

GS4GG Verification (Performance) Certification Report



Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

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Project Title

100 MW Solar Power plant in Maharashtra

Registry Project ID: 7533

Monitoring Period: **01-July-2023 to 31-December-2023 (both dates included)**

For

Infinite Environmental Solutions Limited

VKU Project Reference No.

VKU.VER.23.23_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-June-2020
Last Date of Annual Report	06-December-2023
VKU Project Reference No.	VKU.VER.23.23_GS_7533
Sectoral scope	Scope: 01 Energy Industries (renewable- and non-renewable sources)
Methodology/ies applied	ACM0002: Version 19.0, Grid-connected electricity generation from renewable sources .
Technical Area (TA)	T.A 1.2 Solar
Project Representative	Infinite Environmental Solutions Limited
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 – 94,689.16 MWh of renewable energy generated SDG 8 – Training – 61 Number Employment- 1 ¹ Number Income (INR) – 305,000 ² SDG 13 – 88,704 tCO ₂ (GS VER)
Scale of Project Activity	Large Scale

B) Verification

Start date of crediting period ³	31-December-2019
End date of crediting period	30-December-2024
Monitoring Period	01-July-2023 to 31-December-2023 (both dates included)

C) Monitoring report

	Version	Date
Initial	1.0	05-January-2024
Final	05	10-June-2024

¹ During the current monitoring period, total 38 employees are working, out of which 37 are old employees and 1 is hired in the current MP.

² Total 10,454,706 INR salary is provided to all the employees out of which 305,000 INR is salary given to the new hired employee and 10,149,706 is salary given to old 37 employees.

³ It is first crediting period for the project activity.



D) Performance Certification report		Version	Date
	Initial	1.0	21-March-2024
	Final	2.0	25-June-2024
E) Verification Team			
Team Leader ⁴		Vivek Kumar Ahirwar	
Technical Expert (TA 1.2)		Vivek Kumar Ahirwar	
Validator/Verifier – Trainee		KM Nisha Chauhan	
Project Trainee		Komal Kumari	
Local Expert		Vivek Kumar Ahirwar	
F) Approvals			
Technical Reviewer ⁵		Sanjay Kumar	
Technical Expert (TA 1.2)		Sanjay Kumar	
G) Final opinion			

VKU Certification performed 7th 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-July-2023 to 31-December-2023 (both dates included)** amount to **88,704tCO₂e**.

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	25/06/2024
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

⁴ Team Leader is an approved GS Auditor for VKU.

⁵ Technical Reviewer is an approved GS Auditor for VKU.



FVR	Final Verification Report
MP	Monitoring Period
GS	Gold Standard
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
AT	Assessment team
TR	Technical Review
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.
INR	Indian Rupee

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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 tCO₂e 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-December-2018 /27/. The electricity generated from the project activity shall be evacuated from 33 kV /11kV Substation which is a part of Indian electricity grid.

The project developer 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-December-2019, 10 MW_{AC} on 30-December-2019, 10 MW_{AC} on 07-January-2020, 10 MW_{AC} on 29-March-2020, 10 MW_{AC} on 08-January-2020, 10 MW_{AC} on 16-January-2020, 10 MW_{AC} on 07-March-2020, 10 MW_{AC} on 22-January-2020, 10 MW_{AC} on 23-January-2020, and remaining 10 MW_{AC} on 21-March-2020. So, the commissioning date for the project activity is considered as 30-December-2019 based on the first 10 MW capacity commissioned as verified from registered PDD /13/ and cross verified via commissioning certificates during remote visit/28/.

The details of the project are mentioned in the table:

Project investor's Name	Capacity (AC) in MW	Capacity (DC) in MWp	District	State
Nisagra Renewable Energy Pvt. Ltd.	70 MW _{AC} (10 MW x 7)	43.5 MWp	Nashik, Jalgaon and Dhule	Maharashtra
Juniper Green Energy Pvt. Ltd.	30 MW _{AC} (10 MW x 3)	101.5 MWp	Nashik	Maharashtra

1.2 Objective

Infinite Environmental Solutions Limited (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-July-2023 to 31-December-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 of 01-July-2023 to 31-December-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 seventh monitoring period 01-July-2023 to 31-December-2023 (both dates included) for a period of 6 months 00 days (184 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-August-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-August-2020

/13/, Monitoring report version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024 version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024 and 05 dated 10-June-2024 /14/ and ER sheet version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, and version 04 dated 10-June-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 and requirements v1.2 /1/.

4. CDM validation and verification standard for project activities v 3.0 para 2 /39/
5. VKU Quality Manual and Processes/40/
6. Methodology applied by project- ACM0002- Grid-connected electricity generation from renewable sources V-19.0 /41/
7. Tools utilized by the project-
 - Tool to calculate the emission factor for an electricity system- V 07 /42/
 - Tool for the demonstration and assessment of additionality V 07 /43/

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 sheet /15/.
- To confirm that the monitoring system is implemented and fully functional to generate GS-verified carbon units (GS-VERs) without any double counting/35/
- The verification considers both quantitative and qualitative information on emission reductions.
- The verification also includes cross checking & confirmation of the monitored sustainable parameters.
- To verify that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan.

The verification method and criteria encompassed several phases, including various audit techniques as listed below: -

- **Desk Review** of GS4GG project design document version 5.0 dated: 04-August-2020 /13/, and supporting documents listed in Section 04 of this report, which is provided by the Project Representative to assessment team.
- **Remote visit /28/ and interviews** with site personnel and stakeholders /31/.
- **Reporting**, calculation checks, QA/QC and resolution of findings
- Drafting of **verification report**
- **Independent technical review** of the project documentation

- **Completeness/ Quality Check**
- 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 04 CLs were raised and were closed successfully, also 01 FAR was raised during pervious verification which is closed successfully in current monitoring period detail is mention in section 3.2 of this report 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.

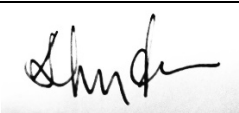
Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO ₂ e)	Reported ERs (tCO ₂ e)		Justification (If any deviation)
		In Initial MR	In Final MR	
2.0%	1774.08 tCO ₂ e	92,676 tCO ₂	88,704tCO ₂	There is deviation in ERs in the initial and final MR but there is no change in materiality threshold applied which is 2% There is 3,972 tCO ₂ e decreases in (4.28%) reported ERs between initial and final MR and it is still falling under the same materiality threshold requirement. i.e.- Less than or equal to 300,000 tonnes of CO ₂ e

				emission reduction per year. Hence this section is not applicable.
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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 Limited
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 – 31-December-2019 to 30-December-2024 (both dates included)
Type and length of crediting period	Type - Renewable Length - 5 years
Monitoring period	01-July-2023 to 31-December-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	Sanjay Kumar
Signature (Final version only)	
Name, Position of the authorized signatory for issuance of the verification report	Dr. Vikas Kumar Ahrwal Director, VKU Certification Pvt. Ltd.

Signature (Final Version Only)	
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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- 01 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 remote 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/RSV/I/VF/FVR ⁶
2	KM Nisha Chauhan	Validator/Verifier- Trainee	Internal Resource	DR/RSV
3	Komal Kumari	Project Trainee	Internal Resource	DR/RSV

Technical Reviewer and approver(s) of the verification report

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
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⁶ DR- Desk Review
RSV- Remote Site Visit
I-Interview
VF- Verification Findings
FVR- Final Verification Report



1	Sanjay Kumar K	Technical Reviewer cum Technical Expert (TA 1.2)	External Resource	Technical Review
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The competence statement of verification team members is included under Section 7 of this report.

Verification milestones:

Monitoring report submission:	23-April-2024
Remote assessment and Interview:	17-January-2024
Draft Verification Report	21-March-2024
Final Verification Report	25-June-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) sheet/15/ calculations spreadsheet were received from PD 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);

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;

In addition to the monitoring documentation, VKU Certification has reviewed;

- The GS4GG PDD version 5 of 04/08/2020 /13/ and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PDD, and the corresponding validation opinion;

- The Validation Report Version 03 dated 04/08/2020 /19/;
- Previous verification report /38/;
- The applied monitoring methodology (ACM0002 V.19) /41/ and, where applicable, the applied standardized baseline;
- The monitoring report (all versions, if available) to verify that it is as per the standardized format/14/;
- Any other information and references relevant to the project activity's emission reductions.

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

2.2 Site Visits (Remotely Conducted)

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 remote site visit /28/ was undertaken by VKU Certification on 17-January-2024 as per the "GS4GG applicability of minimum site visit requirement by VVB" dated 16-August-2021 v 2.0 /7/. A remote inspection was planned VVB has conducted remote site visit as per the Clause 3.1 of the "Site Visit and Remote Audit Requirements and Procedures" site visit is not applicable for current verification because VKU had conducted onsite visit during previous verification which stipulates that Remote audit can be conducted for this verification 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 remote site visit requirement as per the GS4GG applicability of minimum remote site visit requirement by VVB" dated 16-August-2021 v 2.0 /7/.

Interview

A remote inspection /28/ has been performed by the assessment team using video call over Microsoft teams and same has been recorded and stored for verification of this project activity "100 MW Solar

Power plant in Maharashtra” following “Remote audit techniques” mentioned in Clause 2.C of the GS4GG Site visit and remote audit requirements and procedures and Applicability of minimum site visit requirement by VVB /7/. The risk of remote audit assessed by the assessment team is mentioned below:

Sl. No.	Scope of Assessment	Risks Identified	Conclusion
1.	Location of project	Low Risk	Assessment team concludes that there is low risk in location of this project as it was confirmed during the remote audit by interviewing PD representatives and local stakeholders along with Google earth pro/30/, the same is assessed in section 3.1.2 of the final FVR.
2.	Calibration frequency of measuring equipments	Low Risk	Assessment team concludes that there is low risk in Calibration frequency of measuring equipments as it was confirmed during the remote audit by interviewing PD representative and verify calibration records. The same is assessed in Apendix 01 of the monitoring report version 05 dated 10-June-2024.
3.	Data and parameters fixed ex ante	Low Risk	Assessment team concludes that there is low risk in fixed ex ante parameters mentioned in Section D.1 of Monitoring Report (MR); version 05 dated 10-June-2024 as these parameters are based on the applied CDM methodology and sourced from CEA database .
4.	Data and parameters to be monitored	Low Risk	Assessment team concludes that there is low risk in Data and parameters to be monitored mentioned in Section D.2 of Monitoring Report (MR); version 05 dated 10-June-2024 as these parameters are based on the applied CDM methodology.
5.	Other elements of monitoring plan	Low Risk	Assessment team concludes that there is low risk in other elements of monitoring plan mentioned in section C of the project activity
6.	Stakeholder mitigation measures	Low Risk	Assessment team concludes that there is low risk in Stakeholder mitigation measures as it was confirmed by visitor register cum grievance register /23/ placed on each site and conducted personnel interviews /31/ and could confirm that there was no feedback logged during the current monitoring period, hence no stakeholder mitigation needs to be monitored. Also it's confirmed by interviewing PD representatives and local stakeholders during remote audit and the same is assessed in section 3.7.1 and 3.7.2 of the final FVR
7.	No Double Counting	Low risk	Assessment team concludes that there is low risk in No Double Counting as it was confirmed by



			Declaration on No Double Counting provided by PD and interviewing PD representatives during remote audit and the same is assessed in section 3 of the final FVR.
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Representatives of the PP and O&M team (performed in house) were interviewed/31/ by assessment team on 17-January-2024 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.

Date Remote Inspection: 17-January-2024				
S. NO	Name	Role	Location of Site	Activity Performed On remoteSite inspection
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
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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 remote interview coupled with the documentation in VKU.F64W.Field Assessment Checklist /32/. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1	Satish Suresh Pund (Male)	Juniper Green Energy, Sr.Engineer	17-January-2024	•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	Rajeev Gupta (Male)	Infinite Environmental Solutions Limited Senior Analyst			
3	Vihim kumar (Male)	Nisagra Renewable Energy Pvt. Ltd. Assistant Manager			
4	Sunil Bhausah eb Nagh (Male)	Nisagra Renewable Energy Pvt. Ltd. Engineer			
5	Jagdish Kumar (Male)	Juniper Green			

		Energy, Engineer			
6	Gulshan Nirvare (Male)	Juniper Green Energy, Jr.Engineer			
7	Lakhan Patidar (Male)	Nisagra Renewable Energy Pvt. Ltd. Jr.Engineer			
8	Abhay Chauhan (Male)	Nisagra Renewable Energy Pvt. Ltd. Engineer			
9	Nilesh Larkar (Male)	Nisagra Renewable Energy Pvt. Ltd. Engineer			
10	Jagdish Sanjay pagare (Male)	Nisagra Renewable Energy Pvt. Ltd. Engineer			
11	Akash Sapkal (Male)	Juniper Green Energy, Engineer			
12	Machind ra Motiram wagh (Male)	Local Stakeholder			
13	Jitendra Dhondye (Male)	Local Stakeholder			
14	Mansara m Decore	Local Stakeholder			

	(Male)				
151	Ravindra Padmor (Male)	Local Stakeholder			
16	Pavan Pardesi (Male)	Local Stakeholder			
17	Samadha n Mahanja n (Male)	Local Stakeholder			
18	Dhyanes h (Male)	Local Stakeholder			
19	Kinem Parmod (Male)	Local Stakeholder			
20	Prakash Ramesh Sawale (Male)	Local Stakeholder			
21	Sachin Sanap (Male)	Local Stakeholder			

VKU's Assessment Team in a form VKU.F46W. Attendance Sheet of Remote audit /33/ 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 /31/ conducted on remotely. 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 remote audit 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 remote 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, 04 CLs, 03 CARs and 01 FAR were raised. FAR no. 01 was raised during previous verification which is closed successfully in current monitoring period.

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-July-2023 to 31-December-2023 (both dates included).

The project has applied for registration under the Gold Standard (GS) exclusively with ID: 7533. This sole registration status has been confirmed by the assessment team by surfing the Gold Standard registry's website. Same sort of comprehensive search was conducted across the websites of several registries like CDM (Clean Development Mechanism), VCS (Verified Carbon Standard), GCC (Global Carbon Council) and UCR (Universal Carbon Registry) etc, using matching project field, scope, titles and capacity, as well as by searching the details of Project developer. This rigorous surfing through various registries did not yield any instances of the project being registered under any of the aforementioned registries or any comparable mechanisms.

Verification through Declaration:

The Project Developer (PD) has also confirmed this claim of single-registration through a declaration document submitted to the assessment team, affirming that the GHG emission reductions achieved by the project during the current monitoring period are not be sought or claimed under any other registries apart from GS. Assessment team checked the Self- declaration for no double counting/35/ provided by PD. The project activity is an independent project developed by the PD and does not fall under any national climate change policies and also the claimed VERs that are included within are not regulated under any climate mitigation target or NDCs. Assessment team has verified the same via self-declaration provided by the PD and national polices were also verified which states that the project activity does not fall under any such targets.

Also confirmed that claimed VERs are not included within and counted under regulated domestic mitigation target or NDCs. Assessment team has cross verified the same through the website <https://climateactiontracker.org/countries/india/> and found that solar power projects ie., renewable energy sector itself are not part of the NDC of the Govt of India. The PD provided self-declaration to the effect that the present project is not part of NDC whose authenticity was checked by the AT and found to be appropriate. VVB also confirmed that claimed VERs are not included within and counted under regulated domestic mitigation target or NDC

Cross-Verification of GHG Benefits:

An independent search was also conducted to ascertain whether the project had been registered or claimed for other GHG-related benefits, such as Renewable Energy Certificates (RECs) and International Renewable Energy Certificates (I-RECs). The assessment conducted thoroughly in the mentioned manner, coupled with the declaration submitted by the PD, affirms that there is no double counting of GHG benefits arising from this project activity/35/.

The project's non-rejection status by other GHG programs has also been confirmed through a meticulous assessment/35/.. A declaration submitted by the PD claiming the same was duly verified and found to be accurate by the verification team. Additionally, an independent verification process was initiated with other relevant registries, which substantiated that there were no instances of project rejection by these entities.

In conclusion, the project's exclusive registration under GS for the current monitoring period, along with its absence from rejection lists of other GHG programs, has been comprehensively verified, ensuring the integrity and credibility of its GHG benefits claims. Details of the registries checked are as follows:

- 1) <http://cdm.unfccc.int/>
- 2) [Verra Search Page](#)
- 3) [I-REC Standard - The International REC Standard Foundation \(irecstandard.org\)](#)
- 4) <https://cri.nccf.in/>
- 5) [International Carbon Registry - International Carbon Registry](#)
- 6) [GCC PROJECTS PORTAL \(globalcarboncouncil.com\)](#)
- 7) <https://biocarbonregistry.com/en/projects/>
- 8) https://wilder.earth/social_carbon
- 9) <https://www.ucarbonregistry.io/>
- 10) <https://www.ecoregistry.io/>
- 11) <https://www.carbonregistry.com/explore/projects>
- 12) https://wilder.earth/social_carbon
- 13) <https://www.recregistryindia.nic.in/>
- 14) <https://www.ecoregistry.io/>

This section summarises the findings from the verification of the emission reductions reported for this project activity for the current monitoring period i.e. 01-July-2023 – 31-December-2023 (both dates included).

3.1 Description of project

3.1.1 General description of project

Verification Means	During desk review and Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024 and 05 dated 10-June-2024/14/, PDD version 5.0 dated: 04-August-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 Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024 and version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024/14/, PDD version 5.0 dated: 04-August-2020 /13/, and another supporting documents /30/ /31/
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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 remote visit /29//28/. 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 remote 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 Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024 and version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024 and 05 dated 10-June-2024/14/ PDD version 5.0 dated: 04-August-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.
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3.1.4 Crediting period of Project

Verification Means	During desk review and Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024 and version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/ PDD version 5.0 dated: 04-August-2020 /13/, and other supporting documents
Findings	CAR 02- was raised and was further closed successfully.
Conclusions	Verification Team assessed that this is the 1 st crediting period of the given project activity i.e., from 31-December-2019 to 30-December-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 7th verification of the project activity. Based on the review of the previous performance certification report /38/ & previous verification performance review feedback/37/, assessment team confirms that one FAR was raised during last performance review. Which is related to ‘The downtime mentioned for the 6th monitoring period is 4.18% yet 0.70% higher emission reduction is observed compared to estimated PDD values’

Assessment team verified that the:-

As per the Previous Performance Review (01-January-2023 to 30-June-2023): The Emission reduction was 0.70% higher than expected due to increase the months with higher productivity were involved, despite facing an average breakdown of 4.18%.

For the Current Monitoring Period (01-July-2023 to 31-December-2023): The Emission reduction is 21.66% lower than expected because of lower productivity months were present in the monitoring period, along with an average breakdown of 12.71%.The actual achieved emission reduction for this monitoring period is 21.66 % lower than estimated value in the PDD this is due to the changes in number of sunshine hours during the monitoring period. The generation of electricity depends upon many other climatic conditions, and the availability of sunlight is not within the control of the project participant also average breakdown of 12.71⁷% during the current monitoring period.

Computation of breakdown :

The average breakdown hours for all 10 sites are 561:50:54

Total operation hours = 184 days * 24 hours/day = 4416 hours

⁷ Same is described in appendix 2 of MR.

Weighted average breakdown hours = 561.50 hours

Percentage = (561.50 hours / 4416 hours) * 100 ≈ 12.71%

So, the percentage of downtime for 184 days is approximately 12.71%.

Overall for the Calendar Year 2023: Considering all weather conditions, emission reduction values for the year 2023 are 10.57% lower compared to what was expected. The total average breakdown percentage for the calendar year 2023 is 8.48% as explained in table 2 of this report.

In simple terms, the emission reduction was better in the first half (January to June) of 2023 compared to what was expected, mainly because productive months were involved, despite some breakdowns. However, in the second half (July to December), emission reduction fell significantly below expectations because there were more months with lower productivity, and breakdowns were more frequent. Overall, for the whole year 2023, emission reduction was lower than expected, and the breakdown percentage remained consistently high throughout the year. Therefore, this FAR has been assessed and closed by the assessment team.

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

Type of change(s)	Corrections				
Description of change(s)	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 6 th 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.				
Assessment of change(s)	Project Investors' Name	Village	District	Previous Latitude/Longitude	Corrections
	Nisagra Renewable Energy Pvt. Ltd.	Indave, Sindh Kheda	Dhule	20° 19' 59.009" N 74° 40' 13.13" E	21° 14'09.6"N 74° 26' 24.0"E
		Varul, Shirpur	Dhule	21° 24' 25.565" N 74° 44' 15.691" E	21° 24' 46.8"N 74° 45'28.8"E
		Chhail, Sakri	Dhule	20° 53' 44.233" N 74° 16' 26.768" E	20° 55' 26.4"N 74° 16'40.8"E
		Mukti	Dhule	20° 52' 19.656" N 74° 56' 42.761" E	20° 52' 41.7"N 74° 57'40.896"E
		Bahirane, Baglan (Satana)	Nashik	20° 35' 56.762" N 74° 12' 7.588" E	20° 47' 31.2"N 74° 21' 10.8"E



	Juniper Green Energy Pvt. Ltd.	Rajapur, Yeola	Nashik	20° 2' 58.1280" N 74° 29' 11.8248" E	20° 10' 48.0"N 74° 37'12.0"E
		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

Verification Means	During desk review and Remote Inspection, assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, PDD version 5.0 dated: 04-August-2020 /13/, and another supporting documents.																		
Findings	No findings raised in this section																		
Conclusions	Details of ex-ante parameters <table border="1"> <thead> <tr> <th>Parameter</th><th>Unit</th><th>Description</th><th>Value</th></tr> </thead> <tbody> <tr> <td>EF_{OM, y}</td><td>tCO₂e/ MWh</td><td>Operating Margin CO₂ emission factor in year y</td><td>0.9610</td></tr> <tr> <td>EF_{BM, y}</td><td>tCO₂e/ MWh</td><td>Build Margin CO₂ emission factor in year y</td><td>0.8644</td></tr> <tr> <td>EF_{CM, y}</td><td>tCO₂e/ MWh</td><td>Combined Margin CO₂ emission factor in year y</td><td>0.9368</td></tr> </tbody> </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/.			Parameter	Unit	Description	Value	EF _{OM, y}	tCO ₂ e/ MWh	Operating Margin CO ₂ emission factor in year y	0.9610	EF _{BM, y}	tCO ₂ e/ MWh	Build Margin CO ₂ emission factor in year y	0.8644	EF _{CM, y}	tCO ₂ e/ MWh	Combined Margin CO ₂ emission factor in year y	0.9368
Parameter	Unit	Description	Value																
EF _{OM, y}	tCO ₂ e/ MWh	Operating Margin CO ₂ emission factor in year y	0.9610																
EF _{BM, y}	tCO ₂ e/ MWh	Build Margin CO ₂ emission factor in year y	0.8644																
EF _{CM, y}	tCO ₂ e/ MWh	Combined Margin CO ₂ emission factor in year y	0.9368																

3.4.2.2 Data and Parameters monitored

Verification Means	During desk review and Remote Inspection, assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, Final ER Sheet version 04 dated 10-June-2024/15/, PDD version 5.0 dated: 04-August-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/22/, Contract with the waste handler/36/.				
Findings	No findings raised				
Conclusions	Details of monitored parameter				
	SDG	Parameter s	Source	Value Applied	Purpose of Data
	7.2.1: Afford	EG _{PJ, y}	Monthly joint	94,689.16 MWh	To Monitor the SDG 7 Indicator

	able and Clean Energy		meter reading 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.	88,704 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.	61 Trainings 38 Employees (1 employed in current MP and 37 Old Employees) 305,000 ⁸ INR for new hired person and INR 10,149,706 INR for old employees (total expense 10,454,706 INR	To Monitor the SDG 8 Indicator	

⁸ Total 10,454,706 INR salary is provided to all the employees out of which 305,000 INR is salary given to the new hired employee and 10,149,706 is salary given to old 37 employees.

			for total 38 employees in the current monitoring period)																			
4.3.5: Safeguarding Principle	Hazardous and Non-hazardous Waste	Plant Record	0 tonnes	To Monitor the SDG 4. Indicator																		
SDG 8.5.1 Decent Work and Economic Growth- Bifurcation based on skills																						
<table><tr><td colspan="2">Employee bifurcation based on nature of job</td></tr><tr><td>Permanent</td><td>38</td></tr><tr><td>Temporary</td><td>00</td></tr><tr><td colspan="2">Employee bifurcation based on skill level</td></tr><tr><td>Skilled</td><td>38</td></tr><tr><td>Unskilled</td><td>00</td></tr><tr><td colspan="2">Employee bifurcation based on Gender</td></tr><tr><td>Male</td><td>38</td></tr><tr><td>Female⁹</td><td>00</td></tr></table>					Employee bifurcation based on nature of job		Permanent	38	Temporary	00	Employee bifurcation based on skill level		Skilled	38	Unskilled	00	Employee bifurcation based on Gender		Male	38	Female ⁹	00
Employee bifurcation based on nature of job																						
Permanent	38																					
Temporary	00																					
Employee bifurcation based on skill level																						
Skilled	38																					
Unskilled	00																					
Employee bifurcation based on Gender																						
Male	38																					
Female ⁹	00																					
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 10,454,706 for current monitoring period of six months i.e., (01-July-2023 to 31-December-2023) is a cumulative value for the 38 skilled employees working at the solar plant 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-October-2021 (File No. 1/26(1)/2021 – LS-II), all the unskilled workers employed in C Area are required to be paid minimum.																						
<table><tr><th>Serial Number</th><th>Type of Employee</th><th>Minimum Wage as per Chief Labour Commissioner 28/10/2021 (File No. 1/26(1)/2021 – LS-II)</th></tr><tr><td>1</td><td>Unskilled</td><td>437 INR per day</td></tr><tr><td>2</td><td>Semi-skilled</td><td>512 INR per day</td></tr><tr><td>3</td><td>Skilled</td><td>617 INR per day</td></tr></table>					Serial Number	Type of Employee	Minimum Wage as per Chief Labour Commissioner 28/10/2021 (File No. 1/26(1)/2021 – LS-II)	1	Unskilled	437 INR per day	2	Semi-skilled	512 INR per day	3	Skilled	617 INR per day						
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1	Unskilled	437 INR per day																				
2	Semi-skilled	512 INR per day																				
3	Skilled	617 INR per day																				

⁹ The site is located in the rural/remote area so female workers do not prefer to work, but some female employees are working in the head office

	- 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 1,495¹⁰ 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 for this monitoring period no unskilled worker is employed . Further keeping in line with GS requirements for SDG 08, VVB confirms that 01 new employees were hired during this monitoring period to confirm the same VVB has checked the offer letter submitted by PD. The 01 employee fall under the category of skilled employees and the per day wage disbursed to the skilled employee is INR 1,495 which is higher than the wage specified by the Government of India. It is to note that the total income generation for all the 01 employee during the current monitoring period is 305,000 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. SDG 7.2: Affordable and Clean Energy EG_{P,J,Y}: Quantity of net electricity supplied to the grid The Net electricity supplied to the grid by the project activity will be calculated as a difference of electricity exported to the grid, electricity imported from the grid obtained from Monthly Meter reading reports provided by SEB as per below equation: EG_{P,J,y} = EG_{Export} - EG_{import} The net energy exported to the grid is measured every month using a calibrated energy meter by the State Electricity Board authorities in the presence of the O&M team or representative of PD. The meter/s are jointly inspected and sealed by authorized representatives of the MSEDCL and representative of PD. 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
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¹⁰ Actual salary of 38 all employee during current monitoring period = 10,454,706 INR

Average perday wage = 10,454,706/184 (Monitoring period days)
= 56,819.05 INR per day for 38 employee
= 56,819.05/ 38 (All Employee)
= 1,495.23 INR per employee per day

calibrated once in a five year and the calibration of the meters are verified from calibration certificates provided /27/.

Hence, the value of 130,539.05 MWh, as specified in MR version 05 and the emission sheet, is verified as accurate and complies with the stipulations outlined in Para 364 and 395 (e) of the "CDM validation and verification standard for project activities, Version 03.0." /39/.

Additionally, the assessment team scrutinized the Joint Monitoring Reports (JMRs) issued /24/. They also cross-checked the power exported values with the invoices submitted by the (PD) /25/ and found them to be consistent with the JMRs issued.

The meters are calibrated once in every five years and the calibration of the meters (calibration details added in appendix 1 of MR) are verified from calibration certificates provided and is still applicable for current monitoring period /28/. The calibration is done by State electricity boards.

During remote inspection of the site, the assessment team also interviewed the site in-charge, O&M representative /31/, plant manager along with other technical and non-technical staff, and confirmed the calibration details, technical specifications /17/, O&M details, etc. It is to note that arrangement of meters, accuracy class of meters and calibration frequency is under the purview of state electricity boards and PD has no control over meter calibration.

The total maintenance and downtime for the current MP is 561 hours and 50 Minutes and this was verified by AT via breakdown details provided by PD. Also, for the calendar year 2023, the emission reduction values are 10.57% lesser compared with registered annual estimated values and the actual PLF for year 2023 is 24.48% which is 10.57% lesser compared with registered PLF.

SDG 13.2.1: Climate Action

Air Quality: Reduction in CO₂ emission due to implementation of project activity

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 the emission factor.

The calculation is clearly presented in the Emission Reduction Sheet, and it indicates that the emission reduction achieved during the current monitoring period is 88,704 tCO₂e.

The assessment team has reviewed this information and confirmed its accuracy. Consequently, the emission reduction calculation is considered correct and in compliance with the necessary standards. Additionally, employee interviews /31/ were conducted during remote audit as part of the verification procedure. 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. Since 100% data was verified, the assessment team can ascertain that the values for the SDG7, SDG 8 and SDG 13 are accurate.

safeguarding principle 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 /22/, Contract with the waste handler/36/ since the solar plant comes under white category of central pollution control board, 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.
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3.4.2.3 Implementation of Sampling Plan

Verification Means	N/A
Findings	N/A
Conclusions	N/A

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	During desk review and Remote Inspection, assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, PDD version 5.0 dated: 04-August-2020 /13/, and other supporting documents /28/.
Findings	CL 01 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) /27/. During assessment it was verified that PD has not provided calibration certificate. This was further raised as a CL. PD provided calibration certificate which has resolved it. Calibration Details of meters has mentioned in section 3.8 of this report and APPENDIX 01 of the revised monitoring 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 Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, Final ER Sheet version 04 dated 10-June-2024/15/, PDD version 5.0 dated: 04-August-2020 /13/, and other supporting documents
Findings	CAR 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. $BE_y = EG_{PJ,y} * EF_{grid,CM,y} = 94,689.16 \text{ MWh} * 0.9368 \text{ tCO}_2/\text{MWh} = 88,704 \text{ tCO}_2$ 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/.
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3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	During desk review and Remote Inspection assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, Final ER Sheet version 04 dated 10-June-2024/15/, PDD version 5.0 dated: 04-August-2020 /13/, and another 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, ER_y = BE_y Therefore, ER_y = 88,704tCO₂e EG_{PJ, y}: During current monitoring period, the project has generated 94,689.16 MWh affordable and clean energy. Number of employment generation: Number of people employed- 38 (01 new employee added in the current monitoring period), Trainings provided- 61 and income generation 10,454,706 INR of 38 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 but in case or any Segregation of Hazardous waste (used fuel oil/paint/chemical containers, waste oil, lubricants, oil rags, contaminated soil, used batteries etc.), Proper disposal of the same through waste management authority. Proper disposal of used Lube oil/transformer oil.
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3.5.3 Calculation of Leakage

Verification Means	During Desk Review and Remote Inspection, assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, PDD version 5.0 dated: 04-August-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 Benefit	Conclusion
13- Climate Action	224,617 tCO ₂ e/Year (365 days)	113,232 tCO ₂ e for the Monitoring period (184 days)	88,704 tCO ₂ e	Assessment team conducted desk review and a remote inspection and verified the data reported in the ER sheet /15/ and MR /14/ for the 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)	120,870.86 MWh for the Monitoring period (184 days)	94,689.16 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 remote and found it to be correct.
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3.5.5 Comparison of actual emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Tabel 01:-

SDG and SDG Impact	Values estimated in ex ante calculation of approved PDD for current monitoring period	Actual values achieved during this monitoring period	Conclusion
13- Climate Action	113,232 tCO ₂ e	88,704 tCO ₂ e	Assessment team conducted desk review and a remote 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 /25/ 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	120,870.86 MWh	94,689.16 MWh	

Table 02 :- Comparison of actual emission reduction with estimated in registered PDD for calendar year 2023 (As per GS4GG PRR)

Calendar year 2023	Actual SDG 13 (tCO ₂)	Actual SDG 07 (MWh)	Conclusion
1-January-2023 to 31-January-2023	18,029.41	19,245.745	Assessment team conducted desk review for calendar year 2023 as per FAR raised by GS4GG. The assessment team verified the Net Electricity generation reported in the ER sheet and MR for year 2023 period via JMRs and invoices /24//25/ raised monthly and were
1-February-2023 to 28-February-2023	19,231.18	20,528.589	
1-March-2023 to 31-March-2023	18,623.16	19,879.543	
1-April-2023 to 30-April-2023	18,510.22	19,758.988	
1-May-2023 to 31-May-2023	21,113.94	22,538.364	

1-June-2023 to 30-June-2023	16,653.76	17,777.283	found to be correct. The percentage difference between actual and estimated ERs is 10.57% which is lower than estimated and generation of electricity is also 10.57% lower than the estimated generation.
1-July-2023 to 31-July-2023	12,042.66	12,855.10	
1-August-2023 to 31-August-2023	13,130.12	14,015.92	
1-September-2023 to 30-September-2023	13,123.20	14,008.54	
1-October-2023 to 31-October-2023	18,775.03	20,041.67	
1-November-2023 to 30-November-2023	15,396.02	16,434.69	
1-December-2023 to 31-December-2023	16,237.78	17,333.24	
Achieved Value of SDG 07 and SDG 13 from 1-January-2023 to 31-December-2023	200,866.48 tCO₂	214,417.67 MWh	
Estimated Value of SDG 07 and SDG 13 from 1-January-2023 to 31-December-2023	224,617 tCO₂	239,771 MWh	
% Difference	-10.57%	-10.57%	-

3.5.6 Remarks on difference from estimated value in registered PDD

Table 01:-

Verification Means	During Desk Review and Remote Inspection, assessment team verified MR version 1.0 dated 05-January-2024, version 2.0 dated 09-February-2024, version 3.0 dated 28-February-2024, version 4.0 dated 11-April-2024, version 4.1 dated 23-April-2024, and 05 dated 10-June-2024 /14/, Final ER Sheet version 04 dated 10-June-2024/15/, PDD version 5.0 dated: 04-August-2020/13/, 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 113,232 tCO₂e and the actual emission reductions achieved for the monitoring period is 88,704 tCO₂e. For SDG 13, since actual emission reduction is lower than the estimated value by -21.66% This is because low sunshine hour the generation is lower around -21.66 % also average breakdown of 12.71¹¹% during current monitoring period. for this monitoring period due to less 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 decrease in the actual emission reduction and the same was confirmed

¹¹ Same is described in appendix 2 of MR.

	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 lower than the estimated ones. The reason for such decrease has been provided in the MR; checked and found justified. • SDG 7.2 Affordable and Clean Energy: The actual value slightly lower than the estimated value. The reason for such decrease 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, VVB 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 developer (PD). Additionally, employee interviews were conducted during a remote audit as part of the verification procedure.
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Table 02: - Remark on difference from estimated value in registered PDD (As per PRR raised by GS4GG)

Verification Means	During Desk Review, assessment team verified MR version 6.0 dated 23-february-2024 of Previous performance certification Report/38/, MR version 05 dated 10-June-2024/14/, Final ER Sheet version 04 dated 10-June-2024/15/ of Current verification, PDD version 5.0 dated: 04-August-2020/13/, and other supporting documents
Findings	01 FAR raised during previous verification
Conclusions	1. Previous Performance Review (01-January-2023 to 30-June-2023): Emission reduction was 0.70% higher than expected. This increase happened because the months with higher productivity were involved, despite facing an average breakdown of 4.18%. 2. Current Monitoring Period (01-July-2023 to 31-December-2023): Emission reduction is 21.66% lower than expected. This decrease is because lower productivity months were present, along with an average breakdown of 12.71%.

	3. Overall, for the Year 2023: Considering all weather conditions, emission reduction values for the year 2023 are 10.60% lower compared to what was expected. The total average breakdown percentage for the year 2023 is 8.48%. In simple terms, the emission reduction was better in the first half of 2023 compared to what was expected, mainly because productive months were involved, despite some breakdowns. However, in the second half, emission reduction fell significantly below expectations because there were more months with lower productivity, and breakdowns were more frequent. Overall, for the whole year 2023, emission reduction was lower than expected, and the breakdown percentage remained consistently high throughout the year.
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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-June-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 remote 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 board, no consents and authorization under hazardous waste is required to operate the solar plant.

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 /19/.

The continuous grievance is a part of continual improvement process and procedure also mentioned in the MR. During remote inspection cross verified the same information via interviews of site personnel and stakeholders /31/ 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 at plant 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 remote inspection /28/ 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 remote inspection, Assessment Team verified visitor register cum grievance register /23/ placed on each site and conducted personnel interviews /31/ 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 05 dated 10-June-2024 /14/ and corresponding ER calculation spread-sheets version 04 dated 10-June-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 remote 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.

Project	Location	Main Meter	Check Meter	Calibration Date	Calibration Due date
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Proponent						
Nisagra Renewable Energy Pvt. Ltd.	Indave	(5 MW - BAY1)	2872718	2872719	15-March-2021	14-March-2026
		(5 MW - BAY2)	-	2872737	15-March-2021	14 -March-2026
			Q0804130	-	22-June-2023	21-June-2028
	Varul	(5 MW - BAY1)	2872720	2872721	12-March-2021	11-March-2026
		(5 MW - BAY2)	2872722	2872723	12-March-2021	11-March-2026
	Sakri	(5 MW - BAY1)	2872724	2872725	03-March-2021	02-March-2026
		(5 MW - BAY2)	2872726	2872727	03-March-2021	02-March-2026
	Mukti	(5 MW - BAY1)	2872728	2872729	15-March-2021	14-March-2026
		(5 MW - BAY2)	2874871	2874872	15-March-2021	14-March-2026
	Bahirane	(5 MW - BAY1)	2872741	2874840	05-February-2021	04-February-2026
		(5 MW - BAY2)	2874845	2872643	27-December-2019	26-December-2024
	Dahidi	(5 MW - BAY1)	2874788	2868876	03-February-2021	02-February-2026
		(5 MW - BAY2)	2872626	2872742	03-February-2021	02-February-2026
	Parola	(5 MW - BAY1)	Q0431117	Q0431116	23-March-2023	22-March-2028
		(5 MW - BAY2)	2892222	2892221	15-January-2020	14-January-2025
Juniper Green Energy Pvt. Ltd.	Vahelgaon	(5 MW - BAY1)	2892214	2892211	28-January-2021	27-January-/2026
		(5 MW - BAY1)	Q0832266 ¹²	Q0832267	02-December-2023	01-December-2028
		(5 MW - BAY2)	-	Q0431119	06-February-2023	05-February-2028
			Q0804127	-	22-June-2023	21-June-2028
	Rajapur	(5 MW - BAY1)	Q0431120	2892213	18-July-2022	17-July-2027
		(5 MW - BAY2)	Q0592097	-	24-April-2023	23-April-2028
			-	Q0804128	22-June-2023	21-June-2028

¹²For Vahelgaon site both the meters of (5 MW -BAY1) main and check i.e. 2892214 and 2892211 are been replaced by meters Q0832266 and Q0832267 dated on 02-December-2023.



	Dahiward	(5 MW - BAY1)	Q0430220	Q0431118	11-October-2022	10-October-2027
		(5 MW - BAY2)	2892234	2892233	11-October-2022	10-October-2027

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 years 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. Remotely personnel interview /31/ 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 an independent technical review process 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 also Technical Reviewer is an approved GS Auditor for VKU

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-July-2023 to 31-December-2023 (Both dates Included) is:

SDG 13- Actual emission reduction achieved is 88,704¹³ tCO₂e calculated by multiplying the 94,689.16 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, /34/ published by the Central Electricity Authority, Ministry of Power, Government of India. The calculations were further verified in the ER Sheet submitted by PD and found acceptable to the assessment team.

SDG 7- The amount of net electricity generated is 94,689.16 MWh. The value calculated was verified via JMRs /24/ and was further cross-verified by Invoices provided by PD /25/.

¹³ 94,689.16 MWh*0.9368tCO₂/MWh is equal to 88,704tCO₂

SDG 8- Employment generated- During the current monitoring period 01 new employees were employed making the total strength of 38 employees, against estimated employment strength of 38 AT has verified this through means of employment records and salary slips/22/. Total number of 61 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.
- **Remote Assessment:** This included cross-checking 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 :04** were raised and resolved, FAR no. 01 was raised during previous verification which is closed successfully in current monitoring period and No FAR is raised during current monitoring period.

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 Limited., 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-July-2023 to 31-December-2023 (Both dates Included) as reported in the Monitoring report version 05 dated 10-June-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-August-2020 /13/ and Monitoring report version 05 dated 10-June-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 Monitoring report version 05 dated 10-June-2024 /14/ and corresponding ER sheet /15/ for the monitoring period 01-July-2023 to 31-December-2023 (including both days) amounted to 88,704 tCO₂e.

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.N O	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	<u>Principles and Requirements</u>	Version 1.2 and Dated: 23-October-2019	Gold Standard Website
2.	Gold Standard	<u>Stakeholder consultation and engagement requirements</u>	Version 2.1 and Dated: 14-June-2022	Gold Standard Website
3.	Gold Standard	<u>Safeguarding principles & requirements</u>	Version 2.1 and Dated: 29-June-2023	Gold Standard Website
4.	Gold Standard	<u>Design change requirements</u>	Version 1.1 and Dated: 14-April-2023	Gold Standard Website
5.	Gold Standard	<u>Validation and verification standard</u>	Version 1.0 and Dated: 06-March-2023	Gold Standard Website
6.	Gold Standard	<u>Site visit and remote audit requirements and procedures</u>	Version 2.0 and Dated: 30-May-2023	Gold Standard Website
7.	Gold Standard	<u>Applicability of minimum site visit requirement by VVB</u>	Version 2.0 and Dated: 16-August-2021	Gold Standard Website
8.	Gold Standard	<u>Validation & verification body requirements</u>	Version 2.0 and Dated: 14-January-2021	Gold Standard Website
9.	ISO	ISO- 14064-2	Version 2 Dated: April-2019	ISO Website
10.	Gold Standard	<u>Renewable energy activity requirements</u>	Version 1.4 and Dated: 16-August-2021	Gold Standard Website
11.	Gold Standard	<u>Gold standard eligible impact quantification methodologies</u>	Version 2.4 and Dated: 22-June-2023	Gold Standard Website
12.	UNFCCC CDM	https://cdm.unfccc.int/UserManagement/FileStorage/58IAGB7SZUDEO2VN6LYM30K41HFPRQ	Version 19.0 and Dated: 28-November-2019	CDM Website
13.	Infinite Environmental Solutions Limited	Project Design Document	Version 05 and Dated 04-August-2020	Gold Standard Website
14.	Infinite Environmental Solutions Limited	Monitoring Report	- Version 1.0 dated 05-January-2024, - version 2.0 dated 09-February-2024 - version 3.0 dated 28-February-2024	Infinite Environmental Solutions Limited



			• version 4.0 dated 11-April-2024 • version 4.1 dated 23-April-2024 • Version 05 dated 10-June-2024	
15.	Infinite Environmental Solutions Limited	ER Sheet	• Version 1.0 dated 05-January-2024 • Version 2.0 dated 09-February-2024 • version 3.0 dated 28-February-2024 • Version 04 dated 10-June-2024	Infinite Environmental Solutions Limited
16.	100 MW Solar Power plant in Maharashtra	Commissioning certificates	Dated: 30-December-2019	Infinite Environmental Solutions Limited
17.	100 MW Solar Power plant in Maharashtra	Technical specifications	N/A	Infinite Environmental Solutions Limited
18.	100 MW Solar Power plant in Maharashtra	Single Line diagram of the project (SLD)	N/A	Infinite Environmental Solutions Limited
19.	Applus Certification	Validation Report	Version 01 and Dated 17-April-2020	Gold Standard Website
20.	Gold standard	Registered annual report	Dated 06-December-2023	Gold Standard Website
21.	100 MW Solar Power plant in Maharashtra	Training Records applicable for current monitoring period from 01-July-2023 to 31-December-2023.	N/A	Infinite Environmental Solutions Limited
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 Limited
23.	100 MW Solar Power plant in Maharashtra	Grievance Register Photograph	N/A	Infinite Environmental Solutions Limited
24.	MSEDCL	Joint Monitoring Report	N/A	Infinite Environmental



				Solutions Limited
25.	100 MW Solar Power plant in Maharashtra	Invoices	N/A	Infinite Environmental Solutions Limited
26.	Govt. Entity	Power Purchase Agreement	Dated: 27-December-2018	Infinite Environmental Solutions Limited
27.	State Utility	Calibration Certificates of energy meters installed	NA	Infinite Environmental Solutions Limited
28.	VKU Certification	Remote Inspection- remote Site screenshot	Dated: 17-January-2024	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	Remote Personnel and Stakeholders Interview	Dated: 17-January-2024	N/A
32.	VKU Certification	VKU.F64W.Field Assessment Checklist.	Dated: 17-January-2024	N/A
33.	VKU Certification	VKU.SF46W. Attendance Sheet	Dated: 17-January-2024	N/A
34.	Central Electricity Authority	https://cdm.unfccc.int/UserManagement/FileStorage/58IAGB7SZUDEO2VN6LYM30K41HFPRQ	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 Limited
36.	100 MW Solar Power plant in Maharashtra	PP has Contracted with waste handler	30-September-2021	Infinite Environmental Solutions Limited
37.	GS4GG	Previous verification performance review feedback	NA	Infinite Environmental Solutions Limited
38.	-	Previous performance certification report	Version 03, Dated 02-March-2024	GS4GG Website
39.	Clean Development Mechanism	CDM validation and verification standard for project activities	Version 3.0	Clean Development Mechanism



40.	VKU Certification	VKU Quality Manual and Processes	Version 1.1 dated 24-November-2023	VKU Certification
41.	Clean Development Mechanism	Methodology applied by project- ACM0002- Grid-connected electricity generation from renewable sources	Version 19.0	Clean Development Mechanism
42.	Clean Development Mechanism	Tool to calculate the emission factor for an electricity system- V 07	Version 07	Clean Development Mechanism
43.	Clean Development Mechanism	Tool for the demonstration and assessment of additionality V 07	Version 07	Clean Development Mechanism

5. CERTIFICATION STATEMENT

VKU Certification Private Limited (VKU Certification), contracted by Infinite Environmental Solutions Limited, 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-July-2023 to 31-December-2023 (both dates included) as reported in the Monitoring Report (public) version 05 dated 10-June-2024 /14/. The Infinite Environmental Solutions Limited 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-August-2020 /13/, Monitoring Report (public) version 05 dated 10-June-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-July-2023 to 31-December-2023 (both dates included) are fairly stated in the Monitoring Report (final) version 05 dated 10-June-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-August-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-July-2023 to 31-December-2023 (both dates included) amount to 88,704tCO₂e.

Verified and certified emission reductions as per commitment period:

Commitment period	Amount
From: 01-July-2023 to 31-December-2023 (both dates included)	88,704tCO ₂ e

Dr Vikas Kumar Aharwal
Founder and Director
VKU Certification Private Limited

25/06/2024
Indore, India

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Type	Date	19-January-2024
CL#01	Reference	MR Key project information, table-1, table, section-A.1, A.2, B.1 //section verification protocol //AT
Description of the Non-Conformance		
1. PP has not submitted the pending documents as per the List of Documents shared. 2. Key project information - Name of Project representative is not consistent with signed contract with VVB 3. In Table 1 of MR – How the value of income generation in table 1 has been calculated? 4. In Table 2 of MR - What is the value of income generation for current monitoring period? 5. In Section A.1 of MR PD has not provided supporting document for “Juniper Green Energy Private Limited and Nisagra Renewable Energy Private Limited are the project investors for this project activity.” 6. In Section A.2 of MR – Provide the clarification that why Solar PVs are not visible on mentioned geo coordinates? 7. In Section B.1 of MR: a) PD has not provided supporting document for “start date of project activity is 10/06/2019”. b) Assessment team during remote audit found that for all the site PD use robotic cleaning mechanisms, PD has not justified the statement written in the report “The modules are cleaned manually as a part of O&M.” Also Elaborate about the cleaning mechanism of the solar panels employed at plant site. Also mention about the frequency, monitoring equipment’s, and the authority responsible for the same. c) PD needs to provide supporting documents for “Break down details”.		
1stResponse from PP	Date	09-February-2024
1. The pending documents as per the list of documents has been shared with responses. 2. In key project information: The name of project representative is made consistent with the signed contract. 3. In table 1 of MR: The value is incorporated as per the salary provided to the employee for the current monitoring period and the supporting for the same has been provided. 4. In table 2 of MR: The value mentioned is for the current monitoring period and start and end dates for the same is mentioned in the given table. 5. In section A.1 of MR: The commissioning certificate and PPA has been provided as supporting document for the same. 6. In section A.2 of MR: The GPS coordinates are correct and the snapshot for your reference from the Google earth pro has been provided. 7. In section B.1 of MR: a) The start date is revised as per registered PDD and supporting document for the same has been provided. b) All the information has been incorporated and the same has been verified during the audit.		

c) The supporting for the same has been provided.				
1 st Assessment by Audit Team	Status	Open	Date	14-February-2024
1. The assessment team confirms that the pending documents as per the list of documents: - Grievance Register - Commissioning Certificate - Breakdown Details - Hazardous & Non-hazardous (MOU) - Invoice - JMR - Meter calibration report - Module Agreement - PPA (Power purchase agreement. - Supporting documents for SDG 8 have been submitted by PD same has been verified and found consistent. (CLOSED) 2. In key project information: The name of project representative is made consistent with the signed contract same has been reviewed and found correct. (CLOSED) 3. In table 1 of MR: Revise the data according to the monitoring period. (OPEN) 4. In table 2 of MR: The value mentioned is for the current monitoring period and start and end dates for the same are mentioned in the given table same has been checked and found correct. (CLOSED) 5. In section A.1 of MR: The commissioning certificate and PPA has been submitted as supporting documents same has been reviewed and confirmed by the assessment team. (CLOSED) 6. In section A.2 of MR: PD clarified that the GPS coordinates are correct and the snapshot is also provided for reference from the Google Earth Pro same has been checked and found consistent and hence accepted by the assessment team (CLOSED) 7. In section B.1 of MR: a) PD has revised the start date as per registered PDD and supporting documents for the same have been provided and hence accepted by the assessment team. (CLOSED) b) PD has incorporated the information and has been verified in MR and found correct hence accepted by the assessment team. (CLOSED) c) The supporting for the breakdown details have been provided and found correct. (CLOSED)				
2 nd Response from PP			Date	28-February-2024
1. In table 1 of revised MR: The values have been revised according in the current monitoring period and footnote has been attached below regarding the same.				
2 nd Assessment by Audit Team	Status	Closed	Date	20-March-2024
1. In table 1 of revised MR: Assessmrnt team confirms that the values have been now revised according in the current monitoring period also PD has incorporated footnote same has (CLOSED) Assessment team confirms that CI#01 has closed.				

Type	Date	19-January-2024
CL#02	Reference	MR section-, C,F,G.1 / verification protocol //Remote audit //AT
Description of the Non-Conformance		
1. In section C of MR: a) PD has not specified the location of energy meter, as on remote audit Assessment team identify that the energy meter is at Grid substation. b) Clarify in MR the energy generation to conversion and then distribution to Grid. 2. Section F of MR – a) Is there any quantity of mentioned hazardous waste generated during current monitoring period? b) PD has not provided supporting document for “site Plant log book “ for SDG 4. 3. In section G.1 of MR: PD has not clarified that the same grievance register is also for stakeholders? 4. Remote audit: PD has not provided amended PPA and meter replacement certificate.		
1stResponse from PP	Date	09-February-2024
1. In section C of MR: a) The meters’ location is been provided in the table below and has been updated. b) All the details have been provided in the same section in the below table provided. 2. In section F of MR: a) There is no as such hazardous waste generated in the current monitoring period and the quantity has been mentioned in the above table of section B.7.1 and the supporting for the same has been provided. b) The support for the same has been submitted. 3. In section G.1 of MR: The grievance register has been provided as supporting. 4. The supporting document has been provided as per the remote site visit conducted.		
1stAssessment by Audit Team	Status	Open
	Date	14-February-2024
c) In section C of MR: d) The meters’ location is been provided in the table and has been updated same has been reviewed and found correct. (CLOSED) e) All the details have been provided in the MR section in the table and have been updated same has been reviewed and found correct. (CLOSED) f) In section F of MR: g) PD has clarified that There is no as such hazardous waste generated in the current monitoring period and the quantity has been mentioned in the table of section		

B.7.1 and the supporting for the same has been submitted same has been reviewed and found correct. (CLOSED)	
h)	PD has not provided supporting documents for “site Plant log book “for SDG 4. (OPEN)
i)	In section G.1 of MR: The grievance register has been provided as supporting same has been reviewed and found correct. (CLOSED)
j)	The provided amended PPA and meter replacement certificate has been provided same has been reviewed and found correct. (CLOSED)

2ndResponse from PP	Date	28-February-2024
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It has been revised as per registered PDD.

2ndAssessment by Audit Team	Status	Closed	Date	20-March-2024
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- In section F of MR:** It has been revised as per registered PDD and same has been checked and found correct **(CLOSED)**

Assessment team confirms that CL#02 has closed.

Type	Date	14-February-2024
CL#03	Reference	LOD

Description of the Non-Conformance

- PD has not provided SDG Tool.
- Declaration certificate for no credit received in other GHG program for current monitoring period from 01-July-2023 to 31-December-2023(First and last date included).
- Salary Slip for current monitoring period from 01-July-2023 to 31-December-2023(First and last date included), If any employment is generated during current monitoring period.

1stResponse from PP	Date	28-February-2024
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- SDG impact tool has been provided along with responses.
- No double accounting declaration for the current monitoring from 01-July-2023 to 31-December-2023(First and last date included) has been submitted.
- Salary slips for the current monitoring period from 01-July-2023 to 31-December-2023(First and last date included) has been provided.

1stAssessment by Audit Team	Status	Closed	Date	20-March-2024
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- The assessment team confirms that PD has now provided SDG Tool. **(CLOSED)**
- The assessment team confirms that No double accounting declaration for the current monitoring from 01-July-2023 to 31-December-2023(First and last date included) has been submitted. **(CLOSED)**
- The assessment team confirms that Salary slips for the current monitoring period from 01-July-2023 to 31-December-2023(First and last date included) has been provided. **(CLOSED)**

Assessment team confirms that CL#04 has closed.

Type	Date	03-April-2024
CL#04	Reference	Section B.1,C,D.2,E.4,G.3 of verification protocol
Description of the Non-Conformance		
1. In Section B.1 of MR— - How much is it percentage of operating hours. - The voltage transformation is not provided. 2. In Section C of MR— - In the flow diagram it is not clear regarding the flow represented as arrows. - Which data point is taken and is that monitoring equipment part of the monitoring parameter. 3. In Section D.2 of MR – - Income generation INR 10,454,706 translates to average salary of Rs 1495.24 per day per person. Please clarify how this complies with minimum wages act 1948 and refer comments above. - Clarify since under measurement methods the unit of hazardous waste and non-hazardous waste mentioned as manual. - Why the values of hazardous waste have been applied is zero. - Since the transformer oil is a hazardous waste, it is not clear that how the project complies with HWM rules. 4. In Section E.4 of MR - Clarify the Reason for lower employment than estimated. 5. In Section G.3 of MR- How is the transition readings performed when the old meters were replaced with new.		
1stResponse from PP	Date	11-April-2024
1. Section B.1 – - Please refer Appendix 2 of the MR for breakdown details and percentage of operating hours. - Number of ICR is not required as per TEMPLATE GUIDE - Monitoring Report. 2. Section C – - The arrows representation is updated now the flow is clearly visible. - SCADA is used as monitoring equipment for daily generation reports. 3. Section D.2 –		

a. Minimum wage rates in India are fixed under the Code on Wages, 2019. the provisions of the Minimum Wages Act, 1948, have been rationalized and subsumed under the Code on Wages, 2019. Since labour is a concurrent subject under the Indian Constitution, minimum wage rates are determined both by the Central Government and the Provincial Governments. The Wage Code prohibits employers from paying workers less than the minimum wages. Since in the project activity the employer (PD) is paying wages more than the Minimum Wages notified by the Chief Labour Commissioner, Govt. of India; it is in line with the Code on Wages, 2019. Also, the minimum wage rates notified by the Chief Labour Commissioner, Govt. of India are higher than the minimum wage rates notified by Maharashtra government. Therefore, the same has been considered for comparison. b. The unit of hazardous waste and non-hazardous waste is incorporated. c. During the current monitoring period the quantity is zero. d. The waste has been disposed to the waste handler not by PD and the waste handler firm has complied with all the local laws. 4. Section E.4 -At the time of registration, it is estimated but due to improvement in operation and maintenance efficiency actual number of employees are less. 5. Section G.3 - The information is mentioned in section C, Emergency preparedness

1 st Assessment by Audit Team	Status	Closed	Date	19-April-2024
1. In Section B.1 of MR – a. Assessment team confirms that PD has incorporated information in Appendix 2 of the MR for breakdown details and also percentage of operating hours. (CLOSED) b. PD has provided appropriate justification regarding voltage transformation Hence accepted by the assessment team. (CLOSED) 2. In Section C of MR – a. Assessment team confirms that PD has now updated the arrows representation same has been checked in MR the flow is clearly visible. (CLOSED) b. PD has clarified that SCADA is used as monitoring equipment for daily generation reports Hence accepted by the assessment team (CLOSED) 3. In Section D.2 of MR – a. PD has clarified that Minimum wage rates in India are fixed under the Code on Wages, 2019. the provisions of the Minimum Wages Act, 1948, have been rationalized and subsumed under the Code on Wages, 2019. Since labour is a concurrent subject under the Indian Constitution, minimum wage rates are determined both by the Central Government and the Provincial Governments. The Wage Code prohibits employers from paying workers less than the minimum wages. Since in the project activity the employer (PD) is paying wages more than the Minimum Wages notified by the Chief Labour Commissioner, Govt. of India; it is in line with the Code on Wages, 2019. Also, the minimum wage rates notified by the Chief Labour Commissioner, Govt. of India are higher than the minimum wage rates notified by Maharashtra government. Therefore, the same has been considered for comparison same has been checked on the website and found correct Hence accepted by the assessment team (CLOSED) b. PD has now incorporated The unit of hazardous waste and non-hazardous waste is incorporated same has been checked and found consistent. (CLOSED) c. PD has clarified that During the current monitoring period the quantity is zero Hence accepted by the assessment team (CLOSED)				

- d. PD has justified that the waste has been disposed to the waste handler not by PD and the waste handler firm has complied with all the local laws Hence accepted by the assessment team. **(CLOSED)**
4. **Section E.4** – PD has justified that at the time of registration, it is estimated but due to improvement in operation and maintenance efficiency actual number of employees are less Hence accepted by the assessment team. **(CLOSED)**
5. **Section G.3** – PD has incorporated information mentioned in section C, Emergency preparedness same has been checked in MR and found correct. **(CLOSED)**

Assessment team confirms that CL#04 has closed.

Type	Date	19-January-2024
CAR#01	Reference	MR Key project information: section table 2,A.2,B.1,D.1,E.4 of verification protocol//AT
Description of the Non-Conformance		
1. In Key project information: PD has not followed the guidelines of GS MR template as per guideline “Do not modify or delete tables and their columns in this form. 2. Table 2 of MR – PD has not followed the guideline to fill MR template as per guideline “Do not modify or delete tables and their columns in this form. Add rows of the tables as needed. Add additional appendices as needed. “ 3. Section A.2 of MR – PD has not followed the GS MR template guideline for Map as per guideline PD shall mention “Maps, where required shall include: b) Name of the project c) ID of the project d) Legend e) Printing date f) Scale g) Direction of North h) GPS coordinate system (e.g. WGS 84) i) GPS grid j) Infrastructure (roads, houses, etc.) and rivers “k) Information on the satellite or aerial picture (date, resolutions, data source) . 4. In section B.1 of MR: a) DC to AC conversion equipment’s and their respective rating missing in this section. b) Clarify the total operational and total breakdown hours, also show difference between them for the current monitoring period. 5. In section D.3 of MR: PD has not followed the guideline of MR template as per guideline “If a section of this form is not applicable, explicitly state that the section is left blank intentionally. “ 6. Section E.4 - Sequence of SDG is not consistent with GS4GG MR template guide 7. Throughout the MR- Calculation of number of Monitoring Period days are incorrect throughout the MR.		

1 st Response from PP			Date	09-February-2024	
1. In key project information: The PD has followed the guideline of GS MR template and the same has been mentioned. 2. In table 2 of MR: The PD has followed the guideline of GS MR template and the same has been mentioned. 3. In section A.2 of MR: All the information are been incorporated. 4. In section B.1 of MR: a) The DC to AC capacity is mentioned and been revised and the supporting document for the same has been provided. b) The mentioned details for the same are provided in the appendix 2 of the revised MR. 5. In section D.3 of MR: Not applicable and also this not a section a part of table and the same has been mentioned. 6. In section E.4 of MR: It has been revised and made in line with the GS4GG MR template guide. 7. The number of Monitoring Period days is revised and corrected throughout the monitoring report.					
1 st Assessment by Audit Team	Status	Open	Date	14-February-2024	
8. In key project information: The PD has followed the guideline of GS MR template and now it has been revised and the same has been corrected in MR, hence accepted by the assessment team. (CLOSED) 9. In Table 2 of MR: The PD has followed the guideline of the GS MR template now it has been revised and the same has been mentioned in MR, hence accepted by the assessment team. (CLOSED). 10. In section A.2 of MR: All the information has been incorporated and the same has been mentioned in MR, hence accepted by the assessment team. (CLOSED) 11. In section B.1 of MR: c) The DC to AC capacity is mentioned and has been revised and the supporting document for the same has been provided same has been checked and confirmed. (CLOSED) d) PD needs to recalculate details in appendix 2 of the revised MR and the same in the above where breakdown details is mentioned (OPEN) 12. In section D.3 of MR: Now PD has not followed the guidelines of MR template same has been checked and confirmed. (CLOSED) 13. In section E.4 of MR: PD has been revised and made in line with the GS4GG MR template guide same has been mentioned in MR, hence accepted by the assessment team. (CLOSED) 14. The number of Monitoring Period days is revised and corrected same has been mentioned throughout the monitoring report, hence accepted by the assessment team. (CLOSED)					
2 nd Response from PP			Date	28-February-2024	
11. In section B.1 of revised MR: d) The breakdown details have been recalculated in appendix 2 and the same has been made in lined throughout the revised MR.					

2nd Assessment by Audit Team	Status	Closed	Date	20-March-2024
1. In section B.1 of MR: PD has recalculated details in appendix 2 of the revised MR and the same has been checked and found correct hence accepted. Assessment team confirms that CAR#01 has closed.				

Type	Date	14-February-2024
CAR#02	Reference	MR Key project information: section table 2,A.1,A.4,E.5 G.1, Appendix and ER Sheet of verification protocol//AT

Description of the Non-Conformance

1. **In Key project information in MR:** The “Date of project design certification” is incorrectly mentioned in the submitted MR, Provide evidence for the same.
2. **Table 2 of section A.1 of MR:** PD shall include the village name for proper identification.
3. **In Section A.4 of MR:** PD has not mentioned the correct crediting period date.
4. **In Section D.2 of MR:** For SGD 8 PD shall add a table site-wise mentioning the person employed based upon skill level. (Skilled, unskilled, and semi-skilled)
5. **IN Section E.1 of MR:** “For SDG 7 and SDG 13 Baseline emissions (BE_y in tCO₂e) are the product of the baseline emissions factor (EFCM, y in tCO₂/MWh) times the....”, SDG 7 is incorrectly mentioned. PD shall revise the statement.
6. **In Section D.2 and E.5 of MR:**
 - a) For SGD 8 PD shall add a table site-wise mentioning the person employed based upon skill level. (Skilled, unskilled, and semi-skilled)
 - b) justification of minimum wage criteria.
 - c) justification based on the skill level with a comparison to applicable state labor laws.
7. **In Section G. 1 of MR:** PD has not Incorporated a process for grievance redressal.
8. **In the Appendix of Monitoring Report:** PD shall include a simplified line diagram of the site illustrating 10 sites, billing metering, substation and bay bifurcation.
9. **In the ER Sheet:**
 - a. PD has not Incorporated the Units.
 - b. PD has not incorporated the information of the current monitoring period (days).

1stResponse from PP	Date	28-February-2024
1. In key project information of the revised MR: The date of project design certification has been corrected as per the date mentioned on the web page and the supporting document for the same has been provided along with responses. 2. In table 2 of section A.1 of revised MR: The village name has been added in the given table as per the registered PDD and has been revised. 3. In section A.4 of the revised MR: The crediting period date mentioned is as per the registered PDD and the supporting document for the same has been provided. 4. In section D.2 of the revised MR: The employment bifurcation has been done on the basis of skill level, and on the basis of gender equality as mentioned in the registered PDD in a tabular form. Also, a site wise bifurcation is not compulsory to be mentioned in the MR and also the same is not mentioned in the registered PDD and in any GS4GG guidelines.		

5. **In section E.1 of the revised MR:** The baseline values of all the SDGs 7, 8 and 13 are updated as per the ER sheet. Also, the statement has been revised accordingly.
6. **In Section D.2 and E.5 of revised MR:**
 - a) The employment bifurcation has been done on the basis of skill level, and on the basis of gender equality as mentioned in the registered PDD in a tabular form in section D.2 of the revised MR whereas a site wise bifurcation is not compulsory to be mentioned in the monitoring report and also the same is not mentioned in the registered PDD and in any GS4GG guidelines. Therefore, not incorporated in section E.5 of the monitoring report.
 - b) The amount mentioned in the monitoring report is the total income generation of all the 38 employees. All the skilled and unskilled employees working in the current monitoring period are paid as per the national laws and minimum wage criterion or even higher and the same is mentioned in the revised MR.
 - c) All the employees are skilled and only one is unskilled in the current monitoring period. Thus, all the employees working are paid as per the national and state labour laws and also minimum wage criterion or even higher and the same is mentioned in the revised MR.
7. **In section G.1 of revised MR:** A process for grievance redressal has been included.
8. **In the Appendix of Monitoring Report:** The line diagram of the site illustrating 10 sites, billing metering, substation and bay bifurcation is not required as per GS4GG template guideline and also in GS MR filling template.
9. **In the revised ER sheet:**
 - a) The units have been incorporated.
 - b) The information of the current monitoring period (days) has been included in the revised ER sheet.

1 st Assessment by Audit Team	Status	Closed	Date	20-March-2024
1. In Key project information in MR: Assessment team has checked and the “Date of project design certification” is now correctly mentioned in the submitted MR, also PD has provided evidence for the same and now found consistent. (CLOSED) 2. Table 2 of section A.1 of MR: PD has included the village name same has been checked and found correct (CLOSED) 3. In Section A.4 of MR: PD has now mentioned the correct crediting period date same has been checked and found correct. (CLOSED) 4. In Section D.2 of MR: For SGD 8 PD has now added a table site-wise mentioning the person employed based upon skill level. (Skilled, unskilled, and semi-skilled) same has been checked and found correct (CLOSED) 5. IN Section E.1 of MR: PD has now revised the statement same has been checked and found correct. (CLOSED) 6. In Section D.2 and E.5 of MR: a. Assessment team has checked and confirms that PD has now incorporated information regarding Skilled, unskilled, and semi-skilled. b. Assessment team has checked and confirms that PD has justified about of minimum wage criteria (CLOSED) c. PD has now justified based on the skill level with a comparison to applicable state labour laws and same has been checked and found correct (CLOSED) 7. In Section G. 1 of MR: PD has no Incorporated a process for grievance redressal same has been checked and found correct. (CLOSED) 8. In the Appendix of Monitoring Report: PD has now included a simplified line diagram of the site illustrating 10 sites, billing metering, substation and bay bifurcation and found correct. (CLOSED) 9. In the ER Sheet:				

- c. PD has now Incorporated the Units and found correct **(CLOSED)**
- d. PD has now incorporated the information of the current monitoring period (days) same has been checked and found correct. **(CLOSED)**

Assessment team confirms that CAR#02 has closed.

Type	Date	03-April-2024
CAR#03	Reference	Section A.1,A.4,B.1,G.3 and table 2 of verification protocol TR
Description of the Non-Conformance		
1. In Table 2 of MR- As per minimum wages act 1948, the number of trades under state govt jurisdiction is much higher than under central government. PD to ensure that the minimum wages requirement complies with state government requirements as well. 2. In Section A.1 of MR - Plant and project boundary is not demarcated clearly. 3. In Section A.4 of MR - Crediting period order number not mentioned. 4. In Section B.1 of MR – a. computation of values of Emission reduction % difference is incorrect b. The breakup is not given in terms of module power rating and number of modules. 5. In Section G.3 of MR – a. PD has not provided the validity of the previous calibration date in order to check whether the calibration date of the present MP is consistent. b. Computation of average breakdown hours is not provided		
1 st Response from PP	Date	11-April-2024
1. Table 2 - Minimum wage rates in India are fixed under the Code on Wages, 2019. the provisions of the Minimum Wages Act, 1948, have been rationalized and subsumed under the Code on Wages, 2019. Since labour is a concurrent subject under the Indian Constitution, minimum wage rates are determined both by the Central Government and the Provincial Governments. The Wage Code prohibits employers from paying workers less than the minimum wages. Since in the project activity the employer (PD) is paying wages more than the Minimum Wages notified by the Chief Labour Commissioner, Govt. of India; it is in line with the Code on Wages, 2019. Also, the minimum wage rates notified by the Chief Labour Commissioner, Govt. of India are higher than the minimum wage rates notified by Maharashtra government. Therefore, the same has been considered for comparison. 2. Section A.1 - Project boundary diagram is updated and now Plant and project boundary are clearly demonstrated. 3. Section A.4 - The crediting period order number is incorporated along with length. 4. Section B.1 – • Computation of values of Emission reduction % difference is revised. • The breakup of module power rating and number of modules is mentioned. 5. Section G.3 –		

- Calibration Due date is validity of calibration and the given calibration detail are considering whole monitoring period. - Computation is provided the section please refer it.					
1st Assessment Team	by Audit	Status	Open	Date	19-April-2024
In Table 2 of MR – PD has justified that the minimum wage rates in India are fixed under the Code on Wages, 2019. the provisions of the Minimum Wages Act, 1948, have been rationalized and subsumed under the Code on Wages, 2019. Since labour is a concurrent subject under the Indian Constitution, minimum wage rates are determined both by the Central Government and the Provincial Governments. The Wage Code prohibits employers from paying workers less than the minimum wages. Since in the project activity the employer (PD) is paying wages more than the Minimum Wages notified by the Chief Labour Commissioner, Govt. of India; it is in line with the Code on Wages, 2019. Also, the minimum wage rates notified by the Chief Labour Commissioner, Govt. of India are higher than the minimum wage rates notified by Maharashtra government. Therefore, the same has been considered for comparison Hence accepted by the assessment team (CLOSED) In Section A.1 of MR -Assessment team review the revised MR and found Project boundary diagram is Plant and project boundary are now clearly demonstrated Hence accepted by the assessment team (CLOSED) In Section A.4 of MR - Assessment team review the revised MR and found the crediting period order number is now incorporated along with length Hence accepted by the assessment team (CLOSED) In Section B.1 of MR – - Assessment team review the revised MR and found that Computation of values of Emission reduction % difference is revised Hence accepted by the assessment team (CLOSED) 325/330/375 Wp Total: 44,313 is mentioned for Sl no 01. What is the total power wattage due to this power rating? Same with other Sl nos also provide the total wattage against each of the bundle. (OPEN) In Section G.3 of MR – - PD has clarified that the calibration Due date is validity of calibration and the given calibration detail are considering whole monitoring period Hence accepted by the assessment team (CLOSED) - Assessment team review the revised MR and found that Computation is provided Hence accepted by the assessment team (CLOSED)					
2nd Response from PP				Date	23-April-2024
4.b. The mentioned information is as per registered PDD. Hence, more technical information is not required here.					
2nd Assessment Team	by Audit	Status	Closed	Date	24-April-2024
In section B.1 of MR : PD has provided proper justification ,hence accepted by the assessment team. (CLOSED) Assessment team confirms that CAR#03 has closed.					



Type		Date	DD-Month-YYYY	
FAR		Reference	Section of Val/Ver protocol	
Description of the Non-Conformance				
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	04	Total Number of FAR s ¹⁴	00
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

¹⁴ No Far was raised during current monitoring period.

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, Nepal, South Africa, Vietnam, Mozambique, Kenya, Ethiopia, Spain, Singapore, Zimbabwe, Columbia, Zambia, Libya, Indonesia, Myanmar
Education Qualification	B.E. (Mechanical) M.Tech. (Energy Management)
Year of Experience	15 Years +
Area of Expertise	Climate Change & Environment & Industry
Eligible Sectoral Scope	TA 1.1 Thermal Energy & Biomass TA 1.2 Renewables/Non-renewables TA 2.1 Energy Distribution TA 3.1 Energy Demand TA 13.1 Solid waste and Wastewater

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 (TA 1.1, 1.2, 2.1, 3.1, 13.1)	YES
Financial Expert	YES

Reviewed by	Apoorva Gupta (Quality Manager)	Date	11/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	11/10/2023

Technical Reviewer
COMPETENCE STATEMENT

Name	Sanjay Kumar K
Nationality	Indian
Countries of Experience	Vietnam, Thailand, India
Education Qualification	BE (Civil Engineering) ME (Environmental Engineering)
Year of Experience	12+ Years
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	TA 1.2 - Energy generation from renewable energy sources TA 3.1. Energy demand TA 6.1. Construction TA 13.1. Solid waste and wastewater

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 & 13.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	16/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	16/10/2023

Validator/ Verifier -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	1 year in VKU
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	YES
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	08.09.2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	08.09.2023

Project Trainee

COMPETENCE STATEMENT

Name	Komal Kumari
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. (Environmental Science) B.Sc. (Zoology)
Year of Experience	Fresher (Done 3 months Internship in VKU)
Area of Expertise	NA
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	31/03/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	31/03/2023

**History of the Document**

Version	Date	Amendment Summary*	Prepared By	Approved By
2.1	23/04/2024	Change in VKU address at front page	Apoorva Gupta	Dr. Vikas Kumar Aharwal
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