has been revised, and the column has been removed.

Section B.1 of MR: The technical specification for the same has been incorporated in the section.

Section B.2.1, B.2.3, B.2.4, B.2.5 of MR: Statements for the same has been revised.

Section D.2 of MR: The values for the imports and exports are provided in the section and the same has been demonstrated as the formula in the section.

Section E.5 of MR:

- The value has been updated and has been made consistent with the registered PDD.
- The data and supportive regarding the same has been provided for reference. Also, the no. of person that attended the same has been provided below respective tables for reference.

Section E.5.1 of MR: The training numbers and emission reductions are made consistent with the ER sheet.

Appendix 02 of MR: The total hours available for the project will be calculated as below-

181 days * 24 hours/day = 4344 hours

Average Breakdown hours = 181

Percentage = (181.5 hours / 4344 hours) * 100 ≈ 4.18%

So, the percentage of downtime from 181 days is approximately 4.18%. 4.18%

1st Assessment by Audit Team	**Status**	Closed	**Date**	13-December-2023

Table 01 and table 02 of MR:

- Assessment team confirms that PP has mentioned that the value represents the trainings conducted, also the no. of people that attended the same has been mentioned in MR tables. Supportive document for the same has been provided, hence accepted by the assessment team. **(Closed).**
- PP has clarified that the Project owner has 'No Discrimination Policy', however due to the remoteness of site female workers do not prefer to work here, but there are females employed in the Head office hence accepted by the assessment team. **(Closed).**
- PP has clarified that the value is the total sum of Salary Expenses for all 44 employees within the current monitoring period i.e., 6 months hence accepted. **(Closed)**
- PP has updated the unit as per the guidelines in the MR same has been checked and confirmed by the assessment team. **(Closed)**

Section A.1 of MR: The table has been revised, and the column has been removed the same has been checked in MR and confirmed by the assessment team. **(Closed)**

Section B.1 of MR: The technical specification for the same has been incorporated in the section the same has been checked in MR and confirmed by the assessment team. **(Closed)**

Section B.2.1, B.2.3, B.2.4, B.2.5 of MR: Assessment team confirms that statements for the same has been revised in MR hence accepted by the assessment team. **(Closed)**

Section D.2 of MR: PP has mentioned the values for the imports and exports are provided in the section and the same has been demonstrated as the formula in the section the same has been checked in MR and confirmed by the assessment team. **(Closed)**

Section E.5 of MR:

- Assessment team confirms that the value has been updated and has been made now consistent with the registered PDD hence accepted. **(Closed)**
- Assessment team confirms that the data and supportive regarding the same has been provided for reference. Also, the no. of person that attended the same has been provided below respective tables for reference same has been checked found correct. **(Closed)**

Section E.5.1 of MR: Assessment team confirms that training numbers and emission reductions are made consistent with the ER sheet hence accepted. **(Closed)**

Appendix 02 of MR: PP has justified the total hours available for the project same has been checked and found correct. **(Closed)**

CAR #03 CLOSED

Type			**Date**	05-February-2024
FAR 01			**Reference**	Results of GS4GG Performance Review
Description of the Non-Conformance				
The downtime mentioned for the current monitoring period is 4.18% yet 0.70% higher emission reduction is observed compared to estimated PDD values. PD shall tabulate the calendar year 2023 emission reduction values with registered annual estimated values. VVB shall include opinion in subsequent verification report.				
1st Response from PP			**Date**	DD-Month-YYYY
1st Assessment by Audit Team	**Status**	Open/Closed	**Date**	DD-Month-YYYY

Declaration

All CARs, CLs, and FARs from the Verification

Total Number of CAR s	03	**Total Number of CLs**	03	**Total Number of FAR s**	01
Status of CARs	☐ Open ☒ Closed ☐ Turned to a FAR	**Status of CLs**	☐ Open ☒ Closed ☐ Turned to a FAR	**Status of FARs**	☒ Open ☐ Closed ☐ Turned to a FAR

7 COMPETENCE OF VERIFICATION TEAM AND TECHNICAL REVIEWER

Team Leader-

Certification Pvt. Ltd.
VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Vivek Kumar Ahirwar
Nationality	Indian
Countries of Experience	India, Madagascar, Thailand, Indonesia, Bangladesh, Nepal, Ghana, Uganda, Kenya etc
Education Qualification	B.E. (Mechanical Engineering) M. Tech (Energy Management)
Year of Experience	12 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	TA 1.1 - Thermal energy generation TA 1.2 - Renewables TA 2.1 - Energy Distribution TA 3.1 - Energy Demand

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (1.1, 1.2, 2.1, 3.1)	YES
Financial Expert	YES

Reviewed by	Vandana Gupta (Quality Manager)	Date	28/02/2023
Approved by	Dr. Vikas Kumar Aharwal (Director)	Date	04/03/2023

Technical Reviewer

Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Sanjay Kumar K
Nationality	Indian
Countries of Experience	India
Education Qualification	B.E. (Civil Engineering) M. Tech (Environmental Engineering)
Year of Experience	20 Years +
Area of Expertise	Climate Change & Environment Sustainable Development GHG Footprints
Eligible Sectoral Scope	TA 1.2 - Renewables TA 3.1 - Energy Demand TA 6.1 - Construction

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (1.2, 3.1, 6.1)	YES
Financial Expert	YES

Reviewed by	Vandana Gupta (Quality Manager)	Date	03.03.2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	03.03.2023

Validator/ Verifier

COMPETENCE STATEMENT

Name	Deepali Sharma
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. (Environmental Science) M.Sc. (Environmental Science)
Year of Experience	2 years as Intern 9 months as Employee
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	29.03.2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	29.03.2023

Project Trainee

COMPETENCE STATEMENT

Name	Km Nisha Chauhan
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. (PCM) M.Sc. (Environmental Science)
Year of Experience	NA, Fresher
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	YES
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	29/11/2022
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	30/11/2022

History of the Document

Version	**Date**	**Amendment Summary***	**Prepared By**	**Approved By**
2.0	28/08/2023	Revisions done in all sections as per the requirement of GS4GG Standard	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	17/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022