

GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG)
REPORT
-
DESIGN CERTIFICATION RENEWAL (VALIDATION)



Project Title: *120 MW Solar PV Plant by Juniper Green Sigma Private Ltd.
in Gujarat*

GS project ID: *GS 7572*

Internal ID: *A+SH_SYST_TQC_GS_RCP_2725*

Customer: *Infinite Solutions Private Limited (PP: Juniper Green Sigma
Private Limited)*

Date: *22/12/2025*

Revision: *02*

SUMMARY			
Reference No.	Date (first version)	Version No.	Date (last version)
A+SH_SYST_TQC_GS_RCP_2725	24/06/2025	03	22/12/2025
Client	Infinite Solutions Private Limited		
Project Title	120 MW Solar PV Plant by Juniper Green Sigma Private Ltd in Gujarat		
Project Participants	Juniper Green Sigma Private Limited		
Project Location	Gujarat State of India		
Contact Person	Mr. Ankush Malik		
Number and duration of the next crediting period	5 Years (17/10/2025 to 16/10/2030)		
Scale of the project activity	Large Scale Project		
Previous crediting period (1st)	5 years (17/10/2020 to 16/10/2025)		
GS4GG Version: GS4GG Principles and Requirements, version 2.1 GS4GG Activity Requirements: RE Activity Requirements Version 1.4 Applied Methodology Version: ACM0002, “Grid-connected electricity generation from renewable sources” (Version 22.0¹) R0IJ1X9LQ7W2GOYHSMBFCPE3VKZ685 The following tools^{5/} and guidance’s have been followed (References): • Tool-01: Tool for the demonstration and assessment of additionality² - Version 07.0.0 (EB 70, Annex 08) • Tool 07: Tool to calculate the emission factor for an electricity system³ - Version 07.0 (EB 100, Annex 04) • Tool 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period (Version 03.0.1)⁴		UNFCCC CDM Sectoral Scope: 1 GS4GG Sectoral Scope: 2 Technical Area: 1.2	
GS4GG First RCP PDD Version: 01 Date: 12/05/2025		GS4GG Final RCP PDD Version: 04 Date: 20/11/2025	
Estimated Annual Emission Reductions: 244,434 tCO ₂ per year			

¹ <https://cdm.unfccc.int/methodologies/view?ref=ACM0002>

² <https://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-01-v7.0.0.pdf>

³ <http://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-07-v7.0.pdf>

⁴ <https://cdm.unfccc.int/methodologies/PAMethodologies/tools/am-tool-11-v3.0.1.pdf>

Selected Sustainable Development Goals (SDGs): 7; 8; 13;

Estimated Sustainable Development Contributions

Sustainable Development Goals Targeted	SDG Impact	Estimated Annual Average	Units or Products
SDG 7: Affordable and Clean Energy	MWh of renewable energy generated	283,829.64	MWh/Ann um
SDG 8: Decent Work and Economic Growth`	Total number of jobs	15	Number
SDG 13: Climate Action (mandatory)	Amount of GHGs emissions avoided or sequestered	244,434	tCO ₂ /yr GS VER

Design Certification Summary

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Infinite Solutions Private Limited to perform the GS design certification renewal of “**120 MW Solar PV Plant by Juniper Green Sigma Private Ltd. in Gujarat**” applying the CDM approved methodology ACM0002, Version 22.0^{/3/}.

The management of Juniper Green Sigma Private Limited is responsible for the project activity management and monitoring practices at project sites. The management of Juniper Green Sigma Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions.

A desk review and a remote site inspection has been conducted to verify the data submitted in the GS4GG PDD ^{/1/}. Applus+ Certification confirms the following have been reviewed:

- Gold Standard Validation and Verification Standard version 2.0^{/6/};
- The applied monitoring methodology^{/3/};
- GS4GG “Principles and Requirements” Version 2.1^{/6/},
- Stakeholder Consultation and Engagement Requirements, Version 2.1^{/6/}
- Safeguarding Principles and Requirements, Version 2.1^{/6/}
- Site Visit And Remote Audit Requirements And Procedures, version 2.0^{5/6/}
- Renewable Energy Activity Requirements, version 1.4^{6/6/}

All information and references relevant to the project activity’s resulting in estimated emission reductions.

The scope of the validation is defined as an independent and objective review of the project design document, against the GS4GG Validation and Verification Standard version 2.0^{/6/}, applicable GS4GG requirements and requirements of Gold Standard^{/6/}. The validation report is finalized based on the assessment of the GS4GG PDD ^{/1/}, and applying standard auditing techniques including but not limited

⁵ https://globalgoals.goldstandard.org/112_par_site-visit-and-remote-audit-requirements-and-procedures/

⁶ <https://globalgoals.goldstandard.org/202-ar-renewable-energy-activity-requirements/>

to document reviews, follow up actions (e.g., remote site visit, telephonic interviews etc.) and also the review of the applicable approved methodology and underlying formulae and calculations.

The report and the annexed validation checklist describe a total of 09 findings which include:

07 Corrective Action Requests (CARs);

02 Clarification Requests (CLs/CRs);

00 Forward Action Request (FARs);

The PD has responded these findings by modifying the GS4GG PDD ^{/1/} and providing adequate additional explanations and evidences. Applus+ Certification confirms that all the findings have been “closed out” before submitting the request for registration to GS4GG board.

As a summary of the Design Certification Renewal process, the review of the Gold Standard GS4GG PDD^{/1/} and the subsequent follow-up interviews have provided Applus+ Certification with sufficient evidence for the determination of the project’s fulfilment with all stated criteria. In our opinion, the project meets all relevant requirement of Gold Standard. Therefore, Applus+ Certification recommend the project for Design Certification Renewal by the GS4GG Registry as GS4GG project.

ASSESSMENT TEAM		
Team Members	Type of Resource ⁷	Organization (for OEs)
Lead Auditor: Mr. Amit Rai	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Technical Expert: Mr. Amit Rai	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Auditor (GS Approved Auditor): Mr. Deepak Pundlik	☐ IR ☐ EI ☒ OE	True Quality Certifications Private Limited
Technical Reviewer: Mr. Anil Söyler	☐ IR ☒ EI ☐ OE	Applus+ Certification

⁷ IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)

ABBREVIATIONS	
Applus+ LGAI / Applus+	LGAI Technological Center, S.A. (Applus+ Certification)
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CER	Certified Emission Reduction
CL / CR	Clarification Request
CM	Combined Margin
CMP	Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol
DNA	Designated National Authority
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GS4GG (or GS)	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
KP	Kyoto Protocol
MP	Monitoring Plan
SDG	Sustainable Development Goal
OM	Operational Margin
PD	Project Developer
PS	Project Standard
RCP	Renewal of Crediting period
SLD	Single Line Diagram
UNFCCC	United Nations Framework Convention for Climate Change
VVB	Validation and Verification Body
VVS	Validation and Verification Standard

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1. INTRODUCTION

Infinite Solutions Private Limited has commissioned LGAI Technological Center, S.A. (Applus+ Certification)⁸ to perform a design certification renewal of “120 MW Solar PV Plant by Juniper Green Sigma Private Ltd. in Gujarat” (hereafter referred to as the bundle project activity) in the states of Gujarat in India. This validation report summarizes the findings of the validation of the project, performed on the basis of GS4GG Validation and Verification Standard version 2.0^{6/}, Principles And Requirements Version 2.1^{6/}, Renewable Energy Activity Requirements version 1.4^{6/}, as well as all relevant requirement of Gold Standard.

The project activity primarily aims at reducing Green House Gas (GHG) emissions through utilization of renewable energy technology for generation of electrical energy. The electricity generated from the project activity (283,829.64 MWh annually) will displace equivalent electricity generation in grid connected power plants. The project activity will reduce the anthropogenic GHG emissions (244,434 tCO₂ as an annual average over the crediting period of 5 year^{2/}) associated with the equivalent amount of electricity generation from Indian grid connected power plants which are predominantly fossil fuel-based power plants.

The project activity is installation of 120 MW solar power project in Gujarat in India. The project activity consists of 3 project sites, 35 MW at Village- Babsar, Taluka- Vadali, District- Sabarkanatha, Gujarat state, 40 MW at Village- Bhordu, Taluka- Tharad, District- Banaskanatha, Gujarat state and 45 MW at Village- Bilvania and Vantda Suka. Taluka- Dhansura, District- Aravali, Gujarat state. The generated electricity is fed into the integrated single Indian grid for transmission and distribution. The project activity is in line with the sustainable development priority of the country. The electricity generated from the project activity will be exported to Indian Grid. The project is promoted by Juniper Green Sigma Private Limited.

The Second crediting period of the project is of Five year from 17/10/2025 to 16/10/2030⁹.

Assessment team checked the technical parameters of the project equipment remote audit and confirm that the details as mentioned in the registered GS PDD (1st CP).

Technology Transfer

No technology transfer from other countries is involved in the project. The project activity is the installation of a grid connected renewable power plant/unit and this is not a CPA that has been excluded from a registered CDM PoA as a result of erroneous inclusion of CPAs, this project activity is not registered with CDM.

The commissioning dates for the project is as follows:

⁸ <https://globalgoals.goldstandard.org/vvb-applus-certification-lgai-technological-center-s-a/>

⁹ As per the registered PDD, the crediting period is defined as ‘09/11/2020 or a maximum of two years prior to the Gold Standard Design Certification date.’ According to the GHG Emissions Reduction & Sequestration Product Requirements, Version 3.1, para 10.2.1, the start date of the crediting period shall be the project’s start of operation date (17/10/2020) or up to two years prior to the date of Project Design Certification (09/11/2020), whichever is later. In this case, the earliest permissible start date would be 09/11/2018. Since the actual operational start date is 17/10/2020, the crediting period beginning on this date is valid and compliant.

S.No.	Organization name	capacity	Date of Commissioning
1	Juniper Green Sigma Private Limited	25 MW	17/10/2020
2		25 MW	19/10/2020
3		10 MW	28/11/2020
4		20 MW	28/11/2020
5		25 MW	09/12/2020
6		15 MW	17/12/2020

Same is verified from the commissioning certificates/^{21/} issued by Gujarat Energy Development Agency.

The details of their geo-coordinates are given below:

S. No	Location	From		To	
		Latitude	Longitude	Latitude	Longitude
1.	Village - Babsar, Tal - Vadali, Dist. - Sabarkantha	23°58'32.67"N	72°54'26.79"E	23°58'35.60"N	72°54'41.21"E
2	Village- Bhordu, Tal- Tharad, District- Banaskantha	24°25'33.88"N	71°44'21.61"E	24°25'36.10"N	71°44'07.59"E
3.	Village - Bilvaniya, Vantda Suka, Tal- Dhansura, Dist. - Aravalli	23°19'36.21"N	73°17'00.03"E	23°19'27.63"N	73°16'52.46"E

*The details of geo-coordinates are cross-checked with Google Earth/^{35/}.

The geo-coordinates have been cross-referenced using Google Maps and verified against the previous verification report/^{33/} to ensure they accurately represent the project locations

Assessment team confirmed above details via registered PDD/^{1/}, GS4GG websites, copies of documents such as Commissioning Certificates/^{21/}, Power Purchase Agreement/^{18/}, respectively during the remote site inspection.

1.1 Objective

The purpose of a validation is to have an independent third-party assessment of the GS4GG PDD /^{1/} and compliance with the GS4GG requirements as described in the Gold Standard documentation and supporting documents by the client. Validation is a part of the GS4GG project cycle and will finally result in a conclusion by Applus+ Certification whether a project activity is valid and should be submitted for registration/renewal of a project activity rests at the GS and the Parties involved.

1.2 Scope

The Design Certification Renewal scope is defined as an independent and objective review of the project PDD ^{/1/}, the project's baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against all applicable CDM and GS requirements including the approved baseline and monitoring CDM methodology ACM0002 Version 22.0^{/3/}. The validation was based on the requirements in the GS Validation and Verification Standard, version 02.0^{/4/} and Gold Standard GS4GG requirements^{/6/}.

The validation/design certification renewal is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the GS4GG PDD^{/1/}.

2. Methodology

The project assessment is based on the GS Validation and Verification Standard version 2.0^{/6/}, Gold Standard requirement for GS4GG and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants. Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the project activity are appointed. Once the project is made available for Applus+ Certification, the members of the assessment team carried out:

1. A desk review of the GS4GG PDD^{/1/};
2. Follow-up interview with project stakeholders;
3. The resolution of outstanding issues and the issuance of the final validation report and opinion.

The prepared validation report and other supporting documents then undergo an internal quality control before being submitted to the GS4GG Registry.

The GS overview documents which is referred as DVR is as below:

Validation Checklist Table 3: Resolution of Audit Findings			
Type:	☒ CAR	☐ CL/CR	☐ FAR
Number:			
Raised by:	Ishan Shrivastava		
Description of the audit finding	Date:		
The description of the audit finding should be clearly included here.			
Project Participant's response	Date:		
The responses given by the project participants during the communications with the Assessment team should be included here.			

Documentation provided as evidence by Project Participant		
The evidences provided by the project participants should be included here.		
Auditor's assessment comment	Date:	
This section should include how the audit finding is assessed by the assessment team.		

This report describes a total of 09 findings which include:

- 07 Corrective Action Requests (CARs);
- 02 Clarification Requests (CLs/CRs);
- 00 Forward Action Request (FARs);

The Complete List of CARs/CLs/FARs is included below as Appendix 1 of this report.

2.1 Appointment of the assessment team

According to the sectoral scope / technical area and experience in the sectoral or national business environment, LGAI Technological Center, S.A. (Applus+ Certification) has composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of LGAI Technological Center, S.A. (Applus+ Certification).

The composition of audit team is approved by the LGAI Technological Center, S.A. (Applus+ Certification) ensuring that the required skills are covered by the team.

The following qualification levels for team members that are assigned for this particular project by formal appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A).
- Technical Expert (TE).
- Technical Reviewer (TR).

The sectoral scope / technical area knowledge linked to the applied methodology/ies shall be covered by the assessment team.

Name	Role	SS Coverage	TA Coverage	Financial aspect	Host country experience
Mr. Amit Rai	LA/TE	YES	YES	NO	YES
Mr. Deepak Pundlik	A (GS Approved)	YES	YES	NO	YES
Mr. Anil Söyler	TR	YES	YES	YES	NA

The complete list of CVs is included as Appendix 2 of this report.

2.2 Document review

The GS4GG PDD^{/1/} submitted by the client was reviewed against the approved methodology and other relevant criteria to verify the correctness, credibility, and interpretation of the presented information. Furthermore, a cross-check between information provided and information from other sources has been done. A complete list of all documents and evidence material reviewed is included in Section 4 of this report.

2.3 Remote Audit and Interviews

This is a design certification renewal validation. As per clause 3.2.1 of GS site visit and remote audit Requirements and procedures version 2.0¹⁰, *"A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project."*

To determine whether remote auditing was a suitable approach for verification, the assessment team conducted a **risk assessment** based on the following criteria:

1. Technology Type and Project Characteristics

- The project consists of grid-connected solar PV plants with a total installed capacity of 120 MW in Gujarat.
- Solar PV technology has standardized operational parameters that are easy to monitor remotely via electronic data logs and third-party verifications.
- The plant operation and maintenance (O&M) is managed by Juniper Green Sigma Private Limited, using automated monitoring systems and real-time performance tracking.

2. Stakeholder Engagement and Local Presence

- The assessment team conducted remote interviews with key stakeholders, including project developers, site engineers, and local community members.
- The stakeholders confirmed positive impacts from the project, including job creation, improved local infrastructure, and increased energy access.
- No grievances were reported, and the project's grievance redressal mechanism was found to be active and accessible to local communities.

3. Availability of Third-Party Evidence and Documentation

The verification team reviewed and cross-checked multiple sources of documentary evidence, including:

- Commissioning Certificates^{/21/} issued by Gujarat state authorities.
- Power Purchase Agreements (PPAs)^{/18/} confirming energy supply agreements.
- GHG Monitoring Reports validated against the latest Central Electricity Authority (CEA) database (Version 20.0¹¹, December 2024)^{/25/}.
- Training records^{/8/}, employment record^{/14/}, and CSR activity reports^{/27/}, confirming compliance with SDG-related commitments.

¹⁰ https://globalgoals.goldstandard.org/standards/112_V2.0_PAR_Site-Visit-and-Remote-Audit-Requirements.pdf

¹¹ https://cea.nic.in/wp-content/uploads/2021/03/CO2_Database_Version_20.0_2023_24.xlsx

- Operational and maintenance logs^{/34/} for solar panel performance, inverter efficiency, and grid export data.

Based on this above risk assessment, the assessment team concluded that remote auditing suitable and effective verification approach, ensuring compliance with GS4GG Principles and Requirements v2.1^{/6/}. Hence, the audit team has conducted remote site inspection on 26/05/2025 corresponding to the PA as follows:

A complete desk review of the PDD^{/1/} as well as all applicable country legal requirement and supportive evidences have been checked by the Assessment team.

- Assessment team has performed remote interviews with PD in order to check implementation, current situation, evaluation of data management, QA/QC system, project technology, training provided, monitoring, calibration etc. Interview questions were filled as per Assessment team interview checklist. Cross checks between information were done as provided by interviewed personnel (i.e. by checking sources) to ensure that no relevant information has been omitted.
- Assessment team has performed remote interview with local stakeholders to check the monitoring of GS4GG sustainable parameters like employment, environmental and other relevant issues.
- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in the PDD ^{/1/} and supporting documents.
- Monitoring procedures for the SDG goals/ Sustainable monitoring parameter followed at onsite.
- Review the calculations and assumptions used to obtain the GHG data and ER.
- To understand LSC and grievance mechanism from review of documents and interaction with the villagers.
- Local stakeholder interviews.

To verify the implementation of project activity, onsite operation & maintenance, monitoring & management practices; assessment team has conducted Teams video call interviews with the onsite in-charge and also had a detailed discussion with the PP representative and reviewed third party statutory documents i.e. Commissioning certificates^{/21/}, Power Purchase Agreement^{/18/}, sample JMRs & Invoices^{/19/}, employment^{/14/}, Employee Salary slips (on sample basis)^{/17/}, O&M Agreement^{/18/}, grievance register^{/25/}.

After Teams interviews with concerned onsite persons, document reviews & site videos/photographs submitted by PP; assessment team concluded that the project activity is still implemented and operated in-line with the registered PDD ^{/1/}. There is no change in the project design or operation and monitoring practices at site which can alter the applicability or additionality of the project activity. In addition to the interviews with PP, assessment team have checked the above stated relevant supporting documents and found that the project activity is implemented as per the registered PDD ^{/1/}. Assessment team is therefore of the opinion that project is implemented as described in the registered PDD ^{/1/} and there is no change in monitoring practices as well as all monitoring parameters as envisaged. All the monitored values are

supported by the evidences i.e. employment records^{/14/} and energy generation records^{/19/} and found that information provided in the final version of the submitted PDD ^{/1/} is inline with the submitted evidences.

Details of interviewees, topics covered and additional information^{/26/} presented below:

Interviewed Personnel	Functions	Organization
Mr. Sandeep Gaur	Assistant Manager	Juniper Green Sigma Private Ltd
Mr. Aditya Patel	Senior Engineer	Juniper Green Sigma Private Ltd
Mr. Naresh Parmar	Villager (Village Dhansura of Aravali district)	Local stakeholder
Mr. Brijendra Swaroop	Assistant Manager	Juniper Green Sigma Private Ltd
Mr. Arvind Sutar	Engineer	Juniper Green Sigma Private Ltd
Mr. Narsingh Markvarma	Office Boy	Local stakeholder (village Bhordu)
Mr. Harsh Patel	Deputy Manager	Juniper Green Sigma Private Ltd
Mr. Milley Patel	Engineer	Juniper Green Sigma Private Ltd
Ms. Majid Khan	Office Boy	Local stakeholder (village Babsar of Sabarkantha)
Mr. Aishverya Agrawal	Consultant	Infinite Environmental Solutions Limited
Mr. Sneha Jawade	Consultant	Infinite Environmental Solutions Limited

During interviews with locals and employees for project developer, verbal consent for disclosing private information, such as names of interviewees, technology users, Stakeholders on the Gold Standard Impact Registry have been obtained in line with the requirement of 7.16.6.e of GS VVS^{/6/}, Version 2.0.

The details of the activity conducted during remote site inspection is as below:

Duration of Remote Audit: 26/05/2025				
No.	Activity performed during remote audit	Site location	Date	Team member
1.	Assessment team checked the implementation of the project, Baseline emission, Emission reduction calculation, technical description of the project and Monitoring. (Discussion with PP) Assessment team interviewed the local stakeholder and confirmed that there is no major grievance resulted from the project activity in and out of the project location. The stakeholder confirmed that the project resulted in employment and improves lifestyles of the personal/families in the nearby villages. (Discussion with Stakeholder)	Remote audit through Zoho Meetings.	26/05/2025 (Remote interview)	Mr. Amit Rai and Mr. Deepak Pundlik

2.4 Resolution of Clarification and Corrective Action Requests

The objective of this phase of the validation was to resolve the requests for corrective actions and clarification and any other outstanding issues which needs to be clarified for Applus+ Certification positive conclusion on the GS4GG PDD ^{/1/}. The Corrective Action Requests and Clarification Requests raised by Applus+ Certification were resolved during communications between the Project Developer and Applus+ Certification to guarantee the transparency of the validation process, the concerns raised and responses given are summarized in Appendix 1 below.

However, this report describe a total of 09 findings which include:

- 07 Corrective Action Requests (CARs);
- 02 Clarification Requests (CLs/CRs);
- 00 Forward Action Request (FARs);

The Gold Standard GS4GG PDD ^{/1/} version 01 submitted on 12/05/2025 serves as the basis for the final assessment presented.

2.5 Internal Quality Control

As part of Applus+ Certification internal quality control system, after the completion of the assessment by the appointed validation team (including completion of the final draft Validation

Report (Draft FVR)), all the relevant documentation is submitted to a qualified independent technical review team.

The technical review team is appointed to review the content of the completed draft version of the Validation Report. The technical review team assesses whether all the reporting requirements have been fulfilled in both the updated GS4GG PDD and draft version of the Validation Report and whether all raised outstanding issues (CARs and/or CLs) were satisfactorily addressed by the project developer. The technical review team either accepts or rejects elements of the draft version of the Validation Report completed by the appointed validation team. All comments and notes made by the technical review team are taken into consideration and, if applicable, incorporated in the final version of the Validation Report. The final Validation Report (after resolutions of all findings) is then submitted to the head of operations of Applus+ for final review and approval.

3. PROJECT DESIGN CERTIFICATION RENEWAL ASSESSMENT

3.1 Approval

This section is not applicable as this is a GS4GG project.

3.2 Participation

Juniper Green Sigma Private Limited is the project developer from the host party India. The host country involved is a party to the Kyoto Protocol and meets requirements to participate in the Gold Standard.

3.3 Scale of the project

The project activity is identified as a Large-scale project as mentioned under section A.4 of the GS4GG PDD ^{/1/} applying CDM Large-scale methodology ACM0002 Version 22.0^{/03/}. The total capacity of the project is 120 MW as confirmed from the submitted Commissioning Certificates^{/21/}. Since the design capacity of the project activity is more than 15 MW, the project is correctly classified as Large-scale project. The Estimated emission reduction for renewable project is greater than 10,000 tCO₂eq, thus Project falls under non-microscale categories. Assessment team also checked the eligibility requirements of latest applicable methodology ACM0002 Version 22.0^{/03/} and confirms that the project qualifies the requirement of the latest methodology also (i.e., scale, applicability, baseline, additionality and monitoring).

a) **Type of project:** The project activity involves electricity generation using Solar power to reduce atmospheric CO₂ emission by replacing equivalent amount of electricity from the grid of India. The project type is identified as renewable energy project in section A.4 of the GS4GG PDD ^{/1/}. The project activity complies with the requirement of 'the generation and delivery of energy services (e.g. electricity) from non-fossil and non-deployable energy sources' as defined in GS4GG. The project activity generates and supplies renewable electricity to the grid thereby displacing the electricity which would have generated in fossil fuel-based power plants connected to the grid.

General Eligibility Criteria under Renewable Energy Activity Requirements:

Assessment team reviewed the general eligibility criteria under Renewable Energy Activity Requirements, version 1.4 and found that criteria appropriately provided & justified in the Section A.1.1 of the GS PDD ^{/1/}. Assessment team confirmed that project doesnot differ from general eligibility criteria under activity requirement. Thus accepted.

Moreover, PD utilized the most recent and valid template, version 1.5 dated 29/06/2023, for the preparation of the Project Design Document (PDD) for the design certification renewal. The assessment team noted that PD meticulously adhered to all instructions outlined in the template, leading to its acceptance.

3.4 Greenhouse Gases

The project activity leads to the displacement of generated electricity from fossil fuel-based power plants connected to the Indian grid by renewable energy generated using Solar power. The operation of the project activity will result majorly in reduction of carbon-dioxide from the atmosphere due to displacement of electricity in grid by the renewable energy. Hence, the greenhouse gas identified in the GS4GG PDD ^{/1/} is carbon dioxide which has been duly validated by the VVB.

The GHG emission sources considered for the project boundary and their explanations are as follows:

Source		Gas	Included?	Justification/Explanation
Baseline Scenario	Grid connected electricity generation	CO ₂	Yes	Main emission source
		CH ₄	No	Minor emission source
		N ₂ O	No	Minor emission source
		Other	No	No other emissions are emitted from the project
Project Scenario	Greenfield Solar Power Project Activity	CO ₂	No	No CO ₂ emissions are emitted from the project
		CH ₄	No	Project activity does not emit CH ₄
		N ₂ O	No	Project activity does not emit N ₂ O
		Other	No	Project activity does not emit other forms of GHG emissions

3.5 Project timeframe

Other certification scheme:

The project activity has not applied, confirmed by project developer, for any other certification like Green or White certification. Therefore, the validation team concluded that the project activity meets the applicability criteria of Gold Standard. Assessment team checked the double counting clarification vide GS guideline on double counting in the context of Green Certificate Schemes, 22/01/2015¹². A declaration^{/16/} submitted by PP confirms that the project activity is not taking any

¹² [Microsoft Word - 2015 12 Double Counting Guideline Published V1.doc](#)

REC Benefits under REC mechanism. Assessment team also checked the REC web site (<https://recregistryindia.nic.in/>), GHG programs (i.e, CDM¹³, VCS¹⁴, GCC¹⁵, ICR¹⁶, UCR¹⁷, rainbow¹⁸ etc.) and confirms that the project is not undertaking any REC and GHG benefits at present nor intended to take it in near future. Further, project activity is also not availing any International REC benefits.

3.6 Project Boundary

As per para 25 of the applied methodology ACM0002 Version 22.0^{/3/}, “The spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the project power plant is connected to”.

The project boundary includes the Solar project, sub-stations, grid and all power plants connected to grid¹⁹. The project activity will evacuate power to the Indian electricity grid. Therefore, the entire Indian electricity grid and all connected power plants have been considered in the project boundary for the GS4GG project activity. The same has been checked by the assessment team during the remote inspection and PPA review and found correct.

3.7 Baseline Identification

Being a Large-scale grid connected Solar power generation project, PP developed the project based on the Methodology ACM0002 Version 22.0^{/03/}. As per methodology, Version 22.0^{/03/}, Para 25:” The spatial extent of the project boundary includes the project power plant/unit and all power plants/units connected physically to the electricity system that the CDM project power plant is connected to.”

As the project activity is a new grid-connected renewable power plant/unit, the baseline scenario is the following as per applied methodology, Para 27:” If the project activity is the installation of a Greenfield power plant with or without a BESS as described under paragraph 4(a) or paragraph 5(a), the baseline scenario is electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in TOOL07.”

The project activity involves setting up of Solar power plants to generate renewable energy in order to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied by the Indian grid, which could be fed mainly by fossil fuel fired plants. In the absence of the project activity, the equivalent amount of power would have been drawn from the Indian grid. Hence, the baseline for the project activity is the equivalent amount of power from the Indian grid. As the project activity is the installation of a new grid-connected renewable power plant/unit, the baseline and pre-project scenario is same.

¹³ <https://cdm.unfccc.int/Projects/projsearch.html>

¹⁴ <https://registry.verra.org/app/search/VCS>

¹⁵ <https://projects.globalcarboncouncil.com/>

¹⁶ <https://www.carbonregistry.com/>

¹⁷ <https://www.ucarbonregistry.io/>

¹⁸ <https://registry.rainbowstandard.io/ledger/projects>

¹⁹ https://cea.nic.in/wp-content/uploads/baseline/2024/04/User_Guide_Version_19.0.pdf

Methodology Procedure as per the applied Tool 11^{/5/} for the “Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period (Version 03.0.1)” is as follows:

Step 1: Assess the validity of the current baseline for the next crediting period. The “Procedures for the renewal of the crediting period of a registered CDM project activity” approved by the CDM Executive Board require assessing the impact of new relevant national and/or sectoral policies and circumstances on the baseline.

Step 1.1 (EB 66, Annex 47): Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies : The baseline for the project activity is the electricity delivered to the grid by the project activity which would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. The project activity is claiming the emission reductions from the net exported electricity to the grid only. In absence of project activity this quantity of electricity would have been generated from the electricity grid mix (mainly fossil fuel). The Government of India enacted the Electricity Act in the year 2003²⁰ to harmonize and rationalize the provisions in the then existing laws. The Act consolidated the laws relating to generation, transmission, distribution, trading and use of electricity. With the Enactment of the act, the then existing laws viz, The Indian Electricity Act 1910, The Electricity Supply Act, 1948²¹ and The Electricity Regulatory Commissions Act, 1998 were repealed. The Electricity Act 2003 was in force at the time of the completion of the baseline study during first crediting period.

As confirmed in the PDD^{/1/} and per Step 1.1 of Tool 11, the current baseline comply with all mandatory national or sectoral policies enacted after the validation of the project or previous renewal. The project activity is implemented on a voluntary basis and is not mandated by any prevailing host country regulations. There is no legal or policy requirement in India that makes the implementation of this renewable energy project compulsory. The Project Developer has also submitted a declaration confirming that the project is not linked to any other mechanism, such as Renewable Energy Certificates (RECs), and does not contribute directly to India’s NDC targets. Further, a review of applicable policies indicates that no new relevant regulations have been introduced since the previous crediting period that would affect the applicability of the baseline scenario.

Therefore, the existing baseline remains compliant with all applicable national and sectoral policies.

Step 1.2: Assess the impact of circumstances. The baseline scenario identified at the validation of the project activity was the electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. In 2003, the Government of India passed the Electricity Act^{/36/} to bring all previous electricity laws under one system. The Act covers everything from generating and transmitting electricity to distribution, trading, and its use. With the Enactment of the act, the then existing laws viz, The Indian Electricity Act^{/36/} 1910, The

²⁰ <https://cercind.gov.in/Act-with-amendment.pdf>

²¹ <https://cercind.gov.in/ElectSupplyAct1948.pdf>

Electricity Supply Act, 1948^{/36/} and The Electricity Regulatory Commissions Act^{/36/}, 1998 were repealed. The Electricity Act^{/36/} 2003 with their subsequent amendments were in force at the time of the completion of the baseline study during first crediting period. The current baseline comply with all mandatory national or sectoral policies enacted after the validation of the project or previous renewal.

Thus, this project activity was a voluntary investment²² which intends to replace equivalent amount of electricity at grid from renewable source. PP was not bound to incur this investment; hence absence of project activity (i.e., the investment) does not lead to any continued baseline practice for PP within their scope whereas the continued operation of the project activity would continue to replace equivalent amount of electricity at grid. Hence, the same baseline as identified in the previous crediting period is still valid for the project. Therefore, the assessment of the changes in market characteristics is not required for the renewal of the project's crediting period under GS4GG and There are no new circumstances such as legal, Operational or commercial that can impact the original baseline. Applicable legal and regulatory requirements, including national energy policies, electricity regulations, and renewable energy-related provisions, were reviewed. No changes have occurred since validation that could affect the original baseline. The baseline emission factor value is however updated based on the current data available for the grid.

Step 1.3: Assess whether the continuation of the use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested.

The project comprises a greenfield installation of solar PV systems. There has been no investment in new baseline equipment, and the current plant continues to operate effectively.

As per the "Tool to determine the remaining lifetime of equipment", the technical lifetime of the equipment is 25 years, as per Technical specifications^{/20/} and the Registered PDD^{/1/}. All six units of the project, with a combined capacity of 120 MW, were commissioned between October and December 2020. Therefore, the equipment remains within its technical lifetime for the upcoming crediting period, and the continuation of current equipment is the most likely scenario.

Conditions regarding maintenance, absence of defects, and no early replacement requirements are fulfilled. Therefore, the remaining lifetime exceeds the crediting period, and the existing baseline remains valid.

Step 1.4: Assessment of the validity of the data and parameters. This step stipulates that "Where emission factors, values or emission benchmarks are used and determined only once for the crediting period, they should be updated, except if the emission factors, values or emission benchmarks are based on the historical situation at the site of the project activity prior to the implementation of the project and cannot be updated because the historical situation does not exist anymore as a result of the CDM project activity." In the context of the present project activity the emission factor has been updated along with the approach used to calculate the emission factor.

²² The voluntary nature and renewable energy objective of the project were assessed and confirmed during the validation stage. The Validation Report provides supporting evidence, including project documentation, board approvals, and stakeholder communications. This establishes that the project is a voluntary investment aimed at displacing equivalent grid electricity with renewable generation.

Step 2: Update the current baseline and the data and parameters. As evident from the explanation provided above the baseline scenario remains unchanged. Only the approach used to calculate the baseline emission factor is updated as per the latest version of database available at the time of PDD^{/1/} submission for renewal. In line with the para 10.1.4 of GS4GG Validation and Verification Standard version 2.0^{/6/}, the impact of new relevant national and/or sectoral policies and circumstances on the baseline taking into account relevant EB guidance with regard to renewal of the crediting period at the time of requesting renewal of crediting period; and the correctness of the application of an approved baseline methodology for the determination of the continued validity of the baseline or its update, and the estimation of emission reductions for the applicable crediting period.

As per the approved consolidated Methodology ACM0002 Version 22.0^{/03/} "If the project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the "Tool 07 : Tool to calculate the emission factor for an electricity system Version 07.0.0"^{/5/}.

The project activity involves setting up of Solar projects to generate electricity from renewable solar power plant to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied by the Indian grid, which is fed mainly by fossil fuel fired plants. Hence, the baseline for the project activity is the equivalent amount of power from the Indian grid.

The combined margin ($EF_{grid,y}$) is the result of a weighted average of two emission factor pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available. The CEA database version 20.0^{/23//25/} was the latest available data at the time of PDD^{/1/} submission to VVB for design certification renewal, hence same has been considered for emission factor calculations.

The project chosen ex-ante default value i.e., Emission Factor. As per the Guidance given in Tool the emission factor is updated as follows:

1) The operating margin is calculated as per the latest version of Baseline CO₂ Emission Database, Version 20.0²⁴, December 2024 published by Central Electricity Authority (CEA)^{/25/}, Government of India available to the project participant. The operating margin calculation has been checked by the assessment team and was found to be correct.

2) The build margin is considered from latest version of Baseline CO₂ Emission Database, Version 20.0, December 2024 published by Central Electricity Authority (CEA)^{/25/}, Government of India available to the project participant, as per CDM Tool 07 "Tool to calculate the emission factor for electricity system" version 07.0.0^{/5/}. The value considered is checked by the assessment team and found correct.

²³ https://cea.nic.in/wp-content/uploads/2021/03/CO2_Database_Version_20.0_2023_24.xlsx

²⁴ https://cea.nic.in/wp-content/uploads/2021/03/CO2_Database_Version_20.0_2023_24.xlsx

- 3) The combined margin calculation is carried out as per the above-mentioned Tool 07 “Tool to calculate the emission factor for electricity system” version 07.0.0^{5/}.

The values considered were checked by the assessment team from the above-mentioned sources and were found to be correct.

The above selected baseline is correct and thus applicable to the project activity and in line with approved methodology.

The combined margin ($EF_{grid,y}$) is the result of a weighted average of two emission factor pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available. The CEA database, version 20.0^{25/} (published on December 2024^{25/}) was the latest available data at the time of GS4GG PDD^{1/} submission to VVB for design certification, hence same has been considered for emission factor calculations.

The combined margin of the Indian grid used for the project activity is as follows:

Parameter	Value	Nomenclature	Source
$EF_{grid,y}$	0.8612 tCO ₂ /MWh	Combined margin CO ₂ emission factor for the project electricity system in year y	Calculated as the weighted average of the operating margin (0.25) & build margin (0.75) values, sourced from Baseline CO ₂ Emission Database, Version 20.0, December 2024 published by Central Electricity Authority (CEA) ^{26 /25/} , Government of India
$EF_{grid,OM,y}$	0.9643 tCO ₂ /MWh	Operating margin CO ₂ emission factor for the project electricity system in year y	Calculated as the last 3-year (2020-21, 2021-22 and 2022-23) generation weighted average, sourced from Baseline CO ₂ Emission Database, Version 20.0, December 2024 published by Central Electricity Authority (CEA) ^{25/} , Government of India
$EF_{grid,BM,y}$	0.5522 tCO ₂ /MWh	Build margin CO ₂ emission factor for the project electricity system in year y	Baseline CO ₂ Emission Database, Version 20.0, December 2024 published by Central Electricity Authority (CEA) ^{25/} , Government of India

²⁵ https://cea.nic.in/wp-content/uploads/2021/03/CO2_Database_Version_20.0_2023_24.xlsx

²⁶ https://cea.nic.in/wp-content/uploads/2021/03/CO2_Database_Version_20.0_2023_24.xlsx

3.8 Eligibility Principles Assessment

Principle 1. Contribution to Climate Security & Sustainable Development

The baseline scenario and the emission reduction calculations have been performed as per the registered GS4GG PDD ^{/1/}. The grid emission factor in the same has been calculated in-line with the provisions of applied methodology ACM0002 Version 22.0^{/03/}. The latest applicable version of Tool 07 “Tool to calculate the emission factor for an electricity system” is version 07.0.0.

The applicability criteria are now detailed out in the report as below:

S.No.	Applicability	Project applicability Assessment	activity Conditions/ VVB
1.	This methodology is applicable to grid-connected renewable power generation project activities that: (a) install a Greenfield power plant; (b) involve a capacity addition to (an) existing plant(s); (c) involve a retrofit of (an) existing operating plants/units; (d) involve a rehabilitation of (an) existing plant(s)/unit(s) or (e) involve a replacement of (an) existing plant(s)/unit(s). (f) Install a Greenfield power plant together with a grid-connected Greenfield pumped storage power plant. The greenfield power plant may be directly connected to the PSP or connected to the PSP through the grid.	The project activity is implemented^{/21/} as a Greenfield Plant where no renewable energy power plant has been operating prior to this project activity, which falls under option (a) “install a Greenfield power plant” of applicability condition, Same has be confirmed through commissioning certificate and interview with local stakeholder and Site in charge. Hence this condition found applicable.	
2.	In case the project activity involves the integration of a BESS, the methodology is applicable to grid-connected renewable energy power generation project activities that: (a) Integrate BESS with a Greenfield power plant; (b) Integrate a BESS together with implementing a capacity addition to (an) existing solar photovoltaic or wind power plant(s)/unit(s); (c) Integrate a BESS to (an) existing solar photovoltaic or wind power plant(s)/unit(s) without implementing any other changes to the existing plant(s); (d) Integrate a BESS together with implementing a retrofit of (an) existing solar photovoltaic or wind power	The VVB confirms that the project activity does not involve the setting up or implementation of a BESS. This conclusion is based on (i) interviews conducted with the PP representatives, (ii) review of the previous verification report, (iii) examination of the government-issued commissioning certificate, and (iv) assessment of the project’s technical specifications. No reference to BESS installation or operation was identified in any of the verified documents. Hence, this condition is found not applicable to the project activity.	

	plant(s)/unit(s); Integrate a BESS together with a Greenfield power plant that is operating in coordination with a PSP. The BESS is located at site of the greenfield renewable power plant	
3.	The methodology is applicable under the following conditions: (a) Hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit; (b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity; (c) In case of Greenfield project activities applicable under paragraph 5 (a) above, the project participants shall demonstrate that the BESS was an integral part of the design of the renewable energy project activity (e.g. by referring to feasibility studies or investment decision documents); (d) The BESS should be charged with electricity generated from the associated renewable energy power plant(s). Only during exigencies may the BESS be charged with electricity from the grid or a fossil fuel electricity generator. In such cases, the corresponding GHG emissions shall be accounted for as project emissions following the requirements under section 5.4.4 below. The charging using the grid or using fossil fuel electricity generator should not amount to more than 2 per cent of the electricity generated by the project renewable energy plant during a monitoring period. During the time periods (e.g. week(s),	The project activity is an installation of a new grid connected solar PV power plants with total capacity 120 MW Solar Greenfield Renewable Energy Project. Hence option (a) this condition found applicable. The project activity is an installation of a new grid connected solar Greenfield power plants and does not involve any capacity addition, retrofits or replacement to an existing plant/unit(s), Hence option (b) this condition is found not applicable. The project activity is an installation of a new grid connected solar Greenfield power plants but it doesn't involve setting up and implementation of a BESS. Hence option (c) and (d) this condition is found not applicable.

	months(s)) when the BESS consumes more than 2 per cent of the electricity for charging, the project participant shall not be entitled to issuance of the certified emission reductions for the concerned periods of the monitoring period. (e) In case the project activity involves PSP, the PSP shall utilize the electricity generated from the renewable energy power plant(s) that is operating in coordination with the PSP during pumping mode.	
4.	In case of hydro power plants, one of the following conditions shall apply: (a) The project activity is implemented in existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or (b) The project activity is implemented in existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density calculated using equation (3), is greater than 4 W/m^2; or (c) The project activity results in new single or multiple reservoirs and the power density, calculated using equation (3), is greater than 4 W/m^2. (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, calculated using equation (3), is lower than or equal to 4 W/m^2, all of the following conditions shall apply: - The power density calculated using the total installed capacity of the integrated project, as per equation (4), is greater than 4 W/m^2; - Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity; - Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m^2 shall be; - Lower than or equal to 15 MW; and	The project activity is renewable Solar plant and generate electricity from Installation of solar PV panels. And is not a Hydro Power plant. Hence this condition is found not applicable.

	Less than 10 per cent of the total installed capacity of integrated hydro power project.	
5.	In the case of integrated hydro power projects, project participant shall: (a) Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or (b) Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs constructed under CDM project activity for the optimization of power output. This demonstration has to be carried out in the specific scenario of water availability in different seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum five years prior to implementation of CDM project activity.	The project activity is renewable Solar plant and generate electricity from Installation of solar PV panels. And is not a Hydro Power plant. Hence this condition is found not applicable.
6.	In the case of PSP, the project participants shall demonstrate in the PDD that the project is not using water which would have been used to generate electricity in the baseline.	The project activity is renewable Solar plant and generate electricity from Installation of solar PV panels. And is not a Hydro Power plant. Hence this condition is found not applicable.
7.	Methodology is not applicable to the following (a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site; (b) Biomass fired power plants/units	The project activity is an newly installed grid connected solar Greenfield power plants and does not involve any switching of Fossil fuels. Hence this condition is found not applicable.
8.	In the case of retrofits, rehabilitations, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is "the continuation of the current situation, that is to use the power generation equipment that was	The project activity is an installation of a new grid connected solar Greenfield power plants and does not involve any capacity addition, retrofits or replacement to an existing plant/unit(s), Hence this condition is found not applicable.

	already in use prior to the implementation of the project activity and undertaking business as usual maintenance”.	
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Applicability conditions of Tool 07: “Tool to calculate the emission factor for an electricity system”, Version 07.0.0

OM, BM and CM are estimated using the tool as mentioned under section B.4 of the GS PDD /1/ for calculating baseline emissions.

The project activity is a grid connected project activity and thus emission factor is calculated and thus OM, BM and CM are estimated using the tool mentioned under section B.4 of the PDD /1/ for calculating baseline emissions.

The project activity is located in India, a non-Annex I country. Therefore, this criterion is not applicable for the project activity.

The project activity is a grid connected a Solar power plant and there is no involvement of biofuels. Therefore, this criterion is not applicable for the project activity.

Applus+ Certification confirms that the application of the baseline methodology is transparent and conservative and confirms that the chosen baseline and monitoring methodology i.e., ACM0002 Version 22.0^{3/} is applicable to the project activity and latest version of the methodology is appropriately applied.

The project activity applies grid emission factor as per the latest available CEA database version 20 and the emission factor applied is 0.8612 tCO₂/MWh. This calculated emission factor is conservative as per tool.

The National CDM Authority (NCDMA), which is the Designated National Authority (DNA) for the Government of India (GOI) under the Ministry of Environment, Forests & Climate Change (MoEF&CC), has mentioned four indicators for the sustainable development in the interim approval guidelines for Clean Development Mechanism (CDM) projects from India. Thus, the project’s contribution towards sustainable development has been addressed based on the following sustainable development aspects:

I. Social well-being:

The project activity provides job opportunities to local people during erection, commissioning and maintenance equipment(s). Frequency of visiting villages and nearby areas by skilled, technical and industrialists increases due to the installation/on-site visit/operation and maintenance work related to solar power plant. This directly or indirectly positively affects the economy of villages and nearby areas.

II. Economic well-being:

The project activity generates permanent and temporary employment opportunities within the vicinity of the project. The electricity supply in the nearby area improves which directly and indirectly improves the economy and lifestyle of the area.

III. Environmental well-being:

The solar power is one of the cleanest renewable energy powers and does not involve any fossil fuel. There are no GHG emissions. The impact on land, water, air and soil is negligible. Thus, the

project activity contributes to environmental well-being without causing any negative impact on the surrounding environment.

IV. Technological well-being:

The project activity is a step forward in harnessing the untapped solar energy potential and further diffusion of the solar technology in the region. The project activity leads to the promotion and demonstrates the success of solar projects in the region which further motivate more investors to invest in such projects. Hence, the project activity leads to technological well-being.

Assessment team checked the technical parameters of the project equipment through solar plant technical specifications^{/28/} shared by PD which was also observed during the remote site inspection. PD confirms that the details as mentioned in the latest version of GS4GG PDD^{/1/} are correct.

The project aims to harness solar energy through total installation of 120 MW solar project consists of 3 plants of 35 MW, 40 MW and 45 MW. The details presented in the below table were confirmed during remote audit and from registered GS PDD^{/1/}.

The above-mentioned details are as mentioned in the submitted GS4GG RCP PDD^{/1/} which has been cross referenced from the respective supporting evidence(s). Also, the Solar panels have a useful life of 25 years.

Project Developer has also submitted SDG impact tool^{/28/} assessment which was checked by the assessment team and it could be confirmed that the project shall lead to contribution for SDGs 7, 8, and 13 mentioned which has been found appropriate as per observations made during the remote site inspection.

Principle 2: Safeguarding Principles

The Safeguarding principles assessment is provided in appendix 4 below.

Also, the report on “Developmental Impacts and Sustainable Governance Aspects of Renewable Energy Projects” prepared by MNRE dated September 2013²⁷ has been submitted to VVB. This report clearly mentioned that Solar power project operations do not result in direct air pollution, noise pollution.

These safeguarding principles assessment is validated through references given by PD, MNRE report as mentioned above and based on audit observations and interviews.

The SDG goals are also described below:

SDG Goal	Assessment of Methodological choices/approaches for estimating the SDG outcome
SDG 7 – Affordable and Clean Energy	Measurement Method: Electricity produced and supplied to the grid is monitored through energy meter (ABT Meters) having accuracy class of 0.2s. Net electricity will be calculated by state electricity board and PP on monthly basis and provided in the monthly report or equivalent. The other parameters used for net
Corresponding indicator:	

²⁷ <https://smartnet.niua.org/sites/default/files/resources/report-on-developmental-impacts-of-RE.pdf>

Renewable Energy Generation	electricity supplied to grid are mentioned in monitoring plan. Meter details are in appendix 3. QA/QC Process: This parameter is monitored monthly and value of parameter will be cross checked with the Statement of net export of power to the grid at the plant site. The energy meters are calibrated on regular frequency once in 3 years²⁸. Relevant SDG Target: 7.2 (Indicator 7.2.1) - By 2030, increase substantially the share of renewable energy in the global energy mix.
SDG 8 – Decent Work and Economic Growth Corresponding indicator: Increase employment opportunities	Quantitative employment Measurement Method: The parameter represents the total number of jobs created as a result of the project activity. Employment data are derived from official employment records maintained at the project site. It is expected that a minimum of 15 employees (10 skilled and 5 unskilled) will be engaged during the crediting period, all of whom are local personnel working at the site. QA/QC Process: The number of persons employed would be mentioned in the plant register^{14/}, which can be crossed checked with daily attendance register^{14/} for number of peoples employed to ensure consistency and accuracy of the employment figures. Relevant SDG Target: 8.5 (8.5.1): By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
SDG 13 – Climate Action Corresponding indicator: Reductions in GHGs EmissionTake	Measurement Method: The emission reductions are calculated as the product of the net electricity supplied to the grid and the applicable grid emission factor.. The grid emission factor is ex-ante parameter and determined based on data obtained from "CO₂ Baseline Database for Indian Power Sector" version 20.0^{25/}, published by the Central Electricity Authority, Ministry of Power, and Government of India. This is in line with "Tool to calculate the emission factor for an electricity system, version 07.0.0"^{5/}. The emission reductions are calculated as per applied methodology ACM0002, Version 22.0^{03/} requirements.

²⁸ https://cea.nic.in/wp-content/uploads/2020/02/CEA_metering_regulation_amendment_2019.pdf

	QA/QC Process: Energy meter Calibration certificates/records^{/27/} are maintained at the O&M office at plant site. Relevant SDG Target: 13.2.1: Integrate climate change measures into national policies, strategies and planning
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VVB confirms that the safeguarding-related monitoring parameters are explicitly identified and assessed as follows:

GHG Emissions Reduction (SDG 13 – Indicator 13.2.1):

Emission reductions are calculated annually based on net electricity supplied to the grid and the applicable grid emission factor derived from the CO₂ Baseline Database for Indian Power Sector (CEA, Version 20.0), in accordance with CDM Tool 07 and ACM0002.

Renewable Energy Generation (SDG 7 – Indicator 7.2.1):

Net electricity exported to the grid ($EG_{\text{facility},y}$) is monitored continuously using ABT meters (accuracy class 0.2s), with monthly recording and verification through state utility records.

Hazardous and Non-hazardous Waste Management (Safeguarding Principle 9.5):

Hazardous waste generation (kg/year) is monitored annually based on plant records. Waste handling, storage, and disposal are conducted in compliance with applicable national regulations, with records maintained for verification.

Employment Generation (SDG 8 – Indicator 8.5.1):

Quantitative employment data are monitored once per monitoring period using official employment records. A minimum of 15 local employees (10 skilled and 5 unskilled) is expected to be maintained during the crediting period.

QA/QC includes cross-checking plant registers with daily attendance records and review of training records.

The SDG impact assessment tool^{/28/} submitted by PD was reviewed by the assessment team for completeness, consistency with the project design, and alignment with relevant SDG indicators. Based on this review, the tool was found acceptable to the assessment team.

Principle 3: Stakeholder Inclusivity

The project is applying for the renewal of the crediting period i.e. Second crediting period from 17/10/2025 to 16/10/2030. In accordance with the applicable GS4GG requirements, stakeholder inclusivity reassessment is mandated only at the time of validation or when material changes occur in the project activity. As this renewal does not involve any material modifications and the stakeholder group remains unchanged, a new stakeholder inclusivity reassessment is not required.. In GS PDD, project developer has provided details of meeting and feedback round conducted at the time of Local Stakeholder Consultation (LSC) meeting at the time of validation. However, VVB ensured that ongoing stakeholder consultation through grievance register ^{/22/} is being maintained by PP. During remote audit, VVB has checked and confirmed that the grievance register is maintained and readily available at each project site project site, specifically at village

Dhansura in Aravali district, village Babsar in Sabarkantha district, and village Bhordu in Banaskantha district of Gujarat.

As per Principle 3: Stakeholder Inclusivity of the Gold Standard for the Global Goals (GS4GG) Principles & Requirements (P&R), projects must ensure continuous engagement with relevant stakeholders throughout their lifetime. This includes identifying and consulting stakeholders at the design, planning, and implementation stages, as well as establishing mechanisms for ongoing feedback and expert stakeholder input where necessary. The VVB has assessed the project's compliance with these requirements by reviewing local stakeholder consultation records^{/30/}.

During the initial project development phase, the project developer conducted a Local Stakeholder Consultation (LSC) meeting to ensure transparency and inclusivity. The VVB reviewed the LSC documentation^{/30/} and confirmed that the consultation process was conducted in accordance with GS4GG guidelines. Public meetings were held to inform stakeholders about the project's scope, expected benefits, and potential environmental and social impacts. Stakeholder feedback was actively documented, and concerns raised were addressed during project planning. Additionally, a formal grievance redressal mechanism was established to allow stakeholders to report concerns at any stage of the project's operational phase. Based on these findings, the project meets the GS4GG requirements for stakeholder engagement during the design phase.

To ensure compliance with GS4GG's requirement for ongoing stakeholder engagement, the project developer has implemented several mechanisms to seek, capture, and act upon stakeholder feedback. Community engagement sessions are conducted periodically to provide updates on the project's progress and gather local input. During remote interviews with the project proponent and stakeholders, these engagement activities are confirmed to ensure they are being carried out. The grievance redressal mechanism is well-structured, with a dedicated grievance register maintained at each project site and multiple reporting channels available, including direct reporting to project staff, email, and phone. The VVB reviewed grievance logs^{/22/} and confirmed that no major grievances remain unresolved, and minor concerns raised by stakeholders have been addressed in a timely manner. The project also conducts annual training sessions for local workers, ensuring skill development and job opportunities for the surrounding communities. Furthermore, the review of Corporate Social Responsibility (CSR) activities demonstrated that the project has contributed to local development initiatives, including infrastructure improvements and social welfare programs.

Based on the assessment of stakeholder engagement records^{/30/}, and grievance mechanisms, the VVB has determined that the project has an effective system in place for ongoing stakeholder inclusivity. The grievance redressal process is functioning effectively, and no significant concerns have been raised that would require an additional stakeholder meeting at this stage. As a result, the VVB concludes that the project is fully compliant with GS4GG Principle 3: Stakeholder Inclusivity and that an additional stakeholder meeting is not necessary at this time.

Principle 4: Demonstration of real outcomes

The monitoring plan for the real outcomes is described below:

SDG Parameter/ Safeguarding principle	Indicator	Monitoring
SDG 7: Affordable and Clean Energy	Monitoring Parameter: $EG_{facility,y}$ Quantity of net electricity generation supplied by each SPV in this project activity to the grid in year y in MWh	The project owner's key performance metric is the net electricity supplied to the grid, which serves as the monitoring parameter. Statement of net export of power to the grid at the plant site^{/19/} is directly measured using installed ABT Meters, main and check meters²⁹ readings at both the project site and the grid substation. These readings constitute the primary data source for calculating the quantity of net electricity supplied by the project unit to the grid. The responsibility for calculating net electricity generation rests with the state electricity board, and the project owner plays no role in this process. Statements issued by the state board to the project proponent regarding electricity generation report the net electricity export ($EG_{PJ,y} = EG_{facility,y}$). Energy meters with 0.2s accuracy class, positioned at delivery points, continuously measure both export and import from the energy meter at the project site. Net electricity exported is determined by subtracting import values from export values. Meter readings, taken monthly by a representative of the state board, undergo continuous monitoring. This has been checked and confirmed as per the provisions of the PPA^{/18/} and the registered PDD^{/1/}. Cumulative readings are collected at the end of each month through a joint meter reading procedure, sealed by the state board to prevent malfunctions. Officials regularly inspect the meters for tampering and malfunctions, and calibration occurs once every 3 years^{/18/} (as per Article 7 of PPA) in the presence of the project proponent and state board officials, following CEA^{/25/} guidelines. During the review of the Statement of Net Export of Power to the Grid at the plant site^{/19/}, the assessment team noted that the measurement of net electricity exported is

²⁹ Meter details has been incorporated in Appendix 4.

		under the purview of the State Electricity Board (GUVNL) and is not directly controlled by the project owner. However, as per the applied methodology^{/3/}, the measurement procedures are clearly defined and implemented. The net energy exported is measured continuously using calibrated export-import energy meters (accuracy class 0.2s), which are jointly inspected, sealed, and supervised by authorized representatives of both the project implementer (JGSPL) and the utility authority (GUVNL). Readings are recorded monthly and reflected in the Joint Meter Reading (JMR)^{/19/} reports, which include details of imported, exported, and net energy supplied. For the purpose of Emission Reduction (ER) calculation, the JMR reports^{/19/} are considered the main source of data, while the invoices^{/19/} issued by the DISCOM serve as the cross-check source to ensure accuracy and transparency of the reported values. These JMR reports serve as the basis for invoice generation and payment by the DISCOM (Distribution Company) to the project proponent after cross-verification. The metering system includes both main and check meters, with provisions in place to use the check meter if the main meter is unavailable. The assessment team confirms that this approach is consistent with the monitoring methodology and supports transparent and verifiable data for calculating Emission Reductions. Therefore, the onsite practices are considered aligned with the methodology requirements and deemed acceptable.
SDG 8: Decent Work and Economic Growth	Monitoring Parameter: Number of employment generation Number of people employed directly due to the project activity Monitoring Parameter: Quality of employment	Project participants possess documentation related to employment, including attendance registers^{/14/} and records of training^{/8/} and capacity-building activities. The assessment team reviewed this documentation.. The assessment team deems the monitoring parameter acceptable, considering that salaries are commensurate with the roles and responsibilities of employees and surpass the minimum regional wage. This has been checked and confirmed through a review of payroll records(Salary slips)^{/17/}, and the

	Training of Staff	applicable minimum wage notifications issued by the regional authorities ^{/10/} .. The project maintains training records ^{/8/} regularly, consolidating them annually. During the remote interview, the assessment team confirmed that the project expects to employ a minimum of 15 local workers ^{/14/} (10 skilled and 5 unskilled) throughout the crediting period, supporting local employment in line with SDG 8. At least one training session per year is planned, covering O&M, safety, emergency response, and fire safety, thereby enhancing employee skills and job quality. Employment and training records ^{/8/} will be verified during the monitoring period using plant registers, daily attendance logs, and training feedback forms. The assessment also confirmed the provision of safety equipment and adherence to minimum wage requirements for unskilled workers through document review during the remote audit and interviews with site personnel. In addition, safe working conditions will be further verified through site observations and stakeholder interviews during subsequent monitoring.
SDG 13: Climate Action	Monitoring Parameter: E_{RY} Emission reductions achieved per year	The emission reduction calculation was reviewed during the assessment and found to align with the formula specified in Section B.6.3 of the GS4GG RCP PDD ^{/1/} , i.e., $E_{RY} = EG_{PJ,y} * EF_{grid,CM,y}$, where $EG_{PJ,y}$ = Total quantity of net electricity delivered to the Indian grid; $EF_{grid,CM,y}$ is Combined margin CO ₂ emission factor for grid connected power generation in year y. The methodology and input parameters were cross-checked for consistency with the registered PDD ^{/1/} . As the parameter is subject to monitoring, it will be further verified during the project's verification stage.

Principle 5: Financial Additionality & Ongoing Financial Need

At the time of initial registration under GS4GG (formerly Gold Standard), the project activity—a 120 MW solar photovoltaic plant located in Gujarat—demonstrated additionality for its full 25-year life cycle, as documented in the validated Project Design Document (PDD). This demonstration included an investment analysis aligned with CDM requirements and EB101 Annex 11, which concluded that the project's equity Internal Rate of Return (IRR) of 8.26% was

significantly below the benchmark IRR of 14.17%^{/30/}, derived using a real cost of equity of 9.79%³⁰ and an inflation forecast of 3.986%³¹. As the project is registered under GS for Global Goals (GS4GG), this demonstration aligns with the requirements of Paragraphs 7.2.1 and 7.2.2 of the GS4GG GHG Emissions Reductions & Sequestration Product Requirements.

In accordance with Paragraph 4.1.52 of the GS4GG Principles & Requirements (Version 2.1), "Ongoing Financial Need shall be demonstrated at Design Certification Renewal. The project shall provide a qualitative narrative, supported by an overview of project finances, that demonstrates how the finance derived from Gold Standard Certification is material to the ongoing sustainability of the Project."

Review of Financial Performance

The project activity "120 MW Solar PV Plant by Juniper Green Sigma Private Ltd. in Gujarat" has demonstrated additionality at the time of registration for the full 25-year^{/20/} project life. Since commissioning, the project developer has been continuously receiving carbon revenues under GS4GG, which have supported the ongoing operations of the project and contributed to Sustainable Development Goals (SDGs) such as renewable electricity generation, employment creation, and climate change mitigation.

As this assessment is for a renewal of design certification, actual financial data for the previous crediting period has been reviewed to evaluate the project's ongoing financial need (OFN). The results of the OFN analysis are summarized below:

Financial Overview^{/31/}

Component	Amount (INR Mn.)
Total Expenses	3,993.41
Total Revenue	3,147.67
Proportion of Total Revenue to Expenses	78.82%

The proportion of total revenue to total expense is 78.82% (based on OFN spreadsheet dated

³⁰ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-27-v9.0.pdf>

³¹ <https://www.imf.org/external/pubs/ft/weo/2018/02/weodata/weorept.aspx?sy=2016&ey=2023&scsm=1&ssd=1&sort=country&ds=.&br=1&pr1.x=90&pr1.y=2&c=534&s=PCPI%2CPCPIPC%2CPCPIE%2CPCPIEPCH&grp=0&a=>

16/07/2025^{/31/} & previous years balance sheet^{/31/} from year 2021 to 2025), indicating that expenses still exceed revenue. This imbalance suggests that the project is not financially sustainable on its own. Without the additional revenue from carbon credits, it would be very difficult for the project to continue operations. Hence, carbon revenue plays a crucial role in supporting the project's sustainability.

Breakdown of Expenses (% of Total)^{/31/}

Expense Type	% of Total Expenses
Finance Cost	35.61%
Interest Expense	32.36%
Depreciation Expense	18.57%
Tax Expense	5.09%
Other Expenses	5.24%
Employee Benefit Expense	2.26%

Breakdown of Revenue (% of Total)^{/31/}

Revenue Source	% of Total Revenue
Revenue from Operations (Power + VERs)	95.45%
Other Income	4.55%

The revenue-to-expense ratio of 78.82% (based on OFN spreadsheet^{/31/} & previous years balance sheet^{/31/} from year 2021 to 2025) clearly indicates that expenses continue to exceed the total revenue, confirming that the project is not financially sustainable without carbon revenue support. The shortfall arises due to significant ongoing costs including operations and maintenance (O&M), salaries, consultancy fees, verification costs, and fees associated with GS4GG compliance.

As the project is already commissioned and revenue is fully dependent on electricity generation, Plant Load Factor (PLF) becomes a key sensitivity parameter. At the time of registration, the PLF was assumed to be 28.36%^{/1/}, whereas actual operational data shows a lower PLF of 23.19%^{/19/}. As this is a solar project, module degradation over time is expected, making any substantial increase in PLF unlikely during the remaining crediting period.

Hence, the ongoing financial need (OFN) is clearly demonstrated and arises from the gap between actual expenses and revenue. The carbon revenue remains critical in supporting the project's continued operations and contributions to sustainable development.

Based on the review of actual financial and operational data from the previous crediting period, the VVB team concludes that the project continues to have a material financial dependency on carbon revenue. This supports the ongoing financial need and confirms that the project remains additional under GS4GG requirements.

3.9 Calculation algorithm and/or formula used to determine emission reductions

The GS4GG RCP PDD ^{/1/} of the project activity has been checked by the assessment team and found that ACM0002 Version 22.0 ^{/03/} has been applied which is the latest version of methodology by UNFCCC. As the GS tool kit recommends the application of the latest version of the applied methodology along with the conservative argument of the approach followed. The latest version is ACM0002 Version 22.0 ^{/03/} has now been applied during the current renewal period and VVB confirms that the project activity is in line with the latest version of the methodology i.e ACM0002, Version 22.0.

The emission reduction has been calculated using the formula specified in the GS4GG RCP PDD^{/1/} i.e., $ER_y = EG_{PJ,y} * EF_{grid,CM,y}$, where $EG_{PJ,y}$ = Total quantity of net electricity delivered to the Indian grid; $EF_{grid,CM,y}$ is Combined margin CO₂ emission factor for grid connected power generation in year y. During validation for RCP, the assessment team reviewed the applied calculation methodology, monitored parameters, and source data. The calculations were cross-verified against the registered PDD^{/1/} and found to be consistent and accurate. Therefore, the emission reduction calculation is considered to be correct, conservative, and appropriate for the purpose of validation for RCP.

Assessment team checked that Formula used to calculate the net emission reduction for the project activity is:

$$ER_y = BE_y - PE_y \quad \text{(as per equation 17 of ACM0002, V22.0)}$$

Where,

ER_y = Emission Reduction in tCO₂/year

BE_y = Baseline emission in tCO₂/year

PE_y = Project emissions in tCO₂/year

Baseline Emission (BE_y)

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.

$$BE_y = EG_{PJ,y} * EF_{grid,CM,y} \quad \text{(as per equation 11 of ACM0002, V22.0)}$$

Where,

BE_y = Baseline emission in tCO₂/year

$EG_{PJ,y}$ = Total quantity of net electricity delivered to the Indian grid

$$EG_{PJ,y} = EG_{facility,y} \quad (\text{as per equation 12 of ACM0002, V22.0})$$

$EG_{facility,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)

$$EF_{grid,CM,y} = \text{Combined margin CO}_2 \text{ emission factor for grid connected power generation in year y (t CO}_2\text{/MWh)}$$

$$= 0.8612 \text{ tCO}_2\text{/MWh}$$

$$BE_y = EG_{PJ,y} * EF_{grid,y}$$

$$BE_y = 283,829.64 \text{ MWh/yr} * 0.8612 \text{ tCO}_2\text{/MWh}$$

$$= 244,434 \text{ tCO}_2\text{/yr (round down to nearest integer)}$$

Since $ER_y = BE_y$ (As $PE_y=0$) (as per para 40 of ACM0002, V22.0)

Therefore, $ER_y = 244,434 \text{ tCO}_2\text{/yr}$

SDG 7: Affordable and Clean Energy

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0	287,831.17	287,831.17
Year 2	0	285,816.35	285,816.35
Year 3	0	283,815.64	283,815.64
Year 4	0	281,828.93	281,828.93
Year 5	0	279,856.12	279,856.12
Total	0	1,419,148.21 MWh	1,419,148.21 MWh
Total no. of crediting years	5 years		
Annual average over the crediting period	0	283,829.64 MWh	283,829.64 MWh

SDG 8: Decent Work and Economic Growth

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0 Jobs	15 Jobs	15 Jobs
Year 2	0 Jobs	15 Jobs	15 Jobs
Year 3	0 Jobs	15 Jobs	15 Jobs
Year 4	0 Jobs	15 Jobs	15 Jobs

Year 5	0 Jobs	15 Jobs	15 Jobs
Total	0 Jobs	15 Jobs	15 Jobs
Total number of crediting years	5 years		
Annual average over the crediting period	0 Jobs	15 Jobs	15 Jobs

SDG 13 Climate Action

YEAR	BASLINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	247,880	0 tCO ₂	247,880
Year 2	246,145	0 tCO ₂	246,145
Year 3	244,422	0 tCO ₂	244,422
Year 4	242,711	0 tCO ₂	242,711
Year 5	241,012	0 tCO ₂	241,012
Total	1,222,170 tCO ₂	0 tCO ₂	1,222,170 tCO ₂
Total number of crediting years	5 Years		
Annual average over the crediting period	244,434 tCO₂	0 tCO₂	244,434 tCO₂

4. REFERENCE

S. No.	Document/Evidence/Reference/Weblink, Version, Date
1.	Initial GS4GG RCP PDD, version 01 dated 12/05/2024 Final GS4GG RCP PDD, version 04 dated 20/11/2025 Registered PDD, version 06 dated 11/01/2021
2.	Estimated Emission Reduction Sheet for the project activity, Version 02 dated 20/06/2025 IRR spreadsheet , V1.0, dt 20/02/2020
3.	CDM Methodology: ACM0002 Version 22.0 https://cdm.unfccc.int/UserManagement/FileStorage/R0IJ1X9LQ7W2GOYHSMBFCPE3VKZ685
4.	Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016 https://cpcb.nic.in/hazardous-waste-rules/
5.	Tool 01: Tool for the demonstration and assessment of additionality - Version 07.0.0 Tool 07: Tool to calculate the emission factor for an electricity system, version 7.0.0 Tool 11 for Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period, version 03.0.1
6.	GS4GG Requirements: Validation and Verification Standard version 2.0 Principles and Requirements, version 2.1 Stakeholder Consultation and Engagement Requirements, version 2.1 Renewable Energy Activity Requirements, version 1.4 Safeguarding Principles and Requirements, version 2.1
7.	GPS Software - Google Earth location of the project activity.
8.	Training Records of project staff on sample basic from 01/01/2024 to 31/03/2025
9.	Universal declaration of Human Rights: https://www.un.org/en/about-us/universal-declaration-of-human-rights
10.	Ministry of Labor & Employment: https://labour.gov.in/labour-law-reforms The Factories Act in India THE FACTORIES ACT, 1948
11.	National Prevention of Corruption Act of Government of India: https://www.indiacode.nic.in/bitstream/123456789/1558/1/A1988-49.pdf
12.	Ministry of Environment, Forest & Climate Change: https://moef.gov.in/moef/index.html
13.	Minutes of Meeting of Stakeholders' Feedback (The stakeholder consultation was conducted between 13/07/2020 to 15/07/2020)
14.	Employment records of the project staff on site from 01/01/2024 to 31/12/2024 Attendance register from 01/01/2024 to 31/12/2024
15.	The Future of Distributed Renewable Energy in India, May 2021 https://www.climatepolicyinitiative.org/wp-content/uploads/2021/05/The-Future-of-Distributed-Renewable-Energy-in-India.pdf?utm_source
16.	Declaration of no double counting by

S. No.	Document/Evidence/Reference/Weblink, Version, Date
	M/s Juniper Green Sigma Private Ltd. dated 10/06/2025
17.	Employee salary slip (on sample basis) from 01/12/2024 to 01/03/2025
18.	Power purchase agreement, dated 21/05/2019
19.	Statement of net export of power to the grid at the plant site from 01/01/2024 to 31/03/2025 JMR and Invoices
20.	Technical specifications of the Solar PV modules and invertors.
21.	Commissioning Certificates dated 28/10/2020
22.	Grievance logs placed at site.
23.	Employee Attendance registers.
24.	Single Line Diagram (SLD) of the Project activity
25.	CEA CO ₂ database version 20.0 dated December, 2024 https://cea.nic.in/wp-content/uploads/2021/03/User_Guide_Version_20.0.pdf
26.	Remote Interview audit plan dated 22/05/2025 and Interview video recording dated 26/05/2025
27.	CSR activity record sample basis from 01/01/2024 to 31/12/2024
28.	SDG Impact Tool dated: 02/07/2025 v 01.0
29.	Calibration certificate Babsar site dated 20/06/2023 Bhordu site dated 08/07/2023 Khadal site dated 08/08/2023
30.	LSC Records (Consultation Meeting minutes, feedback forms, and interview records etc.) dated 13/07/2020; 14/07/2020 and 15/07/2020
31.	OFN spreadsheet dated 16/07/2025 Balance sheet 20-21 by S.R Bathiboi & Co. LLP dated 13/09/2021 Balance sheet 21-22 by S.R Bathiboi & Co. LLP dated 22/08/2022 Balance sheet 22-23 by S.R Bathiboi & Co. LLP dated 14/07/2023 Balance sheet 23-24 by Walker Chandiok & Co.LLP dated 03/09/2024 Balance sheet 23-24 by Walker Chandiok & Co.LLP dated 23/06/2025
32.	HR policies
33.	Previous verification Report Monitoring Report v.05 Dated 17/12/2024 Previous Validation report v2.0 dated 11/09/2020
34.	Operational & maintenance logs and breakdown details from 01/01/2024 to 31/03/2025
35.	Google Earth https://earth.google.com/web/@0.00000439,0.00001462,0.00005283a,22251752.77375623d,34.99999821y,0h,0t,0r/data=CgRCAggBOgMKATBCAggASg0IAAA?authuser=0
36.	Electricity Act 2003 https://cercind.gov.in/Act-with-amendment.pdf The Indian Electricity Act 1910

S. No.	Document/Evidence/Reference/Weblink, Version, Date
	https://www.indiacode.nic.in/repealedfileopen?rfilename=A1910-9.pdf The Electricity Supply Act, 1948 https://cercind.gov.in/ElectSupplyAct1948.pdf The Electricity Regulatory Commissions Act, 1998 https://cercind.gov.in/ElectReguCommiAct1998.pdf

5. FINAL PROJECT DESIGN CERTIFICATION STATEMENT

Applus+ Certification have performed a validation for design certification renewal of the “120 MW Solar PV Plant by Juniper Green Sigma Private Ltd. in Gujarat”. The validation was performed on the basis of GS Validation and Verification version 02.0^{/4/}, Gold Standard GS4GG guideline and host country criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The review of the GS4GG RCP PDD^{/1/} and the subsequent follow-up interviews has provided Applus+ Certification with sufficient evidence to determine the fulfillment of stated criteria. In our opinion, the project meets all relevant UNFCCC and Gold Standard for Global Goals requirements and all relevant host country criteria. The project will hence be recommended by Applus+ Certification for Renewal of Design Certification with the GS4GG Registry.

By displacing fossil fuel-based electricity with electricity generated from a renewable source, the project results in reductions of CO₂ emissions that are real, measurable and give long-term benefits to the mitigation of climate change. Emission reductions attributable to the project are hence additional to any that would occur in the absence of the project activity. Given that the project is implemented as designed, the project is likely to achieve the estimated amount of annual average emission reductions of 244,434 tCO₂ per year.

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The conclusion can therefore be summarized as:

- The project does not result in negative social, environmental and/or economic impacts.
- The project is in-compliance with GS4GG Principles and Requirements^{/6/}, relevant Activity Requirements^{/6/}, Product Requirements^{/6/}, selected and applied methodology^{/3/} methodological tools^{/5/}, templates and guidelines as applicable, taking into account applicable Rule Updates, Rule Clarifications and guidance provided by Gold Standard, as well as any deviations granted to the project.
- The project reporting information is accurate, conservative, relevant, complete, consistent and transparent.
- The project following the requirements of GS4GG Validation and Verification Standard, version 2.0.^{/6/}
- The project likely to achieve its objectives and contribute to emission reduction and/or removal of greenhouse gas emissions.
- The project contributes to Environment, Social Development and Economic and technological development.
- The ongoing financial need of the project has been clearly demonstrated through actual operational and financial data. The project's expenses continue to exceed its revenues, and it relies on carbon finance to remain operational and sustainable. Hence, the carbon revenue remains material to the project's continued performance and delivery of climate and development benefits.

- The project additionality is sufficiently justified in the GS4GG RCP PDD ^{/1/} as per para 7.1.1 and 7.1.2, GHG Emissions Reductions & Sequestration Product Requirements³².
- The project does not result in diversion of ODA.
- Conservative assumptions were applied in the project description.
- The monitoring plan of SDG parameters is transparent and adequate.
- The project meets the stakeholder consultation requirements.

The conclusions of this report show, that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation.

Date: 22/12/2025
Lead Auditor: Mr. Amit Rai
Tech. Expert: Mr. Amit Rai
Auditor: Mr. Deepak Pundlik
Tech. Reviewer: Mr. Anil Söyler

Approver (*Applus+ Certification VVB Technical Manager*)

Ms. Karen Vega

ASSESSMENT TEAM	
Lead Auditor: Mr. Amit Rai	Technical Reviewer: Mr. Anil Söyler
Signature: 	Signature: 
Approver: Ms. Karen Vega	
Signature: 	

³² https://globalgoals.goldstandard.org/standards/501_V2.1_PR_GHG-Emissions-Reductions-Sequestration.pdf

Appendix 1: Corrective Action Request/Clarification Request/Forward Action Request resolution table

Type:	☐ CAR	☒ CL/CR	☐ FAR	Number:	01
Raised by:	Assessment Team			Ref. to checklist in above tables:	3.2
Description of the audit finding				Date:	03/06/2025
PP is requested to submit GS4GG SDG impact tool to the VVB this for the assessment.					
Project Participant's response				Date:	20/06/2025
PD is providing the Excell of SDG impact tool of GS4GG for the assessment.					
Documentation provided as evidence by Project Participant					
1. SDG Impact tool version 01.0					
Auditor's assessment comment				Date:	24/06/2025
The SDG Impact Tool (Version 01.0) has been submitted as requested. Assessment team crosschecked same and found appropriate and relevant for the project activity. Thus, accepted and CL is closed.					

Type:	☐ CAR	☒ CL/CR	☐ FAR	Number:	02
Raised by:	Assessment Team			Ref. to checklist in above tables:	3.2
Description of the audit finding				Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i>					
<i>1. In section A.1, Expected amount of electricity from the generation found inconsistent with the submitted ER sheet.</i>					
<i>2. PP is requested to crosscheck spelling and font through the report, as few instances' inconstancies observed.</i>					
Project Participant's response				Date:	20/06/2025
<i>1. The expected amount of electricity from the generation is made consistent with the ER sheet and same is mentioned in the section A.1 of the PDD version 02.0.</i>					
<i>2. The spellings and the font are revised and made consistent throughout report in the PDD version 02.0</i>					
Documentation provided as evidence by Project Participant					
1. PDD version 02.0					
Auditor's assessment comment				Date:	24/06/2025

During review of submitted revised PDD, assessment team observed following;

1. The expected electricity generation figures in Section A.1 of PDD version 02.0 have been made consistent with the ER sheet. Thus, accepted and observation closed.
2. Spelling and font inconsistencies have been corrected throughout the report in PDD version 02.0. Thus, accepted and observation closed.

Hence, CL is closed.

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	01
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. <i>In section A.1.1 Eligibility of the project under Gold Standard, the version of the GS4GG Template Guide cited is inconsistent with the applicable version. PP is required to reference the correct version.</i> 2. <i>In section A.1.1 referred version of GS4GG Principles & Requirements found inconsistent. Further PP shall refer latest available version of all applicable rules and requirements.</i> 3. <i>PP is requested to submit Declaration for no double counting.</i>			
Project Participant's response		Date:	20/06/2025
1. Eligibility of the project under Gold Standard, the version of the GS4GG Template Guide is made consistent with the applicable version and same is mentioned in the section A.1.1 of the PDD version 02.0. 2. The latest versions of all applicable rules and the requirements are revised same is mentioned in the section A.1.1 of the PDD version 02.0. 3. PD is providing the declaration of No Double Counting for reference.			
Documentation provided as evidence by Project Participant			
1. PDD version 02.0 2. No Double Counting Declaration			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted revised PDD, assessment team observed following; 1. The version of the GS4GG Template Guide cited in Section A.1.1 has been revised to reflect the correct applicable version in PDD version 02.0. Thus, accepted and observation closed. 2. The reference to GS4GG Principles & Requirements has been updated to the latest version i.e., version 2.1. PDD version 02.0 reflects this change and complies with current Gold Standard rules. Thus, accepted and observation closed. 3. The PP has submitted a signed Declaration for No Double Counting dated 26/05/2025. The document has been reviewed and found appropriate for the project activity. Thus, accepted and observation closed. Hence, CAR is closed.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	02
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Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding	Date:	03/06/2025	
<i>During desk review, assessment team observe following inconsistencies;</i>			
1. Section A.3 is not filled in accordance with the template filling instructions. PP shall include following details; A list of the facilities, systems and equipment that will be installed and/or modified by the project. The age and average lifespan of the equipment based on the manufacturer's specifications and industry standards 2. The PDD states that the ESIA and land documents have been submitted to the DOE; however, these have not been provided to the assessment team. Submission is required. 3. Geo-coordinates provided in the current PDD are inconsistent with the registered PDD. PP is required to take corrective action and submit supporting evidence for verification.			
Project Participant's response	Date:	20/06/2025	
1. A list of the facilities, systems and equipment that are installed /modified by the project is mentioned in the section of A.3 of the PDD version 02.0. The paragraph of the age and average lifespan of the equipment based on the manufacturer's specifications and industry standard is mentioned in the section A.3 of the PDD version 02.0. 2. PD is providing ESIA (Environmental and Social Impact Assessment Report) and land documents in the supporting documents. 3. The project was not commissioned during registration of the project the geo coordinates of the project locations have been revised with the verification report and thus updated accordingly in the section of A.2 in PDD version 02.0.			
Documentation provided as evidence by Project Participant			
1. ESIA report of all three sites 2. Land Documents 3. PDD version 02.0			
Auditor's assessment comment	Date:	24/06/2025	
During review of submitted revised PDD, assessment team observed following; 1. PDD version 02.0 now includes a list of the facilities, systems, and equipment installed/modified by the project, along with information on their age and average lifespan based on manufacturer specifications and industry standards. The section has been updated as per the template requirements. Further, assessment team crosschecked same with registered PDD and technical specification and found appropriate. Thus, accepted and observation closed. 2. The Project Developer has submitted the ESIA reports and land documents as supporting evidence. These documents have been reviewed and found appropriate for the project. Thus, accepted and observation closed. 3. The geo-coordinates have been updated in Section A.2 of PDD version 02.0 with reference to the post-registration verification report. The explanation provided is valid, and the revised coordinates has been crosschecked with the geo-tagged photograph and found consistent with project status. Thus, accepted and observation closed. Hence, CAR is closed.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	03
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. In section B.2 Applicability of methodology, PP does not provide justification in line with the applicability conditions of the selected methodology. PP is required to take corrective action and revise accordingly.			
Project Participant's response		Date:	20/06/2025
1. Justification in line with the applicability conditions of the selected methodology is mentioned in the section of B.2 of the PDD version 02.0.			
Documentation provided as evidence by Project Participant			
PDD version 02.0			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted revised PDD, assessment team observed following; 1. Section B.2 of PDD version 02.0 now provides a clear justification demonstrating compliance with all applicability conditions of the selected methodology i.e., ACM0002 version 22.0. The revision has been reviewed and found appropriate for the project activity. Thus, accepted and observation closed. Hence, CAR is closed.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	04
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. Section B.3 is not completed in accordance with GS4GG PDD template instructions. The definition of the project boundary, including its physical delineation and a flow diagram based on the description of installed/modified technologies, is missing.			
Project Participant's response		Date:	20/06/2025
1. The definition of the project boundary, including its physical delineation and a flow diagram based on the description of installed/modified technologies is mentioned and updated in the section B.2 of the PDD version 02.0.			
Documentation provided as evidence by Project Participant			
1. PDD version 02.0			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted revised PDD, assessment team observed following; 1. The PP has included the definition of the project boundary, its physical delineation, and a flow diagram based on the installed/modified technologies. This information has been updated in Section B.2 of PDD version 02.0. The revision is in line with the GS4GG PDD template requirements and is found appropriate for the project activity. Thus, accepted and observation closed. Hence, CAR is closed.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	05
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. PP is requested to submit IRR sheet to cross check sensitivity analysis. 2. Supporting documents for tariff, PLF, project cost, and O&M cost are not submitted. PP is requested to provide evidence to validate these values.			
Project Participant's response		Date:	20/06/2025
1. PD is providing the IRR sheets to cross check sensitivity analysis. 2. PD is providing the PPA (Power Purchase Agreement) to crosscheck tariff rate, Balance sheet (2021-22) to verify the O&M and the project cost and ER sheet version 02.0 (PLF tab) to verify the PLF.			
Documentation provided as evidence by Project Participant			
1. IRR Sheets 2. PPA 3. Balance sheet (2021-22) 4. ER Sheet version 02.0			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted documents, assessment team observed following; 1. The Project Developer has submitted the IRR sheets to enable cross-checking of the sensitivity analysis. Sensitivity analysis found consistent with the submitted IRR sheet. Thus, accepted and observation closed. 2. Supporting documents, including the PPA (for tariff), balance sheet 2021-22 (for O&M and project cost), and ER Sheet version 02.0 (for PLF), have been submitted. The values have been verified against these documents and are found consistent. Thus, acceptable and observation closed. Hence, CAR is closed.			

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	06
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. Assessment team observed that "Sections B.5.1 and B.5.2 are absent from the submitted PDD. PP is requested to complete these sections in line with the PDD template and filling instructions.			
Project Participant's response		Date:	20/06/2025
1. Sections B.5.1 and B.5.2 are already included in the document kindly refer to the relevant sections in line with the PDD template in the PDD version 02.0.			
Documentation provided as evidence by Project Participant			
1. PDD version 02.0			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted revised PDD, assessment team observed following;			

1. Upon review of PDD version 02.0, Sections B.5.1 and B.5.2 are found to be included and completed as per the PDD template and filling instructions. The response is satisfactory. Thus, accepted and observation closed.
 Hence, CAR is closed.

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	07
Raised by:	Assessment Team	Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	03/06/2025
<i>During desk review, assessment team observe following inconsistencies;</i> 1. PP shall incorporate meter details in section B.7.1 or B.7.3 of PDD. Further, PP is requested to submitted geo-tagged meter photographs and calibration certificate. 2. PP is requested to submit employment records. 3. PP requested to submit plant records related to hazardous waste management.			
Project Participant's response		Date:	20/06/2025
1. The meter details are mentioned in the Appendix 5 of the PDD version 02.0 and also PD is providing the geo-tagged meter photographs and calibration certificate. 2. PD is providing the Salary slip of the employee. 3. PD is providing the Hazardous waste management record of the plant.			
Documentation provided as evidence by Project Participant			
1. Geo-tagged meter photographs 2. Calibration certificate 3. Salary Slip 4. Waste Hazardous MOU			
Auditor's assessment comment		Date:	24/06/2025
During review of submitted revised PDD, assessment team observed following; 1. Meter details have been included in Appendix 5 of PDD version 02.0. Additionally, geo-tagged photographs and a valid calibration certificate have been submitted by PP. The assessment team crosschecked all the submitted document and found appropriate for the project activity. Thus, accepted and observation closed. 2. A salary slip has been submitted as evidence of employment. Which is acceptable for verifying employment records as requested. Thus, accepted and observation closed. 3. A hazardous waste management MOU has been provided. Further, PP has submitted has also submitted hazardous waste management record of the plant. Thus, accepted and observation closed. Hence, CAR is closed.			

Appendix 2: Audit Team CVs

Name	SHORT CV. BACKGROUND INFORMATION
Mr. Amit Rai	Mr. Amit Rai, has done Bachelor of Technology in Electrical & Electronics Engineering from Dr. A.P.J. Abdul Kalam Technical University, India and Government Certified Competency Class – I, Electrical Supervisor from Government of National Capital Territory of Delhi, India. He has more than (8) years of working experience in different organizations like Sunrator Technologies, Sun Source Energy Private Ltd. (SHV Energy Group, Singapore) & KBS Certification Services Private Ltd. (UNFCCC's – DOE), In the area of Renewable Project Management, Execution, Designing & Climate Change Services. Currently he is associated with True Quality Certifications Private Limited (Applus+ Certification's Outsourced Entity) and empanelled with Applus+ Certification to carry out GHG audits in the aforementioned schemes. Mr. Amit Rai is based in New Delhi, India
Mr. Deepak Pundlik	Mr. Deepak Pundlik has 15 years of experience in climate change, waste management and environmental management. After completing Masters in Environment Sciences from Pune university, He has worked in waste management field. As a GHG consultant, He handled more than 50 projects under renewable energy, waste management sectors during his stint with companies - MITCON and Thermax. Post Thermax, Deepak was involved in organic farming research project with Tata Institute of Social Sciences. As a GHG auditor, He has validated/verified projects under CDM/VCS/GS and GCC mechanisms from renewable energy, energy demand, waste management sectors handling more than 15 projects. Currently he is associated with True Quality Certifications Private Limited (Applus+ Certification's Outsourced Entity) as GHG Auditor. He has experience in validation/verification assessments under CDM/VCS/GS and GCC mechanisms for the Sectoral Scopes of renewable energy, energy demand and waste management. Mr. Deepak Pundlik is based in Indore, India
Mr. Anil Söyler	Mr. Anil Söyler has done Bsc. in Environmental Engineering. He has completed his Bachelor degree in the Middle East Technical University, Turkey. He has more than 20 years of professional experience in environmental management, monitoring and auditing, waste and waste water management, environmental and social impact assessment, GHG emission report and projects' validation and verification, environmental reports, team and client relationship management and quality management systems and has been involved in the validation/verification services of more than 200 GHG emission reduction projects in total. He has also been involved in both national and international projects supported by IFC, World Bank and EBRD. Mr. Anil Söyler is based in Ankara, Türkiye.

Appendix 3: Calibration details

Babsar Substation:

Sr No.	Meter Number	Type	Make	Accuracy class	Date of Calibration ^{/29/}	Due date
1	GJ4583A	Main meter	Secure	0.2s	20/06/2023	19/06/2026
2	GJ4584A	Check meter	Secure	0.2s	20/06/2023	19/06/2026
2	GJ4585A	Standby meter	Secure	0.2s	20/06/2023	19/06/2026

Bhordu Substation:

Sr No.	Meter Number	Type	Make	Accuracy class	Date of Calibration ^{/29/}	Due date
1	GJ4603A	Main meter	Secure	0.2s	08/07/2023	07/07/2026
2	GJ4604A	Check meter	Secure	0.2s	08/07/2023	07/07/2026
2	GJ4605A	Standby meter	Secure	0.2s	08/07/2023	07/07/2026

Khadol Substation:

Sr No.	Meter Number	Type	Make	Accuracy class	Date of Calibration ^{/29/}	Due date
1	GJ4606A	Main meter	Secure	0.2s	08/08/2023	07/08/2026
2	GJ4607A	Check meter	Secure	0.2s	08/08/2023	07/08/2026
2	GJ4608A	Standby meter	Secure	0.2s	08/08/2023	07/08/2026

Appendix 4: Safeguarding principle assessment

SOCIAL SAFEGUARDING PRINCIPLES			
Reference requirement	Question	PD Response	VVB assessment
P.1 HUMAN RIGHTS			
<u>P.1.1.1 </u>	Does the project developer, its representatives and the Project disrespect internationally proclaimed human rights?	☐ YES ☒ NO	During remote interview and document review, The Project is not in conflict with the economic livelihood of the local community. The Project does not cause any human rights abuse and respects internationally proclaimed human rights issue.
<u>P.1.1.1 </u>	Is the project involved or complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights?	☐ YES ☒ NO	
<u>P.1.1.2 </u>	Have local communities or individuals raised human rights concerns regarding the project (e.g., during the stakeholder engagement process, grievance processes, public statements)?	☐ YES ☒ NO	
<u>P.1.1.3 </u>	Is there a risk that rights-holders (e.g., Project-affected stakeholders) do not have the capacity to claim their rights?	☐ YES ☒ NO	
<u>P.1.1.3 </u>	Does this project undermine national or regional measures for the realisation of the right to development?	☐ YES ☒ NO	Further, the Project meets the local labour law requirements thus does not cause any human rights abuse.
<u>P.1.1.1 </u>	adverse impacts on enjoyment of the human rights (civil, political, economic, social or cultural) of the affected population and particularly of marginalized groups?	☐ YES ☐ POTENTIAL LY ☒ NO	The India has ratified the Convention 100 (equal remuneration) and convention 111 (discrimination in employment /occupation) under the ILO Declaration on Fundamental Principles and rights ³³ The project adheres to the host country's commitment to the above mentioned conventions. Hence, assessment team confirms the project will not have any negative impact over the human rights.
<u>P.1.1.2 </u>	inequitable or discriminatory impacts on affected populations, particularly people living in poverty or marginalized or excluded individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.1.1.3 </u>	restrictions in availability, quality of and/or access to resources or basic services, in particular to marginalized individuals or groups, including persons with disabilities?	☐ YES ☐ POTENTIAL LY ☒ NO	

³³ <http://www.mfcindia.org/main/bgpapers/bgpapers2013/am/bgpap2013c.pdf>

<u>P.1.1.3</u>	exacerbation of conflicts among and/or the risk of violence to project-affected communities and individuals?	☐ YES ☐ POTENTIAL ☒ NO	
Briefly describe below how the project incorporates a human rights-based approach.			
The project, its developer, and representatives adhere to internationally proclaimed human rights standards, as evidenced by the absence of disrespect towards such rights. Moreover, the project maintains a clear stance against involvement or complicity in any form of violence or human rights abuses, in line with the Universal Declaration of Human Rights^{/9/}. Throughout stakeholder engagement processes, no human rights concerns have been raised by local communities or individuals, indicating a commitment to respectful and inclusive practices. This was confirmed through a review of the Stakeholder Consultation Meeting minutes^{/30/}, feedback forms^{/30/}, and interview records with local stakeholders conducted during the assessment. Additionally, there is no evidence suggesting that rights-holders lack the capacity to claim their rights in relation to the project. Furthermore, the project does not undermine national or regional measures aimed at realizing the right to development, further underscoring its commitment to upholding human rights principles.			
P.2 GENDER EQUALITY AND WOMEN'S EMPOWERMENT			
<u>P.2.1.1</u>	Have women's groups/leaders raised gender equality concerns regarding the project, (e.g., during the stakeholder engagement process, grievance processes, public statements)?	☐ YES ☒ NO	Assessment team checked during the remote interview with site incharge that men women have equal participation and equal pay is given for equal work. The employment contract ^{/14/} for both Men and women is checked and Salary Slip ^{/17/} for both Men and women are checked to confirm equal pay for equal work. Projects do not affect men and women in marginalized or vulnerable communities. Both men and women are employed as per the Skill level and requirement of the Organization. Local Men and women who are uneducated are provided unskilled job during the construction as well as operation phase of the project which generated employment opportunity for the local people. The Project design do not increase women work load however on contrary generated employment opportunity for them. The project has Women cell in case of any Sexual harassment case is noticed and the same is resolved on priority basis. Moreover, since his has generated employment for women it improves there overall life of the family as well. The project does not discriminate the local community on
<u>P.2.1.2</u>	Does the project undermine the principles of non-discrimination, equal treatment, and equal pay for equal work?	☐ YES ☒ NO	
<u>P.2.1.2</u>	Does the project prevent men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions, as appropriate?	☐ YES ☒ NO	
<u>P.2.1.2</u>	Does the project limit the participation of women or men based on pregnancy, maternity/paternity leave, or marital status?	☐ YES ☒ NO	
<u>P.2.1.2</u>	Is information about project objectives being communicated in a way that is inappropriate for the local context and not tailored to the methods of understanding of both women and men, which could hinder their participation?	☐ YES ☒ NO	
<u>P.2.1.3</u>	Has the project assessed gender risks without referencing the country's	☐ YES ☒ NO	

	gender strategy or equivalent national commitment?		basis of gender or caste or religion and therefore equally serve to all ³⁴ .
<u>P.2.1.4</u>	Has expert stakeholder(s) been involved, and has their input been requested for the project design on gender equality and women's empowerment?	☐ YES ☒ NO	PP does not involve in any form of discrimination in any kind. India also ratified relevant ILO core conventions on equality, namely Equal Remuneration Convention (Convention No 100) and Discrimination (Employment and Occupation) Convention (Convention No 111) in 1997³⁵. During remote inspection it was noted that the project proponent has a grievance cell which would look into complaints if any raised. Further, in India same is offence under the Criminal Law (Amendment) Act, 2013, Section 354 A of the Indian Penal Code that stipulates what consists of a sexual harassment offence and what the penalties shall be for a man committing such an offence. The project does not involve in slavery, imprisonment or coercion of women and girls as joining the organization is fully voluntary. The Project will not restrict women's rights or access regarding natural resources.
Would the project potentially involve or lead to:			
<u>P.2.1.1</u>	adverse impacts on gender equality and/or the situation of women and girls?	☐ YES ☐ POTENTIAL ☒ NO	During Interviews With PP It was Noted That, The Project Proponent Does Not Discriminate On Gender, Caste, Religion Etc. The Project Has Equal Opportunity For Women And Men To Contribute Both In Volunteer And Working Positions. Same Is Evident From The Hr Policy Of The Company.
<u>P.2.1.1</u>	exacerbation of risks of gender-based violence? For example, through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public places and/or transport, etc.	☐ YES ☐ POTENTIAL ☒ NO	

³⁴ https://labour.gov.in/sites/default/files/equal_remuneration_act_1976.pdf

³⁵ https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---sro-new-delhi/documents/publication/wcms_650119.pdf

<u>P.2.1.2 </u>	reproducing discriminations against women based on gender, especially regarding participation in design and implementation or access to opportunities and benefits?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.2.1.2 </u>	limitations on women's ability to use, develop and protect natural resources, taking into account different roles and positions of women and men in accessing environmental goods and services? For example, activities that could lead to natural resources degradation or depletion in communities who depend on these resources for their livelihoods and well-being.	☐ YES ☐ POTENTIAL LY ☒ NO	
Briefly describe below how the project is addressing any identified risk to gender equality and women's empowerment.			
The project being a renewable energy project is not a gender sensitive project. The project does not adversely impact women or men. The Project Does Not Adversely Affect Men And Women In Marginalized Or Vulnerable Communities. Employment Opportunities Have Been Provided By The Project Developer To The Local People From The Nearby Villages Around The Project Site Which In Turn Has Improved The Livelihood And Living Standards Of The Local People. The Hr Policy Of Project Developer Mentions That All Employees Are Given Equal Opportunities For Betterment Irrespective Of The Gender.			
<u>P.3 COMMUNITY HEALTH AND SAFETY</u>			
<u>P.3.1.1 </u>	Does the project involve potential risks to the health and safety of affected communities during its life cycle?	☐ YES ☒ NO	The project is renewable energy technology (solar Technology) and does not have exposure to increased health risks and shall not adversely affect the health of the workers and the community.
<u>P.3.1.2 </u>	Does the project involve any potential risks to the workers' safety and health?	☐ YES ☒ NO	
Would the project potentially involve or lead to:			
<u>P.3.1.1 </u>	construction and/or infrastructure development (e.g., roads, buildings, dams)?	☐ YES ☒ NO	The assessment team checked the company's EHS Policy and confirmed that PP is committed to provide appropriate and comprehensive information, safe work procedures, instructions and training to ensure all personnel are fully aware of the organization's safe work practices and enable them to meet their performance objectives. Necessary health and safety measures are taken during construction and operation
<u>P.3.1.2 </u>	air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.3.1.2 </u>	harm or losses due to failure of structural elements of the project (e.g., collapse of buildings or infrastructure)?	☐ YES ☐ POTENTIAL LY ☒ NO	

<u>P.3.1.2 </u>	risks of water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health?	☐ YES ☐ POTENTIAL LY ☒ NO	phase, relevant staff will be trained to be able to work with high voltages.
<u>P.3.1.2 </u>	transport, storage, and use and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel and other chemicals during construction and operation)?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.3.1.2 </u>	adverse impacts on ecosystems and ecosystem services relevant to communities' health (e.g., food, surface water purification, natural buffers from flooding)?	☐ YES ☐ POTENTIAL LY ☒ NO	
Briefly describe below how the project is addressing any identified risk related to community health and safety.			
The project is renewable energy technology (Solar power based power generation Technology) and does not have exposure to increased health risks and shall not adversely affect the health of the workers and the community. Necessary health and safety measures are taken during construction and operation phase, as well as throughout the operational lifetime of the project activity, also staffs are trained to be able to work with high voltages and occupational health and safety. project developer follows the National Policy on Safety, Health and Environment at work³⁶, published by Ministry of Labor and Employment, Government of India			
<u>P.4 CULTURAL HERITAGE, INDIGENOUS PEOPLE, DISPLACEMENT AND RESETTLEMENT</u>			
<u>P.4.1 Sites of Cultural and Historical Heritage</u>			
<u>P.4.1.1 </u>	Does the project involve altering, damaging, or removing sites, objects, or structures of significant cultural heritage?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the Remote interview.
Would the project potentially involve or lead to:			
<u>P.4.1.1 </u>	activities adjacent to or within a cultural heritage site?	☐ YES ☐ POTENTIAL LY ☒ NO	Through the remote visit, interview and review of publicly available information (including google earth images review ^{35/} and local records), it was confirmed that there are no recognized cultural heritage sites (such as historical monuments, religious structures, archaeological remains, or sites of traditional significance) located near to the project site. The PA does not identify any risk against the defined principle.
<u>P.4.1.1 </u>	significant excavations, demolitions, movement of earth, flooding or other environmental changes?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.1.1 </u>	alterations to landscapes and natural features with cultural significance?	☐ YES	

³⁶ <https://labour.gov.in/sites/default/files/SafetyHealthandEnvironmentatWorkPlace.pdf>

		☐ POTENTIAL ☒ NO	The justification provided by the PP was found acceptable and was confirmed by the audit team during the Remote interview.
<u>P.4.1.1</u>	adverse impacts to sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, practices)? (Note: projects intended to protect and conserve Cultural Heritage may also have inadvertent adverse impacts)	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.4.1.2</u>	utilisation of tangible and/or intangible forms (e.g., practices, traditional knowledge) of Cultural Heritage for commercial or other purposes?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.4.1.2</u>	If answer to question above is "YES" or "POTENTIALLY" - are the communities made aware of their right under the law, scope and nature of proposed development and its potential consequences?	☐ YES ☐ NO ☒ NA	
<u>P.4.1.3</u>	If answer to question above is "YES" - does the project provide equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent with their customs and traditions?	☐ YES ☐ NO ☒ NA	
<u>P.4.1.4</u>	If answer to question above is "YES" - are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☐ NO ☒ NA	
<u>P.4.1.4</u>	If answer to question above is "YES", has project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
<u>P.4.2 Forced Eviction and Displacement</u>			
<u>P.4.2.1</u>	Does the project involve any risks related to involuntary relocation of people?	☐ YES ☒ NO	The project has received the necessary approvals from the local authorities and does not involve any resettlement. As this is a renewal of crediting period, the risk assessment against the applicable principles was reviewed for the current crediting period. The PP confirmed that there

			have been no changes related to local approvals or resettlement since the time of validation. This was verified and confirmed by the audit team during the remote interview. Therefore, the PA does not identify any risk against the defined principle, and the justification provided by the PP was found acceptable.
Would the project potentially involve or lead to:			
<u>P.4.2.1</u>	risk of forced evictions or involuntary relocation of people?	☐ YES ☐ POTENTIAL LY ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the Remote interview.
<u>P.4.2.2</u>	temporary or permanent and full or partial physical displacement (including people without legally recognizable claims to land)?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.2.2</u>	economic displacement (e.g., loss of assets or access to resources due to land acquisition or access restrictions – even in the absence of physical relocation)?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.2.2</u>	If answer to question above is “YES” or “POTENTIALLY”, - has the project developed Resettlement Action Plan or Livelihood Action Plan in consultation and agreement with affected individual, group or community? - has the project integrated Resettlement Action Plan or Livelihood Action Plan into the Project design?	☐ YES ☐ NO ☒ NA	
<u>P.4.2.3</u>	If answer to question above is “YES” - are opinions and recommendations of an Expert Stakeholder(s) not sought	☐ YES ☐ NO ☒ NA	

	and demonstrated as being included in the project design?		
<u>P.4.2.3 </u>	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
P.4.3 LAND TENURE AND OTHER RIGHTS			
<u>P.4.3.1 </u>	Does the project involve any risks related to identifying and managing legitimate tenure rights that may be affected by the project?	☐ YES ☒ NO	The project has received the necessary approvals from the local authorities. As this is a renewal of crediting period, the assessment team confirms that aspects related to land tenure, access rights, usage rights, and land ownership were already evaluated and verified at the time of initial validation. It was confirmed that the project does not lead to any resettlement. There are no uncertainties regarding land tenure or associated rights. Thus, land tenure and other rights are with PP.
Would the project potentially involve or lead to:			
<u>P.4.3.1 </u>	impacts on or changes to land tenure arrangements and/or community-based property rights/customary rights to land, territories and/or resources?	☐ YES ☐ POTENTIAL LY ☒ NO	The Project Proponent (PP) has the rights to use the land for the project activity, and there is no recorded dissatisfaction or dispute regarding land usage. The land was procured from the state government through a sub-lease arrangement. During the time of validation (initial crediting period), the assessment team checked and confirmed this through a review of relevant documents, issued by the concerned state authorities. As this is a renewal of the crediting period, no change in land ownership or usage rights has been reported or observed..
<u>P.4.3.1 </u>	uncertainties with regards to land tenure, access rights, usage rights or land ownership? Examples include, but are not limited to water access rights, community-based property rights and customary rights.	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.3.2 </u>	Changes in legal arrangements, if yes, are the changes done in line with relevant laws and regulations?	☐ YES ☐ NO ☒ NA	
<u>P.4.3.2 </u>	Changes in legal arrangements, if yes, are these changes agree with free, prior and informed consent of the involved stakeholders?	☐ YES ☐ NO ☒ NA	
<u>P.4.3.3 </u>	Does some other entity (other than the project developer) hold uncontested land title for the entire Project Boundary?	☐ YES ☒ NO ☐ NA	
<u>P.4.3.4 </u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought	☐ YES	

	and demonstrated as being included in the project design?	☒ NO ☐ NA	
<u>P.4.3.4</u>	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
<u>P.4.3.5</u>	Have project developer in consultation with stakeholders established a functioning mechanism to receive, process, resolve, communicate and record grievances?	☐ YES ☒ NO ☐ NA	
P.4.4 INDIGENOUS PEOPLES			
<u>P.4.4.1</u>	Does the project involve Indigenous People within the Project area of influence who may be affected directly or indirectly by the Project?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. This is a renewable crediting period, and the relevant risk assessment was initially checked and confirmed during the validation of the project. During this verification, the audit team reviewed the validation report ^{/33/} and associated supporting documents submitted by the PP, including the stakeholder consultation records and risk assessment forms. Additionally, the justification provided by the PP was re-confirmed through a remote interview, and no new or residual risks were identified.
Would the project potentially involve or lead to:			
<u>P.4.4.1</u>	affect areas where indigenous peoples are present (including project area of influence)	☐ YES ☐ POTENTIAL LY ☒ NO	The PA does not identify any risk against the defined principle. As this is a renewal of crediting period, the assessment team confirmed that the risks were previously evaluated during the time of validation. During the current assessment, the audit team verified the continued applicability of those justifications through a review of relevant documents such as the validated PDD ^{/1/} , and previous validation report ^{/33/} , along with confirmation during the remote interview. .
<u>P.4.4.1</u>	affect areas, land and territory claimed by indigenous peoples?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.4.1</u>	impacts (positive or negative) to the human rights, lands, natural resources, territories, and traditional livelihoods of indigenous peoples?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.4.7</u>	If answer to above questions is "YES" or "POTENTIALLY", - Is it determined that the proposed project may	☐ YES ☐ NO ☒ NA	

	affect the rights, lands, resources, or territories of indigenous people? - Has an "Indigenous People Plan" (IPP) or "Indigenous People Plan Framework" been elaborated and included in the project documentation? - Was the plan developed in accordance with the effective and meaningful participation of indigenous peoples and in accordance with UNDP Guidelines?		
<u>P.4.4.3</u>	risk of forcibly removing indigenous people from their lands and territories?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.4.4</u>	utilization and/or commercial development of natural resources on lands and territories claimed by indigenous peoples? Consider, and where appropriate ensure, consistency with the answers under Principle 4.1 above	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.4.4.5</u> <u>P.4.4.6</u>	If answer to question above is "YES" or "POTENTIALLY" - Did the project obtain free, prior and informed consent from indigenous people before taking their cultural, intellectual, religious, and/or	☐ YES ☐ NO ☒ NA	

	spiritual property? - Does the project ensure that the indigenous people receive an equitable sharing of benefits resulting from the use of their traditional knowledge and practices? ? - Does the project ensure that the sharing of benefits resulting from the use of indigenous peoples' traditional knowledge and practices is culturally appropriate and inclusive? - Does the project ensure that the provision of equitable sharing of benefits does not impede land rights or equal access to basic services including health services, clean water, energy, education, safe and decent working conditions, and housing?		
<u>P.4.4.8</u>	Does the project lack appropriate feedback and grievance channels for Indigenous Peoples and their representatives?	☐ YES ☒ NO ☐ NA	
<u>P.4.4.8</u>	Has a grievance mechanism not been established at the beginning of programme or project implementation with due consideration given to customary dispute settlement mechanisms among the Indigenous Peoples concerned and will it remain	☐ YES ☒ NO ☐ NA	

	operational throughout the project cycle?		
<u>P.4.4.9 </u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA	
<u>P.4.4.9 </u>	If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?	☐ YES ☐ NO ☒ NA	
<u>P.5 CORRUPTION</u>			
<u>P.5.1.1 </u>	Does the project involve, or is it complicit in, contributing to or reinforcing corruption or corrupt projects?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. As this is a renewal of crediting period, the assessment team confirmed that the risks were previously evaluated during the time of validation. During the current assessment, the audit team verified the continued applicability of those justifications through a review of relevant documents such as the validated PDD ^{/1/} , and previous validation report ^{/33/} , along with confirmation during the remote interview.
<u>P.5.1.1 </u>	Does the project have a risk of encouraging bribery, kickbacks, or other unethical behavior?	☐ YES ☒ NO	
ECONOMIC SAFEGUARDING PRINCIPLES			
<u>P.6 ECONOMIC IMPACTS</u>			
<u>P.6.1 LABOUR RIGHTS AND WORKING CONDITIONS</u>			
<u>P.6.1.1 </u>	Does the project involve, facilitate, or condone forced labor, or pose a potential risk of forced labor?	☐ YES ☒ NO	The project does not involve, facilitate, or condone forced labor in any form. It complies with applicable national labor laws and international obligations, including ILO conventions. No evidence of violation related to labor rights, occupational health and safety, or employment discrimination was found during the assessment.
<u>P.6.1.1 </u>	Does the project violate any labor or health and safety laws, international obligations, or ILO conventions?	☐ YES ☒ NO	
<u>P.6.1.2 </u>	Does the project violate the principles of equal opportunity and fair treatment in its employment decisions?	☐ YES ☒ NO	
<u>P.6.1.3 </u>	Does the project violate national laws, if available regarding non-discrimination in employment?	☐ YES ☒ NO	
<u>P.6.1.4 </u> <u>P.6.1.5 </u>	Does the project allow child labor?	☐ YES ☒ NO	
<u>P.6.1.7 </u> <u>P.6.1.8 </u>	Does the project have insufficient processes and measures in place to ensure the safety and health of project workers?	☐ YES ☒ NO	The project strictly prohibits child labor and has appropriate measures in place to prevent its occurrence. Employment practices promote equal opportunity and fair treatment regardless of gender, caste, religion, or other identity markers.

<u>P.6.1.9</u>	Does the project have insufficient measures to safeguard and support vulnerable project workers, such as women, people with disabilities, migrant workers, and young workers, and to prevent any kind of harassment, abuse, bullying, or exploitation, including gender-based violence (GBV)?	☐ YES ☒ NO	The project ensures the health and safety of workers through appropriate procedures and protocols. Additionally, measures are in place to safeguard and support vulnerable groups such as women, migrant workers, people with disabilities, and young workers. There are clear mechanisms to prevent harassment, abuse, exploitation, and gender-based violence.
<u>P.6.1.10</u>	Does the project have no grievance mechanism available for workers to voice workplace concerns? Is information about this mechanism not provided to workers at the time of recruitment, or is it not easily accessible?	☐ YES ☒ NO	A functional grievance redress mechanism is available to all project workers. Information regarding this mechanism is communicated to workers during recruitment and is accessible throughout their period of engagement. No violations or potential risks related to forced labor, discriminatory practices, or unsafe working conditions have been identified during this crediting period renewal assessment.
Would the project potentially involve or lead to: (NOTE: APPLIES TO BOTH PROJECT AND CONTRACTOR WORKERS)			
<u>P.6.1.1</u>	use of forced labor?	☐ YES ☐ POTENTIAL LY ☒ NO	Forced labour is an illegal activity in the host country and the local labour compliance takes into account of the same. Further, India is a party to ILO and forced labour is illegal in India³⁷
<u>P.6.1.1</u>	working conditions that do not meet national labor laws and international commitments?	☐ YES ☐ POTENTIAL LY ☒ NO	The project does not employ any form of forced or compulsory labour. Employees can quit their Services at any time. The project complies with the Factories Act in India^{10/ 38} that prohibits forced or compulsory labour.
<u>P.6.1.1</u>	working conditions that may deny freedom of association and collective bargaining?	☐ YES ☐ POTENTIAL LY ☒ NO	The project activity does not involve any child labour same has been crosschecked through employment record^{14/}. The project respects fundamental right of employee. There is law in India since 1926 by The
<u>P.6.1.1</u>	absence of documented working agreements with all individual workers	☐ YES	

³⁷ <https://labour.gov.in/lcandilasdivision/india-ilo#:~:text=India%20is%20a%20founder%20member,ILO%20is%20its%20tripartite%20character.&text=Governing%20Body%3A%20D%20Executive%20Council%20of%20the%20ILO.>

³⁸ [THE FACTORIES ACT, 1948](#)

	if such agreements do not exist, or do not address working conditions and terms of employment, the project developer shall provide reasonable working conditions and terms of employment.	☐ POTENTIAL ☒ NO	Trade Unions Act, 1926 ³⁹ which protects rights of industrial trade unions and their members.
<u>P.6.1.1</u>	use of migrant workers? if engaged, the developer shall ensure that they are engaged substantially equivalent terms and conditions to non-migrant workers carrying out similar work.	☐ YES ☐ POTENTIAL ☒ NO	The agreements are in place for permanent employees. The project gives preference to local employment and ensures that local culture is maintained at the project site. The country strictly prohibits child labour; accordingly, the project does not involve child labour during the construction or operation phases. This has been verified through employment records ^{/14/} and salary slips ^{/17/} , which confirm the age and status of employees.
<u>P.6.1.1</u>	having no arrangements for basic services ⁴⁰ for workers? the project developer shall put in place and implement policies on the quality and management of the accommodation and provision of basic services in a manner consistent with the principles of non-discrimination and equal opportunity. Workers' accommodation arrangements should not restrict workers' freedom of movement or of association	☐ YES ☐ POTENTIAL ☒ NO	The project adheres to health, safety, and environmental (HSE) guidelines at the project site. Compliance has been confirmed through a review of training records ^{/8/} , which demonstrate that workers have received appropriate safety and operational training. Grievance records ^{/22/} were also checked and indicate no reported HSE-related issues. The project ensures the use of appropriate equipment, regular training of workers, proper documentation and reporting of accidents/incidents, and maintains emergency preparedness and response measures..
<u>P.6.1.2</u>	any form of discrimination or harassment based on factors unrelated to job requirements, such as gender, race, nationality, ethnicity, social or indigenous origin, religion or belief, disability, age, or sexual orientation?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.6.1.2</u>	any form of discrimination in any aspect of employment, such as recruitment, compensation, working conditions, training, job assignment, promotion, termination, or discipline?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.6.1.2</u>	harassment, intimidation, and/or exploitation, especially in regard to women?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.6.1.3</u>	discriminatory working conditions and/or lack of equal opportunity where national law provides provision to address non-discrimination in employment?	☐ YES ☐ POTENTIAL ☒ NO	

³⁹ http://labour.bih.nic.in/Acts/trade_unions_act_1926.pdf

⁴⁰ Basic services requirements refer to minimum space, supply of water, adequate sewage and garbage disposal system, appropriate protection against heat, cold, damp, noise, fire, and disease-carrying animals, adequate sanitary and washing facilities, ventilation, cooking and storage facilities and natural and artificial lighting, and in some cases basic medical services.

		☒ NO	
<u>P.6.1.4</u>	use of child labour? (including third-party engaged workers)	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.6.1.4</u>	inadequate and verifiable mechanisms for age verification?	☐ YES ☒ NO	
<u>P.6.1.7</u>	no processes and measures in place for the safety and health of project workers?	☐ YES ☒ NO	
<u>P.6.1.7</u>	No provision of safety and health training provisions, including on the proper use and maintenance of personal protective equipment conducted by competent persons and the maintenance of training records?	☐ YES ☒ NO	
<u>P.6.1.7</u>	No provision to record and document accidents, diseases, incidents, and any resulting injuries, illnesses, or deaths?	☐ YES ☒ NO	
<u>P.6.1.8</u>	occupational health and safety risks due to physical, chemical, biological and psychosocial hazards (including violence and harassment) throughout the project life-cycle?	☐ YES ☒ NO	
<u>P.6.1.9</u>	No measures to protect vulnerable project workers from harassment, exploitation, and gender-based violence (GBV)? This includes women, people with disabilities, migrant workers, and young workers.	☐ YES ☒ NO	
<u>P.6.1.10</u>	No grievance mechanism available for workers to voice workplace concerns.	☐ YES ☒ NO	
<u>P.6.1.11</u>	No measures for due diligence and the establishment of policies and procedures to manage and monitor the performance of third-party employees in the project?	☐ YES ☒ NO	
P.6.2 NEGATIVE ECONOMIC CONSEQUENCES			
<u>P.6.2.1</u>	Is there a risk of project failure during implementation or after project certification due to a lack of financial resources?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{1/} , validation report ^{33/} , and confirmed during the interview that there have been no material changes or new risks
<u>P.6.2.2</u>	Does the project have potential negative impacts or pose a risk to the local economy?	☐ YES ☒ NO	
<u>P.6.2.2</u>	Are there any potential risks or negative impacts this project may have on vulnerable or marginalised social groups, despite the benefits it may bring?	☐ YES ☒ NO	

			identified since the previous assessment.
Would the project involve or lead to:			
<u>P.6.2.2 </u>	economic impacts (negative/detrimental) to the local economy?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.6.2.2 </u>	negative economic consequences during and after project implementation, e.g., for vulnerable and marginalised social groups in targeted communities?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.7 CLIMATE AND ENERGY</u>			
<u>P.7.1 GHG EMISSIONS</u>			
<u>P.7.1.1 </u>	Does the project have a risk of increasing greenhouse gas emissions over the Baseline Scenario?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.7.1.1 </u>	increase greenhouse gas emissions over the Baseline Scenario?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the

			interview that there have been no material changes or new risks identified since the previous assessment.
P.7.2 ENERGY SUPPLY			
<u>P.7.2.1 </u>	Does the project pose a risk to the availability and reliability of energy supply to other users?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.7.2.1 </u>	negative impact on the availability and reliability of energy supply to other users?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
P.8 WATER			
P.8.1 IMPACT ON NATURAL WATER PATTERNS/FLOWS			
<u>P.8.1.1 </u>	Does the project increase water usage to a level that will not allow for the maintenance of environmental flows?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of
<u>P.8.1.1 </u>	Does the project result in the discharge of wastewater that does not meet the required standard for beneficial reuse and could therefore negatively impact the environmental flow?	☐ YES ☒ NO	

<u>P.8.1.1</u>	Does the project have the potential risk to exceed the rate of recharge for the groundwater source?	☐ YES ☒ NO	validation. the audit team reviewed the registered PDD/ ^{1/} , validation report/ ^{33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.8.1.1</u>	Does the project involve any processes or activities that could contaminate the groundwater and render it unsuitable for use?	☐ YES ☒ NO	
Would the project involve or lead to:			
<u>P.8.1.1</u>	affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	☐ YES ☐ POTENTIAL LY ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD/ ^{1/} , validation report/ ^{33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.8.1.1</u>	Wastewater discharge of quality that does not meet the required standard for beneficial reuse?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.8.1.1</u>	significant extraction, diversion of ground water? For example, construction of dams, reservoirs, river basin developments, groundwater extraction	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.8.1.2</u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA	
P.8.2 EROSION AND/OR WATER BODY INSTABILITY			
<u>P.8.2.1</u>	Does the project have a risk of negatively impacting the catchment and has it been assessed and addressed?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD/ ^{1/} , validation report/ ^{33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.8.2.2</u>	negatively impact on the catchment area?	☐ YES ☐ POTENTIAL LY ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is
<u>P.8.2.5</u>	If yes, Erosion prevention measures, including soil and slope protection measures, must be implemented before project commencement. These		

	measures should involve natural terracing, infiltration strips, permanent ground cover, hedge and tree rows, and effective slope length assessment. Regular reassessment of these measures is necessary.		conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.8.2.6 </u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA	
P.9 ENVIRONMENT, ECOLOGY AND LAND USE			
P.9.1 LANDSCAPE MODIFICATION AND SOIL			
<u>P.9.1.1 </u> - <u>P.9.1.3 </u>	Is there any risk of soil resource degradation or loss of ecosystem services provided by soils in the project? If yes, the project shall maintain healthy soils by minimising negative impacts on soil health, productivity, structure, and water retention. Steps to minimise soil degradation include crop rotation, composting, using N-fixing plants, and reducing tillage and ecologically harmful substances.	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.9.1.4 </u>	production, harvesting, and/or management of living natural resources by small-scale landholders and/or local communities?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.1.4 </u>	if answer to above question "yes" or "potentially", does project adopt appropriate and culturally sensitive sustainable resource management practices?	☐ YES ☐ NO ☒ NA	
P.9.2 VULNERABILITY TO NATURAL DISASTER			
<u>P.9.2.1 </u>	Does the project have any risks associated with natural or man-made hazards that could result from land use changes due to the project?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed

			by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.9.2.2 </u>	any potential risks that require emergency preparedness and response planning?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.2.2 </u>	if answer to above question "yes" or "potentially", did the project developer disclose appropriate information about emergency preparedness and response to affected communities?	☐ YES ☐ NO ☒ NA	
<u>P.9.3 BIOSAFETY AND GENETIC RESOURCES</u>			
<u>P.9.3.1 </u>	Does the project involve the transfer, handling, and use of genetically modified organisms/living modified organisms that may result in adverse effects on biological diversity?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment
Would the project involve or lead to:			
<u>P.9.3.1 </u>	the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is
<u>P.9.3.1 </u>	If answer to above question is "yes" has a risk assessment by a competent	☐ YES ☐ NO	

	Expert stakeholder been carried out in accordance with Annex iii of the Cartagena protocol on biosafety to the convention on biological diversity?	☒ NA	conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.3.2</u>	If answer to above question is "yes" has any risks identified in the risk assessment?	☐ YES ☐ NO ☒ NA	
<u>P.9.3.3</u>	Forestry (for example Afforestation/Reforestation) involving GMO planting? Note - Forestry projects (for example Afforestation/ Reforestation) involving GMO planting are not eligible for Certification under Gold Standard for the Global Goals.	☐ YES ☐ NO ☒ NA	
P.9.4 RELEASE OF POLLUTANTS			
<u>P.9.4.1</u>	Does the project have a risk of releasing pollutants to air, water, and land in routine, non-routine, or accidental circumstances?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.9.4.1</u>	any potential risk of pollutant release that cannot be avoided?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.4.3</u>	If answer to above question is "Yes" or "potentially", has the project identified all potential pollution sources that may degrade the quality of soil, air, surface, and groundwater in the project area?	☐ YES ☐ NO ☒ NA	
<u>P.9.4.2</u>	If answer to above question is "Yes" or "potentially", do the pollution prevention and control technologies and practices applied during the project life cycle align with national regulations or international best practices?	☐ YES ☐ NO ☒ NA	
<u>P.9.4.3</u>	If answer to above question is "Yes", is there a monitoring plan to ensure	☐ YES ☐ NO	

	that mitigation measures are implemented, and resources are protected?	☒ NA	
P.9.5 HAZARDOUS AND NON-HAZARDOUS WASTE			
P.9.5.1 	Does the project involve the generation of waste materials (both hazardous and non-hazardous)?	☒ YES ☐ NO	The PD identifies that the project involves the generation of hazardous and non-hazardous waste, with potential risk of hazardous material release. However, it does not use any internationally banned substances. A hazardous waste inventory is maintained as per the Hazardous Waste Rules, 2016 ^{/4/} The audit team confirmed during the remote interview that waste management practices are in place and compliant. No significant risks were identified.
P.9.5.3 	Does the project involve risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☒ YES ☐ NO	
P.9.5.5 	Does the project involve the use of any chemicals or materials subject to international bans or phase-outs?	☐ YES ☒ NO	
Would the project involve or lead to:			
P.9.5.1 	the generation and management of waste materials?	☒ YES ☐ POTENTIAL LY ☐ NO	The PD does not identify any risk against the defined principle. The project involves waste generation and disposal, including hazardous waste, which is managed as per the Hazardous Waste Rules, 20016 ^{/4/} . Waste is stored in designated areas and handed over to authorized handlers. No environmentally harmful treatment methods or banned substances are involved. The justification was found acceptable and verified by the audit team during the remote interview.
P.9.5.1 	treatment, destruction, or disposal of waste material?	☒ YES ☐ NO ☐ NA	
P.9.5.1 	If answer to above question is "Yes", does the project involve an environmentally friendly method that includes appropriate control of emissions and residues resulting from the handling and processing of waste material?	☐ YES ☐ NO ☒ NA	
P.9.5.3 	risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?	☐ YES ☒ NO ☐ NA	
P.9.5.3 	If answer to above question is "yes", does project has measures in place to address health risks?	☐ YES ☐ NO ☒ NA	
P.9.5.4 	Involve manufacture, trade, and use of chemicals and hazardous materials subject to international bans or phase-outs due to their high toxicity to living organisms, environmental persistence, potential for bioaccumulation, or potential for depletion of the ozone layer	☐ YES ☐ POTENTIAL LY ☒ NO	
P.9.6 PESTICIDES & FERTILISERS			
P.9.6.1 	Does the project involve the use of chemical pesticides?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The

<u>P.9.6.5</u>	Does the project involve purchase, store, manufacture, trade or use products that fall in Classes IA (extremely hazardous) and IB (highly hazardous)	☐ YES ☒ NO	justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.6.6</u>	Does the project use fertilisers, and if so, are measures being taken to minimise their use and nutrient losses to the environment?	☐ YES ☒ NO	
Would the project involve or lead to:			
<u>P.9.6.1</u>	chemical pesticides use for pest management?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.6.4</u>	If answer to question above is "yes" or "potentially", does project has documented Chemical Pesticides Policy in place?	☐ YES ☐ NO ☒ NA	
<u>P.9.6.5</u>	purchase, store, use, manufacture, or trade in Class II (moderately hazardous) pesticides?	☐ YES ☐ POTENTIAL ☒ NO	
<u>P.9.6.5</u>	If answer to question above is "yes" or "potentially", does project has appropriate controls on manufacture, procurement, or distribution and/or use of these chemicals?	☐ YES ☐ NO ☒ NA	
<u>P.9.7 HARVESTING OF FORESTS</u>			
<u>P.9.7.1</u>	Does the project have a risk of unsustainable forest management, including timber harvesting?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.7.1</u>	Does the project pose a risk of depleting biodiversity and ecosystem functionality in areas where improved forest management is undertaken?	☐ YES ☒ NO	
<u>P.9.7.1</u>	Does the project risk not meeting requirements for environment-friendly, socially beneficial, and economically viable plantations using native species whenever possible?	☐ YES ☒ NO	
<u>P.9.8 FOOD SECURITY</u>			

<u>P.9.8.1</u>	Does the project involve the risk of negatively influencing access to and availability of food for people affected?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
<u>P.9.8.1</u>	modification of the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	☐ YES ☐ POTENTIAL ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
P.9.9 ANIMAL WELFARE			
<u>P.9.9.1</u>	Does the project involve any risks to animal welfare? Animal welfare shall be ensured by providing access to water and food, appropriate environment, humane treatment, and staff training. Evidence of mistreatment will be treated as an immediate non-conformity.	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.9.2</u>	Does the project involve any potential risk of excessive or inadequate use of veterinary medicines?	☐ YES ☒ NO	
<u>P.9.9.4</u>	Does the project involve the risk of administering synthetic growth promoters, including hormones?	☐ YES ☒ NO	
Would the project involve or lead to:			

<u>P.9.9.1</u>	animal husbandry or harvesting of fish populations or other aquatic species? ⁴¹	☐ YES ☒ NO ☐ NA	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.9.1</u>	limiting access for animals to basic needs like drinking water, adequate food, daylight, appropriate shelter etc.?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.9.9.3</u>	inadequate measures to isolate sick animals and control the spread of disease, especially zoonotic diseases?	☐ YES ☒ NO ☐ NA	
<u>P.9.9.5</u>	inadequate low-stress methods, equipment, and facilities that facilitate calm animal movement.	☐ YES ☒ NO ☐ NA	
<u>P.9.9.6</u>	inadequate measures to ensure that animals are exposed to the least stress possible during transportation and slaughtering?	☐ YES ☒ NO ☐ NA	
<u>P.9.9.7</u>	inappropriate spacing per animal and stocking rates per land unit?	☐ YES ☒ NO ☐ NA	
<u>P.9.9.8</u>	inadequate measures to address the specific needs of aquatic animals?	☐ YES ☒ NO ☐ NA	
<u>P.9.9.9</u> <u>P.9.9.10</u>	primary production of living natural resources such as animal husbandry, aquaculture, and fisheries? If the answer is yes, implement industry-standard sustainable management practices in line with to one or more relevant and credible standards and utilise available technologies.	☐ YES ☒ NO ☐ NA	
<u>P.9.10 HIGH CONSERVATION VALUE AREAS AND CRITICAL HABITATS</u>			
<u>P.9.10.1</u>	Does the project have the risk of negatively impacting HCV areas and/or critical habitats?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks
<u>P.9.10.2</u>	Does the project in the project area or area of downstream impacts have risks to the following: native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☒ NO	

⁴¹ 'Involve' means if the project mechanism and/or impact(s) are achieved via changing animal husbandry practices in some way.

			identified since the previous assessment.
Would the project involve or lead to:			
<u>P.9.10.1</u>	identified habitats as HCV areas and or Critical habitats?	☐ YES ☐ POTENTIAL LY ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.10.1</u>	If answer to above question is "yes", does the project have any risks that could negatively impact the catchment, project success, and surrounding HCV and ecological assets, as well as any measurable adverse impacts on the criteria or biodiversity values for which the critical habitat was designated, and on the ecological processes supporting that biodiversity?	☐ YES ☐ NO ☒ NA	
<u>P.9.10.1</u>	If answer to above question is "yes", is a robust, appropriately designed, and long-term Habitats and Biodiversity Action Plan absent which will make the project unable to achieve net gains of those biodiversity values for which the critical habitat was designated?	☐ YES ☐ NO ☒ N/A	
<u>P.9.10.2</u>	Does the project area or area of downstream impacts have native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?	☐ YES ☐ POTENTIAL LY ☒ NO	
<u>P.9.10.2</u>	If the answer to the above question is "yes", will the project have any adverse effects on these areas?	☐ YES ☐ No ☒ NA	
<u>P.9.10.3</u>	If the answer to above question is "yes", does the project has opportunities to minimise unwarranted conversion or degradation of the habitat and to enhance the habitat as part of its development?	☐ YES ☐ No ☒ NA	
<u>P.9.10.4</u>	Is the project applying Land Use & Forest Activity Requirements and managing a minimum 10% of the project area to protect or enhance the biological diversity of native ecosystems following HCV approach as per the given requirements?	☐ YES ☐ No ☒ NA	
<u>P.9.10.5</u>	Are opinions and recommendations of an Expert Stakeholder(s) not sought	☐ YES ☐ NO	

	and demonstrated as being included in the project design?	☒ NA	
P.9.11 ENDANGERED SPECIES			
P.9.11.1 	Does the project lead to the reduction or negative impact on any recognised Endangered, Vulnerable or Critically Endangered species?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{1/} , validation report ^{33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
Would the project involve or lead to:			
P.9.11.2 	distortion of habitats of endangered species?	☐ YES ☐ POTENTIAL LY ☒ NA	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed the registered PDD ^{1/} , validation report ^{33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
P.9.11.2 	If answer to the above question is "yes", does the project plan to protect and enhance them?	☐ YES ☐ POTENTIAL LY ☐ NO ☒ N/A	
P.9.11.2 	Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?	☐ YES ☒ NO ☐ NA	
P.9.12 INVASIVE ALIEN SPECIES			
P.9.12.1 	Does project introduce any alien species (not currently established in the country or region of the project) into new environments?	☐ YES ☒ NO	The PA does not identify any risk against the defined principle. The justification provided by the PP was found acceptable and was confirmed by the audit team during the remote interview. As this assessment is conducted for the renewal of crediting period, the risks were initially assessed during the time of validation. the audit team reviewed
Would the project involve or lead to:			
P.9.12.1 	risk of introducing any alien species with a high risk of invasive behaviour regardless of whether such introductions are permitted under the existing regulatory framework?	☐ YES ☐ POTENTIAL LY ☒ NO	

<u>P.9.12.1</u>	risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species.	☐ YES ☐ POTENTIAL ☒ NO	the registered PDD ^{/1/} , validation report ^{/33/} , and confirmed during the interview that there have been no material changes or new risks identified since the previous assessment.
<u>P.9.12.2</u>	risk of spreading alien species into areas in which they have not already been established?	☐ YES ☐ POTENTIAL ☒ NO	