


**Verification report for  
GS4GG project activities  
(Gold Standard for the Global Goals)**

<b>BASIC INFORMATION</b>	
<b>Title of the GS4GG Project Activity</b>	30 MW Solar PV Project by Nirosha Solar Power Private Limited
<b>Reference number of the Project Activity</b>	GS5699
<b>Version number of the verification and certification report</b>	02
<b>Completion date of the verification and certification report</b>	29/07/2021
<b>Monitoring period number and duration of this monitoring period</b>	2 <sup>nd</sup> monitoring period Duration: 01/04/2018 to 30/06/2020 (inclusive of both days)
<b>Version number of the monitoring report to which this report applies</b>	02 Dated: 14/07/2021
<b>Crediting period of the project activity corresponding to this monitoring period</b>	20/09/2016 to 19/09/2021
<b>Project representative</b>	Nirosha Solar Power Private Limited
<b>Host Party</b>	India
<b>Applied methodologies and standardized baselines</b>	ACM0002- Grid-connected electricity generation from renewable sources - Version 17
<b>Activity requirements applied</b>	<input type="checkbox"/> Community Services Activities <input checked="" type="checkbox"/> Renewable Energy Activities <input type="checkbox"/> Land Use and Forestry Activities/Risks & Capacities <input type="checkbox"/> N/A
<b>Mandatory sectoral scopes</b>	Sectoral Scope 1
<b>Product requirements applied</b>	<input checked="" type="checkbox"/> GHG Emissions Reduction & Sequestration <input type="checkbox"/> Renewable Energy Label

N/A

Sustainable Development Goals Targeted	SDG Impact	Estimated amount of annual average certified SDG impact (as per approved PDD)	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/Products
<b>SDG 13 (Climate action)</b>	Emission Reduction	46,815	116,591	t CO <sub>2</sub> e
<b>SDG 7 Affordable and Clean Energy</b>	Renewable Electricity Generated	47,884	119,251	MWh
<b>SDG 8 Decent Work and Economic Growth</b>	Number of Jobs generated	10 employments	25	Number of jobs
<b>SDG 8 Decent Work and Economic Growth</b>	Trainings provided to O&M staff	01 Training	7	Number of trainings
<b>Name of the Gold Standard approved auditor (VVB)</b>		Earthood Services Private Limited		
<b>Name, position and signature of the approver of the verification and certification report</b>		 Dr. Kaviraj Singh Managing Director		

## SECTION A. Executive summary

### Description of project activity:

Nirosha Solar Power Private Limited is the promoter of the project activity and involves installation of 30 MW (AC) solar power project at Village: Bendo, District: Mahoba, Uttar Pradesh. Electricity generated from the project activity is sent to Indian grid of India. As per GS4GG PDD, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 46,815 tCO<sub>2e</sub> per annum, thereon displacing 47,884 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 activity is commissioned on 20/09/2016.

Nirosha Solar Power Private Limited has contracted Earthood Services Private Limited (Earthood) to conduct the verification and certification of emission reductions reported for the GS PA- "30 MW Solar PV Project by Nirosha Solar Power Private Limited" under the GS registered in India for the period 01/04/2018 to 30/06/2020.

This report contains the findings of the verification process and a certification statement for the certified emission reductions. The verification is the periodic independent review and *ex post* determination by Earthood of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period. Certification is the written assurance by Earthood that, during a specific period in time, a project activity achieved the verifiable emission reductions.

The objective of this verification was to verify and certify emission reductions reported for the PA "30 MW Solar PV Project by Nirosha Solar Power Private Limited" for the period 01/04/2018 to 30/06/2020.

During the current monitoring period from 01/04/2018 to 30/06/2020, the PA has resulted in emission reductions of 116,591 tCO<sub>2e</sub>. The SDG benefits achieved from the Project Activity are listed in the table below in detail.

Sustainable Development Goals Targeted	SDG Impact	Estimated amount of annual average certified SDG impact (as per approved PDD)	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/ Products
SDG 13 (Climate action)	Emission Reduction	46,815	116,591	t CO <sub>2e</sub>
SDG 7 Affordable and Clean Energy	Renewable Electricity Generated	47,884	119,251	MWh
SDG 8 Decent Work and Economic Growth	Number of Jobs generated	10 employments	25	Number of jobs
SDG 8 Decent Work and Economic Growth	Trainings provided to O&M staff	01 Training	7	Number of trainings

### Scope of Verification

This verification is an independent and objective review and *ex-post* determination of the monitored SDG outcomes by the VVB. The verification addresses the implementation and operation of the GS PA and tests the data and assertions set out in the monitoring report based on the following:

- (i) The registered GS/CDM PDD and preliminary review feedback<sup>1/</sup>

- (ii) The approved methodology "ACM0002- Grid-connected electricity generation from renewable sources - Version 17"/6/
- (iii) "Gold Standard for Global Goals Transition Annexure", for the PA/<sup>3/</sup>
- (iv) GS Passport for PA /<sup>2/</sup>
- (v) UNFCCC criteria referred to in the Kyoto Protocol criteria and the CDM modalities and procedures as agreed in the Bonn Agreement and the Marrakech Accords
- (vi) Latest GS4GG requirements/<sup>22/,23/</sup>
- (vii) CDM Validation and Verification Standard (VVS)/<sup>24/</sup>
- (viii) Principles and Requirements for GS4GG/<sup>22/</sup>
- (ix) Validation and Verification Body requirements, Product requirements and references relevant to the project activity's reported SDG outcomes

The verification has considered both quantitative and qualitative aspects on stated/reported emission reductions. The monitoring report (all versions) and corresponding supporting documentation was assessed in accordance with the rules defined by UNFCCC and GS for GG, as appropriate to the PA. The verification is not meant to provide any consulting or recommendations to the PP/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

#### **Verification Process:**

The verification process is conducted as per internal GS Requirements, which includes the following steps;

- a) Contract with PP and appointment of verification team and technical review team (refer Section B.1 and B.2 of this report)
- b) Desk review (refer Section D.1 of this report) of Monitoring Report and corresponding ER sheet by verification team and planning of onsite audit (including sampling approach (refer Section D.4 of this report) to be applied, if any)
- c) On site audit (refer Section D.2 of this report) (physical implementation and interview with relevant stakeholders) by verification team consisting of Team Leader, as a minimum
- d) Follow up activities e.g., interviews (refer Section D.3 of this report)
- e) Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer Section D.5 of this report)
- f) Independent technical review (refer Section B.2 of this report) of the draft verification report and final/revised documentation (e.g., Monitoring Report, corresponding ER sheet and evidences)
- g) Reporting and closure of TR comments/findings (refer Section D.5 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer Section G and H of this report).
- h) Issuance of final verification report to contracted PP (or authorized representatives) and submission of request for issuance, as appropriate.

#### **Verification Conclusion:**

Based on the outcome of the verification process of the PA "30 MW Solar PV Project by Nirosha Solar Power Private Limited" for the monitoring period 01/04/2018 to 30/06/2020 (including both dates) we confirm that the implementation of referenced registered PA and is complying with applicable CDM and GS rules and regulations as stated in the final version of the Monitoring Report/<sup>8/</sup>. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology "ACM0002- Grid-connected electricity generation from renewable sources - Version 17" and the monitoring

plan contained in the registered PDD<sup>1/</sup> and "Gold Standard for Global Goals Transition Annexure", for PA<sup>3/</sup>.

Earthood Services Private Limited is able to certify that the emission reductions from the registered PA "30 MW Solar PV Project by Nirosha Solar Power Private Limited" for the monitoring period 01/04/2018 to 30/06/2020 (including both dates) amount to 116,591 tCO<sub>2</sub>e. Therefore, this is being submitted for request for issuance, as per Gold standard procedures.

## SECTION B. Verification team, technical reviewer and approver

### B.1. Verification team members

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection (remote)	Interviews	Validation findings
1.	Team Leader and Verifier	EI	Takarkhede	Atul	Central Office	Y	N	Y	Y
3.	Local expert	IR	Garg	Shreya	Central Office	Y	N	Y	Y
4.	Methodology Expert	EI	Takarkhede	Atul	Central Office	Y	N	Y	Y
4.	Technical Expert (TA1.2)	IR	Takarkhede	Atul	Central office	Y	N	N	Y

### B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Guleria	Shifali	Central Office
2.	Technical expert	IR	Guleria	Shifali	Central Office
3.	Approver	IR	Singh	Kaviraj	Central Office

**SECTION C. Application of materiality in conducting the verification**

**C.1. Consideration of materiality in planning the verification**

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human error in recording monitored data in JMR sheets	Low	The reading of JMR is being recorded in the presence of representatives of State Electricity Board and O&M contractor. Hence, it is highly unlikely of occurrence of human error while recording the readings.	The practice on site for recording data was confirmed from the responsible team members for compliance with the standard procedure. The JMR data <sup>9/</sup> for the project activity was cross checked against the controller readings/Invoices <sup>10/</sup> .
2.	Transfer of recorded data to break up sheets and invoices	Low	A dedicated Team is appointed for transfer of recorded data and calculations related to generation by each Feeder. These calculations are performed in excel templates which have adequate control measures to prevent any manual or calculation error. These sheets are further reviewed for errors by the Electricity Board.	The practice on site for data transfer was confirmed from the responsible team members for compliance with the standard procedure.
3.	Error in transferring the recorded data to ER sheet	Medium	The procedure for transferring the recorded break-up sheet readings to the spreadsheet is manual in nature thus increasing the chances of error. However, PP has Implemented internal quality checks to ensure prevention of any such potential error in the prepared ER sheet.	All the monthly reported values in ER sheet <sup>ER7/</sup> were verified with JMR <sup>9/</sup> .

**C.2. Consideration of materiality in conducting the verification**

>> In line with Guidelines for Application of materiality in verifications, the verification team has conducted a complete verification of all the information presented in the monitoring report and data monitored as presented in the emission reduction calculation

spread sheet. There are no material errors, overestimation of ER, omission or misstatement.

**SECTION D. Means of verification**

**D.1. Desk review**

The verification is performed primarily as a desk review of the documents submitted at various stages of assessments. The review is performed by assessment team using dedicated protocols (checklists). The assessment team cross checks the information provided in the documents (MR) and information from sources other than those used, if available, and also conducts independent background investigations. Earthood conducted a desk review 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;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

The list of documents reviewed during the verification is provided under appendix 3 of this report.

**D.2. On-site inspection**

Duration of on-site inspection: NA				
No	Activity performed on-site	Site location	Date	Team member
1.	N/A	N/A	N/A	N/A

In the context of verification, the GS4GG principles and requirements version 1.2<sup>/22/</sup>, para 5.1.26 requires VVB to conduct a site visit including the assessment of the monitoring report and all supporting evidence and documents included by the Project Developer to demonstrate conformity. However, in view of the Covid-19 global pandemic and the Interim measures released by GS<sup>/25/</sup>, the VVB can apply the interim measures until 30/06/2021 where on-site inspection cannot reasonably be performed due to Covid-19 and travel restrictions.

At the time of renewal of verification, the host country, India, was witnessing increasing numbers of COVID-19 infected people in the country. There have been several restrictions regarding interstate travel under such circumstances, the verification team has avoided the risk of exposure by not conducting the on-site visit due to outbreak of global pandemic Covid-19, increased risk of exposure and contact due to travel, as the affected cases in the country are spurting.

The project developer has a Verified Emissions Reductions Agreement (VERPA) which required delivery of credits by December 2020, and the project finances are reliant on the payment from sale of carbon credits

Therefore, for reasons provided above, and in line with GS4GG Covid-19 interim measures, the assessment team conducted the verification using alternative means as defined in the GS4GG Covid-119 Interim measures<sup>/25/</sup>.

All the material impact can be confirmed by verifying the supporting documents such as Joint Meter Reading (JMR)<sup>/11/</sup>, Invoice<sup>/12/</sup>, employment records<sup>/20/</sup>, Training records<sup>/16/</sup>, grievance register<sup>/26/</sup>, etc. which are submitted by PP and the implementation and monitoring procedures can be confirmed through interview with PP representative, O&M team and local stakeholders & consultant. Hence, the assessment team can achieve the reasonable level of assurance through remote audit.

Thus, following means of verification have been implemented by assessment team:

- Cross checks between information provided in the PDD/Passport/Transition Annex/Monitoring report and information.
- The VVB's sectoral & local expertise.
- Telephone & Skype video call Interviews with PP representative, O&M team and local stakeholders & consultant.
- Cross checks between the information provided by interviewed personnels & information provided in registered documents as well as previous verification documents;

The objective of the remote assessment is to:

- Confirm the implementation and operation of the project;
- Review the data flow for generating, aggregating and reporting the monitoring parameters;
- Confirm the correct implementation of procedures for operations and data collection;
- Cross-check the information provided in the MR documentation with other sources;
- Check the monitoring equipment against the requirements of the PDD & Transition Annex and the approved methodology, including calibrations, maintenance, etc.;
- Review the calculations and assumptions used to obtain the GHG data and ER;
- Identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters.
- Confirm the SDG goals/ Sustainable monitoring parameter as per the revised PDD & Transition Annex
- To understand grievance (if any) from the villagers during the monitoring period.
- Local stakeholder interviews.

To verify the implementation of project activity, onsite operation & maintenance, monitoring & management practices; assessment team has conducted Skype video call/telephonic interviews with onsite in-charge, O&M team and also had a detail discussion with the PP representative and reviewed third party statutory documents i.e. Commissioning certificates<sup>/10/</sup>, Power Purchase Agreement<sup>/18/</sup>, Complete set of JMRs<sup>/11/</sup> covering monitoring period, Invoice (for cross check of Net electricity supplied to the grid as per revised PDD & Transition Annex and approved methodology)<sup>/12/</sup>, employment & training records, Salary records<sup>/16/,/20/</sup>, breakdown log<sup>/17/</sup>, O&M schedule<sup>/27/</sup>, complaint/feedback register<sup>/26/</sup>, and other relevant records.

After telephonic/Skype interviews with concerned onsite persons, document reviews & site videos/photographs submitted by PP; assessment team concluded that the project activity is still implemented and operated in-line with the revised PDD<sup>/1/</sup> & Transition Annex<sup>/3/</sup>. There is no change in the project design or operation and monitoring practices at site

which can alter the applicability or additionality of the project activity<sup>/1/</sup>. In addition to the interviews with PP, assessment team have checked the commissioning certificate, PPA and JMRs and found that the project activity is implemented as per the PDD, Transition Annex and Monitoring report submitted by the PP for current monitoring period<sup>/1/,/3/,/8/</sup>. Assessment team therefore of the opinion that project is implemented as described in the revised PDD & Transition Annex and there is no change in monitoring practices as well as all monitoring parameters as envisaged in the PDD & Transition Annex<sup>/1/</sup>. All the monitored values are supported by the evidences i.e. JMRs and found that information provided in the MR is inline with the submitted evidences<sup>/11/</sup>.

### D.3. Interviews

#### D.3.1. Interview with PP/Stakeholders

Name	Affiliation	Date	Subject	Team Member
Ms.Dhrii Pande	Manager	21/12/2020	Project implementation, data management system, Grievance mechanism etc.	Dr.Atul Takarkhede
Mr. Lalchand	Plant Head	21/12/2020	Project implementation, O&M, JMR, Calibration, Sustainable monitoring, LSC, Grievance mechanism etc.	Dr.Atul Takarkhede
Mr. Raghavendra Tiwari	Local Villager	21/12/2020	Stakeholder meeting- Employment opportunities, Pollution aspects, Standard of Livings etc.	Dr.Atul Takarkhede
Mr.Bharat Singh	Local Villager	21/12/2020	Stakeholder meeting- Employment opportunities, Pollution aspects, Standard of Livings etc.	Dr.Atul Takarkhede
Mr.Rohit Tiwari	Local Villager	21/12/2020	Stakeholder meeting- Employment opportunities, Pollution aspects, Standard of Livings etc.	Dr.Atul Takarkhede
Mr. Kingshuk Das	EKI Energy	21/12/2020	Monitoring report and Emission reduction calculations etc.	Dr.Atul Takarkhede

#### D.3.2. Type of questions asked by Team member

Summary of questions asked to interviewed stakeholders:

Name of the stakeholder	Mr. Raghavendra Tiwari
Occupation	Villager
<p>VVB QUESTION: Did PP provided employment opportunity to locals?            Answer: Yes, employment is generated and the locals are given priority. Assessment team noted that locals were employed for the project activity for the current monitoring period. VVB also like to conclude that during the PP interviews &amp; document review it was observed that local people were employed for security and operation related work like vegetation improvement, panel cleaning etc. and other unskilled work. VVB also found that skilled local</p>	

persons were also employed by the organization for the operation and maintenance of the power plant.

Name of the stakeholder	Mr. Bharat Singh
Occupation	Local stakeholder (villager)
<p>VVB questions: Did the power plant have any harmful impact on farming or vegetations?          Answer: NO. The plant is implemented in barren land and there were no any fertile land or crop which is damaged.          VVB also like to conclude that during the PP interviews it was observed that plant was installed on barren land and being renewable does not emits any pollutant. All domestic and hazardous waste is segregated and disposed inline with host country rules.</p>	

Name of the stakeholder	Mr. Rohit Tiwari
Occupation	Local stakeholder (villager)
<p>VVB questions: Did the power plant have helped in the alleviating standard of leaving of locals?          Answer: Yes. Some local got direct job in the plant as well as indirect employments increased due to the plant.          VVB also like to conclude that during the PP interviews &amp; document review it was observed that local people were employed in the plant and thus helped in increasing earnings.</p>	

#### D.4. Sampling approach

PP did not apply sampling plan to determine data and parameters monitored during this monitoring period. The verification team has checked all the documents such as JMR issued by State electricity board /Invoices etc. and hence sampling plan was not required. The verification team hereby confirms that has checked all the documents.

#### D.5. Clarification requests, corrective action requests and forward action requests raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the GS monitoring report form	00	CAR#01	00
Compliance of the project implementation and operation with the registered Passport/Transition Annex	00	00	00
Post-registration changes	00	00	00
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines	00	00	00
Compliance of monitoring activities with the registered monitoring plan	00	CAR#02 CAR#03	00
Compliance with the calibration frequency requirements for measuring instruments	00	00	00
Assessment of data and calculation of emission reductions or net removals	00	00	00
Assessment of reported sustainable development co-benefits	00	00	00
Global stakeholder consultation/Grievance mechanism	00	CAR#04	00
Others (please specify)	00	00	00
<b>Total</b>	<b>00</b>	<b>04</b>	<b>00</b>

## SECTION E.Verification findings

### E.1. Compliance of the monitoring report with the monitoring report form

<b>Means of verification</b>	The Gold Standard for Global Goals prescribes a template for MR. Therefore, PP has used the Gold standards for global goals latest MR template <sup>/28/</sup> which has been issued by Gold Standards. In addition, all the GS4GG requirements are included in accordance with the Principles and requirements <sup>/22/</sup> .
<b>Findings</b>	CAR 01 was raised & resolved.
<b>Conclusion</b>	PP have submitted monitoring report in available template for desk review assessment. However, during the course of verification GS have released the new version of MR template and same have been applied now. PP have submitted MR and found that all sections are filled appropriately. The final monitoring report <sup>/8/</sup> was found to be in compliance with the applicable latest monitoring report form and instructions therein <sup>/28/</sup> .

### E.2. Remaining forward action requests from validation and/or previous verification

This is the 02<sup>nd</sup> verification of the project activity, there are no FARs from last validation report/verification report<sup>/4/,/5/</sup>.

### E.3. Compliance of the project implementation with the registered project design document

<b>Means of verification</b>	Interviews with PP & onsite persons was carried out by the verification team to check the implementation status of the project activity and the instrumentation installed for the project activity.				
<b>Findings</b>	No issues were found				
<b>Conclusion</b>	<p>The project activity was fully implemented according to the description presented in the GS PDD<sup>/1/</sup>. The assessment team confirms, through the interviews with PP <sup>/27/</sup> &amp; document review <sup>/10/,/11/,/18/</sup> that all physical features of the proposed project activity including data collecting systems and storage have been implemented in accordance with the GS PDD<sup>/1/</sup> and Passport<sup>/2/</sup>.</p> <p>The technical features of the equipment's have been verified by the assessment team by reviewing following documentation:</p> <ul style="list-style-type: none"> <li>- telephonic interviews of onsite personnels<sup>/27/</sup></li> <li>- Technical detail analysis of the power plant from the documents submitted by the manufacturer<sup>/13/</sup>.</li> <li>- Commissioning certificates of the plant<sup>/10/</sup></li> <li>- PPA for the project activity<sup>/18/</sup></li> </ul> <p>The project activity involves installation of 30 MW (AC) solar power project at Village: Bendo, District: Mahoba, Uttar Pradesh. Technical details are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Parameter</th> <th style="width: 50%;">Technical detail of the equipment</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"> </td> <td> </td> </tr> </tbody> </table>	Parameter	Technical detail of the equipment		
Parameter	Technical detail of the equipment				

Technology	Polycrystalline modules on Seasonal Tilt at 25 degree and 5 degree.
Solar photovoltaic module	(255 Wp, 260 Wp Module make: BYD) (260 Wp, 265 Wp Module make: Suntech)
No. of modules	132,384
Total Number of Invertors	38 Units
Transformer	Power transformer: 31500 KVA (1 Nos), Aux. Trafo: 100 KVA(1 Nos), Inv. Trafo.: 4080 KVA (1 Nos),2800 KVA (8 Nos), Aux Trafo. ICR: 5 KVA (5 Nos)
Central inverters of nominal AC power output	680 KW , Schneider-total 38 invertors
Technical & Operational Lifetime	25 years

The project activity was commissioned on 20/09/2016 and same was verified from the commissioning certificate issued by UPPTCL, DVVNL & UPNEDA<sup>10/</sup>.

The project activity was in normal operational during the monitoring period and the same has been confirmed during interviews with PP<sup>27/</sup> and crosschecked from review of JMR<sup>11/</sup> & breakdown records<sup>17/</sup> submitted by PP. Power plant was working throughout the monitoring period and same have been conformed from JMR values<sup>11/</sup>. No unusual activates observed during the monitoring period and plant was undergone scheduled as well as emergency maintenance as per the recommendation of the manufacturers<sup>27/</sup>. No forced breakdown observed and the same is confirmed by the assessment team with the plant log details and JMRs<sup>11/</sup>.

The verification team has reviewed the commissioning certificates<sup>10/</sup> & PPA<sup>18/</sup> to conclude that the capacity of the project is same as mentioned in the registered GS PDD<sup>1/</sup> and explained by PP during interviews<sup>27/</sup>. The capacity of the project activity does not change after the registration of the project activity and same have been confirmed from the commission certificate<sup>10/</sup>, PPA<sup>18/</sup> and JMRs<sup>11/</sup> issued by State Utility and Invoices raised by the PP towards state utility<sup>12/</sup>.

Also, from review of other documents such as Commissioning certificate<sup>10/</sup>, PPA<sup>18/</sup> & JMR<sup>11/</sup>, it was observed that the rated capacity of the project is 30 MW. The capacity of the project is more than 15 MW and thus the same qualifies as large scale project activity.

Plant is located in Village: Bendo, District: Mahoba, Uttar Pradesh, India. Assessment team also checked the locations of the project activity in the registered PDD<sup>1/</sup>, validation report<sup>4/</sup>. Thus,

	<p>location provided in MR are found in line with registered documents of the project activity and are as 25.42 N &amp; 79.44 E.</p> <p>The project is connected to National grid (as per the grid structure of India) and the same is found correct by the assessment team during the review of commissioning certificate<sup>/10/</sup>, PPA<sup>/18/</sup> and interviews with PP<sup>/27/</sup>. The grid structure as mentioned in the PDD<sup>/1/</sup> is still applicable for the project and ex-ante emission factor as proposed in the PDD is used for emission reduction calculation. Assessment team noted that the project activity has entered a power purchase agreement with the state utility i.e. DVVNL<sup>/18/</sup>. The electricity is fed in the Integrated Indian grid<sup>/10/</sup>.</p> <p>Thus, assessment team confirms that the project is implemented as per the registered PDD<sup>/1/</sup> and no change in additionality/baseline is envisaged for the present monitoring period<sup>/8/</sup>.</p> <p>The amount of GS-VERs achieved during the present monitoring period are 10.59% higher<sup>/9/</sup> than the estimated value in the PDD<sup>/1/</sup>. This is due to the higher PLF months during the monitoring period. However, same is found within the sensitivity analysis and breaching value for PLF is 20.78%, thus do not have impact on additionality<sup>/1/</sup>.</p> <p>Assessment team also checked the metering details of the connected solar plant and found the same to be appropriate<sup>/8/</sup>. Feeder details were confirmed from the interviews with PP<sup>/27/</sup>, and commissioning certificate<sup>/10/</sup> submitted by PP.</p> <p><b>Grievance Mechanism:</b></p> <p>During the interviews with PP, the verification team confirmed that there is a grievance book/form with GS contact information at the project site office and are accessible to local stakeholders<sup>/27/</sup>. By checking grievance book submitted by PP, it was able to confirm there are no comments received from the local people for the present monitoring period<sup>/26/</sup>. Local people are happy with the implementation of the project activity as it entrust employment and improve living standard of local people and villagers<sup>/27/</sup>.</p>
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### E.3.1. Implementation and operation of the management system

<b>Means of verification</b>	The implementation and operation of management system was verified through interviews with PP and document review; JMRs <sup>/11/</sup> , invoices <sup>/12/</sup> , Training records <sup>/16/</sup> , PPA <sup>/18/</sup> , employment records <sup>/20/</sup> .
<b>Findings</b>	None
<b>Conclusion</b>	The responsibilities of data measurement, collection, verifying, archiving etc. have been clearly defined in the PDD <sup>/1/</sup> & Transition Annex <sup>/3/</sup> . The same practice is followed onsite and it is confirmed by the assessment team during the interviews with pp <sup>/27/</sup> .

	<p>The information flow of each parameter has been verified by the assessment team via interviewing with responsible personnel.</p> <p>It's verified during the interviews with PP &amp; document review, the monitoring procedure as well as the internal quality management and control procedures are stipulated in the PDD<sup>1/</sup>. The monitoring personnel have been interviewed by the assessment team and it's confirmed that the monitoring is implemented as per the procedure<sup>27/</sup>. Also, the training record has been checked by the assessment team and it is confirmed that the monitoring personnel are get sufficient train to perform the monitoring<sup>16/</sup>.</p> <p>All the data and documents, either hard copies or soft copies, is kept for two years after the end of the last crediting period or the last issuance of GS VERs for this Project, whichever occurs later<sup>1/</sup>.</p>
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### **E.3.2. Post-registration changes**

#### **E.3.2.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline**

Not applicable

#### **E.3.2.2. Corrections**

Not applicable

#### **E.3.2.3. Inclusion of a monitoring plan in a registered PDD**

Not applicable

#### **E.3.2.4. Permanent changes to the monitoring plan as described in the registered PDD, applied methodology, or applied standardized baseline**

Not applicable

#### **E.3.2.5. Changes to the project design of the registered PDD**

Not applicable

#### **E.3.2.6. Changes to the start date of the crediting period**

Not applicable

#### **E.3.2.7. Types of changes specific to afforestation and reforestation component project activities**

Not applicable

### **E.3.3. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline**

<b>Means of verification</b>	The monitoring plan as contained in PDD <sup>1/</sup> were reviewed against the monitoring requirements of the applied methodology <sup>6/</sup> as well as PDD <sup>1/</sup> with reference to the technology involved.
<b>Findings</b>	No finding raised

<b>Conclusion</b>	<p>The verification team is able to confirm that the monitoring plan is in accordance with the approved methodology ACM0002 Version 17.0, applied by the proposed GS project activity<sup>/6/</sup> by reviewing the JMR<sup>/11/</sup> and interviews with PP<sup>/27/</sup>.</p> <p>Based on this review it was found the monitoring plan includes all the required parameters to be monitored in the context of project design and description<sup>/1/</sup> and allows proper determination of emission reductions in accordance with the applied methodology<sup>/6/</sup>.</p>
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### E.3.4. Compliance of monitoring activities with the registered monitoring plan

#### E.3.4.1. Data and parameters fixed ex ante or at renewal of crediting period

<b>Means of verification</b>	<p>The values considered ex-ante for this monitoring period were cross-checked with registered PDD<sup>/1/</sup>, GS Passport<sup>/2/</sup> &amp; Transition Annex<sup>/3/</sup> and their respective sources. The summary of all the ex- ante parameters has been given below:</p>		
	<b>Parameter/ Description</b>	<b>Value applied</b>	<b>MoV</b>
	<p><b>SDG 13: Climate Action</b></p> <p><b>EF<sub>grid,OM,y</sub></b> Operating Margin CO<sub>2</sub> emission factor in year y</p>	0.9941 tCO <sub>2</sub> /MWh	<p>The value of the parameter was checked from registered PDD<sup>/1/</sup>. The value of the parameter was sourced from CEA database version 11<sup>/14/</sup>.</p>
	<p><b>SDG 13: Climate Action</b></p> <p><b>EF<sub>grid,BM</sub></b> Build Margin CO<sub>2</sub> emission factor in year y</p>	0.9285 tCO <sub>2</sub> /MWh	<p>The value of the parameter was checked from registered PDD<sup>/1/</sup>. The value of the parameter was sourced from CEA database version 11<sup>/14/</sup>.</p>
	<p><b>SDG 13: Climate Action</b></p> <p><b>EF<sub>grid,CM,y</sub></b> Combined Margin CO<sub>2</sub> emission factor in year y</p>	0.9777 tCO <sub>2</sub> /MWh	<p>The value of the parameter was checked from registered PDD<sup>/1/</sup>. The value of the parameter was sourced from CEA database version 11<sup>/14/</sup>.</p>
<b>Findings</b>	None		
<b>Conclusion</b>	<p>The value mentioned in the Monitoring Report <sup>/8/</sup> and Emission Reduction Spreadsheet <sup>/9/</sup> are consistent with the registered PDD<sup>/1/</sup>. The applied value is correct and justified .</p>		

#### E.4.4.2 Data and parameters monitored (Carbon & SDG)

<b>Relevant SDG Indicator</b>	<b>SDG 7 : Affordable and Clean Energy</b>
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<b>Means of verification</b>	<b>EG<sub>facility,y</sub></b> : Quantity of net electricity generation supplied by the project plant/unit to the grid in year y	
	Measuring/Reading/Recording Frequency	Measured continuously and recorded monthly
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the monitoring frequency is in accordance to the monitoring plan <sup>1/</sup> and monitoring methodology <sup>6/</sup> .
	Monitoring equipment	The parameter is monitored with a bi-directional energy meters which verified from commissioning certificates <sup>10/</sup> , Calibration records <sup>15/</sup> & interviews with PP <sup>27/</sup> . Details of monitoring meters are provided below.
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Accuracy class of the equipment is 0.2s, which is in line to registered PDD <sup>1/</sup> and consistent with calibration certificate <sup>15/</sup> as well. Information was found consistent with PP interviews <sup>27/</sup> & JMR <sup>11/</sup> .
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Accuracy class is valid for entire range.
	Calibration frequency /interval:	The meters are calibrated by third party and which is accredited/State Utility approved external third parties once in five years <sup>15/</sup> . Details of the calibration are provided in FVR and revised MR.
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Yes

	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes. The meters are calibrated by third party and which is accredited/State Utility approved external third parties once in five years/15/.								
	Is(are) calibration(s) valid for the whole reporting period?	The dates have been checked from the calibration certificates. Thus, it is valid for the whole monitoring period. Meters are of Larson and Toubro Limited make and of 0.2s accuracy class <table border="1" data-bbox="841 527 1360 730"> <thead> <tr> <th>Meter Sl. No.</th> <th>Date of Calibration</th> <th>Compliance</th> </tr> </thead> <tbody> <tr> <td>15625430 (Main Meter)</td> <td>01/12/2017</td> <td rowspan="2">Yes. Complied once in 5 years frequency and valid throughout monitoring period.</td> </tr> <tr> <td>15199969 (Check Meter)</td> <td>01/12/2017</td> </tr> </tbody> </table>	Meter Sl. No.	Date of Calibration	Compliance	15625430 (Main Meter)	01/12/2017	Yes. Complied once in 5 years frequency and valid throughout monitoring period.	15199969 (Check Meter)	01/12/2017
	Meter Sl. No.	Date of Calibration	Compliance							
	15625430 (Main Meter)	01/12/2017	Yes. Complied once in 5 years frequency and valid throughout monitoring period.							
	15199969 (Check Meter)	01/12/2017								
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes								
	How were the values in the monitoring report verified?	A value of Net Electricity export by the project activity for the monitoring period verified from monthly joint meter reading issued by State Utility <sup>11/</sup> . The value was found to be consistently reported in MR <sup>8/</sup> and ER sheet <sup>9/</sup> .								
	If applicable, has the reported data been cross-checked with other available data?	The readings were cross checked with the monthly bills raised by PP to DVVNL <sup>12/</sup> .								
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the calibration of the monitoring meters is done by state utility periodically. Check meters also help in verifying main meter readings.									
In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues.									
<b>Findings</b>	CAR 03 was raised and resolved.									

<b>Conclusion</b>	<p>The VVB confirms that:</p> <ul style="list-style-type: none"> <li>• The registered monitoring plan has been properly implemented and followed by the project participants</li> <li>• Monitoring of parameter is implemented in accordance with registered monitoring plan<sup>1/</sup>.</li> <li>• The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology<sup>6/</sup>.</li> <li>• Monitoring results are consistently recorded as per approved frequency.</li> <li>• Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan<sup>1/</sup>.</li> </ul>
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<b>Relevant SDG Indicator</b>	<p><b>SDG 8: Decent Work and Economic Growth</b></p> <ul style="list-style-type: none"> <li>• <b>Quantitative employment and income generation</b></li> </ul> <p>Number of people employed directly due to the project activity.</p> <p>Number of men and number of women employed by the project activity.</p> <p>Type of job like temporary/permanent or skilled/unskilled, etc also monitored and it is ensured that people will get equal payment for equal work.</p>
<b>Means of verification</b>	The value for this parameter is taken from Plant records / Letter from O&M contractors for employment generation <sup>20/</sup> . Verification team interviewed some employees & local stakeholders <sup>27/</sup> .
<b>Findings</b>	CAR 03 was raised and resolved.
<b>Conclusion</b>	The value mentioned in the Monitoring Report <sup>8/</sup> and Emission Reduction Spreadsheet <sup>9/</sup> are consistent with the registered PDD <sup>1/</sup> , GS Passport <sup>2/</sup> & Transition Annex <sup>3/</sup> . The applied value is correct and justified.

<b>Relevant SDG Indicator</b>	<p><b>SDG 8: Decent Work and Economic Growth</b></p> <ul style="list-style-type: none"> <li>• <b>Quality of employment</b></li> </ul> <p>Training of staff.</p>
<b>Means of verification</b>	The value for this parameter is taken from Plant records i.e. Training Records <sup>16/</sup> . Verification team interviewed some employees to verify trainings conducted <sup>27/</sup> .
<b>Findings</b>	CAR 02 & CAR 03 was raised and resolved.
<b>Conclusion</b>	The value mentioned in the Monitoring Report <sup>8/</sup> and Emission Reduction Spreadsheet <sup>9/</sup> are consistent with the registered PDD <sup>1/</sup> , GS Passport <sup>2/</sup> & Transition Annex <sup>3/</sup> . The applied value is correct and justified.

<b>Relevant SDG Indicator</b>	<b>SDG13: Climate Action</b> • <b>ERy</b> Emission reduction achieved per year.
<b>Means of verification</b>	The value for this parameter is calculated inline with registered PDD <sup>/1/</sup> , GS Passport <sup>/2/</sup> & Transition Annex <sup>/3/</sup> .
<b>Findings</b>	No finding was raised.
<b>Conclusion</b>	The value mentioned in the Monitoring Report <sup>/8/</sup> and Emission Reduction Spreadsheet <sup>/9/</sup> are consistent with the registered PDD <sup>/1/</sup> , GS Passport <sup>/2/</sup> & Transition Annex <sup>/3/</sup> . The applied value is correct and justified.

#### E.3.4.2. Implementation of sampling plan

PP did not apply sampling plan to determine data and parameters monitored during this monitoring period<sup>/8/</sup>. The verification team has checked all the documents such as JMR<sup>/11/</sup> issued by State electricity board /Invoices<sup>/12/</sup> etc. and hence sampling plan was not required. The verification team hereby confirms that has checked all the documents.

#### E.3.4.3. Compliance with the calibration frequency requirements for measuring instruments

The calibration related information for the equipment used in the project is outlined in the Monitoring report<sup>/8/</sup>.

The dates have been checked from the calibration certificates<sup>/15/</sup>. Thus, it is valid for the whole monitoring period. Meters are of Larson and Toubro Limited make and of 0.2s accuracy class

Meter Sl. No.	Date of Calibration	Compliance
15625430 (Main Meter)	01/12/2017	Yes. Complied once in 5 years frequency and valid throughout monitoring period.
15199969 (Check Meter)	01/12/2017	

#### E.3.4.4. Safeguarding principles assessment

Means of validation	The analysis of social, economic and environmental impacts:			
	<b>Safeguarding principles</b>	<b>Assessment questions</b>	<b>Assessment of relevance to the project by PP (Yes/potentially/No)</b>	<b>Justification by VVB</b>
	3.0 Social & Economic Safeguarding	1. The Project Developer and the Project shall respect		Based on the CDM PDD <sup>/1/</sup> , GS Passport <sup>/2/</sup> & Transition Annex <sup>/3/</sup> , from

	<p>Principles and Requirements 3.1 Principle 1 – Human Rights</p>	<p>internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights. 2. The Project shall not discriminate with regards to participation and inclusion.</p>	<p>NO</p>	<p>review and assessment of the PA it is evident that project is generating electricity through solar power plant and does not interfere in the human rights of the people therefore the safeguarding principle is relevant to the project in a positive manner. Hence, it was found acceptable by the assessment team.</p>
	<p>3.2 Gender Equality and Women's Rights</p>	<p>1. The Project shall complete the following gender assessment questions in order to inform Requirements 2-4, below:</p> <ul style="list-style-type: none"> <li>• Is there a possibility that the Project might reduce or put at risk women's access to or control of resources, entitlements and benefits?</li> <li>• Is there a possibility that the Project can adversely affect men and women in marginalised or vulnerable communities (e.g., potential increased burden on women or social isolation of men)?</li> <li>• Is there a possibility that the Project might not take into account gender roles and the abilities of women or men to participate in the decisions/designs of the project's activities (such as lack of time, child care duties, low literacy or educational levels, or societal discrimination)?</li> <li>• Does the Project take into account gender roles and the abilities of women or men to</li> </ul>	<p>No</p>	<p>Based on the CDM PDD<sup>1/</sup>, GS Passport<sup>2/</sup> &amp; Transition Annex<sup>3/</sup>, from review and assessment of the PA it is evident that project is generating electricity through solar power plant. The project activity is not impacting gender equality for women's rights, therefore the safeguarding principle is relevant to the project in a positive manner. Hence, it was found acceptable by the assessment team.</p>

		<p>benefit from the Project's activities (e.g., Does the project criteria ensure that it includes minority groups or landless peoples)?</p> <ul style="list-style-type: none"> <li>• Does the Project design contribute to an increase in women's workload that adds to their care responsibilities or that prevents them from engaging in other activities?</li> <li>• Would the Project potentially reproduce or further deepen discrimination against women based on gender, for instance, regarding their full participation in design and implementation or access to opportunities and benefits?</li> <li>• Would the Project potentially limit women's ability to use, develop and protect natural resources, taking into account different roles and priorities of women and men in accessing and managing environmental goods and services?</li> <li>• Is there a likelihood that the proposed Project would expose women and girls to further risks or hazards?</li> </ul> <p>2. The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women. Specifically, this shall include (not exhaustive):</p> <ul style="list-style-type: none"> <li>• Sexual harassment and/or any forms of</li> </ul>		
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		<p>violence against women – address the multiple risks of gender-based violence, including sexual exploitation or human trafficking.</p> <ul style="list-style-type: none"> <li>• Slavery, imprisonment, physical and mental drudgery, punishment or coercion of women and girls.</li> <li>• Restriction of women's rights or access to resources (natural or economic).</li> <li>• Recognise women's ownership rights regardless of marital status – adopt project measures where possible to support to women's access to inherit and own land, homes, and other assets or natural resources.</li> </ul> <p>3. Projects shall apply the principles of nondiscrimination, equal treatment, and equal pay for equal work, specifically:</p> <ul style="list-style-type: none"> <li>• Where appropriate for the implementation of a Project, paid, volunteer work or community contributions will be organised to provide the conditions for equitable participation of men and women in the identified tasks/activities.</li> <li>• Introduce conditions that ensure the participation of women or men in Project activities and benefits based on pregnancy, maternity/paternity leave, or marital status.</li> <li>• Ensure that these conditions do not limit</li> </ul>		
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		<p>the access of women or men, as the case may be, to Project participation and benefits.</p> <p>4. The Project shall refer to the country's national gender strategy or equivalent national commitment to aid in assessing gender risks.</p>		
	3.3 Principle 3 – Community Health, Safety and Working Conditions	The Project shall avoid community exposure to increased health risks and shall not adversely affect the health of the workers and the community.	No	The project activity is a renewable energy generation and does not increase any health risks and not adversely affecting the health of the workers and the community.
	3.4 Principle 4 – Cultural Heritage, Indigenous Peoples, Displacement and Resettlement 3.4.1 Sites of Cultural and Historical Heritage	Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, or practices)?	No	No cultural heritage is observed on the project site.
	3.4.2 Forced Eviction and Displacement	Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)?	No	The land was allotted by the Government authorities on the lease basis to the PP by completing all requirements of prevailing rules and regulations. Thus, project does not require or cause the physical or economic relocation of peoples
	3.4.3 Land Tenure and Other Rights	<p>1. Does the Project require any change to land tenure arrangements and/or other rights?</p> <p>2. For Projects involving land-use tenure, are there any uncertainties with regards land tenure, access rights, usage</p>	No	The barren land was allotted by the Government authorities on the lease basis to the PP by completing all requirements of prevailing rules and regulations. Thus, project does not have impact on land tenure or landuse etc.

		rights or land ownership? Examples include, but are not limited to water access rights, community-based property rights and customary rights.		
	3.4.4 Indigenous Peoples	Are indigenous peoples present in or within the area of influence of the Project and/or is the Project located on land/territory claimed by indigenous peoples	No	The land is allotted by the Government authorities on the lease basis to the PP by completing all requirements of prevailing rules and regulations. The project is having positive impact on the local peoples by employment generation and other ancillary business opportunities in the area.
	3.5 Principle 5 – Corruption	(a) Does not recognise Projects that engage in, contribute to or reinforce corruption of any kind. The Project shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt Projects.	No	The project is renewable energy technology and does not contribute to or reinforce corruption of any kind.
	3.6 Principle 6 – Economic Impacts 3.6.1 Labour Rights	1. The Project Developer shall ensure that there is no forced labour and that all employment is in compliance with national labour and occupational health and safety laws, with obligations under international law, and consistency with the principles and standards embodied in the International Labour Organization (ILO) fundamental conventions. Where these are contradictory and a breach of one or other cannot be avoided, the guidance shall be sought from Gold Standard.	No	The safeguarding principle is not impacted by the project activity because all the laws towards labour rights are in place in India. PP management is abide to it, therefore, the PP is not monitoring. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.

		<p>2. Workers shall be able to establish and join labour organisations.</p> <p>3. Working agreements with all individual workers shall be documented and implemented. These shall at minimum comprise:</p> <p>(a) Working hours (must not exceed 48 hours per week on a regular basis), AND</p> <p>(b) Duties and tasks, AND</p> <p>(c) Remuneration (must include provision for payment of overtime), AND</p> <p>(d) Modalities on health insurance, AND</p> <p>(e) Modalities on termination of the contract with provision for voluntary resignation by employee, AND</p> <p>(f) Provision for annual leave of not less than 10 days per year, not including sick and casual leave.</p> <p>4. The Project Developer shall justify that the employment model applied is locally and culturally appropriate.</p> <p>5. Child labour, as defined by the ILO Minimum Age Convention is not allowed.</p> <p>The Project Developer shall use adequate and verifiable mechanisms for age verification in recruitment procedures.</p> <p>Exceptions are children for work on their families' property as long as:</p>		
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		<p>(a) Their compulsory schooling (minimum of 6 schooling years) is not hindered, AND</p> <p>(b) The tasks they perform do not harm their physical and mental development, AND</p> <p>(c) The opinions and recommendations of an Expert Stakeholder shall be sought and demonstrated as being included in the Project design.</p> <p>6. The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures.</p>		
	<p>3.6.2 Negative Economic Consequences</p>	<p>Is project involves Negative Economic Consequences</p> <p>1. The Project Developer shall demonstrate the financial sustainability of the Projects implemented, also including those that will occur beyond the Project Certification period.</p> <p>2. The Projects shall consider economic impacts and demonstrate a consideration of potential risks to the local economy and how these have been taken into account in Project design, implementation, operation and after the Project. Particular</p>	<p>No</p>	<p>The safeguarding principle is not impacted by the project activity because the project does not impact the local economy. The project is financial sustainable beyond certification period. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.</p>

		focus shall be given to vulnerable and marginalized social groups in targeted communities and that benefits are socially-inclusive and sustainable.		
	4.1.1 Emissions	Will the Project increase greenhouse gas emissions over the Baseline Scenario?	No	The project reduces the amount of fossil fuel used for electricity generation in absence of renewable source and therefore mitigates GHGs. The parameter is monitored based on the operational status of the project by electricity generated from solar power plant. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.1.2 Energy Supply	Will the Project use energy from a local grid or power supply (i.e., not connected to a national or regional grid) or fuel resource (such as wood, biomass) that provides for other local users?	No	The safeguarding principle is not impacted by the project activity because the project does not use grid power rather generate electricity and supply to regional grid. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.2.1 Impact on natural water patterns and flow	Will the Project affect the natural or pre-existing pattern of watercourses, ground-water and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	No	The safeguarding principle is not impacted by the project activity because the project does not affect ground water, watershed of the area etc. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.2.2 Erosion and/or water body stability	1. Could the Project directly or indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion? If 'Yes' or 'Potentially' proceed to question 2.	No	The safeguarding principle is not impacted by the PA in a negative way. Therefore, the PP is not monitoring. Since safeguarding principle is not impacted, the verification team found it

		2. Is the Project's area of influence susceptible to excessive erosion and/or water body instability?		acceptable for PP to not monitor this principle.
	4.2.3 Landscape modification and soil	Does the Project involve the use of land and soil for production of crops or other products?	No	The safeguarding principle is not impacted by the PA because the project implemented in barren land. Therefore, the PP is not monitoring. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.3.2 Vulnerability to Natural Disaster	Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions?	No	The safeguarding principle is not negatively impacted by the PA. It will protect the ecosystem around the activity area, which in turn will protect against natural disasters. Therefore, the PP is not monitoring. Since safeguarding principle is not impacted negatively, the verification team found it acceptable for PP to not monitor this principle.
	4.3.3 Genetic Resources	Could the Project be negatively impacted by the use of genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting, commercial development)?	No	The safeguarding principle is not impacted by the PA; therefore, the PP is not monitoring. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.3.4 Release of pollutants	Could the Project potentially result in the release of pollutants to the environment?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation. The verification team found it acceptable for PP to not monitor this principle.
	4.3.5 Hazardous and Non-hazardous Waste	Will the Project involve the manufacture, trade, release, and/ or use of hazardous and non-hazardous chemicals and/or materials?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation. The verification team found it

				acceptable for PP to not monitor this principle.
	4.3.6 Pesticides and fertilizers	Will the Project involve the application of pesticides and/or fertilisers?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation. The verification team found it acceptable for PP to not monitor this principle.
	4.3.7 Harvesting of forests	Will the Project involve the harvesting of forests?	No	The safeguarding principle is not impacted by the PA because no forests are harvested during this project; therefore, the PP is not monitoring. Since safeguarding principle is not impacted, the verification team found it acceptable for PP to not monitor this principle.
	4.3.8 Food	Does the Project modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation. The verification team found it acceptable for PP to not monitor this principle.
	4.3.9 Animal Husbandry	Will the Project involve animal husbandry?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation. The verification team found it acceptable for PP to not monitor this principle.
	4.3.10 High Conservation Value Areas and Critical Habitats	Does the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified?	No	The safeguarding principle is not impacted by the PA; being renewable energy generation and not affecting or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas. The verification team found it acceptable for PP to not monitor this principle.
	4.3.11 Endangered Species	1. Are there any endangered species identified as potentially	No	The safeguarding principle is not impacted by the PA; being

		<p>being present within the Project boundary (including those that may route through the area)?</p> <p>2. Does the Project potentially impact other areas where endangered species may be present through transboundary affects?</p>		<p>renewable energy generation and not affecting endangered species or transboundary movements of the migratory birds/animals. The verification team found it acceptable for PP to not monitor this principle.</p>
<b>Findings</b>	None			
<b>Conclusion</b>	All the safeguarding principles have been monitored appropriately by the implementer.			

### E.3.5. Assessment of data and calculation of emission reductions or net removals

#### E.3.5.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

<b>Means of verification</b>	<p>Baseline emission was calculated using the approach given in the applied methodology<sup>6/</sup>. The formula used for baseline estimation is as follows:</p> $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ <p>Where,</p> <p><math>EG_{PJ,y}</math> = Total quantity of net electricity delivered to the recipient facility  <math>EF_{grid,CM,y}</math> = Baseline emission factor = 0.9777 tCO<sub>2</sub>/MWh</p> $BE_y = 119,251 \times 0.9777$ $= 116,591 \text{ tCO}_2/\text{year}$ <p>Since <math>ER_y = BE_y</math></p> <p>Therefore, <math>ER_y = 116,591 \text{ tCO}_2/\text{year}</math></p> <p>All the data was made available and have monitored as per required monitoring frequency.</p> <p>The baseline emissions are calculated as per provisions indicated in the registered PDD<sup>1/</sup> and applied methodology<sup>6/</sup>. The means of verification for the values of parameters, used for baseline emission calculation, is described in the sections above of this report. The expressions given in this regard under section E.1 of MR<sup>8/</sup> were found consistent with the registered PDD<sup>1/</sup> and applied methodology<sup>6/</sup>. The explanation of formulae in the MR<sup>8/</sup> and ER sheet<sup>9/</sup> is adequate and consistent.</p>
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**Calculations to assess SDG Impacts:**

**SDG 7 – Affordable and Clean Energy**

The Net electricity supplied to the grid by the project activity will be calculated as a difference of electricity exported to the grid, electricity imported from the grid obtained from joint meter reading certificates/credit notes issued by state electricity board as per below equation:

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

The joint reading at metering point is carried out once in a month in presence of O&M officials and state electricity board personnel<sup>27/</sup>. The calculations/measurement of net electricity supplied to grid is under purview of state electricity board and the PP/Project activity Instance owner has no role on it<sup>27/</sup>. PP/Project activity owner will get value of net electricity supplied to grid and hence this parameter is mentioned as a part of monitoring plan<sup>11/</sup>.

<b>Year</b>	<b>Net power generated</b>
2018	39,700 MWh
2019	51,546 MWh
2020	28,005 MWh
<b>Total</b>	<b>119,251 MWh</b>

**SDG 8 – Number of people employed directly due to the project activity**

Plant records or the training records for all the employees/Letter from O&M contractor for employment generation, local stakeholders etc. provides the value

<b>Year</b>	<b>Skilled</b>	<b>Unskilled</b>	<b>Total</b>
2018	10	5	15
2019	10	0	10
2020	0	0	0

**SDG 8 – Training of Staff**

Plant records or training records for all the employees/Letter from O&M contractor for employment generation provides the value

<b>Sl. No</b>	<b>Topic</b>	<b>Date</b>	<b>Number of Participants</b>	<b>Duration</b>
1.	Fire fighting and safety	30/01/2018	14	2 hours
2.	Basic of PV Module & Maintenance	20/10/2018	14	3 hours
3.	Electrical Safety	09/07/2019	7	1 hour

	4.	Understanding Induced Voltage	11/11/2019	14	3 hours
	5.	Happy Work Place	12/04/2019	7	30 Minutes
	6.	Corona Control & Prevention	25/03/2020	7	30 Minutes
	7.	Fire Safety	13/05/2020	14	2 hours
<b>Findings</b>	None				
<b>Conclusion</b>	<p>The verification team verified that</p> <p>a) A complete set of data for the monitoring period was available and the verification of each monitoring parameter is elaborated in this report. The complete monitoring data is also presented in the corresponding ER calculations sheet<sup>/9/</sup> of final Monitoring Report <sup>/8/</sup>.</p> <p>b) The information provided in the monitoring report was crosschecked with other sources, wherever appropriate and available,.</p> <p>c) The calculations of overall GHG emissions as presented in the corresponding ER calculations sheet<sup>/9/</sup> of final Monitoring Report <sup>/8/</sup> were checked and found to be consistent with the formulae and methods described in the registered monitoring plan PDD<sup>/1/</sup> and the applied methodology<sup>/6/</sup>.</p> <p>d) All assumptions used in the emission calculations were found appropriate and therefore justified</p> <p>e) Appropriate emission factors, IPCC default factors and other reference values have been correctly applied.</p> <p>f) No standardized baseline was prescribed in the registered PDD<sup>/1/</sup> and therefore it has not been applied.</p> <p>g) There is no pro-rata approach was applied in the current monitoring period as entire monitoring period falls into period that is after the end of first commitment period of Kyoto Protocol.</p>				

### E.3.5.2. Calculation of project GHG emissions or actual net GHG removals by sinks

<b>Means of verification</b>	Not applicable as per the methodology and also no source of project emission could be identified.
<b>Findings</b>	Not applicable
<b>Conclusion</b>	Not applicable

### E.3.5.3. Calculation of leakage GHG emissions

<b>Means of verification</b>	Not applicable as per the methodology and also no source of leakage emission could be identified.
<b>Findings</b>	Not applicable
<b>Conclusion</b>	Not applicable

#### E.3.5.4. Summary of calculation of GHG emission reductions or net GHG removals by sinks

<b>Means of verification</b>	<p>The value of overall GHG emissions obtained by applying the equations provided in the registered PDD is 116,591 tCO<sub>2</sub>e.</p> <p>The calculations presented in this regard in the final monitoring report<sup>/8/</sup> and corresponding ER calculations sheet<sup>/9/</sup> were found appropriate and complying with the provisions prescribed in the registered monitoring plan of PDD<sup>/1/</sup> and applied methodology<sup>/6/</sup>.</p> <p>The verification team confirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found acceptable.</p>
<b>Findings</b>	No finding was raised.
<b>Conclusion</b>	<p>The verification team confirms that</p> <ol style="list-style-type: none"> <li>The complete data was available and is duly reported;</li> <li>As indicated above, the description with regard to cross-check of reported data is included under respective parameter;</li> <li>Appropriate methods and formulae for calculating net GHG removals and leakage emissions were followed;</li> <li>Appropriate emission factors, IPCC default factors and other reference values were correctly applied.</li> <li>There is no pro-rata approach was applied in the current monitoring period as entire monitoring period falls into period that is after the end of first commitment period of Kyoto Protocol.</li> </ol> <p>The total number of ERs achieved during the current monitoring period is 116,591 tCO<sub>2</sub>e.</p>

#### E.3.6. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

<b>Means of verification</b>	The actual emission reduction achieved in the monitoring period is 116,591 tCO <sub>2</sub> e, whereas the estimated ERs in the registered PDD <sup>/1/</sup> is 105,430 tCO <sub>2</sub> e. Actual emission reduction is 10.59% higher than the emission reductions for the considered monitoring period.
<b>Findings</b>	No findings.
<b>Conclusion</b>	Justification of higher emission reductions have been provided in the section E.6 of the MR <sup>/8/</sup> . The explanation was found satisfactory as this monitoring period distributed in three high generation and two low generations seasons based on Indian climatic conditions <sup>/8/</sup> . Thus, the comparison between the actual GHG emission reductions and the estimated GHG emission reductions was found to be ok.

##### E.3.6.1. Remarks on difference from estimated value in registered PDD

<b>Means of verification</b>	The assessment team checked the ER sheet and found that the actual emission reduction achieved in the monitoring period is 116,591 tCO <sub>2</sub> e, whereas the estimated ERs in the registered PDD <sup>/1/</sup> is 105,430 tCO <sub>2</sub> e. Actual emission reduction is 10.59% higher than the emission reductions for the considered monitoring period.
<b>Findings</b>	None

<b>Conclusion</b>	The amount of GS-VERs achieved during the present monitoring period are 10.59% higher/9/ than the estimated value in the PDD <sup>1/</sup> . This is due to the higher PLF months during the monitoring period. However, same is found within the sensitivity analysis and breaching value for PLF is 20.78%, thus do not have impact on additionality <sup>1/</sup> .
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### E.3.7. Assessment of reported sustainable development co-benefits

<b>Means of verification</b>	NA
<b>Findings</b>	No findings were raised
<b>Conclusion</b>	No findings were raised

### E.3.8. Global stakeholder consultation

<b>Means of verification</b>	Not Applicable
<b>Findings</b>	Not Applicable
<b>Conclusion</b>	Not Applicable

## SECTION F. Internal quality control

The draft verification report that is prepared by verification team is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by Earthood Services Private Limited were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable Gold Standard rules/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 finalised. 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 on behalf of Earthood Services Private Limited.

## SECTION G. Verification opinion

Earthood Services Private Limited (Earthood), contracted by Nirosha Solar Power Private Limited, has performed the independent verification of the emission reductions for the GS PA "30 MW Solar PV Project by Nirosha Solar Power Private Limited" in India for the monitoring period 01/04/2018 to 30/06/2020 (Inclusive of both days) as reported in the Monitoring Report Version 02 dated 14/07/2021, Nirosha Solar Power Private 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.

The VVB commenced the verification on the basis of the baseline and monitoring methodology ACM0002- Grid-connected electricity generation from renewable sources - Version 17, "Gold Standard for Global Goals Transition Annexure", the monitoring plan contained in the PDD, Monitoring Report.

VVB'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. Earthood



planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

The verification team confirms that:

- The PA was found completely implemented as per the description given in the registered PDD.
- The actual operation conforms to the description in the registered PDD

## **SECTION H. Certification statement**

Earthood Services Private Limited (Earthood), contracted by Nirosha Solar Power Private Limited, has performed the independent verification of the emission reductions for “30 MW Solar PV Project by Nirosha Solar Power Private Limited” for the monitoring period 01/04/2018 to 30/06/2020 (Inclusive of both days) as reported in the Monitoring Report Version 02 dated 14/07/2021, Nirosha Solar Power Private 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.

VVB commenced the verification on the basis of the baseline and monitoring methodology ACM0002- Grid-connected electricity generation from renewable sources - Version 17, the monitoring plan contained in the PDD “30 MW Solar PV Project by Nirosha Solar Power Private Limited”, Monitoring Report Version 02 dated 14/07/2021.

VVB’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. Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood 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 01/04/2018 to 30/06/2020 (Inclusive of both days) are fairly stated in the Monitoring Report Version 02 dated 14/07/2021. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002- Grid-connected electricity generation from renewable sources - Version 17, the monitoring plan contained in the PDD “30 MW Solar PV Project by Nirosha Solar Power Private Limited”. Earthood Services Private Limited is able to certify that the emission reductions from the GS PDD “30 MW Solar PV Project by Nirosha Solar Power Private Limited” during the period 01/04/2018 to 30/06/2020(Inclusive of both days) amount to 116,591 tCO<sub>2e</sub>.

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

<b>Commitment period</b>	<b>Amount</b>
Up to 31/12/2012 (1 <sup>st</sup> commitment period)	Not Applicable/Nil
From 01/01/2013 onwards	116,591 tCO <sub>2e</sub>

**Appendix 1. Abbreviations**

<b>Abbreviations</b>	<b>Full Texts</b>
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
PP	Coordinating and Managing Entity
CO <sub>2</sub>	Carbon dioxide
CO <sub>2</sub> e	Carbon dioxide equivalent
CP	Crediting Period
DNA	Designated National Authority
VVB	Validation/Verification Bodies
DR	Document Review
EB	Executive Board
ER	Emission Reduction
ER	Emission Reduction
ESPL	Earthood Services Private Limited (Earthood)
FAR	Forward Action Request
GHG	Green House Gas
GS	Gold Standard
IPCC	Intergovernmental Panel on Climate Change
IR	Internal Resource
ODA	Official Development Assistance
PCP	Project Cycle Procedure
PDD	Project Design Document
PFA	Pre-Feasibility Assessment
PMU	Project Management Unit
PA	Project Activities
PP	Project participant
PS	Project Standard
RSV	Remote Site Visit
SFR	Stakeholders Feedback Round
UNFCCC	United Nations Framework Convention on Climate Change
UPNEDA	DEPARTMENT OF ADDITIONAL SOURCES OF ENERGY, GOVERNMENT OF UTTAR PRADESH
UPPTCL	Uttar Pradesh Power Transmission Corporation Ltd
VER	Verified Emission Reductions

## Appendix 2. Competence of team members and technical reviewers

<b>Name</b>	Shreya Garg		
<b>Country</b>	India		
<b>Education</b>	M.Sc. (Climate Science & Policy), TERI University		
<b>Experience</b>	6 Years +		
<b>Field</b>	Climate Change		
<b>Approved Roles</b>			
<b>Team Leader</b>	YES		
<b>Validator</b>	YES		
<b>Verifier</b>	YES		
<b>Methodology Expert</b>	AMS.I.A., AMS.I.C., AMS.I.D., AMS.I.F., AMS.II.D., AMS.II.G., AMS.II.J., AMS.III.AV., ACM0002, ACM0012		
<b>Local expert</b>	YES (India)		
<b>Financial Expert</b>	NO		
<b>Technical Reviewer</b>	YES		
<b>TA Expert</b>	YES (TA 1.2, TA 3.1)		
<b>Reviewed by</b>	Abhishek Mahawar	<b>Date</b>	01/03/2018
<b>Approved by</b>	Ashok Gautam	<b>Date</b>	01/03/2018

<b>Competence Statement</b>			
<b>Name</b>	Atul Takarkhede		
<b>Education</b>	Ph.D. Environmental Science		
<b>Experience</b>	12 years		
<b>Field</b>	Climate Change and environment		
<b>Approved Roles</b>			
<b>Team Leader</b>	YES		
<b>Validator</b>	NO		
<b>Verifier</b>	NO		
<b>Methodology Expert</b>	NO		
<b>Local expert</b>	NO		
<b>Financial Expert</b>	NO		
<b>Technical Reviewer</b>	NO		
<b>TA Expert</b>	YES (1.2)		
<b>Reviewed by</b>	Shreya Garg	<b>Date</b>	24/04/2019
<b>Approved by</b>	Anshika Gupta	<b>Date</b>	25/04/2019

<b>Competence Statement</b>			
<b>Name</b>	Shifali Guleria		
<b>Education</b>	M.Sc. (Environmental Studies and Resource Management), TERI University		
<b>Experience</b>	2+ year		

<b>Field</b>	Climate Change		
<b>Approved Roles</b>			
<b>Team Leader</b>	YES		
<b>Validator</b>	YES		
<b>Verifier</b>	YES		
<b>Methodology Expert</b>	YES (AMS-I.A., AMS-II.G., AMS-III.A.V., AMS-I.D, ACM0002)		
<b>Local expert</b>	YES		
<b>Financial Expert</b>	NO		
<b>Technical Reviewer</b>	YES		
<b>TA Expert</b>	YES (1.2, 3.1)		
<b>Reviewed by</b>	Shreya Garg	<b>Date</b>	09/07/2020
<b>Approved by</b>	Ashok Gautam	<b>Date</b>	09/07/2020

### Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	PP	GS PDD, Version 03	Dated 17/02/2018	PP
2.	PP	GS Passport, Version 02	Dated 19/06/2017	PP
3.	GS	GS Transition Annex for PA	Dated NA	PP
4.	Applus+	Validation Report Version 01.0 Verification Report (1 <sup>st</sup> Verification), version 01.0	Dated 06/09/2017 Dated 14/05/2018	PP
5.	GS SC	GS webpage for the project: <a href="https://registry.goldstandard.org/projects/details/1375">https://registry.goldstandard.org/projects/details/1375</a> & sustain-cert: <a href="https://impact.sustain-cert.com/public_projects/1506">https://impact.sustain-cert.com/public_projects/1506</a>	Last accessed on 08/01/2021	Others
6.	UN	ACM0002- Grid-connected electricity generation from renewable sources	Version 17	Others
7.	PP	Monitoring Report, Version 1	Dated 05/10/2020	PP
8.	PP	Monitoring Report Version 02 (Final version)	Dated 14/07/2021	PP
9.	PP	ER calculations Version 01  ER calculations Version 02	Dated 05/10/2020  Dated 14/07/2021	PP
10.	UPPTCL, DVVNL & UPNEDA	Commissioning certificate for project activity dated 20/09/2016 by Uttar Pradesh Power Transmission Corporation Ltd, DEPARTMENT OF ADDITIONAL SOURCES OF ENERGY, GOVERNMENT OF UTTAR PRADESH & Dakshinanchal Vidyut Vitran Nigam Ltd.	20/09/2016	PP
11.	UPPTCL & DVVNL	JMR (monthly credit notes) covering monitoring period from NTPC Vidyut Vyapar Nigam Limited (NVVN)	-	PP
12.	PP	Invoices raised by PP covering monitoring period	-	PP
13.	PP	Technical details of project activity	-	PP
14.	CEA	CEA database	Version 11	Others
15.	-	Calibration certificates for meters of 132KV substation by Yesh Metrology Laboratory Pvt. Ltd	01/12/2017	PP
16.	PP	Training records for year 2018, 2019 & 2020	-	PP
17.	PP	Breakdown record for the monitoring period	-	PP
18.	PP & NTPC	Power Purchase Agreement	06/04/2015	PP
19.	PP	Records of the CSR activities carried out in project area by PP	NA	PP

No.	Author	Title	References to the document	Provider
20.	PP	Employment records/attendance sheets/salary slips provided by PP	NA	PP
21.	IPCC	IPCC Guidelines for National Greenhouse Gas Inventories 2.1 ( <a href="http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf">http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf</a> )	Vol. 2	Others
22.	GS4GG	Principles and Requirements	Version 1.2	Others
23.	GS4GG	RE Activity Requirements	Version 1.3	Others
24.	UN	CDM validation and verification standard for project activities	Version 02.0	Other
25.	GS	Interim measures released by GS for site visit exemptions	-	Other
26.	PP	Grievance records /Grievance register maintained at plant	-	PP
27.	NA	Interviews with PP during remote audit	21/12/2020	NA
28.	GS	GS MR template & guidelines to complete it <a href="https://www.goldstandard.org/">https://www.goldstandard.org/</a>	-	Other

## Appendix 4. Clarification requests, corrective action requests and forward action requests

CAR: Corrective Action Request

CL: Clarification Request

FAR: Forward Action Request

**Table 1. Remaining FAR from validation and/or previous verification**

<b>FAR ID</b>	XX	<b>Section no.</b>	E.2	<b>Date : DD/MM/YYYY</b>
<b>Description of FAR</b>				
<i>There is no FAR from the validation of the project activity</i>				
<b>Project participant response</b>				<b>Date : DD/MM/YYYY</b>
<b>Documentation provided by project participant</b>				
<b>VVB assessment</b>				<b>Date: DD/MM/YYYY</b>

**Table 2. CL from this verification**

<b>CL ID</b>	XX	<b>Section no.</b>	4.1	<b>Date : DD/MM/YYYY</b>
<b>Description of CL</b>				
NA				
<b>Project participant response</b>				<b>Date : DD/MM/YYYY</b>
<b>Documentation provided by project participant</b>				
<b>VVB assessment</b>				<b>Date: DD/MM/YYYY</b>

**Table 3. CAR from this verification**

<b>CAR ID</b>	01	<b>Section no.</b>	E.1	<b>Date: 26/02/2021</b>
<b>Description of CAR</b>				
GS Monitoring report found not inline with the latest GS MR template. Corrections sought. Further, PP requested to submit documents; GS Registration & previous verification documents, Commissioning certificate, PPA, O&M contract if any				
<b>Project participant response</b>				<b>Date: 19/05/2021</b>
GS Monitoring report has been updated in new template. The previous GS Registration documents, previous verification documents, Commissioning Certificates, PPA are now submitted to the VVB assessment team.				
<b>Documentation provided by project participant</b>				
<ol style="list-style-type: none"> <li>1. Revised MR</li> <li>2. previous GS Registration documents, previous verification documents, Commissioning certificate, PPA</li> </ol>				
<b>VVB assessment</b>				<b>Date: 29/06/2021</b>
PP have submitted GS MR in the latest template and sections found completed inline with the guidelines. Further, PP have submitted GS Registration & previous verification documents, Commissioning certificate, PPA, O&M contract and information in the MR found inline with the documents.				

<b>CAR ID</b>	02	<b>Section no.</b>	E.6.2	<b>Date:</b> 26/02/2021
<b>Description of CAR</b>				
<p>Following observation is made by the VVB regarding monitoring parameter:</p> <ul style="list-style-type: none"> <li>• Segregation of technical trainings, soft skill trainings and HSE trainings missing in the MR.</li> <li>• The documentary evidences for CSR activities carried out missing in the document submission.</li> </ul> <p>Corrections requested.</p>				
<b>Project participant response</b>				<b>Date:</b> 19/05/2021
<ol style="list-style-type: none"> <li>1. The details of the trainings provided to the employees are now included in the revised GS MR.</li> <li>2. PP has provided employment opportunities to local people and also provided training during the current monitoring period. The supporting documents are also provided to the VVB assessment team.</li> </ol>				
<b>Documentation provided by project participant</b>				
<ol style="list-style-type: none"> <li>1. Revised GS MR</li> <li>2. Employment details and training records</li> </ol>				
<b>VVB assessment</b>				<b>Date:</b> 29/06/2021
<p>PP have submitted segregated details of technical trainings, soft skill trainings and HSE trainings in the MR and supporting documents CAR closed. The documentary evidences for CSR activities carried out are now submitted. CAR closed.</p>				

<b>CAR ID</b>	03	<b>Section no.</b>	E.6.2	<b>Date:</b> 26/02/2021
<b>Description of CAR</b>				
<p>Supporting documents for all SDG parameters found missing in the submission by PP. Correction sought.</p>				
<b>Project participant response</b>				<b>Date:</b> 19/05/2021
<p>Supporting documents of all SDG parameters are now provided to the VVB assessment team.</p>				
<b>Documentation provided by project participant</b>				
<p>Supporting documents for all SDG parameters</p>				
<b>VVB assessment</b>				<b>Date:</b> 29/06/2021
<p>Supporting documents for all SDG parameters are now submitted. Assessment team checked the ER sheet and SDG supporting data and found correct. CAR closed.</p>				

<b>CAR ID</b>	04	<b>Section no.</b>	E.8	<b>Date:</b> 26/02/2021
<b>Description of CAR</b>				
<p>As per the GS PDD/MR a grievance register is placed at site and is being monitored continuously for any comments from Stakeholder. However, the records are not submitted to the assessment team. Corrections sought.</p>				
<b>Project participant response</b>				<b>Date:</b> 19/05/2021
<p>Grievance register is now provided to VVB assessment team.</p>				
<b>Documentation provided by project participant</b>				
<p>Grievance Register</p>				
<b>VVB assessment</b>				<b>Date:</b> 29/06/2021
<p>PP have submitted copy of the grievance register maintained at the plant. No grievances recorded during this monitoring period. CAR closed.</p>				

**Table 4. FAR from this verification**

<b>FAR ID</b>	XX	<b>Section No.</b>		<b>Date :</b> DD/MM/YYYY
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<b>Description of FAR</b>	
There is no FAR from this verification	
<b>Project participant response</b>	<b>Date : DD/MM/YYYY</b>
<b>Documentation provided by project participant</b>	
<b>VVB assessment</b>	<b>Date: DD/MM/YYYY</b>