

## Verification Opinion Number 150128/Vol0783/07/11

SGS has conducted the verification of the GHG emissions data reported by WMI Power Private Limited for "5.5 MW Bundled Wind Power Project by WMI Cranes Ltd" ("the Project") in India, in accordance with the Voluntary Carbon Standard 2007.1

The verification relates to the Project's GHG emissions and resulting GHG emissions reductions reported during the reporting period 21/10/2007 to 14/06/2010. Emissions Reductions were calculated on the basis of approved monitoring methodology AMS I.D Version 13.

Verified emissions reductions for the reporting period:  
21<sup>st</sup> October 2007 to 31<sup>st</sup> December 2007: 224 tCO<sub>2</sub>e  
01<sup>st</sup> January 2008 to 31<sup>st</sup> December 2008: 6,281 tCO<sub>2</sub>e  
01<sup>st</sup> January 2009 to 31<sup>st</sup> December 2009: 6,578 tCO<sub>2</sub>e  
01<sup>st</sup> January 2010 to 14<sup>th</sup> June 2010: 2,562 tCO<sub>2</sub>e

SGS Verification is based on a risk analysis approach based on a sample check and review of objective evidence.

The assessment included:

Collection and review of supporting evidence  
Checks that the provisions of the Monitoring Plan in the PDD were consistently and appropriately applied.

Based on process and procedures conducted, in SGS' opinion, the emission reductions for the Project during the reporting period are materially correct and are a fair representation of the GHG data and information and the emissions reductions are fairly stated.

Lead Auditor: Vikas Bankar  
Technical Reviewer: (Sathis Kumar)

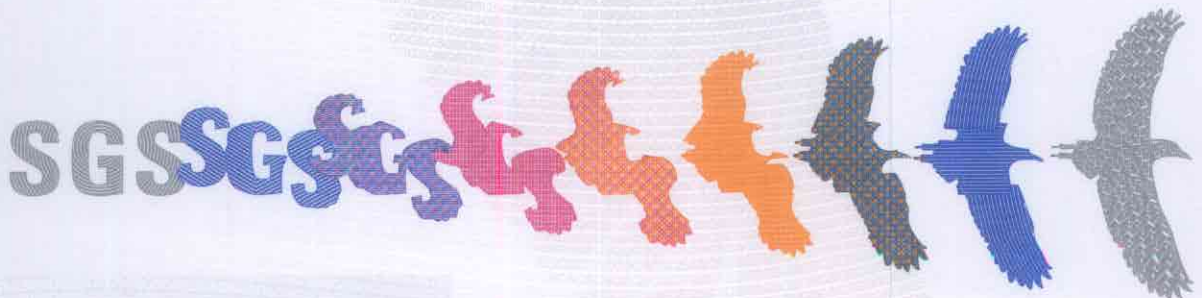
Verification Opinion Date 05/07/2011

The verification is based on the information made available to SGS and the engagement conditions detailed in the report. SGS has requested and obtained all information needed in its professional judgement to reach the above opinion. However, SGS cannot be held liable by any party for decisions made or not made based on any incorrect results arising from misleading or false information supplied to it.

Authorised by

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Page 1 of 2



**Schedule Accompanying Verification Opinion Number  
150128/Vol0783/07/11**

**Brief Description of Verification Process**

This opinion relates to the Project's GHG emissions and resulting GHG emissions reductions reporting for the period mentioned above and the verification testing conducted against the GHG assertion of WMI Power Private Limited and the PDD of the Project.

The management of WMI 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 Monitoring and Verification Plan. The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of GHG emission reductions from the project is the responsibility of the management of WMI Power Private Limited

SGS responsibility is to express an independent GHG verification opinion on the GHG emissions from the Project for the reporting period and on the calculation of the GHG emission reductions from the Project, based on the verified emissions for the same period.

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. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the project's GHG emission reductions for the period mentioned above.

We planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that the amount of GHG emission reductions for the period mentioned above, prepared on the basis of the Monitoring Plan, are fairly stated.

We conducted our verification with regard to the client's GHG projects/assertion which included 5.5 MW Bundled Wind Power Project by WMI Cranes Ltd and baseline GHG emissions, Monitoring Plan and GHG Emission reductions. This assessment included:

- a) Collection of evidence supporting the reported data
- b) Checking whether the provisions of the Monitoring Plan in the PDD, were consistently and appropriately applied
- c) site visits and interview of relevant staff

We have verified whether the information included in the monitoring report version 3.1 dated 02/07/2011 representing the project baseline is current and has been correctly extracted from the project site and the emissions reduction achieved has been determined by correctly subtracting emissions for the monitoring period from the baseline figure for the comparable period.