Gold Standard for Global Goals (GS4GG)

Validation Report
Renewal of 2nd Crediting Period

GS-CDM

"50 MW KURNOOL SOLAR PV POWER PROJECT BY M/S PRAYATNA DEVELOPERS PVT. LTD. AT GANI, KURNOOL, AP."

PROJECT ID: GS7138

Report No.: ET-006673

26 March 2025

TÜV SÜD South Asia Pvt. Ltd.

Solitaire, I.T.I. Road, Aundh

Pune, 411007

INDIA

Title of the project activity	50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP.
GS Reference number of the project activity	GS7138
Version number of the validation report	1.1
Completion date of the validation report	10/04/2025
Version number of PDD to which this report applies	6.0
Project participant(s)	Adani Green Energy Limited
Host Party	India
Sectoral scope(s)	01: Energy industries (renewable - / non-renewable sources)
Methodology (ies)	ACM0002: Grid-connected electricity generation from renewable sources (Version 21.0)
Estimated amount of annual average GHG emission reductions or GHG removals by sinks in the next crediting period	2nd Crediting Period: 86,404 tCO_2e
Name of VVB	TÜV SÜD SOUTH ASIA PVT. LTD.
Name, position and signature of the approver of the validation report	Priya Suman Priya Suman DGM- Quality and Process Excellence TÜV SÜD South Asia Pvt. Ltd.

Contents

1 METHODOLOGY

1.1 Objective

TÜV SÜD had been commissioned by the aforementioned client 'Prayatna Developers Pvt. Ltd.' to conduct an independent renewal of design certification for 2nd crediting period of CDM-GS Project with GS ID 7138 titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP.".

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

1.2 Scope

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

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

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

1.3 Validation Process

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

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

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

1.4 Appointment of the Team

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

The composition of a VT has to be approved by the Certification Body (CB) to assure that the

required skills are obtained by respective team. The Certification Body (CB) of TÜV SÜD has selected qualification level given below for selected team members which are assigned by formal appointment rules:

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

Team Leader is quailed in the sectoral scope(s) and the technical area(s) (TA) linked to the applied methodology (s) this project activity as per GS requirement for VVB. Appointment certificates of the selected team members are attached provided in APPENDIX [3] for the reference.

Validation Team members selected by Certification Body of VVB

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

Note: * Srinivasan Selvaraj was involved in the preparation of Design Renewal review Round 1 responses to GS and hence the check boxes are not marked.

Technical Reviewer and Approver selected by Certification Body of VVB

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

Note: ** Rishi Kishore Raychoudhury was involved in the Carrying out Technical Review for Design Renewal review Round 1 responses to GS.

1.5 Review of Documents

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

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

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

1.6 On-site Assessment and follow-up Interviews

VVB used following auditing techniques in accordance with para 4.1.5 of GS Site Visit and Remote Audit Requirements and Procedures – V2.0.

a. Remote audit for site assessment by competent team, including Team Leader and Technical Expert.

b. Document review

c. Interview with the relevant stakeholders including monitoring and operations team, local stakeholders, Personnel from grid authority.

Validation Team has conducted the remote assessment as per the standard auditing technique of GS guideline. Also, representative personals were interviewed as per part of validation process on 17/10/2023. Validation Team had interacted has also interacted with stakeholders which might be impacted by the project activity implementation and operation. The project implementation, operation, occupation safety status, advantages or/and disadvantages as result of project activity implementation and operation, any problems faced by stakeholders were discussed during remote assessment.

Interviews

S.N.	Interviewee	Date	Subject	Team

	Last name	First name	Affiliation			member
1.	Pathak	Deepak	Deputy Manager at Prayatna Developers Pvt. Ltd.	17/10/2023	Updated PDD, Applied methodology, validity Base-line, and Additionality, OFN status, Monitoring plan, Estimated ER calculations, Feedback from stakeholders, Environmental Impact and mitigation plan	Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan
2	P	Elavarasan	Associate manager at Prayatna Developers Pvt. Ltd.	17/10/2023		Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan
3	G	Balaji	Local Stakeholder at Prayatna Developers Pvt. Ltd.	17/10/2023		Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan
4	Kathi	Mahesh	Local Stakeholder at Prayatna Developers Pvt. Ltd.	17/10/2023		Shruti Kudtarkar, Arjun Vyas, Ankita Chauhan

1.7 Resolution of Clarification, Corrective Action and Forward Action Requests

Validation Team has generated Clarification Request (CL), Corrective Action Request (CAR) and Forward Action Request (FAR) in accordance with the validation and verification standard. Total 07 CLs, 13 CARs and 00 FAR were identified during the validation process same were successfully addressed and resolved hence, all the findings are “closed out” by Validation Team. To ensure the transparency of resolution of findings, detailed description is provided in APPENDIX [1] for reference purpose.

1.8 Internal Quality Control

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

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

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

2 CARBON VALIDATION AND REPORTING

The project activity implemented by Prayatna Developers Pvt. Ltd.. Which involves the installation of solar power plant at Village: Gani-Sakunala, Disrtict: Kurnool, State: Andhra Pradesh, India having total capacity of 50 MW (5 units of 10 MW each) cumulatively. The power plant is supplying electricity to NTPC Ltd. (to regional grid in India). The estimated net annual power supply to the grid is 92,808 MWh during the 2nd crediting period (16/11/2023 to 15/11/2028).

As communicated by PP (s), aim of the project activity is to this project activity is to generate clean form of electricity through renewable solar energy source for sale of electricity to the grid. Prayatna Developers Pvt. Ltd. is the promoter of the proposed project activity. Project Activity is expected to reduce GHG emission reductions of 86,404 tCO_2e (annually) therefore achieving the estimated GHG emission reduction of 4,32,023 tCO_2e during the total length of 2nd crediting period (16/11/2023 to 15/11/2028).

Validation Team has assessed the updates in PDD with respect calculation and estimation of GHG emission reduction as per the requirement of latest version of applied methodology ACM0002, Version 21.0, same is crosschecked with relevant source of information while identifying the valid objective evidence in accordance with Validation and Verification Standard (CDM or/and GS, as applicable). Validation Team has incorporated means of validation in its audit process to review and evaluate the updated PDD. In order to assess results in PDD and furthermore, to conclude the assessment process Validation Team has performed the audit in accordance with the GS rules and regulation for design certification renewal of 2nd crediting period for GS project activity titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP ".

2.1 FARs from Validation / Previous Validation

Previously FAR 01 exist for this project which is registered under CDM with reference ID 10592 to be addressed during first verification and FAR 01, 02 and 03 as result of performance review for monitoring period 16/11/2023 to 15/11/2028. Same are addressed by Validation Team. Also, Validation Team has not identified any FAR during desk review which is to be addressed during design certification of 2nd crediting period as per GS rules.

2.2 CLs, CARs and FARs raised

Area of validation findings	No. of CL	No. of CAR	No. of FAR
Compliance with PDD form	01	01	00
Application and selection of methodologies and standardized baselines	00	00	00
Validity of original baseline or its update	00	00	00
Financial check	00	00	00
Estimated emission reductions or net anthropogenic removals	00	01	00
Validity of monitoring plan	01	01	00
Crediting period	01	00	00
Project participants	00	00	00
Sustainability opinion	02	02	00
Others (Emission Trading, Stakeholder engagement, photos of equipment, start date, PDD version, Focal point name, eligibility in GS, project boundary)	02	08	00
Total	07	13	00

2.3 Compliance with PDD form

Means of validation	Assessment of updated PDD completeness against the latest and valid version of the applicable PDD form as per GS requirement, following the instructions therein. Assessment of material consistency of information transferred to the later version of the PDD form with respect to registered PDD.
Findings	Validation Team has assessed the completeness of information in each section of PDD and has reviewed the appropriateness,

	relevance and accuracy of information against the required version latest applicable PDD forms with respect to materialistic information transfer from latest validated PDD Version 5 (dated on 12/12/2020).
Conclusion	Validation Team confirms that updated PDD contain all the information from previously registered PDD without any material misstatement using the latest available PDD template on GS official webpage.

2.4 Application and selection of methodologies and standardized baselines

Means of validation	Assessment of methodologies and, where applicable, the standardized baselines and the other methodological regulatory documents against the applicable requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 2) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has assessed the applicability of methodology, tools and other methodological regulatory documents, it has assessed whether the latest version of applicable methodology, tools are used, and all the additional/previously existing requirements are addressed and criteria are met. Details of selected latest of applied methodology for project activity titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP." for 2nd crediting period is below: **Methodology:** ACM0002, Grid-connected electricity generation from renewable sources (Version 21.0) Type I: Renewable Energy Projects (Large) **Methodological Tools:** ▪ Tool to calculate the emission factor for an electricity system (TOOL 07, Version 07) ▪ Tool for the demonstration and assessment of additionality (TOOL 01, Version 07) ▪ Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period (TOOL 11, Version 03)

S. N.	Applicability Conditions as per ACM0002, Version 21	Assessment of Project Verification Team
1	This methodology is applicable to grid-connected renewable energy power generation project activities that: (a) Install a Greenfield power plant; (b) Involve a capacity addition to (an) existing plant(s); (c) Involve a retrofit of (an) existing operating plants/units; (d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or (e) Involve a replacement of (an) existing plant(s)/unit(s).	Validation has assessed that proposed project activity falls under category (a) as there was not project activity existed operating before that start of this project activity. Hence, it concludes that applicability condition is met by proposed project activity.
2	In case the project activity involves the integration of a BESS, the methodology is applicable to grid-connected renewable energy power generation project activities that: (a) Integrate BESS with a Greenfield power plant; (b) Integrate a BESS together with implementing a capacity addition to (an) existing solar photovoltaic or wind power plant(s)/unit(s); (c) Integrate a BESS to (an) existing solar photovoltaic or wind power plant(s)/unit(s) without implementing any other	Validation has assessed that proposed project activity does not involve any battery storage system. Hence, it concludes that applicability condition is met by proposed project activity.

			changes to the existing plant(s); (d) Integrate a BESS together with implementing a retrofit of (an) existing solar photovoltaic or wind power plant(s)/unit(s).	
		3	The methodology is applicable under the following conditions: (a) The project activity may include renewable energy power plant/unit of one of the following types: hydro power plant/unit with or without reservoir, Wind power plant/unit, Geothermal power plant/unit, Solar power plant/unit, Wave power plant/unit or Tidal power plant/unit (b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects) the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical	(a)Validation Team has assessed that proposed project activity is not including hydropower technology hence it concluded that the applicability condition is not applicable (b) Validation Team has assessed that proposed project activity involves installation of greenfield power plant utilizes solar power technology. Hence, it concludes that applicability condition is not applicable to proposed project activity.

		reference period and the implementation of the project activity.	
	4	In case of hydro power plants, one of the following conditions shall apply: (a) The project activity is implemented in existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or (b) The project activity is implemented in existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m2 ; or (c) The project activity results in new single or multiple reservoirs and the power density of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m2 ; or (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, as per definitions given in the Project Emissions section, is lower than or equal to 4 W/m2, all of the following conditions shall apply. (i) The power density calculated using the total installed capacity of the integrated project, as per	Validation Team has assessed that proposed project activity does not involve hydropower Hence, it concludes that applicability condition is not relevant to proposed project activity as it consist of solar power generation technology.

		definitions given in the Project Emissions section, is greater than 4 W/m2 ; (ii) Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity. (iii) Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m2 shall be a. Lower than or equal to 15 MW; and b. Less than 10 per cent of the total installed capacity of integrated hydro power project.	
	5	In the case of integrated hydro power projects, project owner shall: (a) Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or (b) Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs constructed under CDM project activity for the optimization of power output.	Validation Team has assessed that the project activity is not a hydropower project activity. Hence, it concludes that applicability condition is not relevant to proposed project activity.

		This demonstration has to be carried out in the specific scenario of water availability in different seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum of five years prior to the implementation of the CDM project activity.	
	6	The methodology is not applicable to: (a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site; (b) Biomass fired power plants/units	Validation Team has assessed that proposed project activity neither switching of fossil fuel to renewable energy nor it involves Biomass fired power plant. Hence, it concludes that applicability condition is not applicable to proposed project activity.
	7	In the case of retrofits, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is “the continuation of the current situation, i.e., to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance”.	Project Verification has assessed that proposed project activity does not involve retrofits, replacements or capacity additions Hence, it concludes that applicability condition is not applicable to proposed project activity.

	8.	In addition, the applicability conditions included in the tools referred to below apply.	Tools are listed by PP which are validated by Validation team refer to above list of tools for the same.
Conclusion	Validation Team concludes that PP has applied latest version of methodology, methodological tools, applicability criteria and other methodological regulatory documents against the applicable requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).		

2.5 Validity of Original baseline and updates

Means of validation	Assessment of any change of baseline with respect to baseline provide in registered PDD, against the requirement of applicable methodology. If an updated version of methodology has any additional criteria for baseline selection, then to assess whether the project activity complies with requirement of all additional criteria of applicable methodology as per requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0). VVB noted that while Renewable Purchase Obligations (RPO) is mandatory for DISCOMs and Open Access Consumers, it is not obligatory for Renewable Power Generating companies. VVB noted that the PD is a Renewable Power Generating company and hence RPO is not mandatory. The information provided by PD is found to be appropriate. In India, solar photovoltaic (PV) power projects are exempt from the requirement of conducting an Environmental and Social Impact Assessment (ESIA) under the Environmental Impact Assessment (EIA) Notification of 2006. This exemption was clarified by the Ministry of Environment, Forests, and Climate Change (MoEFCC) in August 2017, stating that the EIA provisions do not apply to solar PV power projects, solar thermal power projects, and solar parks. VVB noted that EIA is already conducted during the project initiation phase so there is no need of another EIA for the same project. The EIA was prepared for this project activity by Green India Consulting

	Private Limited Ghaziabad, Uttar Pradesh on 22/11/2016. EIA is a crucial step in ensuring that large solar energy projects are sustainable, socially responsible, and economically viable. Hence the VVB noted that no additional Environmental Impact Assessment is required to be conducted for the renewal crediting period. Conclusion of stepwise assessment in accordance with the applicability of TOOL 11 Version 03.0.1, "Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period" is provided below Step 1: Assess the validity of the current baseline for the next crediting period ▪ Step 1.1: Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies- Validation Team has assessed that project activity complies with the with all relevant mandatory national and/or sectoral policies as per examination of current practice in the Tamil Nadu region (India) ▪ Step 1.2: Assess the impact of circumstances- Validation team has not identified any cause of change in investment or/and market characteristics which could affect the validity of baseline scenario in current circumstance for this project hence, the previous baseline scenario is still valid. ▪ Step 1.3: Step 1.3: Assess whether the continuation of use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested- Validation Team has identified that this sub-step is not applicable as proposed one is a greenfield project activity and it had no continuation of any pre-installed equipment or any equipment which is having end of technical lifetime before or/and on expiration of first crediting period. ▪ Step 1.4: Assessment of the validity of the data and parameters- Validation Team has assessed that default IPCC values are still valid for this project activity also no change is identified in the data and parameters which were listed at registration stage. Step 2: Update the current baseline and the data and parameters ▪ Step 2.1: Update the current baseline- Validation Team has assessed that PP has updated the current baseline emission

	in accordance with the latest applied methodology ACM0002, Version 21 while complying with procedural requirement of sectoral policies and circumstances that are applicable for this request for renewal of the 2nd crediting period. ▪ Step 2.2: Update the data and parameters-Validation Team has assessed that PP has updated the combined margin Emission Factor in accordance with the applied methodology ACM0002 Version 21 following Tool 07, Version 07 (as per applicability of CO2 Emission Database, Version 18.0, September 2022 published by Central Electricity Authority (CEA), Government of India). Conclusion of the calculation for combined margin Emission Factor is provided in section 2.7 of this document, kindly refer to the same.
Findings	Validation Team has not raised any findings.
Conclusion	Validation Team ensures that there on no changes found in baseline and all the applicability criteria of methodology, methodological tools (TOOL 11, Version 03) as per requirements of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.6 Financial check

Means of validation	Assessment of Carbon Revenue investment in particular project activity against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0). VVB checked the OFN analysis worksheet, where the data and calculations are mentioned regarding the revenue and expenses which is found to be appropriate and consistent. The sources and assumptions for the data includes revenue from selling electricity, revenue from selling carbon credits, CSR and O&M expenses including other such expenses from the year 2018-2024.
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team has assessed and colludes that proposed project activity contributes economic growth through employment creation, improvement working conditions and emission reduction. Project activity has resulted in employment generation of 10 personnels

	which are paid/ higher than annual average per capita income as "Minimum Wages Act, 1948". Validation Team has assessed the carbon revenue generation information by PP which does not have any significant influence on financial figure as declared by PP. It remains approximately 1.81% same as validated by evaluating the project cash flow in OFN sheet where the revenue from carbon credits and cost of project validation and verification costs are considered. Also, PP has already demonstrated in additionality assessment thus proved to be additional in CDM/GS in order to seek carbon credit revenue for financial viability to sustain throughout the project lifetime.

2.7 Estimated emission reductions or net anthropogenic removals

Means of Validation	Assessment of calculation process for Estimated emission reductions or net anthropogenic removals following source of information and applied values for respective parameters are against the requirement of applied methodological, tools and methodological regulatory documents.
Findings	Validation Team has assessed Project calculations of baseline, project and leakage emissions as well as GHG emission reductions resulting from the proposed Project Activity for each year of the 2nd crediting period, to evaluate if data and parameters are calculated in accordance with the applied methodology. Validation Team has assessed PP's justification for selection of scenarios, options or default values for various parameters while estimating the emission reductions of the project. **Baseline Emissions are calculated by PP as below:** As per ACM002, Version 21- $BE_y = EG_{PJ,y} \text{ X } EF_{grid,CM,y}$ Where, BE_y: Baseline emissions in year y (t CO_2) $EG_{PJ,y}$: Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in project year (MWh) $EF_{grid,CM,y}$: Combined margin CO_2 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" (tCO_2/MWh)

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

$EF_y = EF_{grid,CM,y} = EF_{grid,OM,y} * w_{OM} + EF_{grid,BM,y} * w_{BM}$
= 0. 9518 *0.75+ 0. 8687 *0.25

= 0.9310 tCO_2/MWh

$EG_{facility,y} = EG_{PJ,y}$ =92,808 MWh (estimated at renewal of 2nd crediting period stage)

BE_y = 92,808 MWh * 0.9310 tCO_2/MWh
= 86,404 tCO_2

Project Emissions are calculated by PP as below:
As per ACM002, Version 21

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

PE_y: Project emissions in year y (t CO_2e/yr)

Leakage Emissions calculated by PP:

Validation Team has assessed that as per the requirement of ACM002 Version 21, no emissions arising due to absence of activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, and transport). Since the emissions sources are small, hence, leakage emissions are neglected.

Parameter Fixed	Description of Parameter	Unit	Value Applied	Conclusion of VVB
$EF_{grid, OM,y}$	Operating Margin CO_2 emission factor in year y	tCO_2e /MWh	0.9518	Determined by PP following CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07 for vintage last 3 years (2019-20, 2020-21 and 2021-22)
$EF_{grid, BM,y}$	Build Margin CO_2 emission factor in year y	tCO_2e /MWh	0.8687	Determined by PP follwing CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07 by PP
$EF_{grid, CM,y}$	Combined Margin CO_2 emission factor in year y	tCO_2e /MWh	0.9310	Calculated in accordance with CDM TOOL07 where weightage of operating margin as 75% and build margin 25% is considered by PP

	Validation Team has assessed and conforms that PP has followed for approach for quantification of GHG emission reductions and removal in line with applied methodology ACM002 Version 21. $ER_y = BE_y - PE_y - LE_y$ Where, ER_y: Emission reductions in year y (t CO_2/y) BE_y: Baseline Emissions in year y (t CO_2/y) PE_y: Project emissions in year y (t CO_2/y) LE_y: Leakage emissions in year y (t CO_2/y) $ER_y = BE_y - PE_y - LE_y$ = 86,404 tCO_2 -0-0 = 86,404 tCO_2e
Conclusion	Validation Team ensures that Estimated emission reductions or net anthropogenic removals are calculated as per the calculation approach of applied methodology ACM0002, Version 21.0 and methodological tools. Validation Team ensures that summary of estimated GHG emission reductions or net anthropogenic GHG removals using the applied methodology as per requirement of project standard for this project activity titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP." where annual GHG emission reductions are 4,32,023 tCO_2e for the 2nd crediting period from 16/11/2023 to 15/11/2028 is materially accurate.

Bassline Emissions	86,404 *tCO_2e*
Project Emissions	*0*
Leakage Emissions	*0 tCO_2e*
Annual Estimated Emission Reductions	86,404 *tCO_2e*
Total Estimated Emission Reductions (16/11/2023 to 15/11/2028)	4,32,023 *tCO_2e*

2.8 Validity of monitoring plan

<table>
<tr><td>Means of validation</td><td>Assessment of Monitoring System as per the requirement of applied methodology ACM002, Version 21 in accordance with the GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).</td></tr>
<tr><td>Findings</td><td>
<table>
<tr><th>Function</th><th>Reporting Tasks</th><th>Recording</th><th>Conclusion of VVB</th></tr>
<tr><td>Data Measurement</td><td>Electricity Import/Export to grid</td><td>Meter reading,</td><td>Joint Meter reading system is found in well-functioning manner</td></tr>
<tr><td>Data collection and archiving</td><td>Manual and electronic recording of import and export to grid</td><td>Logbook is maintained</td><td>Logbook is maintained, Andhra Pradesh Generation and Distribution Corporation Limited (APSPDCL) invoices for electricity import/export archived</td></tr>
<tr><td>QA/QC Procedures</td><td>Calibration of meters at decided intervals</td><td>Performed by Andhra Pradesh Generation and Distribution Corporation Limited (APSPDCL)</td><td>Calibration frequency validated</td></tr>
<tr><td>Personnel training</td><td>Operation and Maintenance Training on regular interval</td><td>Training schedule and certificates if available</td><td>Validation Team has assessed the frequent trainings conducted</td></tr>
</table>

To evaluate any change, development, description of monitoring plan, containing all of the monitoring parameters for the GS project activity. Validation Team has assessed the monitoring plan developed and implemented by PP with respect to responsible personnel monitoring and measurement, quality assurance, quality control procedures Validation Team has assessed each parameter required to be monitored as per applied monitoring methodology as if PDD is feasible to implement and will result credible emission reductions resulted due to the project activity.
</td></tr>
</table>

Parameter Fixed	Description of Parameter	Unit	Value Applied	Conclusion of VVB
$EF_{grid, OM,y}$	Operating Margin CO_2 emission factor in year y	tCO_2e /MWh	0.9518	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07
$EF_{grid, BM,y}$	Build Margin CO_2 emission factor in year y	tCO_2e /MWh	0.8687	Determined by CEA database, Version 18.0 (09/2022) in accordance with CDM TOOL07
$EF_{grid, CM,y}$	Combined Margin CO_2 emission factor in year y	tCO_2e /MWh	0.9310	Calculated in accordance with CDM TOOL07

Parameter to be monitored	Description of Parameter	Unit	Value Applied	Conclusion of VVB
$EG_{PJ,grid,y}$ (or $EG_{facility,y}$) - Access to affordable and clean energy services (SDG 7)	Quantity of net electricity supplied to the grid	MWh/ y	92,808	this net energy is to be monitored on monthly basis at verification stage in accordance with ACM0002, Version 21
ER_y - Annual emission reduction (SDG13)	Emission reductions achieved per year	tCO_2	86,404	Annual Estimated Emission Reductions are calculated as per ACM0002 Version 21.
Headcount of employees (SDG8)	Headcount of total number of employees by employment contract (permanent and temporary), by gender. And Headcount of total number of employees by employment type (full-time and part-time), by gender.	NOs.	10	Employment's salary records and salary slips are assessed are assessed.

Conclusion	Validation Team conforms that monitoring plan is consistent and materially the same with respect to lates renewed PDD. Validation Teams has not identified any changes to the monitoring plan also, it assessed the fulfillment of all criteria of applicable and project standard

	for monitoring and found feasible GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.9 Crediting period

Means of validation	Assessment of remaining operation lifetime of project activity, review of start date, type (renewable or fixed), duration of 1st crediting period (including end and start date) and expiration timeline of 2st crediting period with respect to lates validated PDD against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team ensures that project titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP." is eligible for renewal of 2nd crediting period from 16/11/2023 to 15/11/2028 against the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).

2.10 Project participants

Means of validation	Assessment of Project Participant (s) details in latest validated PDD with respect to registered PDD as per the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
Findings	Validation Team has not raised any finding.
Conclusion	Validation Team concludes that that details of Project Participant (s) in updated PDD are consistent with respect to registered PDD, legal or/and project ownership requirement as GS rules for project titled as "50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP." with project reference ID 7138 in GS.

3 SUSTAINABILITY VALIDATION

3.1 Assessment of SDG outcomes

Validation Team has provided the outcome of assessment upon contribution toward SDG as specified by PP.

SDG Claimed	CP-1	CP-2	VVB assessment
SDG 13 Climate Action	89,549 tCO2e per annum	86,404 CO2e per annum	VVB noted that the difference in the values for SDG-13 in terms of tCO2e is because of difference in difference in values of Estimated electricity generation and the emission factor. The assessment of this difference is explained in SDG 7. The VVB noted that the PD has applied (0.9310 tCO2/MWh) as emission factor of Indian Grid, which is applicable at the time of request for renewal of Crediting period (Sep 2022), whereas in the 1st CP, the emission factor applied is 0.9419 tCO2/MWh, based on CEA database, Dec 2019. Hence the VVB concluded the difference to be appropriate.
SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	95.073 MWh/year	92,808 MWh/year	The PD has explained that difference in electricity values between CP -1 and CP-2 are due to annual degradation (from 2nd year, of 60 %). The VVB noted the value to be same as considered during the Design review certification. Hence the VVB concluded the difference to be appropriate.
SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	20 Persons	10 persons	The PD has explained that difference in number of employees due to optimization of operations at site and increased impact of trainings. Hence the VVB concluded the difference to be appropriate.

4 VALIDATION OPINION

TÜV SÜD ensures that project titled as “50 MW Kurnool Solar PV Power Project by M/s Prayatna

Developers Pvt. Ltd. at Gani, Kurnool, AP." ('the Project') which is listed under GSF registry with reference number 7138, complies with the criteria of ACM0002, Version 21 for monitoring and measurement requirements.

Prayatna Developers Pvt. Ltd. is responsible for the preparation of the GHG emission reductions data and the reported GHG emissions reductions against the requirements of Monitoring Plan in the updated PDD version 06 dated on 17/03/2025 as per monitoring plan against the criteria of the applied methodology ACM0002, Version 21.

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

- Updated PDD has all the section relating to the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the crediting period using the valid version of the approved methodologies and, where applicable, the approved standardized baselines and the other methodological regulatory documents that are applicable to the project activity.
- Applied methodology and methodological tools are of valid version as per the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0)
- Updated PDD uses valid version for latest PDD form and information from the registered PDD is transferred in latest version without any material inconsistency
- The original baseline is found valid with respect to registered PDD against the requirement of project standard
- Information of Project Participants are consistent with respect to approval and MOC objective evidence against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0)
- No deviation from applied valid version of methodology or/and methodological tool against the criteria of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0)
- No deviation from the registered monitoring plan is found against the requirement of GS VVS V1 (Gold Standard, Validation and Verification Standard, Version 1) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0)
- Request of validation for 2nd crediting period is valid as the next crediting period of the project activity commences on the day immediately after the expiration of the current crediting period

TÜV SÜD concludes that 50 MW Kurnool Solar PV Power Project by M/s Prayatna Developers Pvt. Ltd. at Gani, Kurnool, AP. ('the Project') which is listed under GSF registry with reference number 7138, is

eligible for request for validation of 2nd crediting period where estimated GHG Emission Reductions value is 4,32,023 tCO_2e during 2nd crediting period from 16/11/2018 to 15/11/2023 including first and last day.

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

Table 1. Remaining FAR from previous CDM validation/verifications or/and GS transition/design certification/design certification renewal/performance review

FAR ID	01	**Section no.**	NA	**Date:** 23/10/2023
Description of FAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 16/11/2018-31/12/2020 FAR#1 is raised stating "An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. The first non-compliance with this requirement is deviated and approved on 17 June 2022. Further Failure to provide Annual Reports as required shall result in the de- certification of the Project." PP needs to submit the Annual report for vintage 2022-2023 by end of 31/12/2023.				
Project participant response				**Date:** 31/10/2023
Annual report for vintage 2022-2023 will get submitted by 31/12/2023.				
Documentation provided by project participant				
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VVB assessment				**Date:** 03/11/2023
Validation Team has assessed justification provided by PP with respect to timeline for submission of annual report for vintage 2022-2023, which is found appropriate as per GS rules hence, Validation Team accepts the response.				

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

FAR ID	02	**Section no.**	NA	**Date:** 23/10/2023
Description of FAR				

Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 16/11/2018-31/12/2020 FAR#2 is raised stating "The pre-CDM period can be included in GS CP and GSVERs may be issued directly and GS VER CP1 is 16/11/2018 to 15/11/2023. To maintain Gold Standard Certified Project status beyond five years, a Project must undergo Design Certification Renewal no later than the last date of current certification cycle." PP needs to comply with latest GS rules during validation process in order to successfully complete the renewal of project design certification before expiration of 1st crediting period.
Project participant response **Date:** 31/10/2023
The project activity is undergoing renewal of crediting period and will comply with latest GS rules during validation process in order to successfully complete the renewal of project design certification before expiration of 1st crediting period.
Documentation provided by project participant
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VVB assessment **Date:** 03/11/2023
Validation Team has assessed justification provided by PP with respect to compliance with GS rules for renewal of crediting period before expiration of first crediting period, which is found appropriate hence, Validation Team accepts the response.

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

FAR ID	03	**Section no.**	NA	**Date:** 23/10/2023
Description of FAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In result of Performance Review under Gold Standard for the Global Goals for the monitoring period 16/11/2018-31/12/2020 FAR#3 is raised stating "Verification VVB shall check all registries that could hold CERs/VERs/RECs from the project activity and confirm there is not any other issuance except GS VER from this project activity" PP needs to provide the latest information of registries (along with name, project reference id etc.) in which project is registered if any, along with the issuance status for each monitoring period.				
Project participant response **Date:** 31/10/2023				
The project activity is registered under CDM. However, it has been successfully transitioned to GS4GG on 26/04/2022 and is not claiming carbon benefits in any other mechanism.				
Documentation provided by project participant				
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VVB assessment **Date:** 03/11/2023				

Validation Team has assessed justification provided by PP with respect to registration and issuance status of CERs/VERs in CDM/GS, which is found appropriate hence, Validation Team accepts the response.

Table 4. CL from this Validation

CL ID	01	**Section no.**	KEY PROJECT INFORMATION	**Date:** 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section KEY PROJECT INFORMATION, PP has estimated SDG impact for SDG 8 where it states "Employment generated due to project activity per year" are "10". Hence, PP needs to provide the relevant objective evidence in support to SDG Impact estimation against the requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
Employment logbook has been provided as evidence for "Employment generated due to this project activity" as per Principles & Requirements, Version 1.2.				
Documentation provided by project participant				
Annex 1- Employment record				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provide PP where sample pays lips are reviewed and employment generation information is found in compliance with the national law and legislation in accordance with the minimum wage requirement act 1948 hence, Validation Team accepts the response.				

Table 5. CL from this Validation

CL ID	02	**Section no.**	A.1.1	**Date:** 23/10/2023
Description of CL				

Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.1.1, PP has stated that "Hence, no emission reduction cap enforced as well as no emission trading system implemented in the host country", "The Project is not claiming carbon credits in any other mechanism. Also, self-declaration for no double counting has been provided by the PP" so it is clear that till 2023 it is highly unlikely that there would be a risk of double accounting as Bureau of Energy Efficiency, Ministry of Power, along with Ministry of Environment, Forest & Climate Change is still having Indian Carbon Market (ICM) in development phase. However, how PP plans to purpose to hold the validity of response if ICM get launched during the project cycle (determined in section c.1.2) against the requirement of Principles & Requirements, Version 1.2?
Project participant response **Date:** 31/10/2023
Self-declaration for no double accounting is being provided in this submission for this crediting period. Also, PP proposal to hold validity will come in force after the launched of ICM. Since, it is not launched yet, so there is no need of it.
Documentation provided by project participant
Annex 2_Self declaration for no double accounting
VVB assessment **Date:** 03/11/2023
Validation Team has assessed justification provided by PP with respect to no double accounting declaration and compliance with the host country approval requirement at registration in CDM or/and GS which found appropriate as ICM is not yet implemented hence, Validation Team accepts the response.

Table 6. CL from this Validation

CL ID	03	**Section no.**	A.1.1	**Date:** 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.1.1, PP has stated that "Grievance mechanism has been put in place to ensure continuous stakeholder engagement" however, PP has not provided the grievance mechanism against the requirement of Stakeholder consultation and engagement requirements, Version 2.1.				
Project participant response **Date:** 31/10/2023				
Grievance register has been provided as evidence.				
Documentation provided by project participant				
Annex 3-Grievance register				
VVB assessment **Date:** 03/11/2023				
Validation Team has assessed the objective evidence provided by PP with respect to grievance mechanism which is found appropriate hence, Validation Team accepts the response.				

Table 7. CL from this Validation

CL ID	04	**Section no.**	A.3	**Date:** 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.3, PP has provided the details of Inverters, Transformers and meters however, PP has not provided suppliers contract for installed equipment also, PP needs to provide the Photos of installed technology/measures against the requirement of Validation and Verification Standard, Version 1.				
Project participant response				**Date:** 31/10/2023
Photos of installed technologies are now being provided in this submission.				
Documentation provided by project participant				
Annex 4_Photos				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provided by PP with respect to technical specifications of Solar PV modules, Inverters, Transformers and meters same are crosschecked during remote audit and desk review and found appropriate hence, Validation Team accepts the response.				

Table 8. CL from this Validation

CL ID	05	**Section no.**	B.7.1	**Date:** 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.1, PP has stated for Headcount of employees that "The total number of persons working in the plant would be calculated based on the daily log available at site. This parameter also monitors number of men/women employed by the project activity." corresponding to "Measurement methods and procedures" however, PP has not provided the sample logbook mechanism against the requirement of Project Design Document Template, Version 1.5.				
Project participant response				**Date:** 31/10/2023
Sample logbook has been provided in this submission.				
Documentation provided by project participant				
Annex 6-Sample logbook				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provided by PP with respect to employees working during daily shift at the plant same is found appropriate hence, Validation Team accepts the response.				

Table 9. CL from this Validation

CL ID	06	Section no.	B.7.3	Date: 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.3, PP has stated “In order to ensure the proper functioning of the project activity and a proper monitoring of emission reductions, the staff (CDM team) will be trained” corresponding to “Personnel training” however, PP has not provided the training schedule requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
Training conducted by PP has now been provided as per principles & Requirements v1.2				
Documentation provided by project participant				
Annex 7_Training records				
VVB assessment				**Date:** 03/11/2023

Table 10. CL from this Validation

CL ID	07	Section no.	APPENDIX 1	Date: 23/10/2023
Description of CL				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In APPENDIX 1, PP has stated “Standard procedure is followed at site during operation and maintenance” corresponding to P.9.5, “All employees will attend health & safety training” corresponding to P.3, “The project is designed to minimize adverse impacts on local ecosystems, preserving ecosystem services vital to community health. All of these has been conformed in the ESIA report of the Plant” however, PP has not provided SOP for waste management, training record on health and safety, ESIA report against the requirement of Safeguarding Principles and Requirements, Version 2.1.				
Project participant response				**Date:** 31/10/2023
SOP for waste management, training record on health and safety, ESIA report against the requirement of Safeguarding Principles and Requirements, Version 2.1 is now being provided in this submission.				
Documentation provided by project participant				
Annex 7_Training records Annex 8_ESIA & SOP waste				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provided by PP with respect to environmental clearance, SOP for waste management and health/safety training to employee, same are found appropriate hence, Validation Team accepts the response.				

Table 11. CAR from this Validation

CAR ID	01	**Section no.**	KEY PROJECT INFORMATION	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section KEY PROJECT INFORMATION, following PDD versions are already published on GS official project webpage: version 05 (registered PDD on 12/12/2020) however, PP has specified the PDD version as "1.0" which is going to be dated later than that of latest certified PDD (i.e., version 05). Hence, PP needs to incorporate sequential version of subsequent PDD in order to avoid ambiguity while distinguishing between "updated DD" and "registered DD" against the requirement of Validation and Verification Standard, Version 1.0.				
Project participant response				**Date:** 31/10/2023
As of now, there is no such rule in GS as per Validation and verification Standard, Version 1.0. So during first submission of crediting period renewal the GS4GG PDD version was 1.0 which has been revised to Version 2.0 in this submission.				
Documentation provided by project participant				
GS4GG PDD Version 6.0				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the response provided by PP with respect to version details which is found valid hence, Validation Team accepts the response.				

Table 12. CAR from Design Certification Renewal

CAR ID	02	**Section no.**	KEY PROJECT INFORMATION	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section KEY PROJECT INFORMATION, PP has stated Project Representative as "Infinite Solutions" however, name of legal entity as official focal point is not found consistent with respect to relevant key detail on official project page of GSF registry hence, PP needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
The name "Infinite Solutions" is as per registered PDD. All the entity names are consistent with the GS cover letter. And, we will also request GS board for the correction.				
Documentation provided by project participant				

Annex 9_Cover letter
VVB assessment **Date:** 03/11/2023
Validation Team has assessed the justification and objective evidence provided by PP with respect to legal identity of focal point for this project same is found appropriate hence, Validation Team accepts the response.

Table 13. CAR from this Validation

CAR ID	03	**Section no.**	A.1.1 and C.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.1, PP has stated that "The project activity had its first crediting period from 16/11/2018 to 15/11/2023. For the renewal of crediting period the second crediting period is of 5 years and starts from "16/11/2023 to 15/11/2028." Also, in section C.1 it has stated start date for first crediting period as "16/11/2023" However, both details for first and last date of crediting period (furthermore, second crediting period duration) are found inconsistent with respect to official GS project page hence, PP needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
First crediting period of this project activity is 16/11/2018 to 15/11/2023 and hence, the second crediting period will be from 16/11/2023 to 15/11/2028. Information on official GS project page is not correct and PP will send a mail to GS board for correction of the same.				
Documentation provided by project participant				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the justification provided by PP with respect to accuracy of second crediting period which found in accordance with the GS rules hence, Validation Team accepts the response.				

Table 14. CAR from this Validation

CAR ID	04	**Section no.**	A.1.1	**Date:** 23/10/2023
Description of CAR				

Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.1.1, PP has stated that "The project is not a new project, rather it is already registered in GS4GG. Therefore, this parameter is not applicable." corresponding to applicability criteria of Renewable Energy Activity Requirements (section 2.1) However, PP needs to provide the relevant and sufficient justification against the requirements of Renewable Energy Activity Requirements, Version 1.4.
Project participant response **Date:** 31/10/2023
Section A.1.1 has been revised as per applicability criteria of Renewable Energy Activity Requirements.
Documentation provided by project participant
GS4GG PDD V6.0
VVB assessment **Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to fulfillment of eligibility criteria of Renewable Energy Activity Requirements by project activity same is found appropriate hence, Validation Team accepts the response.

Table 15. CAR from this Validation

CAR ID	05	**Section no.**	A.1.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section A.1.1, PP has stated that "Not applicable since the project activity has done its preliminary review before 24th Jan 2020, on 14/12/2019." corresponding to applicability criteria of Renewable Energy Activity Requirements (section 2.1.5 e) However, PP needs to provide the proof of the same along with reference in updated PDD against the requirements of Renewable Energy Activity Requirements, Version 1.4.				
Project participant response				**Date:** 31/10/2023
Proof of Preliminary review done before 24th Jan 2020 i.e, on 14/12/2019 has been attached in this submission.				
Documentation provided by project participant				
Annex 5				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to fulfillment of eligibility criteria of Renewable Energy Activity Requirements by project activity same is found appropriate hence, Validation Team accepts the response.				

Table 16. CAR from this Validation

CAR ID	06	**Section no.**	B.3	**Date:** 23/10/2023

Description of CAR	
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.3, PP has provided the schematic for project boundary however, same is not provided in specified manner against the requirement of Project Design Document Template, Version 1.5.	
Project participant response	**Date:** 31/10/2023
Schematic for project boundary has now been revised in this submission.	
Documentation provided by project participant	
GS4GG PDD Version 6.0	
VVB assessment	**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to project boundary specification same are found appropriate hence, Validation Team accepts the response.	

Table 17. CAR from this Validation

CAR ID	07	**Section no.**	B.6	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.6, PP has not provided the response against SDG Impact hence, PP needs to incorporate accurate information against the requirement of Project Design Document Template, Version 1.5.				
Project participant response				**Date:** 31/10/2023
Section B.6 has now been revised in this submission.				
Documentation provided by project participant				
GS4GG PDD Version 6.0				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to SDG impact same is found appropriate hence, Validation Team accepts the response.				

Table 18. CAR from this Validation

CAR ID	08	**Section no.**	B.6.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.6.1, PP has not provided choice/approach for methodology regarding SDG quantification hence, PP needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
Section B.6.1 has now been revised in accordance with Principles and Requirements, Version 1.2.				
Documentation provided by project participant				
GS4GG PDD Version 6.0				

VVB assessment	**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to choice/approach for methodology regrading SDG quantification same is found appropriate hence, Validation Team accepts the response.	

Table 19. CAR from this Validation

CAR ID	09	**Section no.**	B.7.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.1, PP has stated that "Measurement Method: - Headcount of total number of employees by employment contract (permanent and temporary), by gender. And Headcount of total number of employees by employment type (full-time and part-time), by gender" however, list of employees, sample employment contracts and payment slips are not provided to demonstrate decent "economic growth, employment and decent work for all" against the requirement of Project Design Document Template, Version 1.5.				
Project participant response				**Date:** 31/10/2023
List of employees, sample employment contracts and payment slips are now being submitted				
Documentation provided by project participant				
Annex 1_Employement records Annex 6_Sample log book Annex 10_Sample salary slips				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provided by PP with respect to employment generation which is found in compliance with the minimum wage act 1948 hence, Validation Team accepts the response.				

Table 20. CAR from this Validation

CAR ID	10	**Section no.**	B.7.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.1, PP has provided value of monitoring parameter $EG_{PJ,y}$ which is not consistent with section B.6.3 is inconsistent also, same is to be made consistent throughout the document hence, PP needs to incorporate the accurate value against the requirement of applied methodology.				
Project participant response				**Date:** 31/10/2023
Value of monitoring parameter $EG_{PJ,y}$ has now been rectified and is now consistent throughout the PDD.				

Documentation provided by project participant	
GS4GG PDD Version 6.0	
VVB assessment	**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to value of monitoring parameter $EG_{PJ,y}$ same is found accurate hence, Validation Team accepts the response.	

Table 21. CAR from this Validation

CAR ID	11	**Section no.**	B.7.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.1, PP has provided value of monitoring parameter $ER_{,y}$ which is not consistent with section B.6.3 and unit of parameter is inconsistent also, same is to be made consistent throughout the document hence, PP needs to incorporate the accurate value and unit against the requirement of applied methodology.				
Project participant response				**Date:** 31/10/2023
Value of monitoring parameter $ER_{,y}$ has now been rectified and is now consistent throughout the PDD				
Documentation provided by project participant				
GS4GG PDD Version 6.0				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the correction proposed by PP with respect to value of monitoring parameter ER,y same is found accurate hence, Validation Team accepts the response.				

Table 22. CAR from this Validation

CAR ID	12	**Section no.**	B.7.3	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section B.7.3, PP has not specified the numeric specifications of meters, same was discussed during the remote assessment as discrepancy in the information was identified hence, PP needs to incorporate the information against the requirement of Project Design Document Template, Version 1.5.				
Project participant response				**Date:** 31/10/2023
Meter details has now been incorporated in accordance with requirement of Project Design Document Template, Version 1.5.				
Documentation provided by project participant				
VVB assessment				**Date:** 03/11/2023

Validation Team has assessed the correction proposed by PP with respect to numeric information on meters same is confirmed during remote assessment and crosschecked with Single line diagram hence, Validation Team accepts the response.

Table 23. CAR from this Validation

CAR ID	13	**Section no.**	C.1	**Date:** 23/10/2023
Description of CAR				
Crediting Period: 2nd, Duration: 16/11/2023 to 15/11/2028 In section C.1, PP has stated start date for which objective evidence is not shared hence, PP needs to incorporate accurate information against the requirement of Principles & Requirements, Version 1.2.				
Project participant response				**Date:** 31/10/2023
As per GS4GG principles and requirements v1.2, The Project start date is the earliest date on which the Project Developer has committed to expenditures related to the implementation of the Project. So, as per the clause, 29/10/2016 has been chosen as project start date because first contract for supply of modules was signed on said date and Purchase order (contract of supply of modules) has been provided as a supporting.				
Documentation provided by project participant				
GS4GG PDD Version 6.0				
VVB assessment				**Date:** 03/11/2023
Validation Team has assessed the objective evidence provided by PP with respect to start date where proof is the found appropriate hence, Validation Team accepts the response.				

Table 24. FAR from this Validation

NA

APPENDIX [2]: List of Documents Reviewed

No.	Provider	Title	References to the document
1	Adani Green Energy Limited	PDD_V6.0_Clean mode	Version 06, completion date: 17/03/2025
2	Adani Green Energy Limited	CER Sheet	26/02/2025
3	Adani Green Energy Limited	Commissioning Certificate	15/07/2017
4	Adani Green Energy Limited	Supplier contract for equipment	13/10/2016
5	Adani Green Energy Limited	Grievance mechanism	09/2023
6	Adani Green Energy Limited	Employment salary slips	31/10/2023
7	Adani Green Energy Limited	OFN	17/03/2025
8	Adani Green Energy Limited	Power Purchase Agreement	21/03/2016
9	Adani Green Energy Limited	Employee workbook	09/2023
10	Adani Green Energy Limited	Employe training records	26/03/2021
11	Adani Green Energy Limited	Technical specification (photos)	31/10/2022

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

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

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TÜV SÜD
South Asia

CERTIFICATE OF APPOINTMENT

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

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

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

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

Technical Area/ Scopes
1.2_Renewables

This appointment is valid until 12.07.2024 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.
In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.
Your Certificate has the internal reference no. CB-IND-CCP-0023/002.

Date	Signature
12/07/2023	Shruti Kudtarkar

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

TS0514

SustainCERT Academy: Exam Result

SA

SustainCERT Academy <academy@sustain-cert.com>
To Kudtarkar, Shruti

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

Hello SHRUTI KUDTARKAR,

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

Your score is: 95%

The Exam covers the following scope:

- GS4GG
- Energy and Waste

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

Thank you,
SustainCERT Academy

CERTIFICATE ◆ CERTIFICATO ◆ 証明書 ◆ CERTIFICADO ◆ CERTIFICATE ◆ ZERTIFIKAT

CERTIFICATE OF APPOINTMENT

Mr. Srinivasan Selvaraj fulfills the requirements of the Certification Body 'Environment and Energy' of **TÜV SÜD South Asia Pvt Ltd** to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CDM/GCC/GS	SS1, SS3, SS5, SS 13	1.1, 1.2, 3.1, 5.1, 13.1, 13.2	1.1 Thermal Energy Generation 1.2 Renewables 3.1 Energy Demand 5.1 Chemical Industry 13.1 Solid waste and wastewater 13.2 Manure	VAL/VER/ATL/TR/TE
VCS	SS1, SS3, SS5, SS 13	1, 3, 5, 13	1 Energy (renewable/non-renewable) 3 Energy demand 5 Chemical industry 13 Waste handling and disposal	VAL/VER/ATL/TR/TE

Country Expertise: India

Certificate Number: CB-IND-CCP-0067/001

Issued on: 26/11/2024

Valid until: 25/11/2025

Version	Date	Reason for Revision
01	26/11/2024	Initial appointment

Legend:
VAL – Validator, VER – Verifier, ATL – Audit Team Leader, TR- Technical Reviewer, TE - Technical Expert, FE – Financial Expert, CE - Country Expert, EE – Environment Expert, SE – Social Expert
CDM – Clean Development Mechanism, VCS – Verified Carbon Standard, GS4GG – Gold Standard for Global Goals, GCC – Global Carbon Council, PPPRS – Plastic Pollution Reduction Standard

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Issued By
Quality Manager

TÜV SÜD South Asia ● Solitaire, 4th Floor ● ITI Road, Aundh ● Pune – 411007 ● Tel.: +91 20 6684 1200 ● Fax: +91 20 6684 1261

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TÜV SÜD South Asia

CERTIFICATE OF APPOINTMENT

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

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

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

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

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

This appointment is valid until 02.08.2024 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.
In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.
Your Certificate has the internal reference no. CB-IND-CCP-0025/001.

Date	Signature
02/08/2023	Shruti Kudtarkar

TÜV SÜD South Asia ● Solitaire, 4th Floor ● ITI Road, Aundh ● Pune – 411007 ● Tel.: +91 20 6684 1200 ● Fax: +91 20 6684 1261

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