

**GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG)**  
**REPORT**  
-  
**VERIFICATION**



|                           |                                                             |
|---------------------------|-------------------------------------------------------------|
| <b>Project Title:</b>     | 40 MW Orange Charanka Solar Power Project in Gujarat, India |
| <b>Monitoring Period:</b> | 01/01/2021 to 31/12/2022 (Inclusive of both days)           |
| <b>GS project ID:</b>     | GS 5866                                                     |
| <b>Internal ID:</b>       | TQC 9323                                                    |
| <b>Customer:</b>          | Infinite Environmental Solutions LLP                        |
| <b>Date:</b>              | 29/05/2024                                                  |
| <b>Revision:</b>          | 03                                                          |

<sup>1</sup> <https://cdm.unfccc.int/UserManagement/FileStorage/D5YFS9I3VKB18MQNGX0LPZ6U7AWCO>  
<sup>2</sup> <https://platform.sustain-cert.com/public-project/1482>

Cost Spent on O & M – 25.748 INR Mn.  
 No. of Jobs generated<sup>3</sup> - 39 nos.  
 SDG 13 (Climate action): 167,298 tCO<sub>2</sub>e.

Selected Sustainable Development Goals (SDGs): 7, 8 and 13

### Verification Summary

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Orange Charanka Solar Power Private Limited (OCSPPPL) to perform the 4<sup>th</sup> verification of “40 MW Orange Charanka Solar Power Project in Gujarat, India” (Ref. No. GS 5866<sup>4</sup>) applying the methodology ACM0002, version 17.0. The management of Orange Charanka Solar Power Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions.

A desk review and a Remote Audit have been conducted to verify the data submitted in the monitoring report. Applus+ Certification confirms the following have been reviewed:

- a. The registered PDD, version 04 including the monitoring plan and Transition Annex;
- b. Monitoring report;
- c. The applied monitoring methodology;
- d. Relevant decisions, clarifications and guidance from the CMP and the CDM Executive Board;
- e. The Gold Standard for Global Goals “Principles and Requirements” Version 1.2 and GS4GG guideline and related Annex.
- f. All information and references relevant to the project activity’s resulting in emission reductions.

Orange Charanka Solar Power Private Limited has implemented a Greenfield “40 MW Orange Charanka Solar Power Project in Gujarat, India” a large-scale grid-connected solar PV power project in Village Charanka, District Patan, Gujarat state of India. The project activity consists of 40 MW grid-connected solar PV power project which is commissioned on 04/08/2017 and operational.

The project activity was implemented and registered under GS by Orange Charanka Solar Power Private Limited which was incorporated on 15/07/2016. However, during operation phase the assets of the project was acquired by Greenko on 18/01/2021 including carbon emission assets. The name of ownership/company was changed from Orange Charanka Solar Power Private Limited to Greenko Charanka Solar Power Private Limited on same day (18/01/2021). The same has been verified with the certificate of Incorporation issued by Ministry of Corporate Affairs. VVB confirms that there are no other changes like project design and contact person. Thus, there is no impact on additionality of the project.

The project activity involves installation of 40 MW<sub>AC</sub> (53.4 MWp) solar power plant. Electricity generated from the project activity is sent to the Indian Grid. As per GS PDD version 04, the annual average electricity generation from the project activity is estimated as 86,347 MWh/year and to be abated 84,421 tCO<sub>2</sub>e emissions per year; and 171,114.96 MWh and 167,298 tCO<sub>2</sub>e over the current monitoring period from 01/01/2021 to 31/12/2022 (Both days included)<sup>1/</sup>.

Applus+ Certification confirms that the project is implemented in accordance with the registered PDD & transition annex version 04. The monitoring plan complies with the applied methodology ACM0002, version 17.0<sup>4/</sup> and the Gold Standard for Global Goals “Principles and Requirements” V 1.2, GS4GG guidelines<sup>7/</sup>. The monitoring has been carried out in accordance with the monitoring plan. The monitoring system is in place and the emission reductions are calculated without material misstatements. Our opinion relates to the project’s GHG emissions and the resulting GHG emission reductions reported and related to the valid and registered project baseline and monitoring and its

<sup>3</sup> Average 39 employments given during the current monitoring period. The no employees in 2022 is lower than no employees in 2021. This reduction is attributed to the absence of temporary employees.

<sup>4</sup> <https://registry.goldstandard.org/projects/details/1377>

associated documents. Based on the information reviewed and evaluated Applus+ Certification confirms that the implementation of the project has resulted in 167,298 tCO<sub>2</sub>e emission reductions during the period 01/01/2021 to 31/12/2022 (Both days included).

All CARs and CLs raised during verification resolved prior to submitting a request for issuance. No FAR has been raised during this verification. Please refer Appendix 1 of this report. Total numbers of findings: CARs: 05, CLs: 01, FARs: 00

| ASSESSMENT TEAM                             |                                                                                                |                                                 |
|---------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Team Members                                | Type of Resource <sup>5</sup>                                                                  | Organization (for OEs)                          |
| Lead Auditor (LA): Mr. Jitendra Mohan Singh | <input type="checkbox"/> IR <input type="checkbox"/> EI <input checked="" type="checkbox"/> OE | M/s True Quality Certifications Private Limited |
| Technical Reviewer (TR): Mr. Denny Xue      | <input type="checkbox"/> IR <input checked="" type="checkbox"/> EI <input type="checkbox"/> OE | LGAI Technological Center, S.A.                 |

| ABBREVIATIONS        |                                                                                       |
|----------------------|---------------------------------------------------------------------------------------|
| <b>ACM</b>           | Approved Consolidated Methodology                                                     |
| <b>BM</b>            | Build Margin                                                                          |
| <b>CAR</b>           | Corrective Action Request                                                             |
| <b>CDM</b>           | Clean Development Mechanism                                                           |
| <b>CDM EB</b>        | CDM Executive Board                                                                   |
| <b>CER</b>           | Certified Emission Reduction                                                          |
| <b>CL/CR</b>         | Clarification Request                                                                 |
| <b>CM</b>            | Combined Margin                                                                       |
| <b>CMP</b>           | Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol |
| <b>DNA</b>           | Designated National Authority                                                         |
| <b>EF</b>            | Emission Factor                                                                       |
| <b>EIA</b>           | Environmental Impact Assessment                                                       |
| <b>ER</b>            | Emission Reduction                                                                    |
| <b>FAR</b>           | Forward Action Request                                                                |
| <b>GHG</b>           | Greenhouse Gas(es)                                                                    |
| <b>GS4GG (or GS)</b> | Gold Standard for Global Goals                                                        |
| <b>IPCC</b>          | Intergovernmental Panel on Climate Change                                             |
| <b>KP</b>            | Kyoto Protocol                                                                        |
| <b>MP</b>            | Monitoring Plan                                                                       |
| <b>MR</b>            | Monitoring Report                                                                     |
| <b>NGO</b>           | Non-Governmental Organization                                                         |

<sup>5</sup> IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>SDG</b>    | Sustainable Development Goal                           |
| <b>TAC</b>    | Gold Standard Technical Advisory Committee             |
| <b>OM</b>     | Operational Margin                                     |
| <b>PDD</b>    | Project Design Document                                |
| <b>PP</b>     | Project Participant                                    |
| <b>SECI</b>   | Solar Energy Corporation of India                      |
| <b>UNFCCC</b> | United Nations Framework Convention for Climate Change |
| <b>VVB</b>    | Validation and Verification Body                       |
| <b>VVS</b>    | Validation and Verification Standard                   |

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### **Appendix:**

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

**Appendix 2:** Audit Team CVs.

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## **1. INTRODUCTION**

### **1.1 Objective**

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Orange Charanka Solar Power Private Limited to perform 4<sup>th</sup> periodic verification of "40 MW Orange Charanka Solar Power Project in Gujarat, India" applying the methodology ACM0002, version 17.0<sup>/4/</sup> and GS4GG guidelines. Gold Standard projects must undergo periodic audits and verification of emission reductions as the basis for issuance of Gold Standard VERs. The objective of the verification work is to assess the compliance with the requirements of paragraph 62 of the CDM Modalities and Procedures as well as the GS4GG guidelines and relevant Principles and Requirements. According to this assessment Applus+ Certification shall:

- Ensure that the project activity has been implemented and operated as per the registered PDD, GS Passport and Transition Annex GS PDD<sup>/1/</sup> and that all physical features (technology, project equipment, monitoring and metering equipment) of the project are in place;
- Ensure that the final MR<sup>/2/</sup> and other supporting documents provided are complete, verifiable and in accordance with applicable CDM VVS for project activities version 03.0<sup>/4/</sup> for the project activity and Gold Standard i. e. GS4GG requirements<sup>/7/</sup>;
- Ensure that the actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology;
- Evaluate the data recorded and stored as per the ACM0002, version 17.0.

### **1.2 Scope**

The verification scope encompasses an independent and objective review and ex-post determination of the monitored reductions in GHG emissions by the VVB. The verification is based on the submitted initial monitoring report, registered PDD, GS Passport & Transition Annex<sup>/1/</sup>, the applied monitoring methodology<sup>/4/</sup>, relevant decisions, clarifications and guidance from the CMP and the EB, GS4GG guidelines<sup>/7/</sup> and any other information and references relevant to the project activity's resulting emission reductions. These documents are reviewed against the requirements of the Kyoto Protocol, the CDM Modalities and Procedures, GS4GG guideline & relevant Principles and Requirements, as well as their related rules and guidance.

Based on the requirements in the CDM VVS for project activities, version 03.0 for the project activity as well as the GS4GG guideline, Applus+ Certification has applied a risk-based approach for the verification of the project. The principles of accuracy, completeness, relevance, reliability and credibility were combined with a conservative approach to establish a traceable and transparent verification opinion.

The verification considers both quantitative and qualitative information on emission reductions. The verification also considers the monitoring of sustainable parameters.

The verification is not meant to provide any consultancy towards the client. However, stated requests for clarifications, corrective and/or forward actions may provide input for improvement of the monitoring activities.

### 1.3 Description of the project activity

The project activity uses renewable energy (solar) as a clean fuel to generate electrical energy. The project involves installation of 40 MW<sub>AC</sub> (53.4 MW<sub>P</sub>) Solar Power Plant<sup>/1/</sup>. The project activity is located in Village Charanka, District Patan, Gujarat.

The solar power produced from the project activity has been exported to Indian grid. As per registered PDD (version 04), GS Passport/Transition Annex<sup>/1/</sup>, the annual average of estimated electricity generation is 86,347 MWh/year resulting in estimated emission reductions of 84,421 tCO<sub>2</sub>e per year during the crediting period (04/08/2017 - 03/08/2024)<sup>/1/</sup>. The project has been commissioned on 04/08/2017<sup>/3/</sup>. The technical specifications are as follows:

#### Solar PV modules

| Make                    | JA Solar                  | JA Solar                  |
|-------------------------|---------------------------|---------------------------|
| Technology              | 60-cell multi-Crystalline | 60-cell multi-Crystalline |
| Model                   | JAP 6(K) 60 265 4BB       | JAP 6(K) 60 270 4BB       |
| Capacity                | 265 Wp                    | 270 Wp                    |
| No. of Modules          | 80784                     | 118656                    |
| Capacity, MW (DC)       | 21.408 MWp                | 32.037 MWp                |
| Total Capacity, MW (DC) | 53.445 MWp                |                           |
| Total AC Capacity       | 40 MW                     |                           |

#### Inverters

| Make                | ABB       | Huawei              |
|---------------------|-----------|---------------------|
| Model               | PVS800-57 | SUN2000-43KTL-IN-C1 |
| Rated Capacity      | 1000 kVA  | 43 kVA              |
| No. of Inverters    | 36        | 94                  |
| Rated Input Voltage | 1000 V DC | 1000 V DC           |

#### Transformers

| Make                | Raychem RPG      | Raychem RPG      | Crompton Greaves | Recons Power Equipments |
|---------------------|------------------|------------------|------------------|-------------------------|
| Model No.           | ADA1419025       | ADA1419026       | MT 7984          | 3820/3/17               |
| Capacity            | 4000 kVA         | 4000 kVA         | 20/25 MVA        | 100 kVA                 |
| No. of Transformers | 09               | 01               | 02               | 01                      |
| Voltage Ratio       | 4 x 380 V/ 11 kV | 2 x 500 V/ 11 kV | 11 / 66 kV       | 415 V / 11 kV           |

The technical specifications<sup>/14/</sup> were confirmed during the Remote Audit and suppliers catalogue submitted by PP.

## 2. **METHODOLOGY**

Applus+ Certification approach to the verification is a two-stage process. In the 1<sup>st</sup> stage, Applus+ Certification completed a strategic review and risk assessment of the project's activities and processes in order to gain a full understanding of:

- Activities associated with all the sources contributing to the project emissions and emission reductions, including leakage if relevant;
- Protocols used to estimate or measure GHG emissions from these sources;
- Collection and handling of data;
- Controls on the collection and handling of data;
- Means of verifying reported data; and
- Compilation of the monitoring report.

### 2.1 **Appointment of the assessment team**

According to the sectoral scope / technical area and experience in the sectoral or national business environment, Applus+ Certification has composed an assessment team in compliance with the Contract Review and Assessment Team appointment rules in the internal Quality Management System of Applus+ Certification.

The composition of the assessment Team (Applus+ Certification's team) has been approved by Applus+ Certification during the Contract Review process ensuring that the required skills are covered.

The qualification levels for Assessment Team members that are assigned by aforementioned appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Any of the above-mentioned roles in training (iT, e.g. AiT for auditor in training).

The Sectoral Scope / Technical Area required knowledge linked to the applied methodology(ies) is covered by the Assessment Team as shown below:

| Name                     | Role  | SS Coverage | TA Coverage | Financial aspect | Host country experience |
|--------------------------|-------|-------------|-------------|------------------|-------------------------|
| Mr. Jitendra Mohan Singh | LA/TE | YES         | YES         | NA               | YES                     |
| Mr. Denny Xue            | TR    | YES         | YES         | NA               | NA                      |

The complete list of CVs is included as Appendix 3 of this report.

### 2.2 **Document review**

In the 2nd stage, Applus+ Certification verified the implementation of the monitoring plan and the data presented in the Monitoring Report for the period in question. This involved Remote

Audit and a desk review of the Monitoring Report. This Verification Report describes the findings of this assessment

The Monitoring Report version 01/<sup>2/</sup> was submitted to VVB before the verification activities started. The MR was assessed based on all the relevant documents. The aim of the assessment in the desk review was to:

- Verify the completeness of the data and the information presented in the MR;
- Check the compliance of the MR with respect to the monitoring plan depicted in the registered PDD & Transition Annex/<sup>1/</sup> and verify that the applied methodology was carried out. Particular attention of the power plant was checked by the assessment team.
- Evaluate the data to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.
- Please check section 4 of this report for detail of the documents checked.

## 2.3 On site assessment and follow up interviews

| Duration of Remote Audit: 08/07/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                    |            |                               |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|-------------------------------|
| No.                                  | Activity performed on-site                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Site location                                                      | Date       | Team member                   |
| 1.                                   | 1) an assessment of the implementation and operation of the GS4GG project activity as per the PDD<br>2) a review of information flows for generating, aggregating and reporting of the monitoring parameters<br>3) interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan<br>4) a cross-check between information provided in the MR and data from other sources<br>5) a check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PDD and the applied methodology<br>6) a review of calculations and assumptions made in determining the GHG data and ERs, and<br>7) an identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters | Village: Charanka,<br>District: Patan<br>State: Gujarat<br>(India) | 08/07/2023 | Mr. Jitendra Mohan Singh (LA) |

During the remote audit and interview visit, following persons were interviewed

| Sr. No. | Interviewee |            |                                 | Date       | Subject                                                                                                         | Team member                   |
|---------|-------------|------------|---------------------------------|------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------|
|         | Last name   | First name | Affiliation                     |            |                                                                                                                 |                               |
| 1.      | Modi        | Bipin      | Sr. Manager (PP representative) | 08/07/2023 | Project implementation, Baseline emissions, ER calculations, Sustainable monitoring, employment, grievance etc. | Mr. Jitendra Mohan Singh (LA) |

|    |        |                |                                              |            |                                                                                              |
|----|--------|----------------|----------------------------------------------|------------|----------------------------------------------------------------------------------------------|
| 2. | Raju   | Murali Krishna | AGM<br>(PP representative)                   | 08/07/2023 | Project implementation, Project Monitoring and reporting, calibration, employment, trainings |
| 3. | Giri   | Naga Vekat     | Assistant Manager<br>(PP representative)     | 08/07/2023 | Project implementation, Project Monitoring and reporting, calibration, employment, trainings |
|    | Mondal | Abhishek       | Compliance Consultant<br>(PP representative) | 08/07/2023 | Monitoring report and Emission reduction calculations etc.                                   |
| 1. | Mishra | Dhriti         | Compliance Consultant<br>(PP representative) | 08/07/2023 | Monitoring report and Emission reduction calculations etc.                                   |
| 2. | Mir    | Yasin          | Local Stakeholder<br>(Farmer)                | 08/07/2023 | Local area development, Local issues, Grievances                                             |

As referred above, the objective of the Remote Audit assessment was to verify the following issues:

Confirm the implementation and operation of the project in line with registered PDD & Transition Annex<sup>1/</sup>:

- The implementation of the project activity is in line with the registered PDD & Transition Annex<sup>1/</sup> and there is no change in capacity or design of the project activity since commissioning. Same was confirmed from commissioning certificates<sup>3/</sup>, technical specifications of Solar PV Modules, Inverters<sup>14/</sup>, PPA<sup>15/</sup>, interviews with PP/Plant Manager and JMR as well as invoices<sup>17/</sup> raised by PP towards SECI;
- Review the data flow for generating, aggregating and reporting the monitoring parameters:

Electricity generation monitoring and billing procedures are followed at the project site in line with the state utility practice and are in line with the registered PDD & Transition Annex<sup>1/</sup>. These were confirmed during the interviews with PP and the assessment team also checked entire monthly joint metering report issued by the state utility for the project activity with the values provided in the ER sheet for the calculations of the emission reductions;

- Confirm the correct implementation of procedures for operations and data collection:

During interviews with PP, it was confirmed that implementation of procedures for operations and data collection is in line with registered PDD & GS Transition Annex<sup>/1/</sup>. Service provider is responsible for the operations, maintenance as well as maintaining other technical data of the project activity. Performance and operation data of solar project is controlled and maintained by the PP through dedicated software;

- Cross-check the information provided in the MR documentation with other sources:  
The information provided in the MR was crosschecked with the commissioning certificates, PPA, calibration certificates<sup>/8/</sup> and Monthly Meter reading reports issued by DISCOM and invoices are used for cross-checking;
- Check the monitoring equipment against the requirements of the registered PDD & GS Transition Annex and the approved methodology, including calibrations, maintenance, etc.  
Monitoring meters are checked with the Monthly Meter reading reports, interviews with PP, current photographs and calibration is checked with the calibration certificates issued by NABL (National Accreditation Board for Testing and Calibration Laboratories) authorized third parties;
- Review the calculations and assumptions used to obtain the GHG data and ER:  
Calculation procedures and monthly generation data is checked with Monthly Meter reading reports and crosschecked with invoices;
- Identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters:

During interviews with PP, it was confirmed that quality control and quality assurance procedures<sup>/11/</sup> are in place. Metering arrangements & billing procedure is defined and controlled by state utility and PP do not have control on it. Assessment team checked all the monthly generation values which were crosschecked with the invoices and found that emission reductions are calculated<sup>/2/</sup> conservatively.

Thus, to verify the implementation of project activity, onsite operation & maintenance, monitoring & management practices; assessment team has conducted interviews with onsite in-charge (Plant Head), O&M team and also had a detail discussion with the PP representative and reviewed third party statutory documents i.e. Commissioning certificates, Power Purchase Agreement, Complete set of Monthly Meter reading reports covering monitoring period, Invoice (for cross check of Net electricity supplied to the grid), training records<sup>/9/</sup>, breakdown log<sup>/18/</sup>, O&M schedule<sup>/15/</sup>, complaint/feedback register<sup>/13/</sup> and other relevant records.

## **2.4 Quality of evidences**

Sufficient evidence covering the full verification period in the required frequency is available to verify the figures stated in the final MR Version 05<sup>/2/</sup>. Specific cross-checks have been done in cases that further sources were available. The monitoring report's figures were checked by the assessment team against the raw data. The data collection system meets the requirements of the monitoring plan as per the methodology.

## **2.5 Reporting of findings**

As an outcome of the verification process, the assessment team can raise different types of findings.

Where a non-conformance arises the assessment team shall raise a Corrective Action Request (CAR). A CAR is issued, where:

- Non-compliance with the monitoring plan or methodology 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.

The assessment team shall raise a Clarification Request (CL) if information is insufficient or not clear enough to determine whether the applicable CDM/GS requirements have been met.

All CARs and CLs raised during verification shall be resolved prior to submitting a request for issuance.

Forward Action Requests (FARs) may be raised during verification for actions where the monitoring and reporting require attention and/or adjustment for the next verification period.

Please refer Appendix 1 of this report. Total Numbers of findings: CAR: 05, CL: 01, FARs: 00

## **2.6 Internal Quality Control**

As a final step of verification, the final documentation including the verification report has to undergo an internal quality control by the Technical Reviewer. Each report has to be finally approved either by the VVB's Technical Manager or the Deputy. This approval process also includes another quality assurance check in terms of Administrative Review. In case one of these two persons is part of the assessment team, the final approval can only be given by the person who is not a part of the assessment team. If the documents have been satisfactorily approved, the Request for Issuance is submitted to the GS Registry along with the relevant documents.

## **3. VERIFICATION FINDINGS**

### **3.1 FARs from Validation / Previous Verification**

This is 4<sup>th</sup> monitoring periodic verification for the project activity and No FAR is raised during validation or previous verification of the project activity.

### 3.2 Project Implementation in accordance with the registered Project Design Document

The project activity was fully implemented according to the description presented in the registered PDD & Transition Annex<sup>/1/</sup>. The verification team confirms, through the visual inspection during Remote Audit that all physical features of the project activity including data collecting system has been implemented in accordance with the registered PDD & Transition Annex<sup>/1/</sup>.

The project activity was in normal operational during the monitoring period and the same has been confirmed during the remote audit and interviews. No unusual activities observed during the monitoring period and plant was undergone scheduled maintenance as per the recommendation of the manufactures. No forced breakdown observed and the same is confirmed by the assessment team with the plant breakdown details<sup>/6/</sup> covering the current monitoring period.

The installed capacity of the project activity is 40 MW (AC) /(53.4 MWp). The project activity is located at Village Charanka, District Patan, Gujarat state of India. Verification team has checked the locations of the project activity during the Remote Audit & through the Google Map/Earth's satellite images and found that the latitude and longitude as mentioned in the registered PDD & GS transition annex is correct<sup>/5/</sup>.

| Project Investors' Name                      | District | Latitude         | Longitude       |
|----------------------------------------------|----------|------------------|-----------------|
| Orange Charanka Solar Energy Private Limited | Patan    | 23° 54' 26.45" N | 71° 12' 4.79" E |

The project capacity was checked against commissioning certificates and submitted Power Purchase Agreement confirms that the generated power is sold to the grid (SECI).

The project activity was implemented and registered under GS by Orange Charanka Solar Power Private Limited which was incorporated on 15/07/2016. However, during operation phase the assets of the project was acquired by Greenko on 18/01/2021 including carbon emission assets. The name of ownership/company was changed from Orange Charanka Solar Power Private Limited to Greenko Charanka Solar Power Private Limited on same day (18/01/2021). The same has been verified with the certificate of Incorporation issued by Ministry of Corporate Affairs. VVB confirms that there are no other changes like project design and contact person. Thus, there is no impact on additionality of the project.

Based on interview with PP representative, the verification team was able to confirm that the project implementation is in accordance with the project description contained in the registered PDD & Transition Annex<sup>/1/</sup>.

The technology employed by the Project Activity includes the generation of renewable electrical energy by harnessing solar power. Thus, this project actually displaces the electricity in the grid which is essentially fossil-fuel based to supply the generated electricity to the Indian Electricity Grid. The generation and consumption electricity from the Project Activity is monitored

continuously through the energy meters at project site & substations. The data is used for the calculation of exports to the grid and imports from the grid.

Technical specifications of the SPV are provided in the section B.1 of the MR. Same are confirmed during the interviews with PP and commissioning certificates, validation report and found correct.

#### Solar PV modules

| Make                    | JA Solar                  | JA Solar                  |
|-------------------------|---------------------------|---------------------------|
| Technology              | 60-cell multi Crystalline | 60-cell multi Crystalline |
| Model                   | JAP 6(K) 60 265 4BB       | JAP 6(K) 60 270 4BB       |
| Capacity                | 265 Wp                    | 270 Wp                    |
| No. of Modules          | 80784                     | 118656                    |
| Capacity, MW (DC)       | 21.408 MWp                | 32.037 MWp                |
| Total Capacity, MW (DC) | 53.445 MWp                |                           |
| Total AC Capacity       | 40 MW                     |                           |

#### Inverters

| Make                | ABB       | Huawei              |
|---------------------|-----------|---------------------|
| Model               | PVS800-57 | SUN2000-43KTL-IN-C1 |
| Rated Capacity      | 1000 kVA  | 43 kVA              |
| No. of Inverters    | 36        | 94                  |
| Rated Input Voltage | 1000 V DC | 1000 V DC           |

#### Transformers

| Make                | Raychem RPG      | Raychem RPG      | Crompton Greaves | Recons Power Equipments |
|---------------------|------------------|------------------|------------------|-------------------------|
| Model No.           | ADA1419025       | ADA1419026       | MT 7984          | 3820/3/17               |
| Capacity            | 4000 kVA         | 4000 kVA         | 20/25 MVA        | 100 kVA                 |
| No. of Transformers | 09               | 01               | 02               | 01                      |
| Voltage Ratio       | 4 x 380 V/ 11 kV | 2 x 500 V/ 11 kV | 11 / 66 kV       | 415 V / 11 kV           |

The project activity was commissioned on 04/08/2017. The Verification team checked the commissioning date of the project activity during remote interview and by commissioning certificate issued by state utility and found correct.

Based on interview with PP representative during the remote audit & interview, the verification team was able to confirm that the project implementation is in accordance with the project description contained in the registered PDD and Transition Annex <sup>/1/</sup>.

The operation of the project activity complies with all statutory requirements as the PP is submitting the monthly invoice to SECI. The monitoring data is recorded on continuous basis and available on hourly/daily basis as ERP and MIS reports (SCADA Online Monitoring Data). Training<sup>/9/</sup> has been provided to the operators handling the operation of the critical equipment such as PV Modules, Inverters, power evacuation systems and other equipments. The company has recruited personnel with relevant experience in the operation of the plant. There is no event or situation including emergency situations occurred during this monitoring period which has impacted the applicability of methodology. The outage record or breakdown report for this monitoring period was verified during Remote Audit from logbooks<sup>/18/</sup> and found acceptable to VVB. Further, No major unforced shutdown/breakdown was observed.

Assessment of actual emission reductions with the estimate emission reductions in PDD:

|                                                     |                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Estimated Emission Reduction as per registered PDD  | The annual estimated emission reductions as registered PDD is 84,421 tCO <sub>2</sub> e/year.<br>As per PDD version 04, ERs for 365 days – 84,421 tCO <sub>2</sub> e and for this MP, total days are 730. Accordingly, emission reductions for this MP, estimated ER is 168,842 tCO <sub>2</sub> e (84,421*730/365). Please refer calculation in ER Spread sheet <sup>/2/</sup> |
| Actual Emission Reduction for the monitoring period | 167,298 tCO <sub>2</sub> e                                                                                                                                                                                                                                                                                                                                                      |
| Is any increase of VERs occurred?                   | NO                                                                                                                                                                                                                                                                                                                                                                              |
| Reason for increase of VERs                         | NA                                                                                                                                                                                                                                                                                                                                                                              |

Further, during interview with onsite personnel and local stakeholders, VVB team observed there is no hazardous oil or substance released or used by project activity. Moreover, as the project activity refers to Solar PV modules-based power plant. There are no pollutions causing technology installed at the project site. Also, no flora and fauna including birds harmed during operation of project activity.

Assessment team checked CDM registry (<https://cdm.unfccc.int/>) and confirms that project is not registered under CDM. Verification team checked the VERRA registry web site <https://registry.terra.org/app/search/VCS> and confirms that PA is not registered under VERRA. Assessment team also checked the REC mechanism of India and the same can be cross-checked at <https://www.recregistryindia.nic.in/>. Also, International REC (I-REC) registry (<https://evident.services/device-register>) is cross-checked and found that this project is not under I-REC as well. Further, VVB also checked and verified the project proponent declaration for No Double Counting<sup>/17/</sup> submitted for current monitoring period. Thus, double counting for the current monitoring period is ruled out.

Grievance Mechanism:

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. By checking grievance book submitted by PP<sup>/13/</sup>, it was able to confirm there are no comments received from the local people for the present monitoring period towards project activity. Local people are happy with the implementation of the project activity as it entrusts employment and improve living standard of local people and villagers. Also, during interview with the PP, VVB team observed there is no legal Contest arise on project activity during monitoring period.

Materiality adopted in Verification:

Consideration of materiality in planning the verification

| No. | Risk that would lead to material errors, omissions or misstatements | Assessment of the risk |                                                                                                                                                       | Response to the risk in the verification plan and/or sampling plan                                                                                                                                                                                                                                                                                                                                                                                        |
|-----|---------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                     | Risk levels            | Justification                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1   | Human errors: Readings from Meters (if not automatic)               | LOW                    | Human error is likely to occur if the monitoring personnel are not trained well or inexperienced in data recording procedures and monitoring process. | All the personal are well trained to monitor and collect data and thus risk associated with Human error is minimized. Assessment team checked the training records to confirm that all the personal are well trained to handle the activities related to monitoring. Assessment team checked the training records for the complete monitoring period and confirm that the personal are well trained to monitor and collect data for the project activity. |
| 2   | Human error: Quantification of emission reduction                   | LOW                    | Use of spread sheets without adequate data control, changes/updates, version tracking, traceability and security                                      | All the energy statement i.e. JMR sheets and the invoices for the complete monitoring period are checked and thus the assessment team confirms that the ER value is conservative and correct.                                                                                                                                                                                                                                                             |

### **Consideration of materiality in conducting the verification**

In line with Guidelines for Application of materiality version 02.0<sup>/4/</sup> 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. It invoices follows the paper trail back to the raw data such as meter reading records and invoices. There are no material errors, over estimation of ER, omission or misstatement.

In summary, verification team confirms that actual emission reductions are lower than the estimates as per registered PDD & GS Passport and Transition Annex<sup>/1/</sup> for the current monitoring period.

Verification team considers the project and monitoring description of the project contained in the Monitoring report to be complete and accurate. The Monitoring report complies with the relevant methodology, tools, forms and guidance which are in line with that available in the registered documents (PDD & GS Passport and Transition Annex) with Gold Standard.

Opinion:

- a) In opinion of the assessment team the implementation and operation of the project activity is in compliance with the description in the PDD & GS Passport and Transition Annex.
- b) There is no revision in monitoring plan or post registration change for the current monitoring period.
- c) The actual emission reductions for the current monitoring period are 167,298 tCO<sub>2</sub>e which is lower than the estimated ERs (168,842 tCO<sub>2</sub>e) for the comparable period.

### **3.3 Compliance of the Monitoring Plan with the Monitoring Methodology**

The verification team is able to confirm that the monitoring plan and the monitoring system implemented are in compliance to the applied monitoring methodology ACM0002, version 17.0 All other requirements of the applied methodology are met.

During the verification all relevant monitoring parameters (as listed in the registered PDD & GS Passport and Transition Annex<sup>/1/</sup>) 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 plan mentioned in the registered PDD & GS Passport and Transition Annex<sup>/1/</sup> is in line with the applied methodology i.e. — ACM0002, version 17.0. The monitoring mechanism is in line with the methodology and is effective and reliable.

### **3.4 Completeness of Monitoring**

The monitoring has been carried out in accordance with the monitoring plan contained in the registered PDD. During the course of verification, all relevant monitoring parameters have been

verified with regard to the appropriateness of the applied measurement / determination method and applied QA/QC procedures. It is confirmed that the monitoring parameters have been measured / determined without material misstatements.

The verification team reviewed the actual monitoring during the Remote Audit and from document review and compared it against the requirements of the monitoring plan in the registered PDD & GS Passport and Transition Annex and found in line.

The verification team assessed the monitoring techniques and each monitoring value in the monitoring report; and provided a short summary on the verification of every parameter listed in the monitoring plan and used for calculation of emission reductions.

#### a. Data and parameters fixed ex ante or at renewable of crediting period

$EF_{grid,OM,y}$ ,  $EF_{grid,BM,y}$ , &  $EF_{grid,CM,y}$  were mentioned as ex-ante fixed parameter.

The values for  $EF_{grid,OM,y}$ ,  $EF_{grid,BM,y}$  &  $EF_{grid,CM,y}$  have been checked with the registered PDD & GS Passport and Transition Annex and found consistent. The default values in turn are used for baseline calculation as per the formula given in the registered PDD<sup>/1/</sup> for the current monitoring period. Verification team checked the values, source of data, choice of data, purpose of the data mentioned in the MR from the registered PDD & GS Passport and Transition Annex PDD<sup>/1/</sup> and confirms that the similar approach was considered for the current monitoring period also.

The relevant Emission factor values used for emission reduction calculation are as below. Also, as GS4GG "Principles and Requirements" version 1.2<sup>/7/</sup>, ex-ante fixed parameters are now connected to relevant SDG indicator which is acceptable to the assessment team.

#### For CP 1:

$EF_{grid,OM,y}$ - Relevant SDG Indicator= SDG13: Climate Action= 0.9941 tCO<sub>2</sub>e/MWh

$EF_{grid,BM,y}$ - Relevant SDG Indicator= SDG13: Climate Action= 0.9285 tCO<sub>2</sub>e/MWh

$EF_{grid,CM,y}$ - Relevant SDG Indicator= SDG13: Climate Action= 0.9777 tCO<sub>2</sub>e/MWh

#### b. Data and parameters monitored

| Relevant SDG Indicator                        | SDG 7.2.1: Affordable and Clean Energy                                |                   |
|-----------------------------------------------|-----------------------------------------------------------------------|-------------------|
| Data/parameter:                               | EG <sub>facility, y</sub>                                             |                   |
| Unit                                          | MWh                                                                   |                   |
| Description                                   | Quantity of net electricity supplied by the project plant to the grid |                   |
| Source of data checked by the assessment team | Monthly generation statement/JMR provided by State Utility            |                   |
| Value(s) of monitored parameter               | 171,114.96 MWh                                                        |                   |
|                                               | Monitoring Period (Vintage)                                           | Values (MWh)      |
|                                               | 01/01/2021 to 31/12/2021                                              | 84,471.06         |
|                                               | 01/01/2022 to 31/12/2022                                              | 86,643.90         |
|                                               | <b>Total</b>                                                          | <b>171,114.96</b> |

| Means of verification:      | <p>Verification team checked that the parameter is calculated. Energy meters of 0.2s accuracy class provided at substation &amp; continuously measure the export as well as the import from the solar plant. The net electricity exported is being calculated by subtracting import from the export. For billing purpose, the meter readings shall be measured on monthly basis jointly by the representative of State electricity board and the Project Participant &amp; online and the PP has no control over the process. On the basis of this reading, Quantity of net electricity supplied to the grid is calculated and the JMR/State Energy Account issued by State Utility to Project Participant. Based on the JMR/State Energy Account the Invoice is raised by PP to Solar Energy Corporation of India limited (SECI). The practice followed onsite is as per the registered PDD &amp; Transition Annex. The meter reading is taken during a fixed billing cycle of every month. The details of the Meters are provided are as follows:</p> <table><tr><th>Details</th><th>Main meter</th><th>Check meter</th><th>Standby Meter</th></tr><tr><td>Meter Number</td><td>GJ3845A</td><td>GJ3846A</td><td>GJ3887A</td></tr><tr><td>Make</td><td>Secure</td><td>Secure</td><td>Secure</td></tr><tr><td>Accuracy class</td><td>0.2S</td><td>0.2S</td><td>0.2S</td></tr><tr><td>Location</td><td>Substation</td><td>Substation</td><td>Substation</td></tr><tr><td>Meters Commissioned</td><td>12/06/2017</td><td>12/06/2017</td><td>12/06/2017</td></tr><tr><td>Meters synchronization date</td><td>28/07/2017</td><td>28/07/2017</td><td>28/07/2017</td></tr><tr><td rowspan="2">Calibration</td><td>30/08/2017<br/>(Valid up to 29/08/2022)</td><td>06/10/2017<br/>(Valid up to 05/10/2022)</td><td>30/08/2017<br/>(Valid up to 29/08/2022)</td></tr><tr><td>22/02/2022<br/>(Valid up to 21/02/2027)</td><td>07/04/2022<br/>(Valid up to 06/04/2027)</td><td>07/04/2022<br/>(Valid up to 06/04/2027)</td></tr></table> | Details                                | Main meter                             | Check meter | Standby Meter | Meter Number | GJ3845A | GJ3846A | GJ3887A | Make | Secure | Secure | Secure | Accuracy class | 0.2S | 0.2S | 0.2S | Location | Substation | Substation | Substation | Meters Commissioned | 12/06/2017 | 12/06/2017 | 12/06/2017 | Meters synchronization date | 28/07/2017 | 28/07/2017 | 28/07/2017 | Calibration | 30/08/2017<br>(Valid up to 29/08/2022) | 06/10/2017<br>(Valid up to 05/10/2022) | 30/08/2017<br>(Valid up to 29/08/2022) | 22/02/2022<br>(Valid up to 21/02/2027) | 07/04/2022<br>(Valid up to 06/04/2027) | 07/04/2022<br>(Valid up to 06/04/2027) |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|-------------|---------------|--------------|---------|---------|---------|------|--------|--------|--------|----------------|------|------|------|----------|------------|------------|------------|---------------------|------------|------------|------------|-----------------------------|------------|------------|------------|-------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
| Details                     | Main meter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Check meter                            | Standby Meter                          |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Meter Number                | GJ3845A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | GJ3846A                                | GJ3887A                                |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Make                        | Secure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Secure                                 | Secure                                 |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Accuracy class              | 0.2S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.2S                                   | 0.2S                                   |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Location                    | Substation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Substation                             | Substation                             |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Meters Commissioned         | 12/06/2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 12/06/2017                             | 12/06/2017                             |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Meters synchronization date | 28/07/2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 28/07/2017                             | 28/07/2017                             |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Calibration                 | 30/08/2017<br>(Valid up to 29/08/2022)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 06/10/2017<br>(Valid up to 05/10/2022) | 30/08/2017<br>(Valid up to 29/08/2022) |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
|                             | 22/02/2022<br>(Valid up to 21/02/2027)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 07/04/2022<br>(Valid up to 06/04/2027) | 07/04/2022<br>(Valid up to 06/04/2027) |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |
| Cross check mechanism       | <p>The JMR values have been cross-checked with the invoices<sup>05/</sup>. Emission reduction calculated is thus correct and accurate. The cross-check mechanism is presented in the emission reduction calculation sheet<sup>04/</sup> and the same is found correct.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                        |                                        |             |               |              |         |         |         |      |        |        |        |                |      |      |      |          |            |            |            |                     |            |            |            |                             |            |            |            |             |                                        |                                        |                                        |                                        |                                        |                                        |

|                                               |                                          |                             |
|-----------------------------------------------|------------------------------------------|-----------------------------|
| Relevant SDG Indicator                        | SDG 13.2.1: Climate Action               |                             |
| Data/parameter:                               | Emissions Reductions in tCO <sub>2</sub> |                             |
| Unit                                          | tCO <sub>2</sub>                         |                             |
| Description                                   | CO <sub>2</sub> emission reduction       |                             |
| Source of data checked by the assessment team | Emission reduction sheet                 |                             |
| Value(s) of monitored parameter               | 167,298 tCO <sub>2</sub> e               |                             |
|                                               | Monitoring Period (Vintage)              | Values (tCO <sub>2</sub> e) |
|                                               | 01/01/2021 to 31/12/2021                 | 82,587                      |
|                                               | 01/01/2022 to 31/12/2022                 | 84,711                      |
|                                               | Total                                    | 167,298                     |

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of verification: | <p>The baseline emissions are the product of electrical energy baseline <math>EG_{\text{facility},y}</math> expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.</p> <p>Verification team checked that the calculation in ER sheet and found correct. The value of <math>EG_{\text{facility},y}</math> has been checked with JMRs<sup>/16/</sup> and cross-checked with the invoices. Emission reduction calculated is thus correct and accurate. The details calculations are provided in Section 3.6 of this report.</p> |
| Cross check mechanism  | All the formulas are applied in-line with the registered CDM PDD/ GS Passport & Transition Annex <sup>/1/</sup> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| <b>Relevant SDG Indicator</b>                 | <b>SDG 8.5.1: Decent Work and Economic Growth</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------|--------------------------|----|--------------------------|----|--------------------|----|---------|-------------------------|--------------------------|---------|--------------------------|---------|--------------|---------------|
| <b>Data/parameter:</b>                        | Quantitative employment and income generation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Unit                                          | <ul style="list-style-type: none"> <li>Cost spent for O&amp;M</li> <li>Number of O&amp;M staffs involved in the project</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Description                                   | Total employment generated due to the implementation of project activity and the amount spent for O&M activities due to the project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Source of data checked by the assessment team | Plant employment records, HR and PP declaration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Value(s) of monitored parameter               | <p>VVB team checked that for Quantity of employment and income generation. Employment is given in office work, O&amp;M, Security etc. A total of 39 employments during monitoring period. The employment records <sup>/16/</sup> for the monitoring period is checked by the VVB team and found correct. VVB also checked the sample salary slips &amp; Wage register of the employees and found that the salaries of the employees in the project activity are in line with Indian industry standard and regulatory requirement.</p> <table border="1"> <thead> <tr> <th>Vintage</th><th>Number of Jobs provided</th></tr> </thead> <tbody> <tr> <td>01/01/2021 to 31/12/2021</td><td>44</td></tr> <tr> <td>01/01/2022 to 31/12/2022</td><td>34</td></tr> <tr> <td>Total<sup>6</sup></td><td>39</td></tr> </tbody> </table><br><table border="1"> <thead> <tr> <th>Vintage</th><th>O&amp;M Cost Spent (INR Mn)</th></tr> </thead> <tbody> <tr> <td>01/01/2021 to 31/12/2021</td><td>12.5810</td></tr> <tr> <td>01/01/2022 to 31/12/2022</td><td>13.1670</td></tr> <tr> <td><b>Total</b></td><td><b>25.748</b></td></tr> </tbody> </table> <p>The total cost of operation and maintenance incurred during the current monitoring period was checked with submitted operation and maintenance agreement signed between the (PP and Gujarat Power Corporation Limited)<sup>/18/</sup> and with project proponent declaration letter (based on audited balance sheet).</p> <p>Thus, the employment records and O &amp; M cost incurred for the monitoring</p> | Vintage | Number of Jobs provided | 01/01/2021 to 31/12/2021 | 44 | 01/01/2022 to 31/12/2022 | 34 | Total <sup>6</sup> | 39 | Vintage | O&M Cost Spent (INR Mn) | 01/01/2021 to 31/12/2021 | 12.5810 | 01/01/2022 to 31/12/2022 | 13.1670 | <b>Total</b> | <b>25.748</b> |
| Vintage                                       | Number of Jobs provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| 01/01/2021 to 31/12/2021                      | 44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| 01/01/2022 to 31/12/2022                      | 34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Total <sup>6</sup>                            | 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| Vintage                                       | O&M Cost Spent (INR Mn)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| 01/01/2021 to 31/12/2021                      | 12.5810                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| 01/01/2022 to 31/12/2022                      | 13.1670                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |
| <b>Total</b>                                  | <b>25.748</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |                         |                          |    |                          |    |                    |    |         |                         |                          |         |                          |         |              |               |

<sup>6</sup> Average of monitoring period from 01/01/2021 to 31/12/2022

|                        |                                                                                                                                                                      |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | period is checked by the assessment team and found correct.                                                                                                          |
| Means of verification: | The value for number of employments created is taken from Plant employment records, verification team interviewed some employees during remote audit and interviews. |
| Cross check mechanism  | The number of persons employed has been cross checked with the plant register/attendance register <sup>/10/</sup> during the remote interview and desk review.       |

|                                               |                                                                                                                                                                                                                                                                      |                    |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Relevant SDG Indicator                        | SDG 8: Decent Work and Economic Growth                                                                                                                                                                                                                               |                    |
| Data/parameter:                               | Quality of Employment                                                                                                                                                                                                                                                |                    |
| Unit                                          | Number of Trainings provided to employees                                                                                                                                                                                                                            |                    |
| Description                                   | Trainings provided to employees                                                                                                                                                                                                                                      |                    |
| Source of data checked by the assessment team | Training Records, HSE & HR records                                                                                                                                                                                                                                   |                    |
| Value(s) of monitored parameter               | 37 trainings                                                                                                                                                                                                                                                         |                    |
|                                               | Vintage                                                                                                                                                                                                                                                              | Number of Training |
|                                               | 01/01/2021 to 31/12/2021                                                                                                                                                                                                                                             | 18                 |
|                                               | 01/01/2022 to 31/12/2022                                                                                                                                                                                                                                             | 19                 |
|                                               | Total                                                                                                                                                                                                                                                                | 37                 |
|                                               | Assessment team checked Number of Trainings provided to employees & O&M staffs. A total of 37 training programmes to its employees and O&M staffs. The training records <sup>9/</sup> for the monitoring period is checked by the assessment team and found correct. |                    |

|                        |                                                                                                                                                                                                                                                                                                        |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Means of verification: | <p>The value for this parameter is taken from Plant records for employment generation. Verification team interviewed some employees &amp; local stakeholders.</p> <p>VVB has checked the training records<sup>9/</sup> and found that the number of trainings provided are correct and acceptable.</p> |
| Cross check mechanism  | Not applicable                                                                                                                                                                                                                                                                                         |

The verification team confirms;

- The monitoring plan implemented is in line with monitoring plan included in revised registered PDD and GS Passport & Transition Annex<sup>1/</sup>.
- The monitoring complies with the requirement of the applied methodology.
- The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included above under each parameter and confirms to the requirement of the registered PDD and GS Passport & Transition Annex<sup>1/</sup>.
- The values included in the monitoring report and corresponding emission reduction sheets are verified, cross checked and included under each monitoring parameter, wherever appropriate
- The findings relevant to each parameter, wherever appropriate are discussed in detail in Appendix 1 of this report.

In summary, the verification team confirms that all the ex-post parameters are monitored in accordance with the approved monitoring plan and applied methodology.

### **c. Implementation of sampling plan**

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 Meter Reading Reports issued by State electricity board and Invoices and hence sampling plan was not required. The verification team hereby confirms that has checked all the documents.

### **d. Compliance with the calibration frequency requirements for measuring instruments**

The calibration details such as make, accuracy class, serial number is as per the meters available on site, confirmed from the meter photographs reviewed during the remote audit & interviews and also cross-checked calibration certificates during the desk review. The Calibration details are presented in Section b of this report. Calibration of meters carried out by a NABL accredited company for testing and calibration, Govt of India (<http://www.nabl-india.org/>) to carry out calibration.

Verification team checked the same and found that the calibration is appropriate and correct as traceability is ensured. The meters were calibrated as per the norms of NABL and the meters are within the permissible error limit.

## **3.5 SDG Outcomes Monitoring**

### **For Contributions to Sustainable Development**

The verification team checked the sustainable development indicator parameters during the Remote Audit and interviews.

In Summary, it is Applus+ Certification's opinion that the monitoring of the project owner regarding to sustainability is in line with requirement of the GS4GG guideline.

As per the sustainability monitoring plan in the registered PDD and GS Passport & Transition Annex <sup>/1/</sup>, verification team evaluated all sustainable development indicators as followed in the table:

| Item                                                 | Baseline estimate                    | Project estimate                              | Net benefit                                   |
|------------------------------------------------------|--------------------------------------|-----------------------------------------------|-----------------------------------------------|
| <b>SDG 7: Affordable and Clean Energy</b>            | Electricity supplied to grid = 0 MWh | Electricity supplied to grid = 171,114.96 MWh | Electricity supplied to grid = 171,114.96 MWh |
| <b>SDG 8: Decent Work and Economic Growth</b>        |                                      |                                               |                                               |
| <b>Cost Spent on O&amp;M (Lakh Mn.)</b>              | 0                                    | 25.748                                        | 25.748                                        |
| <b>Trainings provided to O&amp;M staff (Nos)</b>     | 0                                    | 37                                            | 37                                            |
| <b>No. of Employment opportunities created (Nos)</b> | 0                                    | 39                                            | 39                                            |
| <b>SDG 13: Climate Action</b>                        | 167,298 tCO <sub>2</sub> e           | 0 tCO <sub>2</sub> e                          | 167,298 tCO <sub>2</sub> e                    |

Comparison of actual value of outcomes with estimates in approved GS4GG PDD<sup>/1/</sup>

| Item                                          | Values estimated in ex ante calculation of approved PDD                                                   | Actual values achieved during this monitoring period |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <b>SDG 7: Affordable and Clean Energy</b>     | 86,347 MWh (as per registered GS4GG PDD for 365 days)<br>172,694 MWh for the Monitoring period (730 days) | 171,114.96 MWh                                       |
| <b>SDG 8: Decent Work and Economic Growth</b> | No. of trainings given: 02<br>Jobs created: NA                                                            | No. of trainings given: 37<br>Jobs created: 39       |
| <b>SDG 13: Climate Action</b>                 | 84,421 tCO <sub>2</sub> /Year (365 days)<br>168,842 tCO <sub>2</sub> for the monitoring period (730 days) | 167,298 tCO <sub>2</sub> e                           |

The adequacy and compliance of the monitoring plan in the Monitoring report was found as per the requirements of the registered PDD and GS Passport & Transition Annex <sup>/1/</sup>. The information flow (from data generation, aggregation, to recording, calculation and reporting) is already included under respective parameter above. The verification team has verified all the data and collected evidence as per the required monitoring frequency and found to be correct and

appropriate meeting the requirements of the applied methodology and registered PDD and GS Passport & Transition Annex GS4GG <sup>/1/</sup>.

As a part of continuous feedback from stakeholders, the grievances register is being placed at site and is being continuously monitored and addressed through the grievances cell on regular basis and maintained in a register at site office<sup>/13/</sup>. The grievance register provide to verification team was also checked, it was found that during the current monitoring period, no comments/feedbacks were received from the local stakeholders.

Also, during the remote audit Applus+ Certification conducted interviews with the PP representative and local stakeholders please find the summary of the interview as below:

| Sections                              | Debriefing                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Trainings & salaries of the employees | During the remote audit, Bipin Modi (Sr. Manager), Murli Krishna Raju (AGM), Naga Venkat Giri (Assistant Manager), Jitendra Kherwal (Plant Manager Projects) and Yasin Mir Local stakeholder were interviewed. It was noted that regular technical & non-technical trainings were conducted and the salaries are in line with the industry standard. |

In Summary, it is Applus+ Certification's opinion that the monitoring of the project owner regarding to sustainability is in line with requirement of the GS4GG guideline.

### 3.6 Assessment of Data and Calculation of Greenhouse Gas Emission Reductions

As a result of verification of the ER calculation process, the assessment team confirmed that all the parameters required for the determination of the emission reductions have been included in the Monitoring report Version 05 and corresponding ER calculation spreadsheet and are consistent with the applied methodology ACM0002, version 17.0 and the monitoring plan contained in the registered PDD and GS Passport & Transition Annex <sup>/1/</sup>. The parameters are complete in this monitoring period.

After verifying the reported figures with the raw data sources, it is confirmed that the values of the parameters from the raw data sources are consistent with those quoted in the Monitoring Report Version 05 and corresponding ER calculation spreadsheets. The verification process for the same has been clearly described in above section of the report. See below for the detailed data:

Baseline Emissions for the amount of electricity supplied by project activity, BE<sub>y</sub> is calculated as:

$$BE_y = EG_{PJ,y} \times EF_{grid,CM,,y}$$

Where,

BE<sub>y</sub> - baseline emissions for the project activity (tCO<sub>2</sub>e)

EG<sub>PJ,y</sub> – Quantity of the net electricity is the electricity generation that is produced and fed into grid as a result of the implementation of the CDM project activity in year y (MWh)

EF<sub>grid,CM,y</sub> - Combined margin CO<sub>2</sub> emission factor for grid connected power generation in year y calculated using the latest version of the "Tool to calculate the emission factor for an electricity system" (t CO<sub>2</sub>/MWh)

AS per para 46 of ACM0002, version 17, when the project activity is installation of Greenfield

power plant, then:

$$EG_{PJ, y} = EG_{facility, y}$$

Where,

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

The Electricity export & import are monitored continuously and reported monthly in the Monthly meter reading report (JMR). The net electricity is calculated based on the difference between export & Import reported in the JMR.

$$BE_y = EG_{facility, y} \times EF_{grid, CM, y}$$

For the monitoring period

$$EG_{PJ, y} = 171,114.96 \text{ MWh}$$

$$EF_{grid, CM, y} = 0.9777 \text{ tCO}_2/\text{MWh}$$

Therefore,

$$\begin{aligned} BE_y &= 171,114.96 \text{ MWh} \times 0.9777 \text{ tCO}_2\text{e}/\text{MWh} \\ &= 167,298 \text{ tCO}_2\text{e} \text{ (Rounddown)} \end{aligned}$$

Vintage wise summary of baseline emission is given below;

|                                     |                           |
|-------------------------------------|---------------------------|
| Baseline Emission for the year 2021 | 82,587 tCO <sub>2</sub> e |
| Baseline Emission for the year 2022 | 84,711 tCO <sub>2</sub> e |

Total baseline emissions during the current monitoring period are 167,298 tCO<sub>2</sub>e.

### **Project emissions:**

Project Emissions,  $PE_y = 0$

### **Leakage emissions:**

As per applied methodology, leakage emissions are not applicable.

### **Emission reductions:**

$$\begin{aligned} ER_y &= BE_y - PE_y - LE_y \\ &= 167,298 \text{ tCO}_2\text{e} - 0 \text{ tCO}_2\text{e} - 0 \text{ tCO}_2\text{e} \\ &= 167,298 \text{ tCO}_2\text{e} \end{aligned}$$

Vintage wise summary for the ER calculation is presented below

|                             |                           |
|-----------------------------|---------------------------|
| Emission Reduction for 2021 | 82,587 tCO <sub>2</sub> e |
| Emission Reduction for 2022 | 84,711 tCO <sub>2</sub> e |

Total emission reductions for the current monitoring period are 167,298 tCO<sub>2</sub>e.

The verification team confirms that

- The complete data set for the monitoring parameters was available as mentioned in the monitoring plan in the <sup>1/</sup> for the duration of 01/01/2021 to 31/12/2022 (including both the days).

- b) The cross checks were undertaken for all the parameters indicated in the respective sections and were found complying with the requirements of the monitoring plan of the registered PDD and GS Passport & Transition Annex GS4GG;
- c) Appropriate methods and formulae for calculating baseline emission, project emissions and leakage have been followed.
- d) The claimed emission reductions are free from material errors, omissions or misstatements, with a reasonable level of assurance.

### **3.7 Management and Operational System**

The responsibilities of data measurement, collection, verifying, archiving etc. have been clearly defined in the registered PDD and GS Passport & Transition Annex GS4GG <sup>/1/</sup>. The same practice is followed onsite and it is confirmed by the assessment team during the interviews conducted in remote audit. The data related to ER calculation as well as data monitoring, collection process etc. have been internally reviewed by the management of the Monitoring team regularly. The responsibility of each function is consistent with the monitoring plan in the registered PDD and GS Passport & Transition Annex GS4GG <sup>/1/</sup>.

The information flow of each parameter has been verified by the assessment team via interviewing with responsible personnel.

It's verified during the remote audit & interviews, the monitoring procedure as well as the internal quality management and control procedures are stipulated in the registered PDD and GS Passport & Transition Annex GS4GG. The monitoring personnel have been interviewed by the assessment team and it's confirmed that the monitoring is implemented as per the procedure. Also, the training records (training register and attendance sheet) has been checked by the assessment team and it is confirmed that the monitoring personnel are sufficient train to perform the monitoring.

All the data and documents, either hard copies or soft copies, will be 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.

#### 4. REFERENCE

| LIST OF DOCUMENTS |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S. No.            | Document/Evidence/Reference/Web link, Version, Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1.                | <ul style="list-style-type: none"> <li>CDM PDD version 04 dated 19/04/2018</li> <li>GS Passport version 04, 18/04/2018</li> <li>GS Transition Annexure for project activity</li> <li>Final GS Validation report version 01 dated 20/04/2018</li> <li>Registered documents of previous monitoring periods.</li> </ul>                                                                                                                                                                                                                                                                                   |
| 2.                | <ul style="list-style-type: none"> <li>GS Monitoring report version 01 dated 08/06/2023 (Initial)</li> <li>GS Monitoring report version 05 dated 07/05/2024(Final)</li> <li>Emission reduction Sheet version 01 dated 08/06/2023 (Initial)</li> <li>Emission reduction Sheet version 03 dated 13/10/2023 (Final)</li> </ul>                                                                                                                                                                                                                                                                            |
| 3.                | Commissioning certificates of project activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4.                | CDM methodology - ACM0002 "Grid-connected electricity generation from renewable sources" Version 17.0<br>Tools: <ul style="list-style-type: none"> <li>Tool to calculate the emission factor for an electricity system Version 06.0</li> <li>Tool for the demonstration and assessment of additionality -Version 07.0.0</li> <li>Baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation – Version 03.0</li> <li>CDM VVS for the project activities, version 03.0</li> <li>Guidelines for application of materiality, version 02.0</li> </ul> |
| 5.                | Actual geo-coordinates of project activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6.                | Log book records for scheduled maintenance for the complete monitoring period<br>Breakdown details of project activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 7.                | GS4GG "Principles and Requirement" version 1.2<br>GS4GG Activity Requirements: RE Activity Requirements version 1.4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 8.                | Calibration certificates for energy meters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 9.                | Training record                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 10.               | Employment records/O &M contractor records, Salary slips/attendance register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 11.               | EHS Policy / QA and QC policies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 12.               | CSR records                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 13.               | Copy of Grievance Register                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 14.               | Technical Specifications of solar PV plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 15.               | Power Purchase Agreement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 16.               | Monthly JMRs and Invoices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 17.               | Declaration for no double counting dated 17/08/2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 18.               | Declaration Letter by project proponent for O & M cost expense (prepared on the basis of audited balance sheet) dated 10/08/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 19.               | SDG Impact Tool                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 20.               | Certificate of Incorporation of Company ( Name change)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## **5. VERIFICATION STATEMENT**

Applus+ Certification has been engaged by Orange Charanka Solar Power Private Limited to perform the 4<sup>th</sup> verification of the “40 MW Orange Charanka Solar Power Project in Gujarat, India”.

The management of Orange Charanka Solar Power Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project’s Monitoring Plan in the registered PDD and GS Passport & Transition Annex GS4GG and the applied methodology ACM0002, version 17.0.

Our verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakesh accord, as well as those defined by the CDM Executive Board and Gold Standard. Our approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. The verification can confirm that:

- the project is operated as planned and described in the registered PDD and GS Passport & Transition Annex GS4GG;
- the monitoring plan is as per the applied methodology ACM0002, Version 17.0;
- the monitoring in Monitoring Report is as per the registered PDD and GS Passport & Transition Annex GS4GG <sup>/1/</sup> and the monitoring plan approved by GS4GG;
- the development and maintenance of records and reporting procedures are in accordance with the registered monitoring plan;
- the installed equipment being essential for generating emission reduction runs reliably and is calibrated appropriately;
- the monitoring system is in place and generates GHG emission reductions data;
- the GHG emission reductions are calculated without material misstatements.

In our opinion, the GHG emission reductions for “40 MW Orange Charanka Solar Power Project in Gujarat, India” for the monitoring period 01/01/2021 to 31/12/2022(Both days included) as reported in Monitoring Report, prepared on the basis of the project’s Monitoring Plan are fairly stated.

Based on the information we have seen and evaluated, we confirm the following statement:

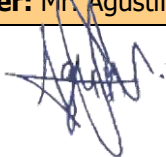
Reporting period: 01/01/2021 to 31/12/2022 (Both days included)

Verified emissions in the above reporting period:

|                     |                            |
|---------------------|----------------------------|
| Leakage emissions   | 0 tCO <sub>2</sub> e       |
| Project emissions   | 0 tCO <sub>2</sub> e       |
| Baseline emissions  | 167,298 tCO <sub>2</sub> e |
| Emission reductions | 167,298 tCO <sub>2</sub> e |

**Date:** 29/05/2024  
**Lead Auditor:** Mr. Jitendra Mohan Singh  
**Tech. Expert:** Mr. Jitendra Mohan Singh  
**Tech. Reviewer:** Mr. Denny Xue

**Approver** (*Applus+ Certification VVB Technical Manager*)  
Mr. Agustín Calle de Miguel

| ASSESSMENT TEAM                                                                                   |                                                                                                    |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <b>Lead Auditor:</b> Mr. Jitendra Mohan Singh                                                     | <b>Technical Reviewer:</b> Mr. Denny Xue                                                           |
| Signature:<br> | Signature:<br> |
| <b>Approver:</b> Mr. Agustín Calle de Miguel                                                      |                                                                                                    |
| Signature:<br> |                                                                                                    |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                     |                                    |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------|-----|
| Type:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> CAR <input checked="" type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 01  |
| Raised by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.2 |
| Description of the audit finding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Date: 22/07/2023                                                                                    |                                    |     |
| <p><i>During desk review of submitted supporting documents, VVB observed that supporting for followings for current monitoring period are not submitted:</i></p> <ol style="list-style-type: none"> <li><i>1. The supporting of the SDG 7 and copy of invoices for the period from 01/01/2021 to 31/03/2022 not submitted;</i></li> <li><i>2. Supporting evidences for the SDG8 not submitted for the current monitoring period. PP shall clarify the same.</i></li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                     |                                    |     |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Date: 29/08/2023                                                                                    |                                    |     |
| <ol style="list-style-type: none"> <li>All the monthly electricity generation data and invoices for the period from 01/01/2021 to 31/03/2022 are submitted with the responses as the supporting of the SDG 7 and SDG 13.</li> <li>All the training records, employment records and O&amp;M expense records for the period from 01/01/2021 to 31/12/2022 are submitted with the responses as the supporting of the SDG 8.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                     |                                    |     |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                     |                                    |     |
| <ol style="list-style-type: none"> <li>Monthly electricity generation report for the period from 01/01/2021 to 31/12/2022.</li> <li>All invoices for the period from 01/01/2021 to 31/12/2022.</li> <li>Training records</li> <li>Employment records</li> <li>O&amp;M expense.</li> <li>ER sheet version 2.0</li> <li>MR 2.0.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                     |                                    |     |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Date: 06/11/2023                                                                                    |                                    |     |
| <ol style="list-style-type: none"> <li>Monthly electricity generation report has now been submitted from period 01/01/2021 to 31/12/2022. However, reports for the month Feb 2021 and April 2022 observed to be missing under the submitted set of documents. Therefore, further clarification is required.</li> <li>Invoices for the period from 01/01/2021 to 31/12/2022 (Monitoring Period) has now been submitted which is further checked and verified by the GS VVB and found acceptable.</li> <li>Trainings records (Technical and Health &amp; Safety) covering current monitoring period from 01/01/2021 to 31/12/2022 has now been submitted which is checked &amp; acceptable to the GS VVB.</li> <li>Complete Employment generation (39 No's) records for the current monitoring period observed to be missing from the submitted set of the documents. Therefore, further clarification required.</li> <li>Supportive provided for the O &amp; M expenses are unacceptable. Further, project proponent shall furnish the valid and authentic document for the incurred O &amp; M expenses during the claimed Monitoring Period (01/01/2021 to 31/12/2022).</li> </ol> |                                                                                                     |                                    |     |
| <b>Hence, CL remains OPEN</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                     |                                    |     |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Date: 13/10/2023                                                                                    |                                    |     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------|
| 1.JMR of month Feb 2021 and April 2022 are submitted with the responses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       |            |
| 4.Complete Employment generation (40 No's) records are submitted with the responses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       |            |
| 5.The other supporting documents for O & M expenses are submitted with the responses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |            |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |       |            |
| <ul style="list-style-type: none"> <li>JMR of Feb 2021 and April 2022.</li> <li>Complete Employment generation (40 No's) records</li> <li>O&amp;M expense documents</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |       |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Date: | 14/11/2023 |
| <ul style="list-style-type: none"> <li>JMR for the month of February 2021 and April 2022 has now been furnished by the project proponent, which is further checked and found consistent with the values incorporated under the ER sheet.</li> <li>Attendance register for the employees (such as security personnels, office boy &amp; operation and maintenance staff) engaged under the project activity has now been shared by the project proponent which is checked and found acceptable by the VVB.</li> <li>Project proponent has submitted declaration (based on audited balance sheet) by dated 10/08/2023, for Incurred O &amp; M expense during the current monitoring period. Further, same has been checked and verified by the GS VVB &amp; found acceptable.</li> </ul> |       |            |
| <b>Hence, CL is Closed.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |       |            |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------|------------|
| Type:                                                                                                                                                                                                                                                           | <input checked="" type="checkbox"/> CAR <input type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 01         |
| Raised by:                                                                                                                                                                                                                                                      | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.2        |
| Description of the audit finding                                                                                                                                                                                                                                |                                                                                                     | Date:                              | 22/07/2023 |
| <i>Under section A.1 of submitted monitoring report" General Description of Project", PP shall be requested to add information pertaining "Contribution to Sustainable Development" observed to be missing from the section. Corrective Action is sought.</i>   |                                                                                                     |                                    |            |
| Project Participant's response                                                                                                                                                                                                                                  |                                                                                                     | Date:                              | 29/08/2023 |
| section A.1 is updated as per TEMPLATE GUIDE Monitoring Report v. 1.1.                                                                                                                                                                                          |                                                                                                     |                                    |            |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                       |                                                                                                     |                                    |            |
| 1. MR 2.0.                                                                                                                                                                                                                                                      |                                                                                                     |                                    |            |
| Auditor's assessment comment                                                                                                                                                                                                                                    |                                                                                                     | Date:                              | 03/10/2023 |
| Section A.1 of revised monitoring report, has now been updated with the details associated with the "Contribution to sustainable Development" which is checked and found consistent with GS template fillings instructions for monitoring report, version. 1.1. |                                                                                                     |                                    |            |
| <b>Hence, CAR is Closed.</b>                                                                                                                                                                                                                                    |                                                                                                     |                                    |            |

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------|------------|
| Type:                                                                                                                                                                                                  | <input checked="" type="checkbox"/> CAR <input type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 02         |
| Raised by:                                                                                                                                                                                             | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.4        |
| Description of the audit finding                                                                                                                                                                       |                                                                                                     | Date:                              | 22/07/2023 |
| <i>Under section C of monitoring report, information pertaining to the connected substation name along with their capacity and information about location of the billing meters are not indicated.</i> |                                                                                                     |                                    |            |
| Project Participant's response                                                                                                                                                                         |                                                                                                     | Date:                              | 29/08/2023 |
| Section C is updated as per TEMPLATE GUIDE Monitoring Report v. 1.1 and the connected substation name along with their capacity and location of the billing meters are incorporated.                   |                                                                                                     |                                    |            |
| Documentation provided as evidence by Project Participant                                                                                                                                              |                                                                                                     |                                    |            |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------|
| 1. MR 2.0.                                                                                                                                                                                                                                                                                                                                                                       |       |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                     | Date: | 03/10/2023 |
| Details pertaining to connected substation name (440 KV GETCO, Charanka Sub-station) along with billing meter's (installed main and check meter) location has now been encapsulated under section C of the updated monitoring report which is further checked by the <b>GS VVB &amp; found that name of GETCO substation is inconsistent with furnished Single Line Diagram.</b> |       |            |
| <b>Hence, CAR remains OPEN.</b>                                                                                                                                                                                                                                                                                                                                                  |       |            |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                   | Date: | 13/10/2023 |
| The submitted SLD is dated on 18/07/2016 means before commissioning but in actual case the name of substation is 400kv Getco, Charanka sub-station.<br>Supporting document for name of Sub-station is submitted with the responses.                                                                                                                                              |       |            |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                        |       |            |
| <ul style="list-style-type: none"> <li>• Photo of Sub-station.</li> </ul>                                                                                                                                                                                                                                                                                                        |       |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                     | Date: | 20/10/2023 |
| Geo Tag photograph demonstrating "400 KV Charanka GETCO Substation" name has now been submitted by the project proponent which is further checked and found acceptable to the GS VVB.                                                                                                                                                                                            |       |            |
| <b>Hence, CAR is Closed.</b>                                                                                                                                                                                                                                                                                                                                                     |       |            |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------|-----|
| Type:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input checked="" type="checkbox"/> CAR <input type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 03  |
| Raised by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.4 |
| Description of the audit finding                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Date:                                                                                               | 22/07/2023                         |     |
| <i>VVB has observed following inconsistencies in Emission Reduction sheet and calibration compliance of meters used to monitor EGfacility,y:</i> <ul style="list-style-type: none"> <li>• Supporting of energy net export and invoices for the period: 01/01/2021 to 31/03/2021 and from 01/01/2022 to 28/02/2022 are not submitted</li> <li>• Export and import data for the month June 2021, Sept.2021 and from April 2022 to Dec 2022 are not consistent with the Monthly Meter readings.</li> </ul> |                                                                                                     |                                    |     |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                     | 29/08/2023                         |     |
| 1. All the monthly electricity generation data and invoices for the period from 01/01/2021 to 31/03/2022 are submitted with the responses as the supporting of the SDG 7 and SDG 13.<br>2. All the monthly electricity generation data is checked and revised in ER sheet and accordingly all the values are updated in MR.                                                                                                                                                                             |                                                                                                     |                                    |     |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                     |                                    |     |
| 2. Monthly electricity generation report for the period from 01/01/2021 to 31/12/2022.<br>3. All invoices for the period from 01/01/2021 to 31/12/2022.<br>4. ER sheet version 2.0<br>5. MR 2.0.                                                                                                                                                                                                                                                                                                        |                                                                                                     |                                    |     |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Date:                                                                                               | 03/10/2023                         |     |
| <ul style="list-style-type: none"> <li>• Value for Net Electricity Generation is still observed to be inconsistent with corrected Emission Reduction Spreadsheet. Corrective Action Required.</li> </ul>                                                                                                                                                                                                                                                                                                |                                                                                                     |                                    |     |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------|
| <ul style="list-style-type: none"> <li>Export and Import data for the month of June 2021, September 2021 and from May 2022 to December 2022 has now been corrected under the ER spreadsheet which is checked and found consistent with Monthly Meter Readings/invoices. However, Monthly JMR for the month of April 2022, observed to be missing from the submitted set of the documents.</li> </ul> |       |            |
| Hence, CAR remains OPEN.                                                                                                                                                                                                                                                                                                                                                                             |       |            |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                       | Date: | 13/10/2023 |
| <ol style="list-style-type: none"> <li>The Net Electricity Generation and other SDGs values are updated as per ER sheet.</li> <li>JMR of month Feb 2021 and April 2022 are submitted with the responses.</li> </ol>                                                                                                                                                                                  |       |            |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                            |       |            |
| <ul style="list-style-type: none"> <li>ER sheet.</li> <li>JMR of month Feb 2021 and April 2022.</li> </ul>                                                                                                                                                                                                                                                                                           |       |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                         | Date: | 20/10/2023 |
| <ul style="list-style-type: none"> <li>The Net Electricity Generation has now been corrected under the revised monitoring report which is further checked and found acceptable to the VVB.</li> <li>JMR for the month of April 2022, has now been submitted by the project proponent which is further checked and found consistent with values incorporated under the ER Sheet.</li> </ul>           |       |            |
| <b>Hence, CAR is Closed.</b>                                                                                                                                                                                                                                                                                                                                                                         |       |            |

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| Type:                                                                                                                                                                                                                                                                                                                                                                                                                       | <input checked="" type="checkbox"/> CAR <input type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 04  |
| Raised by:                                                                                                                                                                                                                                                                                                                                                                                                                  | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.4 |
| Description of the audit finding                                                                                                                                                                                                                                                                                                                                                                                            | Date:                                                                                               | 22/07/2023                         |     |
| <i>VVB has observed following inconsistencies in QA/QC processor under Section D.2 of MR:</i> <ul style="list-style-type: none"> <li>Supporting of calibration prior to 2022 is missing in submitted docs;</li> <li>Calibration dates in MR is not consistent with the calibration certificates for the year 2022.</li> </ul>                                                                                               |                                                                                                     |                                    |     |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                              | 29/08/2023                                                                                          |                                    |     |
| <ol style="list-style-type: none"> <li>Calibration certificates prior to 2022 are submitted with the responses.</li> <li>Calibration dates are updated as per Calibration certificates.</li> </ol>                                                                                                                                                                                                                          |                                                                                                     |                                    |     |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                     |                                    |     |
| <ol style="list-style-type: none"> <li>Calibration certificates prior to 2022 and for 2022.</li> <li>MR 2.0.</li> </ol>                                                                                                                                                                                                                                                                                                     |                                                                                                     |                                    |     |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                                                | Date:                                                                                               | 03/10/2023                         |     |
| <ul style="list-style-type: none"> <li>Calibration certificates prior to 2022 (issued by MGVCCL Hi-Tech Laboratory) has now been furnished by the project proponent.</li> <li>Previous calibration date's for billing meters's (main and check) observed to be inconsistent with submitted Calibration Report issued by Madhya Gujarat Vij Company Limited. Corrective Action Required along with justification.</li> </ul> |                                                                                                     |                                    |     |
| Hence, CAR remains OPEN.                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                     |                                    |     |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                              | Date:                                                                                               | 13/10/2023                         |     |
| It is typo error and the calibrations dates are updated as per calibration certificate.                                                                                                                                                                                                                                                                                                                                     |                                                                                                     |                                    |     |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------|
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                               |       |            |
|                                                                                                                                                                                                                                                                                                                                         |       |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                            | Date: | 14/11/2023 |
| <ul style="list-style-type: none"> <li>Previous calibration date of the monitoring equipment's (Energy meter's) has now been updated under section B.2 of the updated MR, which is further checked &amp; found consistent with the registered documents and furnished calibration certificates.</li> </ul> <p>Hence, CAR is closed.</p> |       |            |

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| Type:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input checked="" type="checkbox"/> CAR <input type="checkbox"/> CL/CR <input type="checkbox"/> FAR | Number:                            | 05         |
| Raised by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Jitendra Mohan Singh                                                                                | Ref. to checklist in above tables: | 3.6        |
| Description of the audit finding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                     | Date:                              | 22/07/2023 |
| <p><i>Under section E of submitted monitoring report,</i></p> <ul style="list-style-type: none"> <li><i>Baseline emissions are not calculated vintage wise. Also, baseline calculation using formula is not indicated in section E.1 of the monitoring report;</i></li> <li><i>Export/Import and net export data are not consistent for the months June 2021, Sept.2021 and from April 2022 to Dec.2022.</i></li> <li><i>Cross check data for net export not provided in emission reduction calculation work sheet.</i></li> </ul>                                                                                                                                                                                                                                                                 |                                                                                                     |                                    |            |
| Project Participant's response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                     | 29/08/2023                         |            |
| <ol style="list-style-type: none"> <li>Vintage wise Baseline emissions calculation is incorporated in section E.1 of the monitoring report as per PRINCIPLES &amp; REQUIREMENTS version 1.2 section 4.1.8 and TEMPLATE GUIDE Monitoring Report v. 1.1.</li> <li>All the monthly electricity generation data is checked and revised in ER sheet and accordingly all the values are updated in MR.</li> <li>All the monthly electricity generation data is checked and revised in ER sheet and accordingly all the values are updated in MR.</li> </ol>                                                                                                                                                                                                                                              |                                                                                                     |                                    |            |
| Documentation provided as evidence by Project Participant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                     |                                    |            |
| <ol style="list-style-type: none"> <li>Monthly electricity generation report for the period from 01/01/2021 to 31/12/2022.</li> <li>All invoices for the period from 01/01/2021 to 31/12/2022.</li> <li>ER sheet version 2.0</li> <li>MR 2.0.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                     |                                    |            |
| Auditor's assessment comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                     | Date:                              | 03/10/2023 |
| <p>Under section E of the updated monitoring report:</p> <ul style="list-style-type: none"> <li>Vintage wise baseline emission calculation (SDG 13 – emissions or net baseline removals) has now been incorporated consistent with the GS Template Filling Instructions for Monitoring Report, Version 1.2.</li> <li>Export and import data for the month June 2021, Sept 2021 and April 2022 to December 2022 has now been corrected under the revised ER spreadsheet which is checked and verified by the GS VVB and found acceptable.</li> <li>Cross check data (JMR and Invoices – Net Electricity Generation Values), has now been incorporated under the ER spreadsheet which is checked and verified by the GS VVB and found acceptable.</li> </ul> <p><b>Hence, CAR is Closed now.</b></p> |                                                                                                     |                                    |            |

## **Appendix 2: Audit Team CVs**

| <b>Name</b>              | <b>SHORT CVERSION BACKGROUND INFORMATION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mr. Jitendra Mohan Singh | Mr. Jitendra Mohan Singh has done Advanced MSc in Sustainable Energy Systems and Management from International Institute of Management, University of Flensburg, Germany and B.Tech. in Agricultural Engineering from Allahabad University, India. He has more than (18) years of working experience in different organizations like IARI, IIT Delhi, ICAR, IRADe, CAPART, SMEC and Perenia Carbon and M B Power (Madhya Pradesh) Ltd. in the area of Agriculture, Energy & Environment and Climate Change. He also worked on contract basis (adhoc) as a RIT expert in UNFCCC from 2010 to 2013. Currently, he is empanelled with Applus+ Certification since 2020 and has been involved Verifications of PAs as Lead Auditor and Technical Expert for Renewable and non-Renewable as well as Energy Demand. He has also completed Lead Auditor Trainings on GHG accounting (ISO 14064). |
| Mr. Denny Xue            | Mr. Denny Xue (Master's Degree in Environmental Engineering, Bachelor's Degree in Thermal Engineering) is an Auditor appointed by Applus+ LGAI for the GHG project assessment, auditing and technical review. He has more than 6 years of work experience in CDM/GS4GG/VCS project assessment and technical review with Applus+. Before he joined Applus+ LGAI, he has been working for Shanghai Chuanji Investment and Management which is a CDM consultancy company as a project manager for CDM project development. Mr. Denny Xue is based in Shanghai, China. Mr. Denny Xue participates in the project's technical review team.                                                                                                                                                                                                                                                     |

### Appendix 3: Remote Audit and Site Photographs

