

GS4GG Verification (Performance) Certification Report



Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

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Project Title

216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project

Registry Project ID: 7078

Monitoring Period: **01/01/2021 to 08/11/2023 (Both dates included)**

For

Infinite Environmental Solutions Limited

VKU Project Reference No.

VKU.VER.49.25_GS_7078

Executive Summary:

A) Basic information							
Project Title	216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project						
GS4GG Project ID:	7078						
Date of Project Design Certification	09/11/2020						
Last Date of Annual Report	31/12/2024						
VKU Project Reference No.	VKU.VER.49.25_GS_7078						
Sectoral scope	Scope: 01 Energy Industries (renewable and non-renewable sources)						
Methodology/ies applied	ACM0002: Grid-connected electricity generation from renewable sources - Version 20						
Technical Area (TA)	T.A 1.2 (Solar)						
Host country	India						
Location	Village- Bhadla, District – Ramanthpuram, State-Tamil Nadu, Country-India						
Project Representative	Infinite Environmental Solutions Limited						
Project Developer/Investor	Adani Green Energy (Tamil Nadu) Limited						
GS4GG Activity Requirements	Renewable Energy Activity						
GS4GG Certified Product	☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A						
Selected Sustainable Development Goals and GS4GG SDG Impact Statement	<table border="1"> <tr> <td>SDG 7</td><td>1,054,382 MWh</td></tr> <tr> <td>SDG 8</td><td>21 No. of Trainings 26 (17 skilled, 1 semi-skilled and 8 unskilled employees)</td></tr> <tr> <td>SDG 13 etc</td><td>993,122 tCO₂e</td></tr> </table>	SDG 7	1,054,382 MWh	SDG 8	21 No. of Trainings 26 (17 skilled, 1 semi-skilled and 8 unskilled employees)	SDG 13 etc	993,122 tCO ₂ e
SDG 7	1,054,382 MWh						
SDG 8	21 No. of Trainings 26 (17 skilled, 1 semi-skilled and 8 unskilled employees)						
SDG 13 etc	993,122 tCO ₂ e						
Scale of Project Activity	Large Scale						

B) Verification		
Start date of crediting period	09/11/2018	
End date of crediting period	08/11/2023	
Type and Length of Crediting period	1 st Crediting period Renewable, 5 years, which will be renewed twice, totaling 15 years (5+5+5)	
Monitoring Period	01/01/2021 to 08/11/2023 (Both dates included)	
C) Monitoring report	Version	Date
Initial	1	21/03/2025
Final	3	21/07/2025
D) Performance Certification report	Version	Date
Initial	1	24/07/2025
Final	2	04/08/2025
E) Verification Team		
Team Leader ¹	Deepali Sharma	
Technical Expert (TA 1.2)	Deepali Sharma	
Validator/Verifier- Trainee	Komal Kumari	
F) Approvals		
Technical Reviewer ²	Barun Kumar	
Technical Expert (1.2)	Barun Kumar	
G) Final opinion		
VKU Certification has performed the verification of the GS4GG project “ 216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project ” and GS4GG Ref. Number 7078 . The verification includes confirmation about the implementation of the monitoring plan of the PDD and the application of the monitoring methodology as per ACM0002 “Grid-connected electricity generation from renewable sources – Version 20.0 . VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. The emission reductions from the GS4GG project activity ID 7078 “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project” in India during the period 01/01/2021 to 08/11/2023 (including both days) amount to 993,122 tCO₂e .		

¹ Team Leader is an approved GS Auditor for VKU.

² Technical Reviewer is an approved GS Auditor for VKU.



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

Therefore, VKU certification recommends request of Issuance to GS4GG.

H) Authorization

Director	Vikas Kumar Aharwal
Date	05/08/2025

I) Distribution

No public distribution without written confirmation from client.

J) Verification Status

Findings closed	Yes
Draft report	Yes
Final report	Yes

Abbreviations

CAR	Corrective Action Request
CDM	Clean development mechanism
CERs	Certified Emission Reductions
CL	Clarification Request
EB	Executive Board
ERs	Emission Reductions
FAR	Forward Action Request
FVR	Final Verification Report
GHG	Greenhouse Gas(es)
GS4GG VVS	Gold Standard Validation and Verification Standard
IPCC	Intergovernmental Panel on Climate Change
MR	Monitoring Report
PDD	Project Design Document
RCP	Renewable of Crediting Period
RMP	Revised Monitoring Plan
VERs	Verified Emission Reductions
VVB	Validation and Verification Body
VVS	Validation and Verification Standard
GS4GG	Gold Standard for the Global Goals
AT	Assessment Team
TL	Team Leader
VVT	Validator Verifier Trainee
TE	Technical Expert
ITR	Independent Technical Reviewer
PE	Project Emissions
PV	Photovoltaic
PPA	Power Purchase Agreement
SV	Site Visit



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1. INTRODUCTION

1.1 Project Summary

Project entails installation & operation of a 216 MW_{AC} (corresponding to 259.20 MW_p) solar power initiative, executed by Adani Green Energy (Tamilnadu) Limited in State: Tamil Nadu, India. The primary objective of this undertaking is to generate clean electricity from renewable solar energy. The electricity generated from project activity is sold under the Power Purchase Agreement (PPA), signed with Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO), wholly owned by the Government of Tamil Nadu. The project estimates to replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 332,606 tCO₂e per annum, thereon displacing average 353,123 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/fossil fuel-based power plant. The project is installed in the same project boundary at Village: Sangapadai & Pudukottai, Tehsil: Kamuthi, District: Ramanthpuram, State: Tamil Nadu.

Energy Source:

This project harnesses solar energy to generate electricity through its **216 MW_{AC}** solar power installation. The generated electricity is seamlessly integrated into the Unified Indian Grid. Notably, this procedure abstains from utilizing fossil fuels, ensuring the absence of greenhouse gas emissions. Consequently, this project contributes positively to the environment by producing sustainable power without adverse ecological effects.

By implementing the project activity, the following GHG sources of emissions are reduced/avoided:

Table no 1: GHG SSRs Details

Baseline/Source	Generation of electricity by fossil fuel-dominated grid connected power plants.
Project Equipment/Sink	Avoidance of GHG emission into the atmosphere is due to generation of electricity by renewable means i.e., Photovoltaic Modules/Installed Solar Power Plant of this project and exporting to Unified Indian Grid which is in line with 3.1.1 of ISO:14064 part -2
Baseline GHG emission source reduced/avoided	CO ₂ emissions from fossil fuels and other fuel fired grid connected plants/projects.

Project Nature & Implementation:

The main purpose of the project activity is to generate electrical energy through sustainable means by utilizing solar power resources, the generated green electricity is contributing to climate change mitigation efforts. This project activity is a large-scale grid connected Solar PV power project.

Start date of the project activity is **13/06/2015**. This is the date of purchase order made for the project activity as per registered PDD/14/.

The PV system mainly consists of solar PV modules, module mounting structures, inverters, transformer, regulators, monitoring and metering devices etc.

Adani Green Energy (Tamilnadu) Limited. is the project investor for this project activity. For this monitoring period **01/01/2021 to 08/11/2023 (both dates included)**, project activity is reducing anthropogenic emissions of greenhouse gases (GHG's) **993,122 tCO₂**, thereon displacing **1,054,382 MWh** amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/ fossil fuel-based power plant.

Project Location:

The project activity is located in the **Tamil Nadu state of India**. The project activity is connected to Unified Indian Grid. Under this project activity 216 MW_{AC} of Solar PV technology is being implemented at the below stated specific locations.

Below table no. 2 outlines the Latitude and Longitude of the project location:

Latitude	9° 20' 36.32" North
Longitude	78° 23' 17.54" East
Village	Sangapadai & Pudukottai
Tehsil	Kamuthi
District	Ramanthpuram
State	Tamil Nadu
Country	India

A Power Purchase Agreement is signed on 04/07/2015 between Adani Green Energy (Tamilnadu) Limited & Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) wholly owned by the Government of Tamil Nadu /30/ that confirms that electricity generated at the plant site is supplied to the Indian Grid.

1.2 Objective

Infinite Environmental Solutions Limited (Project Representative) has contracted VKU Certification Private Limited (VVB) to conduct the verification and certification of emission reductions reported for the GS4GG project activity 7078 “**216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project**” in India for the period **01/01/2021 to 08/11/2023** (both dates included). This report contains the findings of the verification process and a certification statement for the verified emission reductions.

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

The objective of this verification is to verify and certify emission reductions reported for the “**216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project**” for the period **01/01/2021 to 08/11/2023** (both dates included) as per GS4GG validation and verification standard para 1.1, 9.1 and sub para 9.1.1/5/.

1.3 Scope and Criteria

The scope of this verification is the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project”. The verification of this project is based on the validated & registered GS4GG PDD/14/ and monitoring report/19/ along with supporting documents submitted by the project representative to the AT. The documents thus submitted to the AT were reviewed against the following guidance and protocol:

1. GS4GG validation and verification standard para 1.2 /5/
2. GS4GG principles rules and requirements /1/
3. GS4GG Site Visit and Remote Audit Requirements and Procedures /6/
4. Applied Methodology: ACM0002 Grid-connected electricity generation from renewable sources - Version 20.0 /12/

The steps involved are as follows:

- To assess the project’s compliance with other relevant rules including the host country -India legislation.

- To confirm that the monitoring system is implemented and fully functional to generate verified carbon units (VERs) without any double counting.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement & is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.

The verification method and criteria encompassed several phases, including

1. Desk Review of MR/19/ and ER sheet/20/ with GS4GG project design document /14/and supporting documents listed in Section 4 of this report, which is provided by the Project Representative to assessment team.
2. Onsite Interview/38/
3. VKU's Independent technical review of project before completeness /Quality Check, and
4. The final issuance of the verification report

Outstanding issues are resolved, leading to the issuance of the final verification report. It is important to note that the verification process does not involve providing any consultancy to the project Developers. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.4 Level of Assurance and Application of Materiality

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

VVB applies the general requirements, consideration of materiality in planning verification and for conducting verification is as per the GS4GG validation and verification standard, para 9.6/5/. For the identification of materiality threshold VVB referred para 9.6.3 of validation verification standard/5/ and apply to the total emission reduction actually achieved by the Project Activity. As per the GS4GG

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

Table 01.

Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO ₂ e)	Reported ERs (tCO ₂ e)		Justification (If any deviation)
		In Initial MR	In Final MR	
1 %	9931.22	958,857	993,122	Verification team confirms that as per 9.6.8 of GS4GG VVS, the materiality threshold applies to the total emission actually achieved. And since there is revision in actual emission reductions from the initial MR and the final MR, the value of materiality is revised. A discrepancy was identified between the initially reported and final emission reductions, which was attributed to a typographical error in the Initial ER Sheet documentation. The project proponent has later corrected the values, also submitted necessary supporting documentation. Following a thorough review and verification of the submitted evidence, the



				emission reductions were revised upwards based on accurate calculations and values presented in JMR and Invoice.
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1.5 Information of VVB

Table 02. VVB Information

Name of the VVB	VKU Certification Private Limited
GS accreditation expiry date	20-June-2026
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Barun Kumar
Signature	
Name, position of the authorized signatory for issuance of the verification report	Vikas Kumar Aharwal Director, VKU Certification Private Limited
Signature (Final version only)	

1.6 Sustainable Development Contributions

Table 03: Sustainable Development Contributions for verification

Sustainable Development Goals Targeted	SDG Impacts	Estimated Annual Average	Units
7 Affordable and Clean Energy	MWh of renewable energy generated	353,123	MWh/Year

8 Decent Work and Economic Growth	Training Employment	Training- 01 Employees- 20	No of Training, Annum No. of Employee
13 Climate Action (Mandatory)	Emission Reduction	332,606	tCO ₂ (GS-VERs)

2. METHODOLOGY

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

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

Verification Team member(s)

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
1	Deepali Sharma (Female)	Team Leader & Technical Expert T.A.1.2	Internal Resource	DR/OSV/I/DVR/VF/FVR ³
2	Komal Kumari (Female)	Validator/Verifier- Trainee	Internal Resource	DR/DVR/VF

Technical Reviewer(s) and approver(s) of the verification report

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
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³ DR- Desk Review
OSV-Onsite Visit
I-Interview
VF- Verification Findings
DVR- Draft Verification Report
FVR- Final Verification Report

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

Verification milestones:

Monitoring report submission:	21/03/2025
On-site assessment and Interview:	27/03/2025
Draft Verification Report	23/04/2025
Final Verification Report	31/07/2025

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

2.1 Desk Review or Document Review

VKU Certification conducted a desk review or document as under;

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

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

- The registered PDD /14/and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PDD, and the corresponding validation opinion;
- The Validation Report /15/;
- Previous verification reports;
- The applied monitoring methodology (ACM0002 Version 20.0) and, where applicable, the applied standardized baseline;

- The monitoring report (all versions, if available) to verify that it is as per the standardized format;
- Any other information and references relevant to the project activity's emission reductions (e.g., IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations).

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

2.2 Site Visits (Onsite inspection)

A site visit was undertaken by VKU Certification on 27/03/2025 as per the “GS4GG site visit and remote audit requirements and procedures”/6/ and “GS4GG applicability of minimum site visit requirement by VVB” /7/ and mentioned to carry out following;

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

Verification Team also confirm that there is no deviation(s) to address a non-compliance with the minimum site visit requirement as per the GS4GG requirement ⁴/XX/.

Interview

Duration of Onsite Inspection: 27/03/2025			
Name	Role	Location of Site	Activity Performed On-Site

⁴ https://globalgoals.goldstandard.org/112_par_site-visit-and-remote-audit-requirements-and-procedures/

Deepali Sharma	Team Leader cum Technical Expert (TA 1.2)	Village: Sangapadai & Pudukottai, District: Ramanthpuram, state: Tamil Nadu, country: India	• An assessment of the implementation and operation of the GS4GG project activity as per the PDD. • A review of information flows for generating, aggregating and reporting of the monitoring parameters. • Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan • A cross-check between information provided in the MR and data from other sources • A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PDD and the applied methodology • A review of calculations and assumptions made in determining the GHG data and ERs, and • An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters

Personnel Interview

S.NO	INTERVIEWEE		DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1	S.Vinoth	Plant Manager	27/03/2025	Implementation of the project, Baseline	

2	M.Kartikeya	Senior Technician		emission, Emission reduction calculation	
3	Thamilarasan N.R.	Site Incharge		Technical description of the project and monitoring along with QA/QC	TL, TA 1.2 – Deepali Sharma
4	G. Bhargav Prasad	Representative of Adani Green Energy		SCADA, Breakdown details and maintenance of generation records Data recording, management and archiving procedure	

Local Stakeholder's Interview

S.NO	INTERVIEWEE	DATES	SUBJECT	TEAM MEMBER INVOLVED
	Name			
1	Mani Vannan V Maintainance Manager		Responsible for Predictive & Preventive Maintenance, Conditioned Monitoring, Daily Report preparation, Responsible for Total Plant Maintenance, Root Cause Analysis, Material	



			Management, Material Procure Management	
2	Penuel J, Senior Engineer, O&M		Responsible for IDT, Switchyard Panels, Takes care of Maintenance Activities, Working since Year 2024, Works in DC Team	
3	Murali Maran Assistant Manager, O&M	27/03/2025	Involved in O&M, inverter related breakdown, Confirms receipt of salary on time, confirms work environment is good.	TL, TA 1.2 – Deepali Sharma
4	T.Siva Assistant Manager, O&M		Works in AC Team, Protective maintenance, RCA, Overall maintenance, working since April 2024, is the Deemed Safety Officer for the site.	
5	Munesaram Contractual- Unskilled Labour		Working since 1 year, monthly wages are being provided, fills his entry into the plant through the attendance register, once leave weekly provided.	
6	Sethupatti Contractual – Unskilled Labour		Talked about way of cleaning of solar panels, involved in cleaning 80 tables per day along with the support for other teammates.	
7	Anand Raj		Involved in Maintenance, paid monthly wage, leave provided after every 6 days.	

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

2.3 Reporting of Findings

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

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

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

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements have been met. All CARs and CLs raised by the VKU Certification during verification shall be resolved prior to submitting a request for issuance.

FAR (Forward Action Request) is raised during verification if the monitoring and reporting require attention and/or adjustment for the next verification period.

In summary, **02 CLs, 04 CARs and 00 FAR** were raised during this verification which were closed successfully, and details are provided under section 6 of this report.

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

2.4 Technical Review

A draft verification report that is prepared by verification team is reviewed by an independent technical review team (can be one or more members) to confirm if the internal procedures established and implemented by VKU Certification were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the GS4GG rules and requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team.

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

3. VERIFICATION FINDINGS

This section summarises the findings from the verification of the emission reductions reported for the “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project” for the monitoring period 01/01/2021 to 08/11/2023 (both dates included).

The project has applied for registration under the Gold Standard (GS) with ID: 7078. This registration status has been confirmed through rigorous scrutiny of the Gold Standard registry website. A similar comprehensive search was conducted across the CDM (Clean Development Mechanism), VCS (Verified Carbon Standard), GCC (Global Carbon Council) and UCR (Universal Carbon Registry) etc registries, using matching project titles and capacity, as well as Project Proponent details.

It has been found that the project has been registered under the CDM Mechanism with UNFCCC ID – [10583](#). However, it has been clarified that credits for the same monitoring period will not be claimed to avoid double counting, which is also supported by the double counting declaration submitted by PD/32/.

Verification through Declaration:

The Project Developer (PD) has substantiated this registration claim through the declaration /32/ submitted, affirming that the GHG emission reductions achieved by the project during the current monitoring period will not be sought or claimed under any other registries apart from GS.

Cross-Verification of GHG Benefits:

An independent search was also conducted to ascertain whether the project had been registered or claimed for other GHG-related benefits, such as Renewable Energy Certificates (RECs) and International Renewable Energy Certificates (I-RECs). This thorough assessment, coupled with the declaration submitted by the PD, corroborates that there is no double counting of GHG benefits arising from this project activity for the current monitoring period.

The project's non-rejection status by other GHG programs has also been confirmed through a meticulous assessment. A declaration /32/ attesting to this fact was duly verified and found to be accurate by the assessment team. Additionally, an independent verification process was initiated with other relevant registries, which substantiated that there were no instances of project rejection by these entities.

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

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

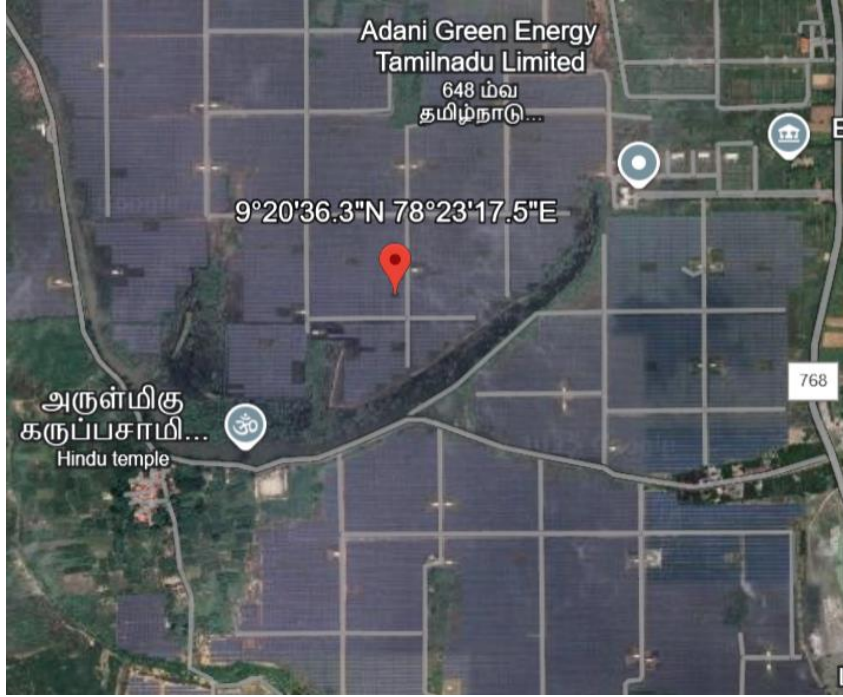
3.1 Description of project

3.1.1 General description of project

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The Assessment Team verified Monitoring Report /19/with the GS PDD & further with supporting documents submitted i.e., Last Verification Report/16/,Validation Report/15/ Commissioning certificate/21/ & Power Purchase Agreement /30/, etc.
Findings	No findings were raised in this section.
Conclusions	Verification is done in accordance with the registered PDD. General description of the project was verified via Commissioning certificates/21/, PPA/30/. Since all data was verified thoroughly, the Assessment Team can ascertain that the description of the project mentioned is in line with GS4GG standards/4/. and Principles and Requirements /1/

3.1.2 Location of Project

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report /19/, with the GS PDD & further with supporting documents submitted by the PD i.e., Last Verification Report /16/, Validation Report /15/, Assessment Team used GPS Map Camera: Geotag Photos & Add GPS Location /37/ during site visit to confirm the location and geo-tagged the evidences collected/recorded, Also, during desk-review, team employed Google Earth Pro Software /37/ to confirm if the site to be visited is actually installed and reflected at the geo-coordinates defined in the registered PDD.		
Findings	CAR#2 was raised and resolved, please refer Section 06 for detailed analysis of the finding raised.		
Conclusions	Verification is done in accordance with the registered monitoring plan and was verified using Google earth pro during desk review and via GPS Map Camera app during on-site visit. <u>Details of the project location: -</u> <table border="1"> <tr> <td>Village:</td><td>Sangapadai & Pudukottai</td></tr> </table>	Village:	Sangapadai & Pudukottai
Village:	Sangapadai & Pudukottai		

	District:	Ramanthpuram
	State:	Tamil Nadu
	Host Country:	India
	Latitude and longitude:	
	Latitude	Longitude
	9° 20' 36.32 "N	78° 23' 17.54 "E
		
Figure: Project location with Google Earth Pro software with geo-coordinates. Since, 100% data was verified, the assessment team can ascertain that the location of project mentioned is correct and in compliance.		

3.1.3 Reference of applied methodology

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The Assessment Team verified Monitoring Report /19/& ER Sheet/20/, with registered GS PDD /14/ & applied methodology ACM0002 Version 20.0 /12/as this a large-scale solar project.
Findings	No findings were raised in this section.
Conclusions	Verification is done in accordance with the registered PDD/14/ and applied methodology ACM0002 Version 20.0/12/ as this a large-scale solar project.



	Since data mentioned in MR was verified thoroughly via registered PDD, the assessment team can ascertain that the description of the methodology used in the project mentioned is in line with GS4GG standards.
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3.1.4 Crediting period of Project

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report /19/, with registered GS PDD/14/ & further with supporting documents i.e., previous Verification Reports /16/, Validation Report /15/.
Findings	No findings were raised in this section.
Conclusions	Verification Team assessed that this is the 1 st crediting period of the given project activity i.e., from 09/11/2018 to 08/11/2023 (Length of 5 years and renewable twice). This has been verified via registered PDD/14/ and GS impact registry webpage. Based on this, it can be concluded that crediting period start date and its length is correct and is in line with GS4GG VVS/5/, GS4GG principles and requirements /1/.

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

Following FAR was raised during last performance review along with PD response.

FAR 1.
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 Response
Annual report is submitted for each monitoring year by end of next calendar year for which verification is not completed and same are publicly available on- https://assurance-platform.goldstandard.org/project-documents/GS7078
Status: # Closed

FAR. 2
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 Response

The Project has completed the Design Certification Renewal before the expiration of the previous crediting period. The documents for the same are publicly available on- <https://assurance-platform.goldstandard.org/project-documents/GS7078>

Status: # Closed**FAR 3.**

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 Response

The Project was initially registered under CDM with Project 10583: 216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project⁵, however, no carbon credits were claimed under the CDM. The Project was later registered under GS for the crediting period of 09/11/2018 to 08/11/2023, out of which the first monitoring report period was 09/11/2018 to 31/12/2020. The Project Developer wants to clarify that the project is not registered under any other GHG/non-GHG mechanism and the PD has also provided the declaration for no double-counting for the same.

Status: # Closed**FAR 4.**

The project is in Tamilnadu and feedback form is not in local vernacular language i.e. Tamil. PP must be aware that in rural area of Tamilnadu, 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 Response:

The PD wants to clarify that the complaints provided in the grievance register consists of both English and the local languages as per the stakeholder convenience. The grievance register is provided to the VVB for their verification.

⁵ <https://cdm.unfccc.int/Projects/DB/Applus1595926960.08/view>

**Status: # Closed**

FAR #1, FAR #2, FAR #3, and FAR #4 were raised during the Performance Review period from 09/11/2018 to 31/12/2020 (inclusive). All the identified FARs were addressed and closed within the same period, and **No Open FARs remain for this Monitoring Period**. The VVB has reviewed the Performance Review Report and Validation report of 2nd Crediting period confirms that all FARs were satisfactorily closed during that time, with none remaining open for this Monitoring Period.

3.3 Post registration changes

Type of change(s)	Not applicable
Description of change(s)	Not applicable
Assessment of change(s)	Not applicable
Opinion on change(s)	The assessment team has reviewed section B.2 of MR and confirms that there is no post-registration changes identified during the current monitoring period.

Type of change(s)	Corrections
Description of change(s)	Not applicable
Assessment of change(s)	Not applicable
Opinion on change(s)	The assessment team has reviewed section B.2.2 of MR and confirms that there is no corrections identified during the current monitoring period.

Type of change(s)	Changes to the start date of the crediting period
Description of change(s)	Not applicable
Assessment of change(s)	Not applicable
Opinion on change(s)	The assessment team has reviewed section B.2.3 of MR and confirms that there is no Changes to the start date of the crediting period identified during the current monitoring period.

Type of change(s)	Permanent changes from the design Certified registered monitoring plan, applied monitoring methodology or standardized baseline
Description of change(s)	Not applicable
Assessment of change(s)	Not applicable
Opinion on change(s)	The assessment team has reviewed section B.2.4 of MR and confirms that there are no permanent changes from the design Certified registered monitoring plan, applied monitoring methodology, or standardized baseline identified during the current monitoring period.

Type of change(s)	Changes to the project design of approved project activity
Description of change(s)	Not applicable
Assessment of change(s)	Not applicable
Opinion on change(s)	The assessment team has reviewed section B.2.5 of MR and confirms that there is no Changes to the project design of approved project activity identified during the current monitoring period.

3.4 Description of monitoring system applied by the project

3.4.1 Compliance of monitoring plan with monitoring methodology

The verification team confirms that the monitoring plan and the monitoring system implemented are in compliance to the applied monitoring methodology ACM0002, version 20.0 /12/. All other requirements of the applied methodology are met.

During the verification all relevant monitoring parameters (as listed in the GS4GG PDD/14/) have been verified with regard to the appropriateness of the applied measurement/determination method, the correctness of the values applied for ER calculation, the accuracy, and applied QA/QC measures.

Opinion: The monitoring mechanism is in line with the methodology and is effective and reliable. The monitoring plan mentioned in the GSPDD/14/ is in line with the applied methodology i.e. — ACM0002, version 20.0 /12/ and approved standardized baseline that is applied by the registered GS4GG project activity PDD /14/.



Apportioning the net electricity exported to grid, as recorded in the monthly JMR, based on the number of days in the monitoring period and the number of days for which Joint Meter Reading report was taken. The net electricity exported to the grid is calculated from:

Net electricity exported to the grid $D = (A/B) * C$

Where:

A = Difference of number of days which are not matching of billing period and monitoring period.

B = Number of days of the billing period/ month which was not matched with the monitoring period.

C = Net Electricity supplied to the grid for that given billing period/ month.

Calculation of net electricity exported to the grid was calculated by both the approaches and conservative value among the two is used for calculation of emission reductions during the particular period.

VVB's opinion: The VVB has reviewed the project developer's approach used to determine the net electricity exported to the grid during the monitoring period when it did not match the billing cycle is appropriate and conservative. The following was noted:

- The project developer has followed the procedure outlined in the registered GS PDD/14/, which states that in case the billing cycle and monitoring period do not match, the daily generation data should be used to determine the net electricity export.
- In this specific case, the project developer has adopted a conservative approach by:
 - a. Calculating the net electricity exported using both the daily generation data and the apportioned value from the monthly Joint Meter Reading (JMR) report.
 - b. Using the lower, more conservative value of the two for the emission reduction calculations.
- The revised emission reduction calculation sheet, monitoring report & Verification Report now clearly document this approach, providing transparency on the methodology used.

The VVB is satisfied that the project developer has appropriately addressed the discrepancy identified and has implemented a robust, conservative approach to determining the net electricity exported during the monitoring period. This ensures the accuracy and reliability of the emission reduction calculations.

3.4.2 Compliance of monitoring activities with the registered Monitoring plan

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

Verification Means	Means: During desk review and Onsite Inspection
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Activity Performed: The assessment team verified MR /19/, with GS4GG/PDD/14/.

Findings

CAR#3 was raised and was further closed successfully, please refer Section 6 for detailed analysis of the finding raised.

Conclusions

Details of ex-ante parameters

Parameter	Unit	Description	Value
EF _{OM, y}	tCO _{2e} /MWh	Operating Margin CO ₂ emission factor in year y	0.9522
EF _{BM, y}	tCO _{2e} /MWh	Build Margin CO ₂ emission factor in year y	0.8811
EF _{CM, y}	tCO _{2e} /MWh	Combined Margin CO ₂ emission factor in year y	0.9419

Parameter	Choice of data or Measurement methods and procedure.
EF _{OM, y}	Calculated from CEA database, Version 15, December 2019 ⁶ . Calculated as per “Tool to calculate the emission factor for an electricity system,” as 3-year generation weighted average using data for the years 2016-17, 2017-18 & 2018-19. The data are obtained from “CO2 Baseline Database for Indian Power Sector” version 15.0, published by the Central Electricity Authority, Ministry of Power, Government of India.
EF _{BM, y}	Calculated from CEA database, Version 15, December 2019. Calculated as per “Tool to calculate the emission factor for an electricity system,”. The data are

⁶ CDM - CO2 Baseline Database - Central Electricity Authority

		obtained from “CO2 Baseline Database for Indian Power Sector” version 15.0 published by the Central Electricity Authority, Ministry of Power, Government of India.
	EF _{CM, y}	Calculated from CEA database, Version 15, December 2019. The combined margin emissions factor is calculated as follows: $EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$ Where: EF_{grid,BM,y} = Build margin CO2 emission factor in year y (tCO₂/MWh) EF_{grid,OM,y} = Operating margin CO2 emission factor in year y (tCO₂/MWh) W_{OM} = Weighting of operating margin emissions factor (%) = 75% W_{BM} = Weighting of build margin emissions factor (%) = 25%
Verification is done in accordance with the registered PDD and applied methodology ACM0002 Version 20.0 /12/. The values are obtained from the CO2 Baseline Database for Indian Power Sector” version 15.0 /13/ published by the Central Electricity Authority, Ministry of Power, Government of India as mentioned in MR /19/ and verified as per registered PDD /14/. Assessment Team has cross verified the CEA database /13/ and confirmed the same with registered PD, hence the above ex-ante parameters and their values are in-line with the registered PDD.		

3.4.2.2 Data and Parameters monitored

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report /19/, PDD /14/, and other supporting documents i.e., Calibration Records
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	/31/, JMRs /27/, Invoices/28/, Employment Records /25/, Training Records /24/ for the current Monitoring Period.																		
Findings	CAR#5 and CAR#6 were raised and was further closed successfully, please refer Section 6 for detailed analysis of the finding raised.																		
Conclusions	Details of monitored parameter (Achieved During Current Monitoring Period) <table border="1"> <thead> <tr> <th>Parameters</th><th>Source</th><th>Value Applied</th><th>Purpose of Data</th></tr> </thead> <tbody> <tr> <td>EG_{pJy}</td><td>Monthly joint meter reading report/24/.</td><td>1,054,382 MWh</td><td>To Monitor the SDG 7 Indicator</td></tr> <tr> <td>ER_y</td><td>The baseline emissions are the product of electrical energy baseline ER_y expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.</td><td>993,122 tCO_{2e}</td><td>To Monitor the SDG 13 Indicator</td></tr> <tr> <td>Quantitative employment, Quality of employment Income generation</td><td>Training Records (HSE & HR) Salary Slip of the project employees.</td><td>26 Employees 21 Trainings INR 24,682,572</td><td>To Monitor the SDG 8 Indicator</td></tr> </tbody> </table> SDG Indicator 7.2: Affordable and Clean Energy			Parameters	Source	Value Applied	Purpose of Data	EG _{pJy}	Monthly joint meter reading report/24/.	1,054,382 MWh	To Monitor the SDG 7 Indicator	ER _y	The baseline emissions are the product of electrical energy baseline ER _y expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.	993,122 tCO _{2e}	To Monitor the SDG 13 Indicator	Quantitative employment, Quality of employment Income generation	Training Records (HSE & HR) Salary Slip of the project employees.	26 Employees 21 Trainings INR 24,682,572	To Monitor the SDG 8 Indicator
Parameters	Source	Value Applied	Purpose of Data																
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ER _y	The baseline emissions are the product of electrical energy baseline ER _y expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.	993,122 tCO _{2e}	To Monitor the SDG 13 Indicator																
Quantitative employment, Quality of employment Income generation	Training Records (HSE & HR) Salary Slip of the project employees.	26 Employees 21 Trainings INR 24,682,572	To Monitor the SDG 8 Indicator																

EG_{PJy}: Quantity of net electricity generation that is produced and fed into the grid.

The net electricity supplied to the grid by the project activity is calculated as the difference between electricity exported to the grid and electricity imported from the grid, as per the formula:

$$EG_{\text{facility},y} = EG_{\text{Export}} - EG_{\text{Import}}$$

The values for export and import are obtained from the Monthly Meter Reading Reports provided by the State Electricity Board (SEB). To ensure accurate measurement and monitoring, the project site is equipped with a total of six energy meters. This includes three meters (one main meter, one check meter and one stand by meter) under the control of the Project Developer (PD), and three meters (one main meter, one check meter and one stand by meter) installed at the interconnection point with the grid, which are sealed and under the control of TANGEDCO for joint metering purposes. These metering systems are installed at strategic locations to ensure precise tracking of electricity flows for emission reduction calculations and is consistent with what was outlined in the registered Project Design Document (PDD).

The assessment team meticulously reviewed the value of net electricity exported, as calculated from Generation statement provided by TANGEDCO every month, and confirmed its accuracy. The net electricity supplied to the grid matched the details provided in the invoice statements and was deemed correct.

Hence, the value of 1,054,382 MWh, as specified in final MR /19/ and the final Emission Reduction sheet/20/, is confirmed as accurate and complies with the stipulations outlined in Para 364 and 395 (e) of the "CDM validation and verification standard for project activities, Version 03.0."

Monitoring Period ⁷ (Vintage)	Values (MWh)
From 01/01/2021 to 31/12/2021	335,167
From 01/01/2022 to 31/12/2022	390,522
From 01/01/2023 to 08/11/2023	328,693
Total	1,054,382

⁷ Including both the dates

	Additionally, the assessment team scrutinized the Joint Monitoring Reports (JMRs) issued by the State Utility. They also cross-checked the power exported values with the invoices submitted. and found them to be in harmony with the JMRs issued. Calibration of the meter is conducted at five-year intervals, and the most recent calibration is still applicable. This calibration procedure aligns with the provisions set forth in Para 369 and 370 of the "CDM validation and verification standard for project activities, Version 03.0." The Energy meters used to record the values of export/import are of accuracy class 0.2s are used to measure the net electricity generated. The assessment Team physically inspected the energy meters installed at site and verified the Serial numbers and confirmed the authenticity of the meter details. The meters are calibrated once every five years as per CEA guidelines⁸ and the calibration of the meters are verified from calibration certificates provided /31/, also and faulty meters will be duly replaced immediately. During physical inspection of the site, the assessment team also interviewed the site in-charge and confirmed the calibration details. It is to note that calibration is under the purview of state electricity board i.e., Tamil Nadu Generation and Distribution Corporation Limited. Since 100% data was verified, the assessment team can ascertain that the values for the emission reductions calculated are accurate. <u>SDG Indicator SDG 8.5.1: Decent Work and Economic Growth</u> • Quantitative employment: Number of Trainings provided to employees & O&M staff In this specific case, the data reveals that there was a total of 26 employees maintained during this monitoring period. <table border="1" data-bbox="523 1789 1332 1852"> <thead> <tr> <th data-bbox="523 1789 970 1852">Monitoring Period (Vintage)</th><th data-bbox="970 1789 1332 1852">Total⁹</th></tr> </thead> </table>	Monitoring Period (Vintage)	Total ⁹
Monitoring Period (Vintage)	Total ⁹		

⁸ As per the CEA database the frequency of meter calibration is once in five years. https://cea.nic.in/old/reports/regulation/CEA_metering_regulation_amendment_2019.pdf

⁹ The detailed training record for this monitoring period is provided in Appendix 2

	From 01/01/2021 to 31/12/2021	5 Trainings														
	From 01/01/2022 to 31/12/2022	14 Trainings														
	From 01/01/2023 to 08/11/2023	2 Trainings														
	Total	21 Training														
	Quality of employment: Number of project employees with the Number of males/females, permanent/temporary, age and persons with disabilities															
<table><tr><th>Monitoring Period (Vintage)</th><th>Total</th><th>Skilled</th><th>Semi-skilled</th><th>Unskilled</th></tr><tr><td>From 01/01/2021 to 31/12/2021</td><td rowspan="3">26 Employed¹⁰</td><td rowspan="3">17</td><td rowspan="3">01</td><td rowspan="3">08</td></tr><tr><td>From 01/01/2022 to 31/12/2022</td></tr><tr><td>From 01/01/2023 to 08/11/2023</td></tr></table>					Monitoring Period (Vintage)	Total	Skilled	Semi-skilled	Unskilled	From 01/01/2021 to 31/12/2021	26 Employed ¹⁰	17	01	08	From 01/01/2022 to 31/12/2022	From 01/01/2023 to 08/11/2023
Monitoring Period (Vintage)	Total	Skilled	Semi-skilled	Unskilled												
From 01/01/2021 to 31/12/2021	26 Employed ¹⁰	17	01	08												
From 01/01/2022 to 31/12/2022																
From 01/01/2023 to 08/11/2023																
Further to add more to the impact of this project activity: SDG 08 that is the number of jobs mentioned above, i.e., employees maintained during the current monitoring period, are permanent and full-time in nature totalling 26 employees who are working at the plant since the date of commissioning. (Please note that the total employee number is subject to change since PD has no control over whether any employee resigns during their period at the plant. The total number of employees might differ if compared with the last monitoring period.) Females are not employed at the site until now.																

¹⁰ 26 No of employee maintained throughout the MP.

- **Income generation:** Salary given to the employees of the project.

Monitoring Period (Vintage)	Total
From 01/01/2021 to 31/12/2021	INR 8,190,192
From 01/01/2022 to 31/12/2022	INR 8,190,192
From 01/01/2023 to 08/11/2023	INR8,267,196
Total	INR 24,682,572

- VVB assessed the salary/per day wage of all the employees is disbursed as per state labour laws or not and for that VVB has raised clarification/correction requests during the verification assessment and following was concluded.
- The project developer goes beyond mere compliance with minimum wage regulations, demonstrating a commitment to the principles of Sustainable Development Goal 8 (SDG 08) and Gold Standard requirements. By ensuring that workers receive wages higher than the prescribed minimums, the developer not only meets legal obligations but also prioritizes fair compensation and decent work conditions. This approach contributes to the broader goal of promoting sustainable economic growth, full and productive employment, and decent work for all, as outlined by SDG 08. Additionally, adherence to Gold Standard requirements signifies a commitment to environmentally and socially responsible project development, which includes fair treatment of workers. Thus, the developer's actions not only benefit the workers directly but also contribute positively to the overall sustainability and ethical standards of the solar plant implementation.
The Project Developer ensures that all workers employed at the project site are paid **wages above the minimum wage requirements** in accordance with the provisions of the **Minimum Wages Act, 1948**. Also As per applicable government regulations:
 - [Minimum Wages in Tamil Nadu April 2021 » HR | Compliance | Labour Law](#)

- [Minimum Wages in Tamil Nadu April 2022 » HR | Compliance | Labour Law](#)
- [Minimum Wages in Tamil Nadu Revised April 2023 » HR | Compliance | Labour Law](#)
- As per the Minimum Wages Act, 1948 notification, the minimum wages are as follows:
 - (a) Unskilled Workers: 371-404 INR per day
 - (b) Semi-skilled Workers: 371-410 INR per day
 - (c) Skilled Workers: approx. 546 INR per day

It is to note the salary received by the skilled/semi-skilled/unskilled employees is differential in nature and due to confidentiality issues the salary cannot be disclosed, however to establish an overall comparison PD has disclosed the per day wage of each type of employee which is transparently higher than as specified by the state government mandate. This commitment exceeds the minimum wage requirements and reflects the developer's adherence to Sustainable Development Goal 8 (SDG 08) requirements and Gold Standard guidelines. The assessment team found this information acceptable and verified it using the salary slips & Employee Records/25/, Training Records/24/ submitted along with interview/focussed group discussion with site personnels/stakeholders while physically inspecting the project implemented site.

During interviews and focused group discussions with site personnel, it was also verified that the total number of workers at the plant is determined based on the daily log available on-site. This log includes information on the number of men and women employed, ensuring equal pay for work of equal value without any gender discrimination. The employment records detail the type of employment (temporary/permanent, skilled/unskilled) and guarantee that all workers receive equal pay for the same work, regardless of gender. Employment generation encompasses both project implementation and Operation and Maintenance phases, with a focus on creating sustainable, ongoing employment opportunities. This commitment to fair employment

practices was confirmed through site visits and discussions with project personnel.

SDG Indicator 13.2.1: Climate Action

Air Quality: Reduction in CO₂ emissions reduction due to implementation of project activity.

Urgent measures must be taken to address the challenges posed by climate change and its consequences on consumption.

In terms of air quality, the reduction in carbon dioxide (CO₂) emissions resulting from the implementation of the project activity is measured in tCO₂e (metric tons of CO₂ equivalent).

This parameter is computed by multiplying the baseline electrical energy (EG_{PJ,y}) expressed in MWh (megawatt-hours) of electricity generated by the renewable power unit by an appropriate emission factor.

$$EG_{PJ,y} = 1,054,382 \text{ MWh}$$

$$EF_{CO_2, \text{grid}, y} = EF_{\text{grid}, CM, y, y} = 0.9419 \text{ tCO}_2\text{e/MWh}$$

Hence,

$$BE_y = 1,054,382 \text{ MWh} * 0.9419 \text{ tCO}_2\text{e/MWh} \\ = 993,122 \text{ tCO}_2\text{e (Round down values)}$$

The calculation is clearly presented in the Emission Reduction Sheet, and it indicates that the emission reduction achieved during the current monitoring period is **993,122 tCO₂e**.

Monitoring (Vintage)	Period	Values (GS-VERs)
From 01/01/2021 to 31/12/2021		315,694
From 01/01/2022 to 31/12/2022		367,832
From 01/01/2023 to 08/11/2023		309,596
Total		993,122¹¹

¹¹ Vintage wise Rounddown

	The assessment team has reviewed this information and calculation and confirmed its accuracy. Consequently, the emission reduction calculation is considered correct and in compliance with the necessary standards.
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3.4.2.3 Implementation of Sampling Plan

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

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report /19/, PDD /14/, and other supporting documents i.e., Calibration Records /31/ applicable for the current Monitoring Period.
Findings	CAR#3 was raised and was further closed successfully, please refer Section 6 for detailed analysis of the finding raised.
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. Calibration is performed once in five years as per registered PDD /14/ PPA /30/ and as per CEA guidelines¹² /13/ Calibration frequency was cross verified via calibration certificates and was found to be in line with the registered PDD /14/ and PPA /30/. Calibration is conducted by a NABL accredited Laboratory under the purview of State Electricity Board and Calibration records are maintained at the plant. The data is cross-verified against values of sold electricity in the joint meter reading statement issued by the TANGEDCO. 6 Energy meters installed at the at project site, 3 Energy meters (1 main meter, 1 check meter and 1 standby Meter) under control of PD and 3 Energy meters (1

¹² As per CEA data base the frequency of meter calibration is once in five years.
https://cea.nic.in/old/reports/regulation/CEA_metering_regulation_amendment_2019.pdf

main meter, 1 check meter and 1 standby Meter) sealed and under control of TANGEDCO used for joint metering installed at interconnection point of the Grid at project site and faulty meters will be duly replaced immediately. The meters are of accuracy class 0.2s. Calibration is performed by NABL accredited Laboratory i.e. for 2018: Measurematic India with Certificate Number: CC – 2211, for 2022: Global EPC India Private Limited, with Certificate Number: CC-3022 /31/

The calibration of energy meters installed at all plant sites are applicable for the current monitoring period. For 216 MW solar plant connected to 230kV substation located at Kamuthi for consumption in the Indian Electricity. This was confirmed by VVB during the onsite assessment while inspecting energy meters and cross-verifying the calibration certificates. /31/

Calibration Details of meters:

1. Meter & Calibration Details:

Details	Main Meter	Check Meter	Standby Meter
Meter Number	TNW01990	TNW01991	TNE81533
Make	Secure	Secure	Secure
Accuracy	0.2s	0.2s	0.2s
Last Calibration	27/08/2018	27/08/2018	19/02/2016
Due date	26/08/2023	26/08/2023	18/02/2021
Recent calibration	28/12/2022	28/12/2022	28/12/2022
Calibration frequency	Once in 5 years as per CEA guidelines		

During the verification assessment of project activity, accuracy of all metering equipment's has been checked and found appropriate by assessment team during the onsite visit/35/. The installation and working conditions of the meters were checked during the site inspection/38/ and were found to be satisfactory

	as compared to the provision of calibration/testing frequency, prescribed under the GS4GG/PDD/14/. The calibration records are kept at the plant site by the PD for record purposes. VVB's Opinion: The VVB has reviewed the meter calibration dates provided in the project documentation. The VVB confirms that the project has consistently followed the meter calibration requirements outlined in the registered GS PDD, which align with the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006. VVB confirmed the same during the onsite visit to the project implemented site by physically inspecting the energy meters installed at the 132/220 KV RSDCL GSS – II pooling station and also by cross-checking the calibration certificates provided by the PD. If local/national standards or the manufacturer's specifications are not available, international standards shall be used but there are national standards (CEA guidelines) available so national standards are followed. PD has considered CEA order dated 17-March-2006; which prescribes under the para 18(b) that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years. Hence the calibration frequency in registered GS4GG/PDD/14/ the frequency is once in 05 years which is deemed acceptable to VKU.
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3.5 Assessment of data and calculation of emission reductions or net removals

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

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report/19/, ER Sheet /20/ with registered GS4GG PDD/14/, and other supporting documents i.e., PPA /30/ & Validation Report/15/.
Findings	CAR#2 was raised and was further closed successfully, please refer Section 6 for detailed analysis of the finding raised.
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and

applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan.

SDG 13- The baseline emissions are the product of electrical energy baseline $EG_{PJ,y}$ expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.

$$EG_{PJ,y} = 1,054,382 \text{ MWh}$$

$$EF_{CO_2, \text{grid}, y} = EF_{\text{grid}, CM, y, y} = 0.9419 \text{ tCO}_2\text{e/MWh}$$

Hence,

$$\begin{aligned} BE_y &= 1,054,382 \text{ MWh} * 0.9419 \text{ tCO}_2\text{e/MWh} \\ &= 993,122 \text{ tCO}_2\text{e (Round down values)} \end{aligned}$$

Estimated Emission Reduction as in GS PD for the equivalent period of the current Monitoring period, 01/01/2021 to 08/11/2023 (Inclusive of both the days):

Monitoring Period Start Date	01/01/2021
Monitoring Period End Date	08/11/2023
Days in the Current Monitoring period	1,042 Days
Annual GS-VERs as per GS PDD	332,606
Estimated Emission Reduction as in GS-VERs PDD for the equivalent period of the current Monitoring period	$= (\text{Annual Estimated GHG emission reductions as per revised GS PD} / \text{Total days in a year}) * \text{days in current monitoring period}$ $= (332,606 / 365) * 1042$ $949,522 \text{ (tCO}_2\text{e)}$

SDG 7- The Values estimated in ex-ante calculation of approved PDD for this monitoring period is **1,008,094 MWh**.

	SDG 8- Total 01/year training was to be conducted and 20 employees have to be maintained as per ex-ante values estimated in ex-ante calculation of approved PDD for this monitoring period. The Data given in the MR in section E.1/14/ and ER sheet/20/ was verified via Registered PDD /13/ during desk review stage and was found to be correct and in compliance with ISO 14064-2 clause 6.4 and 6.5 /9/.
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3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report /19/ ER Sheet /20/ with registered GS4GG PDD/14/ and other supporting documents i.e., Validation Report/15/ JMRs /27/ Invoices /28/, Employment Generation data /25/, Training Records /24/ salary slip/25/for the current Monitoring Period.
Findings	No finding raised in this section.
Conclusions	Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. Monitored parameters for the project is- SDG 13: Baseline emissions: It includes only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The methodology assumes¹³ that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. The baseline emissions are to be calculated as follows: $BE_y = EF_{grid,CM,y} \times EG_{PJ,y}$ Where;

¹³ As per para 39. Of section 5.5 “Baseline emissions” of the Methodology ACM0002 v20.0

	BE_y = Baseline emissions in year y, (tCO₂e/yr) 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 year y (MWh/yr) EF_{grid, CM, y} = Combined margin CO₂e emission factor for grid connected power generation in year y BE_y = EG_{PJ, y} * EF_{grid, CM, y}. The value of emission reductions is vintage wise rounded down thus maintaining a conservative approach while estimating GS-VERs for current monitoring period. Project Emissions: As per para 31 of section 5.4 of the approved consolidated Methodology ACM0002 (Version 20.0): /12/			
	Monitoring Period (Vintage)	Values (MWh)	Emission factor (tCO₂/MWh)	Values (GS-VERs)
	01/01/2021 to 31/12/2021	335,167	0.9419	315,694
	01/01/2022 to 31/12/2022	390,522	0.9419	367,832
	01/01/2023 to 08/11/2023	328,693	0.9419	309,596
	Total	1,054,382	0.9419	993,122
	“For most renewable energy power generation project activities, PE_y = 0. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted as project emissions by using the following equation: PE_y = PE_{FF, y} + PE_{GP, y} + PE_{HP, y}			

Where:

PE_y - Project emissions in year y (tCO₂e/yr)

$PE_{FF, y}$ - Project emissions from fossil fuel consumption in year y (t CO₂/yr)

$PE_{GP, y}$ - Project emissions from the operation of dry, flash steam or binary geothermal power plants in year y (tCO₂e/yr)

$PE_{HP, y}$ - Project emissions from water reservoirs of hydro power plants in year y (t CO₂e/yr)

“As the project activity is the installation of a new grid-connected Solar power plant/unit and does not involve any project emissions from fossil fuel, operation of dry, flash steam or binary geothermal power plants, and from water reservoirs of hydro power plants. Therefore $PE_{FF, y}$, $PE_{GP, y}$, $PE_{HP, y}$ is equal to zero and thus,

$PE_y = 0$.

Leakage Emissions:

As per para 53 of section 5.6 of the approved consolidated Methodology ACM0002 (Version 20.0)/12/:

No leakage emissions are considered in the project activity. The main emissions potentially giving rise to leakage in the context of electric sector projects are emissions arising due to 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, it is neglected, thus,

$LE_y = 0$.

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
01/01/2021 to 08/11/2023	993,122	0	0	993,122

SDG 07:

EGPJ,y: During current monitoring period, the project has generated **1,054,382 MWh** affordable and clean energy.

SDG 08:
Quality of Employment -

Quantitative employment and income generation

Employee Type	Wage received by Employees at site
Unskilled	371-404
Semi-Skilled	371-410
Skilled	961

There are a total of 26 employees working in the plant during the current Monitoring Period.

Wages are provided in accordance with the Minimum Wages Act applicable in Tamil Nadu for the Year 2021¹⁴, 2022¹⁵ and 2023¹⁶.

Training of Staff: During this monitoring period a total of 24 trainings were conducted.

Monitoring Period (Vintage)	Trainings
From 01/01/2021 to 31/12/2021	5
From 01/01/2022 to 31/12/2022	14
From 01/01/2023 to 08/11/2023	2
Total	21

These trainings are conducted together with the technology supplier, the Project organize training for the staff on the technology and the monitoring of the plant operation, and the emergency and safety procedures.

¹⁴ [Minimum Wages in Tamil Nadu April 2021 » HR | Compliance | Labour Law](#)

¹⁵ [Minimum Wages in Tamil Nadu April 2022 » HR | Compliance | Labour Law](#)

¹⁶ [Minimum Wages in Tamil Nadu Revised April 2023 » HR | Compliance | Labour Law](#)

	The electricity generated was verified via JMRs /27/ and crosschecked with the invoices /28/ provided by the PD and the employment generated was checked via employment records /25/, training records /24/ and salary slips of employees and Plant record /25/. Since 100% data was verified, the assessment team can ascertain that the values for the emission reductions calculated are accurate and in line with ISO 14064- 2 clause 6.7 /9/.
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3.5.3 Calculation of Leakage

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report version //19/, ER Sheet /20/ with registered GS4GG/PDD/14/, and other supporting evidences/applied methodology i.e., ACM0002 Methodology version 20.0/12/
Findings	No findings raised in this section.
Conclusions	Verification is done in accordance with the registered PDD /14/ and applied methodology ACM0002 Version 20.0 /12/. Leakage (LE_y) = 0 As per Paragraph 53 of the consolidated methodology ACM0002 Version 20 /12/, there is no leakage emission considered through the renewable project electricity generation.

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

SDG and SDG Impact	Baseline Estimate	Project Estimate	Net Benefit	Conclusion
13- Climate Action	0	993,122 tCO ₂ e	993,122 tCO ₂ e	Assessment team conducted desk review and an on-site inspection and verified the data reported in the ER sheet /20/ and MR /19/ for current monitoring period via JMRs /27/

				and invoices /28/ raised monthly and found it to be correct.
7- Affordable and Clean	0	1,054,382 MWh	1,054,382 MWh	Assessment team verified Net Electricity generated in the current monitoring period via JMRs /27/ that were further crosschecked via invoices /28/ and DGRs /29/ present onsite and found it to be correct.
8- Decent Work and Economic Growth	0	Total 20 people employed and 01 training conducted Average Salary (INR/Month)	Training Conducted: 21 Total people Employed: 26	Assessment team verified total employment generated and trainings conducted in the current monitoring period via employment records, salary slips /25/ of employees and training records /24/ and were found to be correct.

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

SDG and SDG Impact	Values estimated in ex ante calculation of approved PDD	Actual values achieved during this monitoring period	Conclusion
13- Climate Action	332,606 tCO ₂ /Year (365 days) 949,522 tCO ₂ for the	993,122 tCO ₂ e	Assessment team conducted desk review and an on-site inspection and verified the Net Electricity generation reported in the ER sheet

	monitoring period (1042 days)		/20/ and MR /19/ for current monitoring period via JMRs /27/ and invoices /28/ raised monthly. Total employment generated and trainings conducted in the current monitoring period were verified via employment records, salary slips /25/ of employees and training records /24/ and were found to be correct.
7- Affordable and Clean	353,123 MWh/Year (365 days) 1,008,094 MWh for the Monitoring period (1042 days)	1,054,382 MWh	
8- Decent Work and Economic Growth	1 Trainings 20 employees	21 Trainings 26 employees INR 24,682,572 ¹⁷	

3.5.6 Remarks on difference from estimate value in registered PDD

Verification Means	Means: During desk review and Onsite Inspection Activity Performed: The assessment team verified Monitoring Report //19/, ER Sheet /20/ with registered GS4GG/PDD/14/.																
Findings	No findings have been raised.																
Conclusions	The ex-ante estimates value of the emission reductions for the monitoring period as per the registered PDD /14/, is 949,522 tCO₂e (estimated 332,606 tCO₂e/Year) and the actual emission reductions achieved for the monitoring period is 993,122 tCO₂e. The table below defines the estimated and achieved values of the parameters: <table border="1"> <thead> <tr> <th>SDG Indicator</th><th>SDG</th><th>Values Estimated Annually</th><th>Values Estimated for current MP</th><th>Values achieved for Current MP</th><th>Unit</th></tr> </thead> <tbody> <tr> <td>Affordable and Clean Energy</td><td>SDG 7</td><td>353,123</td><td>1,008.094</td><td>1054,382</td><td>MWh</td></tr> </tbody> </table>					SDG Indicator	SDG	Values Estimated Annually	Values Estimated for current MP	Values achieved for Current MP	Unit	Affordable and Clean Energy	SDG 7	353,123	1,008.094	1054,382	MWh
SDG Indicator	SDG	Values Estimated Annually	Values Estimated for current MP	Values achieved for Current MP	Unit												
Affordable and Clean Energy	SDG 7	353,123	1,008.094	1054,382	MWh												

¹⁷ This amount is for all employees for the duration of current monitoring period.

	Decent Work and Economic Growth	SDG 8	20	20	26	Number of employees
			01	01	21	Number of Trainings
			-	-	The income to all the workers is made better than the minimum wage requirements	Income generation
	Climate Action	SDG 13	332,606	949,522	993,122	tCO ₂ e

For SDG 13, Based on the verification of the monitoring report and supporting documentation, it is confirmed that the actual emission reductions achieved during the current monitoring period amount to 993,122 tCO₂e, which is approximately 5% higher than the estimated emission reductions of 949,522 tCO₂e for the same period. This is primarily due to higher solar irradiance observed during the period. which is attributable to a higher Plant Load Factor achieved. The higher generation, and consequently higher emission reductions, these factors are external and not under the control of the project developer. In addition, efficient operation and maintenance practices, such as frequent module cleaning and performance monitoring contributed to overall improved plant efficiency.

Breakdown Time Assessment: Based on the information provided in the Monitoring Report appendix 1/19/and supporting documentation Breakdown details/33/, the total breakdown duration recorded during the current monitoring period (from 01/01/2021 to 08/11/2023) amounts to 1,914.94 hours, as detailed in Appendix 1 of the MR/19/.

The total operational time for this period is calculated as 25,008 hours. When compared, the breakdown duration constitutes approximately 7.66% of the total operational hours. This level of downtime is considered within reasonable operational limits for a utility-scale solar PV project of this nature.

Therefore, the VVB concludes that the breakdown durations have not significantly impacted the project's overall performance or emission reduction achievement during the monitoring period.

3.6 Safeguards Reporting

Since no safeguarding principles were included in the monitoring plan outlined in the registered Gold Standard Project Design Document (PDD)/14/, evaluating the relative success or failures, or improvements to proposed mitigation measures in this context is not applicable. and in compliance with GS4GG Safeguarding Principles Requirement /3/.

3.7 Stakeholder inputs and legal disputes

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

During desk review, Assessment team checked the procedures mentioned in MR and during onsite inspection cross verified the same via interviews of site personnel and stakeholders /38/ that- as a part of continual improvement process- PD has kept grievance register at the 216 MW_{AC} solar plant site which is accessible to stakeholders to provide their feedback on the project. It is placed appropriately at a publicly accessible location where local stakeholders can provide their feedback. This location is also conducive to continuous and regular checks for stakeholder comments. The grievance register is being continuously monitored and addressed through the grievances cell on regular basis.

In the current monitoring period, no grievances have been received and this was verified during onsite inspection /38/ via the Visitor register cum grievance register /26/ placed on site.

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

During onsite inspection Assessment Team verified grievance register /26/ placed on site and conducted personnel interviews /38/ and concluded that there was no negative feedback logged during the current monitoring period. The stakeholders interviewed are listed in Section 2.2 of this report.

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

Assessment Team confirms that the given GS4GG project “216 MW_{ac} Adani Green Energy (Tamil Nadu) Solar Power Project” is in compliance with the Host Country “India” legal environmental, ecological and social regulations as per requirements mentioned in section 7.11 at time of validation for design certification for standalone project activity of validation and verification standard v1.0 /5/ and there is no legal challenge that has arisen claiming a project is not in compliance with regulation, during certification process.

3.8 Quality of evidence to determine emission reductions

As per the verification of ER calculation process, assessment team confirmed that all the parameters required for determination of emission reductions has been included in the Final Monitoring report /19/ and corresponding ER calculation spread-sheets /20/ and are consistent with the applied methodology ACM0002 /12/ and the monitoring plan contained in the registered PDD /14/. The parameters used are completely monitored as per the registered PDD /14/ in this monitoring period.

During desk review and onsite inspection, assessment team verified the reported ERs/20/ with the help of supporting documents e.g., JMRs, Invoices and conducted personnel interviews to check sufficiency of data and its aggregation. No significant, lack of evidence and missing data were detected during verification. Hence, the verification team confirms that the monitoring plan ensures required management of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The verification process for the same has been clearly described in above section of the report.

Emission reductions is calculated by the “Quantity of net electricity supplied from the project (solar) plant/unit to the grid in year y”, $EG_{\text{facility, y}}$ (MWh) (SDG Indicator 7). This parameter is monitored through the reading of Energy meters installed. The meters have accuracy of class 0.2s. The electricity generated was checked via JMRs /27/ and were crosschecked with records of electricity sale (e.g., sales receipt/Invoices) /28/. Calibration of all the meters undertaken once in every five years as per PPA. On site personnel interview /38/ with the site personnel of the project activity confirms that the necessary QA/QC procedures are in place. Data management system is effective and reliable for the net electricity supplied by the project plant/unit to the grid in year y. Hence assessment can conclude that the data and its management is in compliance with GS4GG validation/ verification standard /5/.

3.9 Management system and quality assurance

The final verification report passed a technical review and completeness check/ Quality check before being submitted to the client for forward submission to GS.

A technical reviewer qualified in accordance with VKU certification competency form which VKU.F8A. Competency Evaluation of Personnel (Internal Document) for validation and verification of GHG projects performed the technical review.

The comments raised during the technical review stage is thoroughly addressed by the assessment team. After the comments raised during this stage is successfully addressed, the Final verification report undergo VKU's Completeness/Quality Check before issuance.

3.10 Verification Assessment

All the data have been made available to the assessment team by PD during site visit/35/ and as supporting evidences during verification assessment which have been monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described above in the report.

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

3.11 Verification Opinion

VKU Certification, contracted by Adani Green Energy (Tamil Nadu) Limited has performed the independent verification of the emission reductions for the GS Project ID 7078 “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project” for the monitoring period 01/01/2021 to 08/11/2023 as reported in the Final Monitoring Report/19/. PD is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. VKU commenced the verification against the baseline and monitoring methodology ACM0002/12/the monitoring plan contained in the PDD/14/and Final Monitoring Report /19/.

VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. This verification report has been prepared using the latest available template specified by GS4GG registry and complies with the instructions to follow as per GS4GG principle and requirements/1/ and GS4GG validation and verification standard/5/.

The verification activities were conducted in accordance with VKU Certification’s Quality Manual System, VKU Certification’s SOP 4 and as per the GS4GG validation and verification standard /1/. As a result, it is concluded that the emission reductions from the GS Project Activity ID 7078 “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project” are correctly reported in the Final Monitoring Report Version /19/and corresponding ER sheet/20/ for the monitoring period 01/01/2021 to 08/11/2023 (including both days) amounted as 993,122 tCO₂e.

VVB opinion on issuance as per the ISO 14064-3, clause 9 which is compliance with GS4GG principles and requirement /01/and GS4GG validation and verification standard/05/ The VVB hereby issues a resolutely **positive opinion** thoroughly drafted in strict accordance with ISO 14064-3:2019, 9.2 Section

09 /14/, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. 9.3 /15/. This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7. & 9.4 /18/.

Our verification process provides a robust and **reasonable level of assurance** regarding the veracity of the reported GHG emission reduction data. This data has been accounted for 1% materiality as per GS4GG VVS & the data/information is thoroughly supported by the evidence furnished by the Project Developer (PD), comprehensively presented in this report.

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

4. REFERENCE/DOCUMENTS USED IN THE VERIFICATION

S.No	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
Background Documents/Weblinks				
1.	Gold Standard	<u>Principles and Requirements</u>	Version 2.1 Dated: 31/01/2025	Gold Standard Website
2.	Gold Standard	<u>Stakeholder consultation and engagement requirements</u>	Version 2.1 Dated: 14/06/2022	Gold Standard Website
3.	Gold Standard	<u>Safeguarding principles & requirements</u>	Version 2.1 Dated: 29/06/2023	Gold Standard Website
4.	Gold Standard	<u>Design change requirements and Procedures</u>	Version 1.1 Dated: 12/11/2024	Gold Standard Website
5.	Gold Standard	<u>Validation and verification standard</u>	Version 2.0 Dated: 12/11/2024	Gold Standard Website
6.	Gold Standard	<u>Site visit and remote audit</u>	Version 2.0 Dated: 30/05/2023	Gold Standard Website

			<u>requirements and procedures</u>		
7.	Gold Standard		<u>Applicability of minimum site visit requirement by VVB</u>	Version 2.0 Dated: 16/08/2021	Gold Standard Website
8.	Gold Standard		<u>Validation & verification body requirements</u>	Version 2.0 Dated: 14/01/2021	Gold Standard Website
9.	9.1	ISO	<u>ISO- 14064-2:2019: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements</u>	Dated: 04-2019	ISO Website
	9.2	ISO	<u>ISO 14064-3:2019: Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</u>	Dated: 04-2019	ISO Website
	9.3	ISO	<u>ISO 14065:2020: General principles and requirements for bodies validating and verifying</u>	Dated: 2020-12	ISO Website

			<u>environmental information</u>		
	9.4	ISO	<u>ISO/IEC 17029:2019: Conformity assessment — General principles and requirements for validation and verification bodies</u>	Dated: 2019-10	ISO Website
10.	Gold Standard		<u>Renewable energy activity requirements</u>	Version 1.4 Dated: 16/08/2021	Gold Standard Website
11.	Gold Standard		<u>Gold standard eligible impact quantification methodologies</u>	Version 2.4 Dated: 22/06/2023	Gold Standard Website
12.	UNFCCC CDM		<u>Methodology- ACM0002 “Grid-connected electricity generation from renewable sources</u>	Version 20.0 Dated: 28/11/2019	CDM Website
13.	Central Electricity Authority		<u>CO₂ Baseline Database for Indian Power Sector</u>	Version 15	Central Electricity Authority website
14.	Infinite Environmental Solutions Limited		<u>GS4GG PDD</u>	Version 06, Dated 04/09/2020	Gold Standard Website
15.	Gold Standard		<u>Applus Certification</u>	Design Certification (Validation) Report	Gold Standard Website
16.	Gold Standard		<u>TUV SUD South Asia Pvt Ltd (E-0005)</u>	Registered Performance Review report for 09/11/2018 to 31/12/2020	Gold Standard Website



			(Including both the dates)	
17.	UNFCCC CDM	<u>Tool for the demonstration and assessment of additionality</u>	Version 07	CDM Website
18.	UNFCCC CDM	<u>Tool to calculate the emission factor for an electricity system</u>	Version 07	CDM Website
Reference/Supporting documents submitted by PD to VVB				
19.	Infinite Environmental Solutions Limited	Monitoring Report	Version 01 Dated 21/03/2025 Version 02 Dated 13/05/2025 Version 03 Dated 21/07/2025	Infinite Environmental Solutions Limited
20.	Infinite Environmental Solutions Limited	ER Sheet	Version 01 Dated 21/03/2025 Version 02 Dated 03/06/2025 Version 03 Dated 21/07/2025	Infinite Environmental Solutions Limited
21.	Adani Green Energy (Tamilnadu) Limited.	Commissioning Certificate	Commissioning Date: 11-03-2016 216 MWAC (corresponding to 259.20 MWp)	Infinite Environmental Solutions Limited
22.	Adani Green Energy (Tamilnadu) Limited.	Technical Specifications	Technical Specifications available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited

23.	Adani Green Energy (Tamilnadu) Limited.	Single Line diagram of the project (SLD)	N/A	Infinite Environmental Solutions Limited
24.	Adani Green Energy (Tamilnadu) Limited.	Training Records	Training Record are available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited
25.	Adani Green Energy (Tamilnadu) Limited.	Employment records, Sample salary slips of personnels	Employment records and salary slips of personnels available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited
26.	Adani Green Energy (Tamilnadu) Limited.	Grievance Register Photograph	Grievance Register Photograph available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited
27.	Tamil Nadu Generation and Distribution Corporation Limited	Joint Meter Reading	Joint Meter Reading available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited
28.	Adani Green Energy (Tamilnadu) Limited	Invoices	Invoices available for current monitoring period from 01/01/2021 to	Infinite Environmental Solutions Limited



			08/11/2023 (both days included)	
29.	Adani Green Energy (Tamilnadu) Limited.	Daily Generation Records (DGR)	N/A	Infinite Environmental Solutions Limited
30.	Govt. Entity	Power Purchase Agreement	Signed between Adani Green Energy (Tamilnadu) Limited. & NTPC Dated: 26 th April-2016 2 nd Amendment agreement to Carbon Credits Transfer Agreement dated 23-July-2018	Infinite Environmental Solutions Limited
31.	Tamil Nadu Generation and Distribution Corporation Limited	Calibration Certificates of energy meters installed	Certificate dated: PR No. MDR348RS1S 432 Date 15.12.2022	Infinite Environmental Solutions Limited
32.	Adani Green Energy (Tamilnadu) Limited.	Self-Declaration for no double counting	Self-Declaration for no double counting available for current monitoring period from 01/01/2021 to 08/11/2023 (both days included)	Infinite Environmental Solutions Limited
33.	Adani Green Energy (Tamilnadu) Limited.	Plant Breakdown Detail	N/A	Infinite Environmental Solutions Limited
34.	Adani Green Energy (Tamilnadu) Limited.	PLF Details	N/A	Infinite Environmental Solutions Limited
VVB Documents used during Current Verification				



35.	VKU Certification	Onsite Inspection- Site Photographs	Dated: 27/03/2025	N/A
36.	N/A	<u>GPS Map</u> <u>Camera:</u> <u>Geotag Photos</u> <u>& Add GPS</u> <u>Location</u>	N/A	N/A
37.	N/A	<u>Google Earth</u> Software	N/A	N/A
38.	VKU Certification	Onsite Personnel and Stakeholders Interview	Dated: 27/03/2025	N/A
39.	VKU Certification	VKU.F64W.Fi eld Assessment Checklist for Onsite Visit_VKU.V ER.49.25_GS_ 7078	Dated: 27/03/2025	N/A
40.	VKU Certification	VKU.F46W. Attendance Sheet for AuditVKU.VE R.49.25_GS_7 078	Dated: 27/03/2025	N/A
41.	VKU Certification	VKU.F56W. Risk Assessment_V KU.VER.49.2 5_GS_7078	Version 02 Dated 29/03/2025	N/A
42.	VKU Certification	VKU.F24W.A udit Plan_VKU.VE R.49.25_GS_7 078	Dated: 24/03/2025	N/A
43.	VKU Certification	VKU.F72W.E vidence Gathering Plan_VKU.VE R.49.25_GS_7 078	Dated: 24/03/2025	N/A

5. Certification Statement

VKU Certification Private Limited (VKU Certification), contracted by Adani Green Energy (Tamil Nadu) Limited, has performed the independent verification of the emission reductions for the GS4GG project activity 7078 of “**216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project**” in India for the monitoring period **01/01/2021 to 08/11/2023** (Both dates included) as reported in the Final Monitoring Report/19/. The Adani Green Energy (Tamil Nadu) Limited is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

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

VKU Certification commenced the verification on the basis of the baseline and monitoring methodology ACM0002 V20.0, the monitoring plan contained in the PDD/14/ Final Monitoring Report /19/as per the methodology described under Section 2 of this report.

VKU Certification’s verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU Certification considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the period 01/01/2021 to 08/11/2023 (Both dates included) are fairly stated in the Monitoring Report/19/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002 V20.0 and the monitoring plan contained in the PDD /14/.

VKU Certification Private Limited is able to certify that the emission reductions from the GS4GG project activity **7078 “216 MWac Adani Green Energy (Tamil Nadu) Solar Power Project”** in India during the period 01/01/2021 to 08/11/2023 (Both dates included) amount to **993,122 tCO₂e**.

**Verified and certified emission reductions as per commitment period:**

Commitment period	Amount
From 01/01/2021 to 31/12/2021	315,694 tCO ₂ e
From 01/01/2022 to 31/12/2022	367,832 tCO ₂ e
From 01/01/2023 to 08/11/2023	309,596 tCO ₂ e

Dr Vikas Kumar Aharwal
Founder and Director
VKU Certification Private Limited

05/08/2025
Indore, India

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Finding No. 01	Date: 23-April-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised:	
Desk Review	☐
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- Clause 9.3.10 of the GS Validation and Verification Standard Version 2. - Template guide monitoring report version 1.1 dated 14-October-2020 //Section A.1//.	
Non-Conformity	
- The supporting evidence/documents required to substantiate the information and data presented in the Monitoring Report, as listed in the List of Documents, have not been submitted. In Section A.1 of the Monitoring Report: The required Supporting Evidence/Documents have not been submitted for the following: - Board decision date. - Purchase order date (project start date). - PDD for global stakeholder consultation. - Letter of approval from the Host party India. - The sale deed between the landowner and the Project proponent i.e. Adani Green Energy (Tamil Nadu) Limited. In Section A.4 of the Monitoring Report: Supporting document for Transition Date (GSCER to GSVER) has not been Submitted.	
Evidence	
Monitoring Report version 01 dated 21/03/2025 - Section A.1 - Section A.4	
1st Response from PD	Date: 13-May-2025
- All the documents will be submitted along with the response. - The chronology is revised in the MR. - Purchase order date (project start date) will be submitted along with the response. - The chronology is revised in the MR. - The chronology is revised in the MR. - The chronology is revised in the MR. - The date can be checked from publicly available weblink- https://assurance-platform.goldstandard.org/project-documents/GS7078	
Documents provided by PD for review	
- Purchase order - PDD - JMR & Invoice - Commissioning Certificate - PPA - Training records - Employment record - Declaration of no double counting	

• SDG Impact tool • Breakdown details of Project site • O&M Agreement • Grievance register	
1st Review by Assessment Team	Date: 19-June-2025
1. Sufficient supporting evidence/documents regarding SDG 8 and no double counting declaration have not been submitted. (OPEN) 2. In Section A.1 of the Monitoring Report: The section has been revised, and the previously included information has been removed. While the referenced documents are not required at the time of verification, a finding was initially raised since they were mentioned in the Monitoring Report. However, following the revision, the section has been updated accordingly, and the clarification is accepted by the VVB. (CLOSED) 3. In Section A.4 of the Monitoring Report: Supporting document for Transition Date (GSCER to GSVER) has now been submitted hence accepted by VVB(CLOSED).	
Finding 01 is OPEN	
2nd Response from PD	Date: 03-July-2025
1. No double-counting declaration will be provided along with the response. All SDG 8 related documents like training records, employee list and sample salary slip are already provided for your reference.	
Documents provided by PD for review	
Monitoring Report	
2nd Review by Assessment Team	Date: 23-July-2025
Sufficient supporting evidence/documents regarding SDG 8 and no double counting declaration have been submitted now. (CLOSED)	
Finding 01 is CLOSED	

Finding No. 02	Date: 23-April-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
• Clause 9.3.10 of the GS Validation and Verification Standard Version 2. • Registered Project Design Document version 06 dated 04-September-2020 • Template guide monitoring report version 1.1 dated 14-October-2020 //Section D.2//.	
Non-Conformity	
1. In Section D.2 of the Monitoring Report: a. “Annual records of income paid” to all the employees have not been submitted. b. It is not clear which “Wages Act” is being referred to the “minimum wages requirement” criteria. c. Supporting Records/Documents for the number of “Trainings conducted, Number of participants, and Training dates” have not been submitted. d. It is not explained why “employment” during the current monitoring period is lower, As PDD estimates 20 jobs. 3. In Section E.6 of the monitoring report: PD to clarify the reason for the higher emission reductions achieved.	



Evidence	
Monitoring Report version 01 dated 21/03/2025	
Section D.2	
1st Response from PD	Date: 13-May-2025
- Employees salary records will be provided along with the response. - The section is revised in the MR. - Training records will be provided along with the response. - The employment is not lower than that provided in the registered PDD. The same is revised in the MR. - The reason for higher emission is added in the MR.	
Documents provided by PD for review	
- Salary documents - Training records	
1st Review by Assessment Team	Date: 23-June-2025
In Section D.2 of the Monitoring Report: - Sufficient copies of the salary slip for “Annual records of income paid” of all the employees have not been submitted. (OPEN) - Clarification has been provided for the “minimum daily wage for un-skilled Workers,” but justification for the minimum wage requirement for skilled and semi-skilled workers has not been provided. (OPEN) - Sufficient supporting documents for the number of training sessions conducted have not been submitted. Additionally, the training records mentioned in Appendix 2, dated 15/11/2023, 20/11/2023, 21/11/2023, and 25/11/2023 do not fall within the current monitoring period and therefore cannot be considered for this verification. (OPEN) - The value of “employment” has been revised for the current monitoring period. The employment records have been reviewed and found to be consistent with the revised value. Hence, the revision is accepted. (CLOSED) Finding 02 is OPEN	
2nd Response from PD	Date: 03-July-2025
- Sample salary slips for the employees are already provided along with the DVR 1 findings. Please note that the semi-skilled and unskilled workers are sourced from a 3rd party contractor. - The source for minimum wage calculation for semi-skilled worker will be provided along with the findings. Also, the wage for skilled worker is provided on the basis of the sample salary slip. - All documents for the training that took place during the monitoring period are provided in the documents. Also, the trainings that don't fall under the monitoring period are removed and the number of trainings are revised throughout the MR, ER and SDG tool.	
Documents provided by PD for review	
Monitoring Report	
2nd Review by Assessment Team	Date: 23-July-2025
In Section D.2 of the Monitoring Report: - Sufficient copies of the salary slip for “Annual records of income paid” of all the employees have been submitted now. (CLOSED) - Justification for the minimum wage requirement for skilled and semi-skilled workers has been provided. (CLOSED)	

- c. Sufficient supporting documents for the number of training sessions conducted have been submitted. Additionally, the training records mentioned in Appendix 2 have been updated.
(CLOSED)

Finding 02 is CLOSED

Finding No. 3		Date: 23-April-2025
Finding Type- CAR ☒ CL ☐ FAR ☐		
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☐ Technical Review ☐ Project Review Report by Registry ☐		
Requirement		
Registered Project Design Document version 06 dated 04-September-2020 Template guide monitoring report version 1.1 dated 14-October-2020 //Key Project Information//Table 2//Section A.1//Section A.2//Section A.3//Section A.4//		
Non-Conformity		
Throughout the Monitoring Report: The term "PP" used to refer "Project developer" does not align with the terminology used in the GS4GG Registry. Key Project Information: The "version number of the PDD/VPA-DD(s)" applicable to this monitoring report has been incorrectly mentioned. In Section A.1 of the Monitoring Report: Estimated Value of SDG 7 and SDG 13 is incorrect. In Section A.2 of the Monitoring Report: - The project location has not been demonstrated in accordance with the requirements outlined in the MR template guide, specifically "Guide to completing the monitoring report – Point 18." The incorporated location details are incomplete, as the project name, project ID, scale, and GPS grid have not been included. - The monitoring report does not follow "Point No. 17" of the "Guide to completing the monitoring report" as required by the MR template guide. In Section A.3 of the Monitoring Report: The version number of the methodology applied is not consistent with Section B.1 of the PDD. In Section A.4 of the Monitoring Report: The start date for the "CDM crediting period" is incorrect and does not align with Section C.3.2 of the CDM PDD Version 04 dated 10/07/2020. In Section A.4 of the Monitoring Report: The start date of the GS crediting period is incorrect and does not align with Section C.2.1 of the GS PDD Version 06 dated 04/09/2020.		
Evidence		
Monitoring Report version 01 dated 21/03/2025 - Key Project Information - Table 2 - Section A.1 - Section A.2 - Section A.3 - Section A.4		
1st Response from PD		Date: 13-May-2025
- The entire MR is revised as per the GS terminology and PP and Project Participant is replaced with PD and Project Developer respectively. - Version number of the PDD is revised in the MR. - Estimated Value of SDG 7 and SDG 13 is revised in the MR.		



4. a) The section A2 is revised as per the GS guidelines. b) The section A2 is revised as per the GS guidelines. 5. The version number of the methodology is made consistent with the PDD. 6. The start date of crediting period is revised in the MR. 7. The start date of the GS crediting period is revised in the MR.	
Documents provided by PD for review	
Monitoring Report	
1st Review by Assessment Team	Date: 19-June-2025
1. Throughout the Monitoring Report: The term has been revised throughout the revised MR also now it is in line with GS4GG Registry terminology, hence accepted. (CLOSED) 2. Key Project Information: The Correct “version number of the PDD” applicable to this monitoring report has been incorporated, now it is now consistent with the PDD. (CLOSED) 3. In Section A.1 of the Monitoring Report: The Estimated Value of SDG 7 and SDG 13 is incorrect. (OPEN) 4. In Section A.2 of the Monitoring Report: c. The project location has been demonstrated now, but village name is not consistent with PDD (OPEN). d. MR template Guideline 17 has not been followed as guidelines are “Pictures, graphs, tables, and supporting documents within Project Documentation shall be clearly marked with a unique ID “. (OPEN) 5. In Section A.3 of the Monitoring Report: The version number of the methodology applied is now made consistent with Section B.1 of the PDD, hence accepted. (CLOSED) 6. In Section A.4 of the Monitoring Report: The start date for the “CDM crediting period” is now corrected and it aligns with Section C.3.2 of the CDM PDD Version 04 dated 10/07/2020, hence closed. (CLOSED) 7. In Section A.4 of the Monitoring Report: The start date of the GS crediting period is revised and now aligns with Section C.2.1 of the GS PDD Version 06 dated 04/09/2020. (CLOSED)	
Finding 03 is OPEN	
2nd Response from PD	Date: 03-July-2025
3. The estimated values for SDG 7 and 13 will be revised in the MR. 4. (c) The same will be in revised in the MR. (d) The MR guidelines will be followed and the same will be revised in the MR.	
Documents provided by PD for review	
Monitoring Report	
2nd Review by Assessment Team	Date: 23-July-2025
3.In Section A.1 of the Monitoring Report: The Estimated Value of SDG 7 and SDG 13 has been corrected. (CLOSED) 4. In Section A.2 of the Monitoring Report: c. The project location has been demonstrated now and village name is consistent with PDD now. (CLOSED) d. MR template Guideline 17 has been followed now. (CLOSED)	
Finding 03 is CLOSED	

Finding No. 4	Date: 23-April-2025
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Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised :	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
Template guide monitoring report version 1.1 dated 14-October-2020 Section B.1//Section C//Section D.2//.	
Non-Conformity	
1. In Section B.1 of the Monitoring Report: As per the MR template guide, Section B.1 instructions, the required details on "Date of construction, commissioning, and start of operation" have not been incorporated. 1. In Section C of the Monitoring Report: a. The Monitoring Report does not include information on "Maintenance and downtime activity". 2. In Section D.2 of the Monitoring Report: a. The total value for "Income" has not been incorporated. b. The "Training dates" mentioned do not fall within the current monitoring period. c. The Monitoring report does not depict the calibration carried out during the monitoring period. d. PD has not mentioned skilled, semi-skilled, and unskilled employees for SDG 8. 3. In Section E.1 of the Monitoring Report: "Guide to completing the monitoring report" Guideline No. 16 of the MR template guide has not been followed.	
Evidence	
Monitoring Report version 01 dated 21/03/2025	
• Section B.1 • Section C • Section D.2	
1st Response from PD	Date: 13-May-2025
1. Commissioning dates are added in the MR. 1. a) Plant breakdown details are added in the MR. 2. a) The value of income is added in the revised MR. b) The training dates are revised in the MR. c) The calibration details for the current monitoring period are added in the MR. d) Skill, unskilled and semi-skilled worker details are added in the MR. 3. The section has been revised and the MR as per the GS guidelines.	
Documents provided by PD for review	
Monitoring Report	
1st Review by Assessment Team	Date: 23-June-2025
1. In Section B.1 of the Monitoring Report: After review of the updated MR, AT confirms that the required details on "Date of construction, commissioning, and start of operation" have been incorporated. (CLOSED) 2. In Section C of the Monitoring Report: b. AT confirms that the revised Monitoring Report includes information on "Maintenance and downtime activity". (CLOSED) 3. In Section D.2 of the Monitoring Report:	

e. The total value for "Income" has not been incorporated. (OPEN) f. The "Training dates" mentioned do not fall within the current monitoring period. (OPEN) g. Calibration records have been added, same has been cross-checked with calibration records and found to be correct, hence accepted. (CLOSED) h. Bifurcation has been made based on skilled, semi-skilled, and unskilled employees for SDG 8 in MR, same has been checked through the employment record, hence closed. (CLOSED) 4. In Section E.1 of the Monitoring Report: "Guide to completing the monitoring report," Guideline No. 16 of the MR template guide has been followed now hence accepted. (CLOSED) Finding 04 is OPEN	
2nd Response from PD	Date: 03-July-2025
3. (e) The value of income is added in the MR. (f) The training details are revised in the MR.	
Documents provided by PD for review	
Monitoring Report	
2nd Review by Assessment Team	Date: 23-July-2025
3. In Section D.2 of the Monitoring Report: i. The total value for "Income" has been incorporated. (CLOSED) j. The "Training dates" mentioned now fall within the current monitoring period. (CLOSED) Finding 04 is CLOSED	

Finding No. 5	Date: 23-April-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised :	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
Registered Project Design Document version 06 dated 04-September-2020.	
Template guide monitoring report version 1.1 dated 14-October-2020 //Section E.1//Section E.2//Section E.5//Section E.5.1//Section G.1//.	
Non-Conformity	
1. In Section E.1 of the Monitoring Report: a. "Guide to completing the monitoring report" Guideline No. 16 of the MR template guide has not been followed. b. The "number of Trainings" reported is inconsistent with the details mentioned in Table 1 of MR. 2. In Section E.2 of the Monitoring Report: The "Electricity supplied during the current monitoring period" is inconsistent with the values reported in Table 1 and Section D.2 of MR. 3. In Section E.5 of the Monitoring Report:	

- The “Guidelines mentioned in section E.5 the MR template guide” have not been followed to fill the table. - Unit is not incorporated for the SDG 7 and SDG 13 values mentioned. - The “estimated value” in the table “Values estimated in ex ante calculation of approved PDD for this monitoring period” for the parameter “SDG 8 (Training)” are incorrect. - The reported “number of employees” in table “Values estimated in ex ante calculation of approved PDD for this monitoring period” is inconsistent with the employment estimates in the PDD. As the monitoring period span is approximately 2 years and 10 months, and the PDD estimates 20 employees per year, so the value estimated for the current monitoring period is not correct. - The mentioned “annual emission reductions estimated” are incorrect compared to the values specified in Section B.7.1 of the PDD. In Section E.5.1 of the Monitoring Report: The values taken for the calculation of “estimated emission reduction for current monitoring period” are not correct. In Section G.1 of the Monitoring Report: The “grievance redressal process”, for any grievances if received, has not been demonstrated.	
Evidence	
Monitoring Report version 01 dated 21/03/2025	
- Section E.1 - Section E.2 - Section E.5 - Section E.5.1 - Section G.1	
1st Response from PD	Date: 13-May-2025
- The section is revised in the MR as per GS guidelines. - The number of trainings is revised and made consistent throughout the MR. - The electricity supplied value is revised and made consistent throughout the MR. - The section is revised in the MR as per GS guidelines. - Units are added in the MR. - The values are revised in the MR. - The employees’ number is revised and made consistent with the PDD. - The value is revised and made consistent with the PDD. - The value of emission reduction is revised in the MR. - The grievance details are added in the MR.	
Documents provided by PD for review	
Monitoring report	
1st Review by Assessment Team	Date: 23-June-2025
In Section E.1 of the Monitoring Report: "Guide to completing the monitoring report," Guideline No. 16 of the MR template guide has been followed now, hence accepted. (CLOSED) - The “number of Trainings” reported is now made consistent with the details mentioned in Table 1 of MR. (CLOSED) In Section E.2 of the Monitoring Report: The “Electricity supplied during the current monitoring period” is now made consistent with the values reported in Table 1 and Section D.2 of MR.(CLOSED) In Section E.5 of the Monitoring Report: - AT confirms after reviewing the Updated MR that “Guidelines mentioned in section E.5, the MR template guide” have been followed now to fill the table. (CLOSED)	

b. Now unit is incorporated for the SDG 7 and SDG 13 values same has been checked and found correct. (CLOSED) c. The “estimated value” in the table “Values estimated in ex ante calculation of approved PDD for this monitoring period” for the parameter “SDG 8 (Training)” has now been corrected same has been checked through PDD and found to be correct. (CLOSED) d. The reported “number of employees” in the table “Values estimated in ex ante calculation of approved PDD for this monitoring period” is now changed; the same has been checked and found to be consistent with PDD. (CLOSED) e. Values estimated in “ex ante calculation of approved PDD for this monitoring period” is incorrect as per Registered PDD. (OPEN) 4. In Section E.5.1 of the Monitoring Report: The values taken for the calculation of “estimated emission reduction for current monitoring period” are not correct. (OPEN) 5. In Section G.1 of the Monitoring Report: The “grievance redressal process”, for any grievances if received, has not been demonstrated. (OPEN) Finding 05 is OPEN	
2nd Response from PD	Date: 03-July-2025
3. (e) The value is revised in the MR. 4. The value is revised in the MR. 5. The grievance generated in the current monitoring period is added in the MR.	
Documents provided by PD for review	
Monitoring Report	
2nd Review by Assessment Team	Date: 23-July-2025
3.In Section E.5 of the Monitoring Report: e. Values estimated in “ex ante calculation of approved PDD for this monitoring period” is corrected as per Registered PDD. (CLOSED) f. In Section E.5.1 of the Monitoring Report: The values taken for the calculation of “estimated emission reduction for current monitoring period” have been corrected. (CLOSED) g. In Section G.1 of the Monitoring Report: The “grievance redressal process”, for any grievances if received, has been demonstrated now. (CLOSED) Finding 05 is CLOSED	

Finding No. 6	Date: 23-April-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised :	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
• Template guide monitoring report version 1.1 dated 14-October-2020 Guideline no 11. • Registered Project Design Document version 06 dated 04-September-2020	
Non-Conformity	

1. In the emission reduction sheet: - The mentioned "Project Title" is not correct as per PDD. - The values for "Annual ER Estimated in the PDD" is incorrect as per PDD - The value of "Net Generation Estimated for this monitoring period as per PDD" is not correct. - The value of "% Difference in ER" is not correct. "Guide to completing the monitoring report" Guideline No. 11 of the MR template guide has not been followed.	
Evidence	
ER Summary sheet and Actual SDGs sheet of Emission reduction sheet.	
1st Response from PD	Date: 13-May-2025
- The project title is revised in the ER sheet. - The values for Annual ER Estimated is revised in the ER sheet. - The values for Net Generation Estimated is revised in the ER sheet. - The value is revised in the ER sheet. - The ER is revised as per GS guidelines.	
Documents provided by PD for review	
ER sheet	
1st Review by Assessment Team	Date: 23-June-2025
2. In the emission reduction sheet: - The mentioned "Project Title" is not correct as per PDD. (OPEN) - The values for "Annual ER Estimated in the PDD" is incorrect as per PDD(OPEN) - The value of "Net Generation Estimated for this monitoring period as per PDD" is not correct. (OPEN) - The value of "% Difference in ER" is not correct. (OPEN) "Guide to completing the monitoring report" Guideline No. 11 of the MR template guide has not been followed (OPEN) - Invoice value for March 2023 is incorrect. (OPEN)	
Finding 05 is OPEN	
2nd Response from PD	Date: 03/07/2025
- The project title is revised in the ER sheet. - The value is revised in the ER. - The value is revised in the ER. - The value is revised in the ER. - The GS guidelines will be followed and the values is revised in the ER. - The invoice value is revised in the ER.	
Documents provided by PD for review	
ER sheet	
2nd Review by Assessment Team	Date: 23-July-2025
3. In the emission reduction sheet: - The mentioned "Project Title" is corrected as per PDD. (CLOSED) - The values for "Annual ER Estimated in the PDD" is corrected as per PDD. (CLOSED) - The value of "Net Generation Estimated for this monitoring period as per PDD" is corrected. (CLOSED) - The value of "% Difference in ER" is corrected. (CLOSED)	



- k. "Guide to completing the monitoring report" Guideline No. 11 of the MR template guide has been followed now. **(CLOSED)**
- l. Invoice value for March 2023 is corrected now. **(CLOSED)**

Finding 06 is CLOSED

Declaration

All CARs, CLs, and FARs from the Verification

Total Number of CARs	04	Total Number of CLs	02	Total Number of FARs	00
Status of CARs	☐ Open ☒ Closed ☐ Turned to a FAR	Status of CLs	☐ Open ☒ Closed ☐ Turned to a FAR	Status of FARs	☐ Open ☐ Closed ☐ Turned to a FAR

7. COMPETENCE OF VERIFICATION TEAM AND TECHNICAL REVIEWERS

Team Leader and Technical Expert T.A.1.2



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Deepali Sharma
Nationality	Indian
Countries of Experience	India, Zimbabwe, Madagascar, Mozambique, Uganda, Ethiopia
Educational Qualification	M.Sc. in Environmental Sciences
Year of Experience	4 years
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	SS 1 – TA 1.2 - Energy generation from Renewables Energy sources SS 3 – TA 3.1. Energy demand She is a GS Approved Auditor
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	NO
Local Expert (India)	YES
TA Expert (1.2 & 3.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	09/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	09/04/2025

Validator/Verifier-Trainee



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Komal Kumari
Nationality	Indian
Countries of Experience	India
Educational Qualification	M.Sc. (Environmental Science) B.Sc. (Zoology)
Year of Experience	1 Year
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	NA
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	YES
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (<i>Country Wise</i>)	NO
TA Expert (<i>XX</i>)	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	07/04/2025
Approved by	Barun Kumar (Technical Manager)	Date	07/04/2025

Technical Reviewer and Technical Expert T.A.1.2



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Barun Kumar
Nationality	Indian
Countries of Experience	India, South Africa, Kenya, Uganda, DR Congo, Zambia, Madagascar, Fiji, Egypt, Singapore
Educational Qualification	B.Sc. (Environmental Science and Water Management) M.Sc. (Ecology & Environmental Sciences)
Year of Experience	13 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	SS 1 – TA 1.2 - Renewables SS 3 – TA 3.1 – Energy Demand SS 6 – TA 6.1 – Construction SS 7 – TA 7.1 – Transport SS 13 – TA 13.1 – Solid waste and wastewater SS 14 – TA 14.1 – Forestry He is a GS Approved Auditor
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i

Roles approved in VKU

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India & South Africa)	YES
TA Expert (1.2, 3.1, 6.1, 7.1, 13.1, 14.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	25/04/2025
Approved by	Dr. Vikas Kumar Aharwal (Director)	Date	25/04/2025

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
3.1	14.09.2024	Duplicacy of executive summary and table is removed from section 1	Apoorva Gupta	Dr. Vikas Kumar Aharwal
3.0	21/05/2024	Signature of TR added as approver	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.1	23/04/2024	Change in VKU address at front page	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.0	28/08/2023	Revisions done in all sections as per the requirement of GS4GG Standard	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	17/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022