

Gold Standard for Global Goals (GS4GG)

Validation Report Renewal of 2nd Crediting Period

GS-CDM

“216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT”

PROJECT ID: GS7078



Report No.: ET-006673

27 November 2024

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INDIA

Title of the project activity	216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT
GS Reference number of the project activity	GS7078
Version number of the validation report	2.0
Completion date of the validation report	06/11/2023
Version number of PDD to which this report applies	3.0
Project Developer(s)	Adani Green Energy (Tamil Nadu) Limited
Host Party	India
Sectoral scope(s)	01: Energy industries (renewable - / non-renewable sources)
Methodology (ies)	ACM0002: Grid-connected electricity generation from renewable sources (Version 21.0)
Estimated amount of annual average GHG emission reductions or GHG removals by sinks in the next crediting period	2 nd Crediting Period: 320,620 tCO ₂ e
Name of VVB	TÜV SÜD SOUTH ASIA PVT. LTD.
Name, position and signature of the approver of the validation report	Deepankar Chowdhury Head - Quality Assurance Certification Body, (Environment & Energy) TÜV SÜD South Asia Pvt. Ltd.

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1 METHODOLOGY

1.1 Objective

TÜV SÜD had been commissioned by the aforementioned client 'Adani Green Energy (Tamil Nadu) Limited' to conduct an independent renewal of design certification for 2nd crediting period of CDM-GS Project with GS ID 7078 titled as "216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT".

The objective of design certification renewal is to conduct an independent evaluation of the updated Project Design Document (PDD) against the compliance requirements as per GS4GG standard guideline to confirm whether original project baseline is still valid or has been updated by PD taking into account of new criteria in host country. In particular, the project's baseline, monitoring plan, additionality and the project's compliance with relevant GS and UNFCCC requirements to confirm the correctness of the application of the approved baseline methodologies for the determination of the continued validity of the baseline/or its update, and estimation of the emission reductions for the applicable crediting period. The validation scope is to review the updated Project Design Document (PDD) against the GS WS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0) where applicable.

1.2 Scope

The scope of any validation process is defined by the underlying legislation, regulation and guidance provided by relevant entities or authorities for the purpose of assessment GS project activity by VVB for which stepwise procedure is laid out below:

- Validation of Renewal of Crediting period in accordance with the GS4GG requirements
- Validation of Renewal of Crediting period in accordance with Clean Development Mechanism Validation and Validation Standard (VVS) for Project Activities v3.0 if project is transitioned from CDM to GS.
- Validity of Baselines scenario, applied methodology, Monitoring Plan and Estimation of GHG emission reductions/removals
- Identification and Mitigation of Environmental or/and social risk which may arise as a result of Environmental Impact Assessment as per GS rules
- Evaluation of Stakeholder consultation and feedback
- Evaluation of alignment with Safeguarding Principal requirements as per GS rules

The validation process is not meant to provide any form of consultancy to the Project Developer (PD). As per standard guideline for VVB clarifications, corrective actions, and/or forward actions are generated raised as per of validation or/and verification process. The Validation shall commence only after the project documents are listed on the GSF registry. Once, VVB receives the listed documents i.e., Approved Transition Request Form (only of CDM-GS projects) and status of renewal of previous crediting period

made available on the GSF Registry, a dedicated interface on the Gold standard website only then, the audit process for renewal of crediting period is initiated as per GS rules.

1.3 Validation Process

The information provided by the PD is assessed by applying the means of validation specified in GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0) wherever applicable.

A competent assessment team for purpose of validation is selected prior to the start audit process. The qualified Validation Team is composed for specific technical area(s), sectoral scope(s) and relevant host country experience in order to successfully carrying out the validation of this GS project activity. Additionally, a competent Technical Reviewer or Technical Reviewer Team is appointed to ensure quality of technical reporting by Validation Team and a Quality Management Team is selected as per quality control procedure.

The Validation Team conducts the desk review, followed by on-site/remote assessment as per standard auditing techniques which results into formation of Draft Validation Report. The next step involves the resolution of the findings through direct communication with the PPs and then finally the preparation of Final Validation Report. Final Validation Report, PDD and other documents are submitted for technical review following the quality control by the Quality Manager of Certification Body (“Environment and energy”) at VVB before final submission to the GS for review.

1.4 Appointment of the Team

VVB has composed the Validation Team in accordance with the appointment rules of the TÜV SÜD Certification Body “Environment and Energy” where competency of selected team members is evaluated based their expertise in relevant Sectoral Scope/Technical Area and familiarity as well as working/audit experience in the host country.

The composition of a Validation Team has to be approved by the Certification Body (CB) to assure that the required skills are obtained by respective team. The Certification Body (CB) of TÜV SÜD has selected qualification level given below for selected team members which are assigned by formal appointment rules:

- Team Leader (TL)
- Validator
- Technical Experts (TE)
- Host Country expert (CE)
- Trainee Validator
- Technical Reviewer (TR)
- Approver

Team Leader is qualified in the sectoral scope(s) and the technical area(s) (TA) linked to the applied

methodology (s) this project activity as per GS requirement for VVB. Appointment certificates of the selected team members are attached provided in APPENDIX [3] for the reference (To be added during finalization of validation report).

Table 1: Validation Team members selected by Certification Body of VVB

S.N.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk review	On-site inspection	Interview(s)	Validation findings
1.	Team Leader Technical Expert/Host Country Expert	IR	Kudtarkar	Shruti	TÜV SÜD South Asia Private Limited (TÜV SÜD)	☐	x	☐	☐
2.	Validator	IR	Vyas	Arjun	TÜV SÜD South Asia Private Limited (TÜV SÜD)	☐	x	☐	☐
3.	Trainee Validator	IR	Chauhan	Ankita	TÜV SÜD South Asia Private Limited (TÜV SÜD)	☐	☐ x	☐	☐

Table 2: Technical Reviewer and Approver selected by Certification Body of VVB

S. N.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical Reviewer	EI	SURESH PATANKAR	SANJAY	TÜV SÜD South Asia Private Limited (TÜV SÜD)
2	Approver	IR	Chowdhury	Deepankar	TÜV SÜD South Asia Private Limited (TÜV SÜD)

1.5 Review of Documents

Based on the initial submitted GS-PDD, the Validation Team has performed a desk review to:

- Verify the completeness of the data and the information presented in the GS-PDD.
- Review the validity of the baseline with respect to the current national /sectoral policies, ongoing financial additionality, applicability of the methodology and contribution toward sustainable development goal, as per selection.
- Evaluate the validity of monitoring plan as well its elements for data monitoring, archiving and aggregation as per quality assurance and quality control system/procedures in the context of their influence on the generation and reporting of emission reductions.

A complete list is provided in APPENDIX [2] for reference purpose of all documents reviewed by Validation Team.

1.6 On-site Assessment and follow-up Interviews

Validation Team has conducted the remote assessment as per the standard auditing technique of GS guideline. Also, representative personals were interviewed as per part of validation process on 06/10/2023. Validation Team had interacted has also interacted with stakeholders which might be impacted by the project activity implementation and operation. The project implementation, operation, occupation safety status, advantages or/and disadvantages as result of project activity implementation and operation, any problems faced by stakeholders were discussed during remote assessment.

Table 3: Interviews conducted by VVB

S.N.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Pathak	Deepak	Deputy Manager at Adani Green Energy (Tamil Nadu) Limited	06/10/2023	Updated PDD, applied methodology, validity Base-line, and Additionality, OFN status,	Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan
2	P	Elavarasan	Associate manager at Adani Green Energy (Tamil Nadu) Limited	06/10/2023	Monitoring plan, Estimated ER calculations, Feedback from stakeholders,	Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan

3	Lakhan	Ram	Local Stakeholder at Adani Green Energy (Tamil Nadu) Limited	06/10/2023	Environmental Impact and mitigation plan	Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan
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1.7 Resolution of Clarification, Corrective Action and Forward Action Requests

Validation Team has generated Clarification Request (CL), Corrective Action Request (CAR) and Forward Action Request (FAR) in accordance with the validation and verification standard. Total 10 CLs, 15 CARs and 00 FAR were identified during the validation process same were successfully addressed/resolved by client hence, all the findings are “closed out” by Validation Team. To ensure the transparency of resolution of findings, detailed description is provided in APPENDIX [1] for reference purpose.

1.8 Internal Quality Control

Validation Team submits Draft Validation Report Technical Review Team following Quality Management Team at Certification Body at TÜV SÜD for the purpose of review as part of internal quality control/assurance procedure.

Technical Reviewer(s) provide its conclusion upon Updated PDD and Draft Validation Report once it is closed successfully then only final submission to the GSF registry is to be initiated. Technical Reviewer Team’s competency to conduct the technical quality checking is provided in APPENDIX [3] for reference purpose. Once Technical Review process is successfully completed, final set of documentation may undergo through the final quality review of reporting by Validation Team, to be performed by the TÜV SÜD’s Quality Manager/Approver.

After successfully completion of technical and administrative quality control as well as assurance process, the final set of documents are prepared, reviewed and approved by the relevant authority by Certification Body’s in accordance with the GS rules and requirements. Once the final set of documents associated with validation of project activity are approved, a request for issuance is submitted to the Gold Standard along with, the relevant Forms/Letters.

2 CARBON VALIDATION AND REPORTING

The project activity implemented by Adani Green Energy (Tamil Nadu) Limited. Which involves the installation of solar power plant at Village: Sangapadai & Pudukottai, Tehsil: Kamuthi, District: Ramanthapuram, State: Tamil Nadu, India having total capacity of 216 MW (260.40MWp) cumulatively. The power plant is supplying electricity to Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) (to regional grid in India). The estimated net annual power supply to the grid is 344,383 MWh during the 2nd crediting period (09/11/2023 to 08/11/2028).

As communicated by PD (s), aim of the project activity is to this project activity is to generate clean form of electricity through renewable solar energy source for sale of electricity to the grid. Adani Green Energy (Tamil Nadu) Limited (AGETL) is the promoter of the proposed project activity. Project Activity is expected

to reduce GHG emission reductions of 320,620 tCO₂e (annually therefore achieving the estimated GHG emission reduction of 1,603,103 tCO₂e during the total length of 2nd crediting period (09/11/2023 to 08/11/2028). Validation team has verified the double counting of credits complying with national climate policies for the project it was found that currently no specific technology identified by the host country for projects aimed at meeting the NDC target, nor have any standards or guidelines been published to determine a project's contribution towards achieving the NDC target. Furthermore, India has already met its NDC target, eliminating the risk of double counting. However, if there should any guidelines be published in the future, the Project Developer (PD) will ensure that GS project activities are not used for double accounting. Apart from that VVB have crosschecked the Global Carbon Council (GCC) and VERRA for the assessment of the risk double counting and found that there is no such project is registered nor any credits have been issued under any of these mechanisms. However, The project is previously registered with the CDM ID 10583 “[CDM: 216 MWac Adani Green Energy \(Tamilnadu\) Solar Power Project](#)”, which is later registered under Gold standard. It is found that the CERs was issued from 20/01/2017 to 30/06/2020 on 16/5/2022. In addition to that PD has also provided the declaration of double counting stating that project is not claiming any carbon benefits from any other carbon registry.

Validation Team has assessed the updates in PDD with respect calculation and estimation of GHG emission reduction as per the requirement of latest version of applied methodology ACM0002, Version 21.0, same is crosschecked with relevant source of information while identifying the valid objective evidence in accordance with Validation and Verification Standard (CDM or/and GS, as applicable). Validation Team has incorporated means of validation in its audit process to review and evaluate the updated PDD. In order to assessed results in PDD and furthermore, to conclude the assessment process Validation Team has performed the audit in accordance with the GS rules and regulation for design certification renewal of 2nd crediting period for GS project activity titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT”.

2.1 FARs from Validation / Previous Validation

Previously FAR 01 exist for this project which is registered under CDM with reference ID 10583 to be addressed during first verification and FAR 01, 02, 03 and 04 as result of performance review for monitoring period 09/11/2018 to 31/12/2020 same are addressed by Validation Team. Also, Validation Team has not identified any FAR during desk review which is to be addressed during design certification of 2nd crediting period as per GS rules.

2.2 CLs, CARs and FARs raised

Area of validation findings	No. of CL	No. of CAR	No. of FAR
Compliance with PDD form	01	01	00
Application and selection of methodologies and standardized baselines	00	01	00
Validity of original baseline or its update	00	00	00
Financial check	00	00	00
Estimated emission reductions or net anthropogenic removals	00	01	00
Validity of monitoring plan	02	02	00
Crediting period	00	00	00
Project developer	00	00	00
Sustainability opinion	02	02	00
Others (Registration in CDM, Emission Trading, Stakeholder engagement, photos of equipment, start date, PDD version, Focal point name, location, eligibility in GS, project boundary, commissioning date)	05	08	00
Total	10	15	00

2.3 Compliance with PDD form

Means of validation	Assessment of updated PDD completeness against the latest and valid version of the applicable PDD form as per GS requirement, following the instructions therein. Assessment of material consistency of information transferred to the later version of the PDD form with respect to registered PDD.
Findings	Validation Team has assessed the completeness of information in each section of PDD and has reviewed the appropriateness, relevance and accuracy of information against the required version latest applicable PDD forms with respect to materialistic information transfer from latest validated PDD Version 6 (dated on 04/09/2020). Thereafter, Validation Team has raised CL01 and CAR 09 same are successfully closed (kindly refer to APPENDIX [1])
Conclusion	Validation Team confirms that updated PDD contain all the information from previously registered PDD without any material misstatement using the latest

	available PDD template on GS official webpage.
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2.4 Application and selection of methodologies and standardized baselines

Means of validation	Assessment of methodologies and, where applicable, the standardized baselines and the other methodological regulatory documents against the applicable requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has assessed the applicability of methodology, tools and other methodological regulatory documents, it has assessed whether the latest version of applicable methodology, tools are used, and all the additional/previously existing requirements are addressed, and criteria are met. Details of selected latest of applied methodology for project activity titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT” for 2nd crediting period is below: Methodology: ACM0002, Grid-connected electricity generation from renewable sources (Version 21.0) Type I: Renewable Energy Projects (Large) Methodological Tools: ▪ Tool to calculate the emission factor for an electricity system (TOOL 07, Version 07) ▪ Tool for the demonstration and assessment of additionality (TOOL 01, Version 07) ▪ Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period (TOOL 11, Version 03)

	S.N.	Applicability Conditions as per ACM0002, Version 21	Assessment of Project Verification Team
	1	This methodology is applicable to grid-connected renewable energy 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).	Validation has assessed that proposed project activity falls under category (a) as there was not project activity existed operating before that start of this project activity. Hence, it concludes that applicability condition is met by proposed project activity.
	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 plant(s)/unit(s).	Validation has assessed that proposed project activity does not involve any battery storage system. Hence, it concludes that applicability condition is met by proposed project activity.

	3	The methodology is applicable under the following conditions: (a) The project activity may include renewable energy power plant/unit of one of the following types: 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.	(a) Validation Team has assessed that proposed project activity is not including hydropower technology hence it concluded that the applicability condition is not applicable (b) Validation Team has assessed that proposed project activity involves installation of greenfield power plant utilizes solar power technology. Hence, it concludes that applicability condition is not applicable to proposed project activity.
	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	Validation Team has assessed that proposed project activity does not involve hydropower. Hence, it concludes that applicability condition is not relevant to proposed project activity as it consist of solar power generation technology.

	(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 of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m²: or (c) The project activity results in new single or multiple reservoirs and the power density of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m²: or (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, as per definitions given in the Project Emissions section, is lower than or equal to 4 W/m², all of the following conditions shall apply. (i) The power density calculated using the total installed capacity of the integrated project, as per definitions given in the Project Emissions section, is greater than 4 W/m². (ii) Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity. (iii) Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m² shall be a. Lower than or equal to 15 MW; and b. Less than 10 per cent of the	
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		total installed capacity of integrated hydro power project.	
	5	In the case of integrated hydro power projects, project owner 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 of five years prior to the implementation of the CDM project activity.	Validation Team has assessed that the project activity is not a hydropower project activity. Hence, it concludes that applicability condition is not relevant to proposed project activity.
	6	The methodology is not applicable to: (a) Project activities that involve switching from fossil fuels to renewable energy sources at	Validation Team has assessed that proposed project activity neither switching of fossil fuel to renewable energy nor it involves Biomass fired power plant. Hence, it concludes that

		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	applicability condition is not applicable to proposed project activity.
	7	In the case of retrofits, 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, i.e., to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance”.	Project Verification has assessed that proposed project activity does not involve retrofits, replacements or capacity additions Hence, it concludes that applicability condition is not applicable to proposed project activity.
	8.	In addition, the applicability conditions included in the tools referred to below apply.	Tools are listed by PD which are validated by Validation team refer to above list of tools for the same.
Conclusion	Validation Team concludes that PD has applied latest version of methodology, methodological tools, applicability criteria and other methodological regulatory documents against the applicable requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).		

2.5 Validity of Original baseline and updates

Means of validation	Assessment of any change of baseline with respect to baseline provide in registered PDD, against the requirement of applicable methodology. If an updated version of methodology has any additional criteria for baseline selection, then to assess whether the project activity complies with requirement of all additional criteria of applicable methodology as per requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0). Conclusion of stepwise assessment in accordance with the applicability of TOOL 11 Version 03.0.1, “Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period” is provided below
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	Step 1: Assess the validity of the current baseline for the next crediting period - Step 1.1: Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies- Validation Team has assessed that project activity complies with the with all relevant mandatory national and/or sectoral policies as per examination of current practice in the Tamil Nadu region (India). - Step 1.2: Assess the impact of circumstances- Validation team has not identified any cause of change in investment or/and market characteristics which could affect the validity of baseline scenario in current circumstance for this project hence, the previous baseline scenario is still valid. - Step 1.3: Assess whether the continuation of use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested- Validation Team has identified that this sub-step is not applicable as proposed one is a greenfield project activity and it had no continuation of any pre-installed equipment or any equipment which is having end of technical lifetime before or/and on expiration of first crediting period. - Step 1.4: Assessment of the validity of the data and parameters- Validation Team has assessed that default IPCC values are still valid for this project activity also no change is identified in the data and parameters which were listed at registration stage. Step 2: Update the current baseline and the data and parameters - Step 2.1: Update the current baseline- Validation Team has assessed that PD has updated the current baseline emission in accordance with the latest applied methodology ACM0002, Version 21 while complying with procedural requirement of sectoral policies and circumstances that are applicable for this request for renewal of the 2nd crediting period. Step 2.2: Update the data and parameters-Validation Team has assessed that PD has updated the combined margin Emission Factor in accordance with the applied methodology ACM0002 Version 21 following Tool 07, Version 07 (as per applicability of CO2 Emission Database, Version 18.0, September 2022 published by Central Electricity Authority (CEA), Government of India). Conclusion of the calculation for combined margin Emission Factor is provided in section 2.7 of this document, kindly refer to the same.
Findings	Validation Team has not raised any findings.
Conclusion	Validation Team ensures that there on no changes found in baseline and all the applicability criteria of methodology, methodological tools (TOOL 11, Version 03) as per requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.6 Financial check

Means of validation	Assessment of Carbon Revenue investment in particular project activity against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team has assessed and concludes that proposed project activity contributes economic growth through employment creation, improvement working conditions and emission reduction. Project activity has resulted in employment generation of 20 personnels which are paid/not paid (conclusion to be made only after resolution of finding) higher than annual average per capita income as “Minimum Wages Act, 1948”. Validation Team has assessed the carbon revenue generation information by PD which does not have any significant influence on financial figure as declared by PD it remains 0.74% same is validated by evaluating the project cash flow in OFN sheet where the revenue from carbon credits and cost of project validation and verification costs are considered. Also, PD has already demonstrated in additionality assessment thus proved to be additional in CDM/GS in order to seek carbon credit revenue for financial viability to sustain throughout the project lifetime.

2.7 Estimated emission reductions or net anthropogenic removals

Means of Validation	Assessment of calculation process for Estimated emission reductions or net anthropogenic removals following source of information and applied values for respective parameters are against the requirement of applied methodological, tools and methodological regulatory documents.
Findings	Validation Team has assessed Project calculations of baseline, project and leakage emissions as well as GHG emission reductions resulting from the proposed Project Activity for each year of the 2nd crediting period, to evaluate if data and parameters are calculated in accordance with the applied methodology. Validation Team has assessed PD’s justification for selection of scenarios, options or default values for various parameters while estimating the emission reductions of the project. Baseline Emissions are calculated by PD as below: As per ACM0002, Version 21- $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ where, BE_y: Baseline emissions in year y (t CO₂) $EG_{PJ,y}$: Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in project year (MWh)

$EF_{grid,CM,y}$: Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)

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

$$EF_y = EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$$

$$= 0.9518 * 0.75 + 0.8687 * 0.25$$

$$= 0.9310 \text{ tCO}_2/\text{MWh}$$

Parameter Fixed	Description of Parameter	Unit	Value Applied	Conclusion of VVB
$EF_{grid,OM,y}$	Operating Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.9518	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07 for vintage last 3 years (2019-20, 2020-21 and 2021-22) by PD
$EF_{grid,BM,y}$	Build Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.8687	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07 by PD
$EF_{grid,CM,y}$	Combined Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.9310	Calculated in accordance with CDM TOOL07 where weightage of operating margin as 75% and build margin 25% is considered by PD

$$EG_{facility,y} = EG_{PJ,y} = 344,383 \text{ MWh (estimated at renewal of 2}^{nd} \text{ crediting period stage)}$$

$$BE_y = 344,383 \text{ MWh} * 0.9310 \text{ tCO}_2/\text{MWh}$$

$$= 320,620 \text{ tCO}_2$$

Project Emissions are calculated by PD as below:

As per ACM0002, Version 21

$PE_y = 0$ (Project activity does not involve fossil fuel consumption, energy generation from geothermal power plants/ water reservoirs of hydro power plants/ charging of a BESS using electricity from the grid or from fossil fuel electricity generators)

	PE_y: Project emissions in year y (t CO₂e/yr) Leakage Emissions calculated by PD: Validation Team has assessed that as per the requirement of ACM0002 Version 21, no emissions arising due to absence of activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, and transport). Since the emissions sources are small, hence, leakage emissions are neglected. Validation Team has assessed and conforms that PD has followed for approach for quantification of GHG emission reductions and removal in line with applied methodology ACM0002 Version 21. $ER_y = BE_y - PE_y - LE_y$ where, ER_y: Emission reductions in year y (t CO₂/y) BE_y: Baseline Emissions in year y (t CO₂/y) PE_y: Project emissions in year y (t CO₂/y) LE_y: Leakage emissions in year y (t CO₂/y) $ER_y = BE_y - PE_y - LE_y$ $= 320,620 \text{ tCO}_2 - 0 - 0$ $= 320,620 \text{ tCO}_2\text{e}$												
Conclusion	Validation Team ensures that Estimated emission reductions or net anthropogenic removals are calculated as per the calculation approach of applied methodology ACM0002, Version 21.0 and methodological tools. Validation Team ensures that summary of estimated GHG emission reductions or net anthropogenic GHG removals using the applied methodology as per requirement of project standard for this project activity titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT” where annual GHG emission reductions are 320,620 tCO₂e for the 2nd crediting period from 09/11/2023 to 08/11/2028 is materially accurate. <table> <tr> <td>Baseline Emissions</td><td>320,620 tCO₂e/year</td></tr> <tr> <td>Project Emissions</td><td>0</td></tr> <tr> <td>Leakage Emissions</td><td>0 tCO₂e</td></tr> <tr> <td>Total Estimated</td><td></td></tr> <tr> <td>Emission Reductions</td><td>1,603,103 tCO₂e</td></tr> <tr> <td colspan="2">(09/11/2023 to 08/11/2028)</td></tr> </table>	Baseline Emissions	320,620 tCO ₂ e/year	Project Emissions	0	Leakage Emissions	0 tCO ₂ e	Total Estimated		Emission Reductions	1,603,103 tCO ₂ e	(09/11/2023 to 08/11/2028)	
Baseline Emissions	320,620 tCO ₂ e/year												
Project Emissions	0												
Leakage Emissions	0 tCO ₂ e												
Total Estimated													
Emission Reductions	1,603,103 tCO ₂ e												
(09/11/2023 to 08/11/2028)													

2.8 Validity of monitoring plan

Means of validation	Assessment of Monitoring System as per the requirement of applied methodology ACM0002, Version 21 in accordance with the GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).			
Findings				
	Function	Reporting Tasks	Recording	Conclusion of VVB
	Data Measurement	Electricity Import/Export to grid	Meter reading,	Joint Meter reading system is found in well-functioning manner
	Data collection and archiving	Manual and electronic recording of import and export to grid	Logbook is maintained	Logbook is maintained, TANGEDCO invoices for electricity import/export archived
	QA/QC Procedures	Calibration of meters at decided intervals	Performed by TANGEDCO	Calibration Certificate is checked (2022)
	Personnel training	Operation and Maintenance Training on regular interval	Training schedule and certificates if available	Validation Team has assessed the frequent trainings conducted
	To evaluate the any change, development, description of monitoring plan, containing all of the monitoring parameters for the GS project activity. Validation Team has assessed the monitoring plan developed and implemented by PD with respect to responsible personnel monitoring and measurement, quality assurance, quality control procedures Validation Team has assessed each parameter required to be monitored as per applied monitoring methodology as if PDD is feasible to implement and will result credible emission reductions resulted due to the project activity.			

	Parameter Fixed	Description of Parameter	Unit	Value Applied	Conclusion of VVB
	EF _{grid, OM,y}	Operating Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.9518	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07
	EF _{grid, BM,y}	Build Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.8687	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07
	EF _{grid, CM,y}	Combined Margin CO ₂ emission factor in year y	tCO ₂ e/MWh	0.9310	Calculated in accordance with CDM TOOL07
	Parameter to be monitored	Description of Parameter	Unit	Value Applied	Conclusion of VVB
	EG _{PJ,grid,y} (or EG _{facility,y}) - Access to affordable and clean energy services (SDG 7)	Quantity of net electricity supplied to the grid	MWh/y	344,383	This net energy is to be monitored on monthly basis at verification stage in accordance with ACM0002, Version 21
	ER _y - Annual emission reduction (SDG13)	Emission reductions achieved per year	tCO ₂	320,620	Annual Estimated Emission Reductions are calculated as per ACM0002 Version 21.
	Headcount of employees (SDG8)	Headcount of total number of employees by employment contract (permanent and temporary), by gender. And Headcount of	NOs.	20	Employment's salary records and salary slips are assessed are assessed.

	total number of employees by employment type (full-time and part-time), by gender.
Conclusion	Validation Team conforms that monitoring plan is consistent and materially the same with respect to latest renewed PDD. Validation Teams has not identified any changes to the monitoring plan also, it assessed the fulfillment of all criteria of applicable and project standard for monitoring and found feasible GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.9 Crediting period

Means of validation	Assessment of remaining operation lifetime of project activity, review of start date, type (renewable or fixed), duration of 1 st crediting period (including end and start date) and expiration timeline of 2 nd crediting period with respect to latest validated PDD against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team ensures that project titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT” is eligible for renewal of 2 nd crediting period from 09/11/2023 to 08/11/2028 against the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.10 Project developer

Means of validation	Assessment of Project Developer (s) details in latest validated PDD with respect to registered PDD as per the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team concludes that that details of Project Developer (s) in updated PDD are consistent with respect to registered PDD, legal or/and project ownership requirement as GS rules for project titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT” with project reference ID 7078 in GS.

2.11 Local Stake Consultation

Means of validation	The project is registered under CDM mechanism and Local Stakeholder Meetings were organized for local stakeholder consultation and informed local stakeholder regarding the meeting at Village: Sangapadai & Pudukottai, Tehsil: Kamuthi, District: Ramanthpuram, State: Tamil Nadu. on 10/06/2015. The following are the stakeholders for the project activity: - Local community - Local village administration - Technology suppliers - Local vendors As the project is previously registered in CDM with ID 10583. During the project was registered in CDM, all the stakeholders have been invited through notice on dated 09/05/2015 to attend the stakeholders meeting conducted by Project Developer. Furthermore, as per the deviation request form, with a decision date on 27/06/2022, the project has been design certified under Gold Standard on 09/11/2020. VVB has checked the invitation letter sent by the project developer to all the stakeholder on dated 15/05/2019 to conduct the stake holder consultation meeting on 25th May 2019, which is prior to the date of transition from CDM to Gold Standard. The duration of prior information sent to all the stakeholder by the means of invitation letter complies with the GS4GG STAKEHOLDER CONSULTATION AND ENGAGEMENT REQUIREMENTS version 2.1. For the ease of local stake holder understanding, the invitation was provided in English as well as Tamil language. The validation team confirm the same by the document provided as invitation letter by project developer, which is found correct. In the introductory speech, the representatives of welcomed the gathering and given a brief about the project activity. Subsequent to the introductory speech, stakeholders were explained about the electricity generation from solar project is an environmentally friendly power generation technology contributing to reduction in GHG emissions. They were also explained about the benefits of the solar power projects like, increasing energy availability and improving quality of power and its assistance to the local population by providing employment opportunities to both skilled & unskilled labors. At the end the feedback form was distributed among the stakeholder's post stakeholder meeting dated 10/06/2015. As per the feedback form received from the project developer there is no such adverse comments received from the stakeholders. All stakeholders appreciated the project as
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	they will be getting direct benefit from the project. Also, no such negative feedback was received from the stakeholders for which changes in project design were made.
Findings	No findings have been raised under this section
Conclusion	TUV SUD verified that the project developer included in the PDD are consistent with the names of the project developer in the project view page. Validation team has checked the supportive documents provided by the PD and confirms that no negative comments were received during the local stakeholder consultation process.

3 SUSTAINABILITY VALIDATION

3.1 Assessment of SDG outcomes

Validation Team has provided the outcome of assessment upon contribution toward SDG as specified by PD which are discussed in above section 2.8 hence, requesting to refer to the same.

3.2 Eligibility Principles Assessment

Principle 1. Contribution to Climate Security & Sustainable Development

Refer section 2.8

Principle 2. Safeguarding Principles

The Safeguarding Principles Assessment principles have been derived from UN Sustainable Development Goals (SDGs). According to GS, these principles are considered applicable to any project location. The PD has used the Do No Harm assessment matrix as required by the GS. The eligibility to the GS for each parameter is complied with, as follows:

Safeguarding Principle	Assessment Questions/ Requirements	How Project will achieve Requirements through design, management or risk mitigation.	VVB Assessment
Principle 1. Human Rights	1.The Project Developer and the Project shall respect internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal	The Project is not in conflict with the economic livelihood or other issues of the local community. Thus, the Project does not cause any human rights abuse and respects internationally	The project is large scale renewable energy project, the project is voluntary project had no risk and harm to the livelihood of the local community. The projects meet the local and national law, the

	Declaration of Human Rights 2.The Project shall not discriminate with regards to participation and inclusion	proclaimed human rights issue. Project activities are not expected to cause any human rights abuse. As a member of United Nations¹ and part of UN Agreement on Human Rights², it is ensured by law in India that no action can be taken against human rights. The Human Rights Policy³ also states that the PD will embrace the diversity of individuals, always treat one another with dignity and respect, and not engage in any acts of direct or indirect discrimination based on protected characteristics; Also, will take action when others engage in conduct that violates this policy. The project has not and will not employ any personnel based on gender, race, religion, sexual orientation, or any other basis. As the Constitution of the host country prohibits discrimination on the basis of a person's race, sex, religion, place of birth, or social status.	project developer confirms that there no harm to human rights and no violence of human right. The validation team confirms that the project activity meets the para 3.1.1. of GS4GG safeguarding principal requirements version 1.2.
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¹ <https://labour.gov.in/lcandilasdivision/india-ilo>

² <https://www.ilo.org/newdelhi/lang--en/index.htm>

³ https://www.mha.gov.in/sites/default/files/Protection%20of%20HR%20Act1993_0.pdf

		The host country has signed the Convention 100 (equal remuneration) and convention 111 (discrimination in employment /occupation) under the ILO Declaration on Fundamental Principles and rights.	
Principle 2: Gender Equality	1.The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women 2.Projects shall apply the principles of nondiscrimination, equal treatment, and equal pay for equal work 3.The Project shall refer to the country's national gender strategy or equivalent national commitment to aid in assessing gender risks 4.(where required) Summary of opinions and recommendations of an Expert Stakeholder(s)	The project being a solar power project does not reduce access to or control of resources for women. Also, the PD have HR policy which clearly mention that women are treated equally. The project does not adversely affect men and women in marginalized or vulnerable communities. Employment opportunities have been provided by the PD 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 PD mentions that all employees are given equal opportunities for betterment irrespective of the gender. Projects applies the principles of non-discrimination, equal	This is not relevant for this project activity.

		treatment, and equal pay for equal work. The equitable participation of men and women is followed in the identified tasks/activities. The project activity ensures the participation of women or men in Project activities, and they are getting benefits based on pregnancy, maternity/paternity leave, or marital status. These conditions do not limit the access of women or men, as the case may be, to Project participation and benefits. The project activity follows country's national gender strategy or equivalent national commitment to aid in assessing gender risks. Not applicable	
Principle 3. Community Health, Safety and Working Conditions	1.The Project shall avoid community exposure to increased health risks and shall not adversely affect the health of the workers and the community	The project is in compliance with all relevant local and national laws. The Project does not threaten human health or the environment and does not adversely affect the health of the workers and the community. The project developer is committed to the employee's workplace health & safety during all phases of the project.	Validation team confirmed that the project developer ensures the health and safety.

		The company ensures to provide safe and healthy workplaces for employees and protect the safety of the communities. All employees will attend health & safety training. This is issued in the Labor code on Occupational Safety, Health and Working Conditions and UN Agreement on Human Rights⁴. The project is already commissioned and in operation therefore there is no requirements for further construction and/or infrastructure development. And since it is a solar project therefore it will not adversely affect any air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation. Also, Measures to control vector-borne diseases, such as monitoring and mitigation of breeding habitats, are in place. Since the project activity is a solar plant, it does transport, store, and use and/or dispose hazardous or dangerous materials. The project is designed to	
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⁴ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

		minimize adverse impacts on local ecosystems, preserving ecosystem services vital to community health. All of these has been conformed in the ESIA report of the Plant.	
Principle 4.1 Sites of Cultural and Historical Heritage	Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture?	The project does not alter, damage or remove any cultural heritage. As per the list of cultural heritage sites in India by UNESCO⁵, the project site is not a cultural heritage site. No cultural heritage is observed on the project site, thus no harm observed. Compliance with India's commitment to International Covenant on Economic, Social and Cultural Rights 10.04.79 will ensure no damage to critical cultural heritage. As per the list of cultural heritage sites in India by UNESCO, it is clear that the project site is not a cultural heritage site.	Validation team confirmed that the project activity does not alter, damage or remove any cultural heritage and its compliance with India's commitment to International Covenant on Economic, Social and Cultural Rights 10.04.79.
Principle 4.2 Forced Eviction and Displacement	Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)?	The project does not involve and is not complicit in involuntary resettlement of peoples in any way. The Project Developer has also obtained all necessary	Validation team confirmed that the project activity does not involve and is not complicit in involuntary resettlement of peoples in any way and taken all

⁵ <https://whc.unesco.org/en/statesparties/in>

		clearances from nodal agencies and NOCs from all the Gram Panchayats for establishing the project. India (the Ministry of Rural development have the “Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013	necessary clearances from nodal agencies and NOCs from all the Gram Panchayats for establishing the project.
Principle 4.3 Land Tenure and Other Rights	a. Does the Project require any change, or have any uncertainties related to land tenure arrangements and/or access rights, usage rights or land ownership? b. For Projects involving land use tenure, are there any uncertainties with regards to land tenure, access rights, usage rights or land ownership?	No Expropriation has been conducted on any private land involved in project activity. Land has been utilized by PD directly from the owner of the land through direct negotiation of commercial terms. There has not been involvement of any government agency in the acquiring the land. The land is acquired on mutual consent between private landowner and PD, thus there are no issues of dissatisfaction of private landowner. The Project Developer hold uncontested land title for the entire Project Boundary to complete Project Design Certification. The land rights are with project developers.	Validation team confirmed that there is no Expropriation has been conducted on any private land involved in project activity.
Principle 4.4 - Indigenous people	Are indigenous peoples present in or within the area of influence of the	The project activity is located in a peaceful area and free from terrorist activity or	Validation team confirmed that the project is a solar power project, and it is not

	Project and/or is the Project located on land/territory claimed by indigenous peoples?	threat from indigenous people.	located on land/territory claimed by any indigenous peoples.
Principle 5. Corruption	1. The Project shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt Projects	The project is solar energy technology for power generation and does not contribute to or reinforce corruption of any kind. Indulgence in corruption is an illegal activity in the host country and the local labour compliance takes into account of the same. The project abides by the United Nations Convention Against Corruption. India ratification 09.05.11	Validation team confirmed that the project is renewable energy technology and does not contribute to or reinforce corruption of any kind. The consequences for violating Anti-Corruption Laws can be severe, including significant fines, imprisonment and loss of reputation and business.
Principle 6.1 Labour Rights and working conditions	1. The Project Developer shall ensure that all employment is in compliance with national labour occupational health and safety laws and with the principles and standards embodied in the ILO fundamental conventions 2. Workers shall be able to establish and join labour organizations 3. Working agreements with all individual workers shall be documented and	The project developer is committed to the employee's workplace health & safety during all phases of the project. All employees will attend health & safety trainings. This is issued in the Labour code on Occupational Safety, Health and Working Conditions and UN Agreement on Human Rights⁶. The project respects fundamental right of employee. There is law in India since 1926 by The	Validation team confirmed that the 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 India. 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 that

⁶ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

	implemented and include: a) Working hours (must not exceed 48 hours per week on a regular basis), AND b) Duties and tasks, AND c) Remuneration (must include provision for payment of overtime), AND d) Modalities on health insurance, AND e) Modalities on termination of the contract with provision for voluntary resignation by employee, AND f) Provision for annual leave of not less than 10 days per year, not including sick and casual leave. 4. No child labour is allowed (Exceptions for children working on their families' property requires an Expert Stakeholder opinion) 5. The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents	Trade Unions Act, 1926⁷ which protects rights of industrial trade unions and their members. PD and appointed contractors will not involve in any form of forced or compulsory labor. India has ratified ILO "C029 – Forced Labor Convention"⁸ The working agreements with all individual workers are available which contains the guidelines that define how employees work, and the working environment to feel safe and free to learn, explore and discover. The project follows factory act 1948⁹ and national labour law¹⁰s which ensures all points 3(a) to 3(f) are followed by the project. The notice at every site is displayed containing abstract of sections 3 A & 14 of The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986.²⁴ The project owner is committed to safe and healthy working conditions all phases of the project. All	prohibits forced or compulsory labour. The project activity does not involve any child labour. There are number of trainings (soft and technical skills) planned for the employees. The agreements are in place for permanent employees. The project prefers the local employment, and culture is maintained at project site. The country has strict prohibition for child labour. Thus, project does not involve child labour during construction and operation of project activity.
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⁷ <http://ncw.nic.in/acts/TheTradeUnionsAct1926.pdf>

⁸ https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102691

⁹ https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf

¹⁰ [https://labour.gov.in/sites/default/files/INDUSTRIALEMPLOYMENT\(STANDINGORDERS\)1CENTRALRULES1946.pdf](https://labour.gov.in/sites/default/files/INDUSTRIALEMPLOYMENT(STANDINGORDERS)1CENTRALRULES1946.pdf)

	and incidents, and emergency preparedness and response measures.	employees will attend training courses in health & safety. This issue is protected by Labor code ¹¹ and UN Agreement on Human Rights ¹² .	
Principle 6.2 Negative Economic Consequences	1.Does the project cause negative economic consequences during and after project implementation	Financial Sustainability of the project has been discussed under Section B.5 of the registered PDD. The calculations are for the entire life of the project. There are no negative economic impacts or potential risks to the local economy due to the project activity.	Validation team confirmed that the project does not involve any negative impacts and no potential risk to local economy.
Principle 7.1 Emissions	Will the Project increase greenhouse gas emissions over the Baseline Scenario?	The project is a solar plant, and it does not emit greenhouse gases.	Validation team confirmed that the project is renewable energy technology using solar power-based power generation technology and does not lead any increase in greenhouse gas emissions over the Baseline Scenario.
Principle 7.2 Energy Supply	Will the Project use energy from a local grid or power	The project activity supplies energy to national grid and	Validation team confirmed that in case project activity

¹¹ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

¹² <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

	supply (i.e., not connected to a national or regional grid) or fuel resource (such as wood, biomass) that provides for other local users?	project activity displaces equivalent quantity of electricity which would have been generated by fossil fuel dominated grid connected power plants.	draws power from grid, the value is very less, and the import power drawn is deducted from power export value and Net Export is considered for GHG emission reduction calculation purpose.
Principle 8.1 Impact on Natural Water Patterns/Flows	Will the Project 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?	The project is renewable energy technology (solar power-based power generation Technology) and does not affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s).	Validation team confirmed that being a solar power project will not have any such impacts.
Principle 8.2 Erosion and/or Water Body Instability	a. Could the Project directly or indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion? b. Is the Project's area of influence susceptible to excessive erosion and/or water body instability?	The Project activity has no effect on soil conditions because it has no waste coming out.	Validation team confirmed that the project is renewable energy technology (solar power-based power generation Technology) and does not affect Erosion and/or water body stability.
Principle 9.1 Landscape Modification and Soil	Does the Project involve the use of land and soil for production of crops or other products?	The Project activity has no effect on soil conditions because it has no waste coming out. The project area is not susceptible to excessive erosion or water body instability.	Validation team confirmed that the project developer has implemented Environment Health Safety and Social guideline which takes into account the same. The technology supplier for the project also has the environment

			health safety and social guideline. The project activity involves barren land and does not involve use of land and soil for production of crops or other products. The project does not involve any landscape modification or soil. Hence there is not any impact of this principle.
Principle 9.2 Vulnerability to Natural Disaster	Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions?	The Project will not be susceptible to or lead to increased vulnerability to solar, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions.	Validation team confirmed that the project is renewable energy technology (solar power-based power generation Technology). The Project will not be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions.
Principle 9.3 Biodiversity and Genetic Resources	Could the Project be negatively impacted by or involve genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting, commercial development, or take place in facilities or	The project does not have any impact by the use of GMOs. Since it is a solar project there is no involvement for the transfer, handling, and use of genetically modified organisms/living modified organism	Validation team confirmed that the project is renewable energy technology (solar power-based power generation Technology). The Project is not negatively impacted by the use of genetically modified organisms or

	farms that include GMOs in their processes and production)?		GMOs.
Principle 9.4 Release of pollutants	Could the Project potentially result in the release of pollutants to the environment?	Being a solar power project activity, it falls under the list of White category projects declared by Central Pollution Control Board of India, Govt of India. This means project activity does not potentially result in release of pollutants to the environment.	Validation team confirmed that the Power generation from solar project is considered in white category that need not required any consent from the Pollution Control Board, as it having zero pollutant release to environment. Further the EHSS guidelines takes into account the same. The project does not lead to release of any hazardous substances that pose threat to the environment. Rather it aims at reducing the air pollution that is prevalent due to use of fossil fuel power plants. The project promotes environmental protection through the use of cleaner technology. The project abides by the stipulations of the Indian Environment Protection Act 1986. The solar power project sounds a no noise. Therefore, project does not impact to the surroundings as project.

Principle 9.5 Hazardous and Non-hazardous Waste	Will the Project involve the manufacture, trade, release, and/ or use of hazardous and non-hazardous chemicals and/or materials?	The project is renewable energy technology. The project does not involve generation of Hazardous and Non-hazardous Waste. Standard procedure is followed at site during operation and maintenance.	Validation team confirmed that the project is renewable energy technology solar power-based power generation Technology). Therefore, the project does not involve generation of Hazardous and Non-hazardous Waste.
Principle 9.6 Pesticides & Fertilizers	Will the Project involve the application of pesticides and/or fertilizers?	The Project does not involve the application of pesticides and/or fertilizers.	Validation team confirmed that the project is renewable energy technology (solar power-based power generation Technology) power generation. Hence, there are no involvement of pesticides and/or fertilizers.
Principle 9.7 Harvesting of Forests	Will the Project involve the harvesting of forests?	The Project does not involve the harvesting of forests since it is a solar plant that has been setup in barren lands.	Validation team confirmed that the project is renewable energy technology (solar power-based power generation Technology) power generation. The project activity developed on barren land, and this is not foresting area, thus project does not involve any harvesting of forests.
Principle 9.8 Food Security	Does the Project modify the quantity or nutritional quality of food available such as through crop	The Project does not have any impact on the quantity or nutritional quality of food available such as through	Validation team confirmed that the project is renewable energy technology (solar power-

	regime alteration or export or economic incentives?	crop regime alteration or export or economic incentives.	based power generation Technology) power generation. The Project does not modify the quantity or nutritional quality of food available.
Principle 9.9 Animal husbandry	Will the Project involve animal husbandry?	The project is renewable energy technology of power generation. The Project does not involve animal husbandry.	Validation team confirmed that the does not involve animal husbandry
Principle 9.10 High Conservation Value Areas and Critical Habitats	Does the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified?	Being Solar project, it does not affect or alter largely intact or HCV ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified.	Validation team confirmed that the project does not affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified. The project is not located in any HCV areas as per the list of approved HCV areas of India
Principle 9.11 Endangered Species	a. Are there any endangered species identified as potentially being present within the Project boundary (including those that may route through the area)? b. Does the Project potentially impact other areas where endangered species may be present	There are no endangered species identified as potentially being present within the Project boundary. The Project does not impact other areas where endangered species may be present through transboundary affects.	Validation team confirmed that the project activity is located on barren land where no endangered species or habitats exist. Moreover, the presence of plants, birds and animals in the region is sparse. Thus, the impact on biodiversity is considered as neutral.

	through transboundary affects?		
Principle 9.12 Invasive alien Species	a. Does project introduce any alien species (not currently established in the country or region of the project) into new environments? b. risk of introducing any alien species with a high risk of invasive behavior regardless of whether such introductions are permitted under the existing regulatory framework? c. risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbor alien species. d. risk of spreading alien species into areas in which they have not already been established?	The project does not introduce any alien species into new environments. Since it is a solar plant, this safeguard is not applicable.	Validation team confirmed that the project does not introduce any alien species.

Hence the audit team confirms that none of the components have been identified to have high risk and the Do no Harm assessment has been carried out in accordance with GS requirements Section 7.7 of VVS. These safeguarding principles assessment is validated through references, weblinks given by PD, CPCB notifications as mentioned above and based on interaction with PD representatives during audit.

SDG Goal	Methodological choices/approaches for estimating the SDG outcome
SDG 7 –Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all.	Measurement Method: Electricity produced and supplied to the grid is monitored through energy meter. Net electricity generated is obtained from the monthly invoices issued by state electricity board. The other parameters used for net electricity supplied to grid are mentioned in monitoring plan. QA/QC Process: This parameter is monitored monthly, and value of parameter will be cross checked with invoices. The meters will be calibrated on regular frequency.
SDG 8 – Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, employment and decent work for all.	Measurement Method: Training and employment generation is monitored through training records; staff register for training and employment details or HSE/HR records. QA/QC Process: This parameter is based on records, data and no QA/QC procedure required. The DOE can confirm this parameter with interview with PD or Site in charge or employees for training and employment generation.
SDG 13 – Climate Action: Take urgent action to combat climate change and its impacts.	Measurement Method: The emission reduction parameter is calculated as product of net electricity supplied to grid and 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 18.0, published by the Central Electricity Authority, Ministry of Power, Government of India. This is in line with “Tool to calculate the emission factor for an electricity system, version 7.0”. The emission reductions are calculated as per the GS PDD and as per methodology requirement. QA/QC Process: This parameter is calculated, and no QA/QC procedure required.

Principle 3. Local Stakeholder Consultation

Refer Section 2.11

Principle 4. Demonstration of Real Outcomes.

The PD has used the sustainable development assessment matrix as required by the GS Section 7.9 of VVS. The project activity has been checked against a series of SDG indicators in three categories, viz Environmental, Social Development and Economic & Technological Development.

Parameter	SDG Target	SDG Impact	SDG Indicator	Auditor's Conclusion
SDG 7 – Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all	7.2: By 2030, increase substantially the share of renewable energy in the global energy mix	MWh of renewable energy generations	Renewable energy share in the total final energy consumption	This project is renewable solar power project started from 13/06/2015 and same was verified with the certificates provided by the project owner. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PDD.
SDG 8 – Decent Work & Economic Growth: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all Quantitative employment and Income Generation Quality of employment.	8.5: 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	Employment generated through project.	Average hourly earnings of female and male employees, by occupation, age and persons with disabilities.	This is a direct positive impact of the project activity, which will help to reduce unemployment in the host country. This parameter is verifiable during the monitoring period. The number of permanent jobs created by the project parameter will be monitored and Payroll/ HR records will be used to monitor this parameter. The relevant monitoring plan is included in the PDD.
SDG 13 - Climate Action: Take urgent action to combat climate change and its	13.2: Integrate climate change measures into national policies, strategies, and	GHG generated per year through the project.	Total greenhouse gas emissions per year	This is direct positive impact of the project which will avoid around 344,383 MWh per annual average over the crediting period.

impacts	planning			The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PDD.
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Hence the audit team confirms that none of the components have been identified to have a negative score. Therefore, the criteria for SDG matrix have been complied with the gold standard requirements.

4 VALIDATION OPINION

TÜV SÜD ensures that project titled as “216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT (‘the Project’) which is listed under GSF registry with reference number 7078, complies with the criteria of ACM0002, Version 21 for monitoring and measurement requirements.

Adani Green Energy (Tamil Nadu) Limited. is responsible for the preparation of the GHG emission reductions data and the reported GHG emissions reductions against the requirements of Monitoring Plan in the updated PDD version 01 dated on 27/10/2023 as per monitoring plan against the criteria of the applied methodology ACM0002, Version 21.

TÜV SÜD’s validation approach for renewal of crediting period was based upon criteria set outs by the GS program. TÜV SÜD’s validation process for validation of 2nd crediting period considers the risks associated with reporting GHG emissions data and the controls in place to mitigate risk occurred from identified causes of uncertainty. Validation Process for 2nd crediting period ensures the followings:

- Updated PDD has all the section relating to relating to the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the crediting period using the valid version of the approved methodologies and, where applicable, the approved standardized baselines and the other methodological regulatory documents that are applicable to the project activity.
- Applied methodology and methodological tools are of valid version as per the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- Updated PDD uses valid version for latest PDD form and information from the registered PDD is transferred in latest version without any material inconsistency.
- The original baseline is found valid with respect to registered PDD against the requirement of project standard.
- Information of Project Developer are consistent with respect to approval and MOC objective evidence against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for

Project Activity, Version 3.0).

- No deviation from applied valid version of methodology or/and methodological tool against the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- No deviation from the registered monitoring plan is found against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- Request of validation for 2nd crediting period is valid as the next crediting period of the project activity commences on the day immediately after the expiration of the current crediting period.

TÜV SÜD concludes that 216 MWAC ADANI GREEN ENERGY (TAMILNADU) SOLAR POWER PROJECT ('the Project') which is listed under GSF registry with reference number 7078, is eligible for request for validation of 2nd crediting period where estimated GHG Emission Reductions value is 1,603,103 tCO₂e during 2nd crediting period from 9/11/2023 to 08/11/2028 including first and last day.

APPENDIX [1]: Clarification Requests, Corrective Action Requests and Forward Action Requests

Table 1. Remaining FAR from previous CDM/GS validation/verifications

FAR ID	01	Section no.	NA	Date: 12/10/2023
Description of FAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 09/11/2018 to 31/12/2020 FAR#1 is raised stating “An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. The first non-compliance with this requirement is deviated and approved on 27 June 2022. Further Failure to provide Annual Reports as required shall result in the de- certification of the Project.”				
PD needs to submit the Annual report for vintage 2022-2023 by end of 31/12/2023.				
Project developer response				Date: 26/10/2023
PD will be submitting the annual report for vintage 2022-2023 by the end of 31/12/2023.				
Documentation provided by project developer				
NA				
WB assessment				Date: 30/10/2023
Validation Team has assessed justification provided by PD with respect to timeline for submission of annual report for vintage 2022-2023, which is found appropriate as per GS rules hence, Validation Team accepts the response.				

Table 2. Remaining FAR from previous CDM/GS validation/verifications

FAR ID	02	Section no.	NA	Date: 12/10/2023
Description of FAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 09/11/2018 to 31/12/2020 FAR#2 is raised stating “The pre-CDM period can be included in GS CP and GSVERs may be issued directly and GS VER CP1 is 9/11/2018 to 8/11/2023. To maintain Gold Standard Certified Project status beyond five years, a Project must undergo Design Certification Renewal no later than the last date of current certification cycle.”				
PD needs to comply with latest GS rules during validation process in order to successfully complete the renewal of project design certification before expiration of 1 st crediting period.				
Project developer response				Date: 26/10/2023
As per latest GS rules PD will be completing renewal of project design certification before expiration of 1st crediting period.				
Documentation provided by project developer				

NA	
WB assessment	Date: 30/10/2023
Validation Team has assessed justification provided by PD with respect to compliance with GS rules for renewal of crediting period before expiration of first crediting period, which is found appropriate hence, Validation Team accepts the response.	

Table 3. Remaining FAR from previous CDM/GS validation/verifications

FAR ID	03	Section no.	NA	Date: 12/10/2023
Description of FAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 09/11/2018 to 31/12/2020 FAR#3 is raised stating “Verification VVB shall check all registries that could hold CERs/VERs/RECs from the project activity and confirm there is not any other issuance except GS VER from this project activity.”				
PD needs to provide the latest information of registries (along with name, project reference id etc.) in which project is registered if any, along with the issuance status for each monitoring period.				
Project developer response				Date: 26/10/2023
The project is registered in CDM with ID 10583; however, it has successfully transitioned from CDM to GS4GG on 28/04/2022. The project has only claimed GSVERs.				
Documentation provided by project developer				
NA				
WB assessment				Date: 30/10/2023
Validation Team has assessed justification provided by PD with respect to registration and issuance status of CERs/VERs in CDM/GS, which is found appropriate hence, Validation Team accepts the response.				

Table 4. Remaining FAR from previous CDM/GS validation/verifications

FAR ID	04	Section no.	NA	Date: 12/10/2023
Description of FAR				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 09/11/2018 to 31/12/2020 FAR#4 is raised stating “The project is in Tamil Nadu and feedback form is not in local vernacular language i.e. Tamil. PD must be aware that in rural area of Tamil Nadu, people are not very well acquainted with Hindi. Verification VVB shall confirm the grievance mechanism is in place and method for continuing feedback is proper for this project activity.”	
PD needs to provide the grievance and ongoing feedback collection mechanism.	
Project developer response	Date: 26/10/2023
PD is providing grievance and ongoing feedback collection mechanism in local language i.e. Tamil.	
Documentation provided by project developer	
NA	
WB assessment	Date: 30/10/2023
Validation Team has assessed the response provided by PD that it has the grievance mechanism in place where local stakeholder may provide their feedback in any language i.e., Tamil, Hindi, English and any other same is reflected in the objective evidence provide for ongoing grievance mechanism where comments from local stakeholders are received in Tamil therefore, grievance mechanism is in place and method for continuing feedback is appropriate for this project activity. Hence, Validation Team accepts the response.	

Table 5. CL from Design Certification Renewal

CL ID	01	Section no.	KEY PROJECT INFORMATION	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section KEY PROJECT INFORMATION, PD has stated Time of First Submission Date as “21/10/2018” however, it was found inconsistent with respect to PDD on official project page of GSF registry in Preliminary Review where track version 01/02/03 dates are shown. Hence, PD needs to provide clarity upon the accuracy of Time of First Submission Date in updated PDD against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
The date has been corrected to 24/04/2019 as per the preliminary review PDD available at GSF registry.				
Documentation provided by project developer				
WB assessment				Date: 30/10/2023

Validation Team has as assessed response provided by PD with respect to accurate Time of First Submission Date as per preliminary review stage which is found appropriate hence, Validation Team accepts the response.

Table 6. CL from Design Certification Renewal

CL ID	02	Section no.	KEY PROJECT INFORMATION	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section KEY PROJECT INFORMATION, PD has estimated SDG impact for SDG 8 where it states, “Employment generated due to project activity per year” are “20”. Hence, PD needs to provide the relevant objective evidence is support to SDG Impact estimation against the requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
PD is providing employment records along with sample salary slip to confirm minimum of 20 employment.				
Documentation provided by project developer				
Employment records and sample salary slip				
WVB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provide PD where sample pays lips are reviewed and employment generation information is found in compliance with the national law and legislation in accordance with the minimum wage requirement act 1948 hence, Validation Team accepts the response.				

Table 7. CL from Design Certification Renewal

CL ID	03	Section no.	A.1.1	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1.1, PD has stated that “The project activity is not registered with any other voluntary or compliance schemes” against eligibility criteria however, “TRANSITION REQUEST FORM -PROJECT” available on official GS project webpage has provided the information on CDM registration of project. Hence, PD needs to provide accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
The statement of section A.1.1 has been corrected to mention CDM registration and its transition to GS4GG.				
Documentation provided by project developer				

NA	
WB assessment	Date: 30/10/2023
Validation Team has assessed the justification provided by PD with respect to specifications of project activity in CDM registry same is found accurate hence, Validation Team accepts the response.	

Table 8. CL from Design Certification Renewal

CL ID	04	Section no.	A.1.1	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1.1, PD has stated that “Hence, no emission reduction cap enforced as well as no emission trading system implemented in the host country”, “The Project is not claiming carbon credits in any other mechanism. Also, self-declaration for no double counting has been provided by the PD” so it is clear that till 2023 it is highly unlikely that there would be a risk of double accounting as Bureau of Energy Efficiency, Ministry of Power, along with Ministry of Environment, Forest & Climate Change is still having Indian Carbon Market (ICM) in development phase. However, how PD plans propose to hold the validity of response if ICM get launched during the project cycle (determined in section c.1.2) against the requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
Since the project is registered in CDM and has been transitioned in GS4GG therefore it has received host country approval (available in CDM website), therefore there is no possibility of double counting even if Indian Carbon Market (ICM) comes into implementation the project will be eligible in GS. PD is also submitting no double counting declaration.				
Documentation provided by project developer				
No double counting declaration.				
WB assessment				Date: 30/10/2023
Validation Team has assessed justification provided by PD with respect to no double accounting declaration and compliance with the host country approval requirement at registration in CDM or/and GS which found appropriate as ICM is not yet implemented hence, Validation Team accepts the response.				

Table 9. CL from Design Certification Renewal

CL ID	05	Section no.	A.1.1	Date: 12/10/2023
Description of CL				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In section A.1.1, PD has stated that “Grievance mechanism has been put in place to ensure continuous stakeholder engagement” however, PD has not provided the grievance mechanism against the requirement of Principles & Requirements, Version 1.2?	
Project developer response	Date: 26/10/2023
PD is providing Grievance register as supporting evidence.	
Documentation provided by project developer	
Grievance register.	
WB assessment	Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to grievance mechanism, which is found appropriate hence, Validation Team accepts the response.	

Table 10. CL from Design Certification Renewal

CL ID	06	Section no.	A.3	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.3, PD has provided the technical specifications of Solar PV modules, Inverters, Transformers and meters however, PD has not provided suppliers contract for installed equipment also, PD needs to provide the Photos of installed technology/measures against the requirement of Validation and Verification Standard, Version 1.				
Project developer response				Date: 26/10/2023
PD is providing Purchase orders of equipment's. The all equipment regarding the project has already been shown and verified at the remote audit. PD has also provided the images of installed technology as per requirement of Validation and Verification Standard, Version 1.				
Documentation provided by project developer				
Purchase order.				
Images of equipment.				
WB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to technical specifications of Solar PV modules, Inverters, Transformers and meters same are crosschecked during remote audit and desk review and found appropriate hence, Validation Team accepts the response.				

Table 11. CL from Design Certification Renewal

CL ID	07	Section no.	B.5.1	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.5.1, PD has provided the start date of project activity however, objective evidence i.e., purchase order balance order by PD to determine the same is not shared. Also, PD has not provided the proof for determination of “Date of Transition Renewable from GS to GS4GG” against the requirement of Validation and Verification Standard, Version 1.				
Project developer response				Date: 26/10/2023
PD is providing the purchase orders. However, the start date of the project activity has already been confirmed at the time of design certification.				
Documentation provided by project developer				
Purchase order				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to start date where proof is the found appropriate hence, Validation Team accepts the response.				

Table 12. CL from Design Certification Renewal

CL ID	08	Section no.	B.7.1	Date: 12/10/2023
Description of CL				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.7.1, PD has stated for EG _{PJ,y} “Monitoring equipment: Energy Meters of accuracy class 0.2s” corresponding to “Measurement methods and procedures” however, PD has not provided the status on calibration which expired on 26/08/2023 against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
Calibration would be done as per CEA guidelines at least once in 5 years. The last calibration was done on 28/12/2022. PD is providing current Calibration certificate to confirm that Calibration is done on due time.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to status on calibration and same is found as per the calibration procedure hence, Validation Team accepts the response.				

Table 13. CL from Design Certification Renewal

CL ID	09	Section no.	B.7.1	Date: 12/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 9/11/2023 to 08/11/2028 In section B.7.1, PD has stated for Headcount of employees “The total number of persons working in the plant would be calculated based on the daily log available at site. This parameter also monitors number of men/women employed by the project activity.” corresponding to “Measurement methods and procedures” however, PD has not provided the sample logbook mechanism against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
PD is providing daily attendance log on sample basics for verification purposes.				
Documentation provided by project developer				
Daily attendance				
WB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to employees working during daily shift at the plant same is found appropriate hence, Validation Team accepts the response.				

Table 14. CL from Design Certification Renewal

CL ID	10	Section no.	B.7.3	Date: 12/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 9/11/2023 to 08/11/2028 In section B.7.3, PD has stated “In order to ensure the proper functioning of the project activity and a proper monitoring of emission reductions, the staff (CDM team) will be trained” corresponding to “Measurement methods and procedures” however, PD has not provided the training schedule requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
PD is providing training certificates on sample basis for the project activity.				
Documentation provided by project developer				
Training certificate				
WB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to employees frequent training secessions, same is found appropriate hence, Validation Team accepts the response.				

Table 15. CAR from Design Certification Renewal

CAR ID	01	Section no.	KEY PROJECT INFORMATION	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section KEY PROJECT INFORMATION, following PDD versions are already published on GS or/and CDM official project webpage: version 04 (registered PDD on 10/07/2020) and 06 (design certified PDD on 04/09/2020) however, PD has specified the PDD version as “1.0” which is going to be dated later than that of latest certified PDD (i.e., version 06).				
Moreover, PD has submitted version 08 of PDD dating 26/12/2020 which is not even published on GS or/and CDM official project webpage.				
Hence, PD needs to incorporate sequential version of subsequent PDD in order to avoid ambiguity while distinguishing between “updated DD” and “registered DD” against the requirement of Validation and Verification Standard, Version 1.0. Also, it needs to clarify at what stage the is the version 08 of PDD validated? And, why is not published on GS official project webpage?				
Project developer response				Date: 26/10/2023
Unlike CDM, GS4GG has no such guideline for continuing the version number of PDD during design renewal as such project representative has decided to start the version of RCP PDD from 1 since both PDDs represent different crediting periods. Additionally, the documents uploaded on sustaincert are not under the control of PD, it is being done by GS itself. However, PD has initiated conversation with GS regarding updating the PDD in design certification section.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the response provided by PD with respect to version details which is found valid hence, Validation Team accepts the response.				

Table 16. CAR from Design Certification Renewal

CAR ID	02	Section no.	KEY PROJECT INFORMATION	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section KEY PROJECT INFORMATION, PD has stated Project Representative as “Infinite Solutions” however, name of legal entity as official focal point is not found consistent with respect to relevant key detail on official project page of GSF registry hence, PD needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023

The name “Infinite Solutions” is as per registered PDD. All the entity names are consistent with the GS cover letter.	
Documentation provided by project developer	
Cover letter	
VVB assessment	Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to identity of Project Developer, which is found valid hence, Validation Team accepts the response.	

Table 17. CAR from Design Certification Renewal

CAR ID	03	Section no.	A.1	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1, PD has stated that “The project is installed in the same project boundary at Village: Sangapadai & Pudukottai, Tehsil: Kamuthi, District: Ramanthpuram, State: Tamil Nadu.” However, geographical information is not entirely consistent with the commissioning certificate hence, PD needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
The tehsil where these villages are located is spelled as “Kamuthi”. It is a type in the COD certificate. The tehsil name can be verified through clearance provided by Tamil Nadu pollution control board.				
Documentation provided by project developer				
Clearance by TNPCB				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to accurate information of project location same is found appropriate hence, Validation Team accepts the response.				

Table 18. CAR from Design Certification Renewal

CAR ID	04	Section no.	A.1	Date: 12/10/2023
Description of CAR				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In section A.1, PD has stated that “The scenario existing prior to the implementation of project activity 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 TOOL07 “Tool to calculate the emission factor for an electricity system” (Version 07.0)” However, baseline scenario demonstration has no reference to the TOOL 07 as per applied methodology. Hence, PD needs to incorporate relevant reference to justify the fact against the requirement of applied methodology for baseline scenario identification.	
Project developer response	Date: 26/10/2023
Reference to tool 07 has been removed.	
Documentation provided by project developer	
VVB assessment	Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to irrelevant information for justifying Scenario existing prior to the implementation of the project activity same is found appropriate hence, Validation Team accepts the response.	

Table 19. CAR from Design Certification Renewal

CAR ID	05	Section no.	A.1.1	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1.1, PD has stated that “The Power purchase agreement between PD and Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO).” corresponding to objective evidence for location However, PD needs to incorporate information upon more valid objective evidence for project location against the requirements of Principles & Requirements, Version 1.2.				
Project developer response				Date: 26/10/2023
Since this is a Renewal of crediting period, and the project has no design change therefore the location of the project activity is still the same which has already been verified during design certification. As such location is based on registered PDD. The PPA also has detailed information of project location which has been submitted.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the objective evidence and justification provided by PD corresponding to project location same is found appropriate hence, Validation Team accepts the response.				

Table 20. CAR from Design Certification Renewal

CAR ID	06	Section no.	A.1.1	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1.1, PD has stated that “The project is not a new project, rather it is already registered in GS4GG. Therefore, this parameter is not applicable.” corresponding to applicability criteria of Renewable Energy Activity Requirements (section 2.1) However, PD needs to provide the relevant and sufficient justification against the requirements of Renewable Energy Activity Requirements, Version 1.4.				
Project developer response				Date: 26/10/2023
The response has been corrected in section A.1.1 of the PDD.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to fulfillment of eligibility criteria of Renewable Energy Activity Requirements by project activity same is found appropriate hence, Validation Team accepts the response.				

Table 21. CAR from Design Certification Renewal

CAR ID	07	Section no.	A.1.1	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.1.1, PD has stated that “Not applicable since the project activity is not a PoA.” corresponding to applicability criteria of Renewable Energy Activity Requirements (section 2.1) However, PD needs to provide the accurate and valid justification against the requirements of Renewable Energy Activity Requirements, Version 1.4.				
Project developer response				Date: 26/10/2023
The response has been corrected in section A.1.1 of the PDD.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to fulfillment of eligibility criteria of Renewable Energy Activity Requirements by project activity same is found appropriate hence, Validation Team accepts the response.				

Table 22. CAR from Design Certification Renewal

CAR ID	08	Section no.	A.4	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section A.4, PD has stated that “All Projects exceeding the small-scale thresholds are defined as large scale”, “As per GHG EMISSIONS REDUCTION & SEQUESTRATION PRODUCT REQUIREMENTS version 2.1” However, PD has not provided the referencing against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
Response can be changed using the reference of “Activity requirements”.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to scale threshold identification as per guideline of Renewable Energy Activity Requirements is same found appropriate hence, Validation Team accepts the response.				

Table 23. CAR from Design Certification Renewal

CAR ID	09	Section no.	B.3	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.3, PD has provided the schematic for project boundary however, same is not provided in specified manner against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
The project boundary diagram has been revised.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to project boundary specification same are found appropriate hence, Validation Team accepts the response.				

Table 24. CAR from Design Certification Renewal

CAR ID	10	Section no.	B.5.1	Date: 12/10/2023
Description of CAR				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In section B.5.1, PD has stated commissioning date, which is inconsistent with respect to commissioning certificate hence, PD needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.	
Project developer response	Date: 26/10/2023
Commissioning date has been corrected.	
Documentation provided by project developer	
VVB assessment	Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to prior information same is found appropriate hence, Validation Team accepts the response.	

Table 25. CAR from Design Certification Renewal

CAR ID	11	Section no.	B.6	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.6, PD has not provided the response against SDG Impact hence, PD needs to incorporate accurate information against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
Indicator has been made consistent with SDG impact tool and SDG indicator has been added.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to SDG impact same is found appropriate hence, Validation Team accepts the response.				

Table 26. CAR from Design Certification Renewal

CAR ID	12	Section no.	B.7.1	Date: 12/10/2023
Description of CAR				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In section B.7.1, PD has stated that “Measurement Method: - Headcount of total number of employees by employment contract (permanent and temporary), by gender. And Headcount of total number of employees by employment type (full-time and part-time), by gender” however list of employees, sample employment contracts and payment slips are not provided to demonstrate decent “economic growth, employment and decent work for all” against the requirement of Project Design Document Template, Version 1.5.	
Project developer response	Date: 26/10/2023
Since the project is registered in GS4GG as per the SDG tool PD is providing employee headcount along with attendance sheet. PD is also providing sample employee salary slips.	
Documentation provided by project developer	
Employment records and salary slips	
VVB assessment	Date: 30/10/2023
Validation Team has assessed the objective evidence provided by PD with respect to employment generation which is found in compliance with the minimum wage act 1948 hence, Validation Team accepts the response.	

Table 27. CAR from Design Certification Renewal

CAR ID	13	Section no.	B.7.1	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.7.1, PD has provided value of monitoring parameter EG _{PJ,y} which is not consistent with section B.6.3 and Emission Reduction inventory (ER Sheet) also description of parameter is inconsistent throughout the updated PDD hence, PD needs to incorporate the accurate description and value along with actual source of data against the requirement of applied methodology.				
Project developer response				Date: 26/10/2023
The unit and description have been corrected as per applied methodology.				
Documentation provided by project developer				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to value of monitoring parameter EG _{PJ,y} same is found accurate hence, Validation Team accepts the response.				

Table 28. CAR from Design Certification Renewal

CAR ID	14	Section no.	B.7.1	Date: 12/10/2023
Description of CAR				

Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028	
In section B.7.1, PD has provided value of monitoring parameter ER _y which is not consistent with section B.6.3 and Emission Reduction inventory (ER Sheet) also unit of parameter is inconsistent hence, PD needs to incorporate the accurate value and unit against the requirement of applied methodology.	
Project developer response	Date: 26/10/2023
PD has corrected the value and unit of ER _y in section B.6.3. and B.7.1.	
Documentation provided by project developer	
VVB assessment	Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to value of monitoring parameter ER _y , same is found accurate hence, Validation Team accepts the response.	

Table 29. CAR from Design Certification Renewal

CAR ID	15	Section no.	B.7.3	Date: 12/10/2023
Description of CAR				
Crediting Period: 2 nd , Duration: 9/11/2023 to 08/11/2028				
In section B.7.3, PD has stated that “Projects activity comprises of installation of 6 Energy meters installed at the at project site, 3 Energy meters (1 main meter and 1 check meter, 1 standby meter) under control of PD and 3 Energy meters (1 main meter, 1 check meter, 1 standby meter) sealed and under control of TENGEDCO used for joint metering installed at interconnection point of the Grid at project site.” However, during remote assessment information was not found to be accurate hence, PD needs to incorporate the accurate value against the requirement of Project Design Document Template, Version 1.5.				
Project developer response				Date: 26/10/2023
PD has added the information of billing meters in the monitoring plan, making it consistent with information provided in the remote site audit. Also, PD is submitting as built SLD to verify the monitoring equipment and their location.				
Documentation provided by project developer				
SLD				
VVB assessment				Date: 30/10/2023
Validation Team has assessed the correction proposed by PD with respect to numeric information on meters same is confirmed during remote assessment and crosschecked with Single line diagram hence, Validation Team accepts the response.				

Table 30. FAR from Design Certification Renewal

NA

APPENDIX [2]: List of Documents Reviewed

No.	Author	Title	References to the document
1	Adani Green Energy (Tamilnadu) Limited	GSRCP_216MW_TN_PDD_Clean	Version 01, completion date: 27/10/2023
2	Adani Green Energy (Tamilnadu) Limited	CER Sheet Hero	
3	Adani Green Energy (Tamilnadu) Limited	ER Sheet GS 11942	11/09/2023
4	Adani Green Energy (Tamilnadu) Limited	Cover Letter	30/10/2023
5	Adani Green Energy (Tamilnadu) Limited	Supplier contract for equipment	30/10/2023
6	Adani Green Energy (Tamilnadu) Limited	Grievance mechanism	30/10/2023
7	Adani Green Energy (Tamilnadu) Limited	Employment records and salary slips	30/10/2023
8	Adani Green Energy (Tamilnadu) Limited	Commissioning Certificate	11/03/2016
9	Adani Green Energy (Tamilnadu) Limited	OFN	11/09/2023
10	Adani Green Energy (Tamilnadu) Limited	Power Purchase Agreement	04/07/2015
11	Adani Green Energy (Tamilnadu) Limited	Employee attendance sheet	07/06/2023
12	Adani Green Energy (Tamilnadu) Limited	Employee training records	07/06/2023
13	Adani Green Energy (Tamilnadu) Limited	Grievance Mechanism	25/05/2019
14	Adani Green Energy (Tamilnadu) Limited	Consent of Establishment-TPCB	20/08/2015

APPENDIX [3]: Appointment Certificates and Brief CVs of Team Members

S.N.	Name	Role	Experience Brief
1	Shruti Kudtarkar	Assessment Team Leader/Auditor/Technical Expert	Shruti Kudtarkar is an experienced ATL/Verifier/Technical Expert and has around 10 years of CDM/GHG auditing experience. Shruti Kudtarkar do not have any Col with the PPs or PA.
2	Shruti Kudtarkar	Country Expert	Shruti Kudtarkar is an experienced ATL/Verifier/Technical Expert/Country Expert for India and has around 10 years of CDM/GHG auditing experience. Shruti Kudtarkar do not have any Col with the PPs or PA.
3	Ankita Chauhan	Trainee Auditor	Ankita Chauhan is a Trainee Verifier for CDM/GHG auditing. Ankita Chauhan do not have any Col with the PPs or PA.
			GHG & CDM Verifier
			Educational qualifications: B.E. (Mech.) M.E. (Mech.)
4	Sanjay Suresh Patankar	Technical Reviewer	He has over 30 years of experience in various fields such as engineering manufacturing industry covering various functions like enterprise management, product design, engineering, tool & die design, improvements in the production shop, quality assurance & control and systems planning and implementation, including ISO 9001 based quality management systems. He has conducted numerous verification assignments in carbon accounting, CDM and Sustainability and certification. He has worked for 15 years in Bureau Veritas Certification (India) Pvt. Ltd. in various functions such as Lead Auditor for ISO 9001, ISO 50001, ISO 14064-1 standards and is presently responsible for technical reviews, accreditation and quality management of sustainability schemes such as ISO 50001, GHG and CDM.

CERTIFICATE OF APPOINTMENT

Mr. Arjun Vyas, fulfills the requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification applicable to					
Standard	CDM	GS	VCS	ISO-14064-1, 2	Other GCC
	☒	☒	☒	☒	☒

Qualification as						
Status	Validator	Verifier	ATL	Technical Reviewer	Financial Expert	Technical Expert
	☒	☒	☒	☐	☐	☒
TA (s)	1.2					

Country Expertise						
Region	1	2	3	4	5	Other
Further countries	India					

Technical Area/ Scopes
1.2_Renewables

This appointment is valid until 12.07.2024 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.

In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Your Certificate has the internal reference no. CB-IND-CCP-0023/002.

Date	Signature
12/07/2023	 Shruti Kudtarkar

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SustainCERT Academy: Exam Result



SustainCERT Academy <academy@sustain-cert.com>

To  Kudtarkar, Shruti

 Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.

Hello SHRUTI KUDTARKAR,

Congratulations! You have passed the Exam VVB exam in the SustainCERT Academy.

Your score is: 95%

The Exam covers the following scope:

- GS4GG
- Energy and Waste

Re-certification is available from: 22-Oct-24

Thank you,
SustainCERT Academy



South Asia

CERTIFICATE OF APPOINTMENT

Mr. Sanjay Patankar, fulfills the requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification applicable to					
Standard	CDM	GS	VCS	ISO-14064-1, 2	Other GCC
	☒	☐	☒	☒	☒

Qualification as						
Status	Validator	Verifier	ATL	Technical Reviewer	Financial Expert	Technical Expert
	☒	☒	☒	☒	☐	☐
TA (s)	1.1, 1.2, 2.1, 3.1					

Country Expertise						
Region	1	2	3	4	5	Other
Further countries	India					

Technical Area/ Scopes
1.1_Thermal, 1.2_Renewable, 2.1_Energy distribution, 3.1_Energy demand

This appointment is valid until 02.08.2024 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.

In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Your Certificate has the internal reference no. CB-IND-CCP-0025/001.

Date	Signature
02/08/2023	 Shruti Kudtarkar

IS-CMS-CB-POG-01/05, version 03

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