

GS4GG Verification (Performance) Certification Report



Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

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Project Title

72 MWac Ramnad Solar Power Project

Registry Project ID: 7080

Monitoring Period: **01/01/2021 to 25/10/2023 (Inclusive of both dates)**

For

Ramnad Solar Power Limited

VKU Project Reference No.

VKU.VER.51.25_GS_7080

Executive Summary:

A) Basic information		
Project Title	72 MWac Ramnad Solar Power Project	
GS4GG Project ID:	7080	
Date of Project Design Certification	26/10/2020	
Last Date of Annual Report	30/12/2024	
VKU Project Reference No.	VKU.VER.51.25 GS 7080	
Sectoral scope	Scope: 01 Energy Industries (renewable- and non-renewable sources) and sub sectoral scope 1.2	
Methodology/ies applied	ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0	
Technical Area (TA)	T.A. 1.2 (Solar)	
Host country	India	
Location	The Project is located in Village O. Karisalkulam, Tehsil Kamuthi, District Ramanthpuram in state Tamil Nadu.	
Project Representative	Ramnad Solar Power Limited	
Project Developer/Investor	Ramnad Solar Power Limited	
GS4GG Activity Requirements	Renewable Energy Activities	
GS4GG Certified Product	<input checked="" type="checkbox"/> GHG Emissions Reduction & Sequestration <input type="checkbox"/> Renewable Energy Label <input type="checkbox"/> N/A	
Selected Sustainable Development Goals and GS4GG SDG Impact Statement	SDG 7 (Affordable and Clean Energy)	341,429.97 MWh
	SDG 8 (Decent Work and Economic Growth)	Training – 13 (No.) Employees – 13 (No.) Income – 11,233,474 (INR)
	SDG 13 (Climate Action (mandatory))	321, 592 tCO _{2e}
Scale of Project Activity	Large scale	
B) Verification		
Start date of crediting period	26/10/2018	
End date of crediting period	25/10/2023	
Type and Length of Crediting period	5 years Which will be renewed twice totalling to 15 years (5+5+5)	
Monitoring Period	01/01/2021 to 25/10/2023 (Both dates included)	
C) Monitoring report	Version	Date
Initial	01	21/03/2025
Final	06	07/10/2025
D) Performance Certification report	Version	Date
Initial	01	06/08/2025



Final	03	14/10/2025						
E) Verification Team								
Team Leader ¹	Deepali Sharma							
Technical Expert (TA 1.2)	Deepali Sharma							
Validator/Verifier- Trainee	Komal Kumari							
Local Expert (Country)	Deepali Sharma (India)							
F) Approvals								
Technical Reviewer ²	Barun Kumar							
Technical Expert (TA 1.2)	Barun Kumar							
G) Final opinion								
<p>VKU Certification has performed the 2nd verification of the first crediting period of the GS4GG project “72 MWac Ramnad Solar Power Project” and GS4GG Ref. Number 7080. The verification includes confirmation about the implementation of the monitoring plan of the PDD and the application of the monitoring methodology as per ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0/12/. VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. The emission reductions from the GS4GG project activity ID 7080 “72 MWac Ramnad Solar Power Project” in India during the period 01/01/2021 to 25/10/2023 (including both days) amount to 321,592 tCO_{2e}.</p>								
<table border="1"> <thead> <tr> <th>VVB Opinion</th> <th>Conclusion</th> </tr> </thead> <tbody> <tr> <td>Positive</td> <td><input checked="" type="checkbox"/> (Mark Tick if applicable)</td> </tr> <tr> <td>Negative</td> <td><input type="checkbox"/> (Mark Tick if applicable)</td> </tr> </tbody> </table>			VVB Opinion	Conclusion	Positive	<input checked="" type="checkbox"/> (Mark Tick if applicable)	Negative	<input type="checkbox"/> (Mark Tick if applicable)
VVB Opinion	Conclusion							
Positive	<input checked="" type="checkbox"/> (Mark Tick if applicable)							
Negative	<input type="checkbox"/> (Mark Tick if applicable)							
Therefore, VKU certification recommends request of Issuance to GS4GG.								
H) Authorization								
Director	Dr. Vikas Kumar Aharwal							
Date	16/10/2025							
I) Distribution								
No public distribution without written confirmation from client.								
J) Verification Status								
Findings closed	Yes							
Draft report	Yes							
Final report	No							

¹ Team Leader is an approved GS Auditor for VKU.

² Technical Reviewer is an approved GS Auditor for VKU.

Abbreviations

CAR	Corrective Action Request
CDM	Clean development mechanism
CERs	Certified Emission Reductions
CL	Clarification Request
EB	Executive Board
ERs	Emission Reductions
FAR	Forward Action Request
FVR	Final Verification Report
GHG	Greenhouse Gas(es)
GS4GG VVS	Gold Standard Validation and Verification Standard
IPCC	Intergovernmental Panel on Climate Change
MR	Monitoring Report
PDD	Project Design Document
RCP	Renewable of Crediting Period
RMP	Revised Monitoring Plan
VERs	Verified Emission Reductions
VVB	Validation and Verification Body
VVS	Validation and Verification Standard
GSS	Grid Sub Station
O&M	Operation and Maintenance
OM	Operating Margin
PE	Project Emissions
PPA	Power Purchase Agreement
PV	Photovoltaic
OSV	Onsite site Visit
SCADA	Supervisory Control and Data Acquisition
TA	Technical Area
TR	Technical Reviewer
VERs	Verified Emission Reductions
VKU	VKU Certification Ltd.
VT	Verification Team
CM	Combined Margin
BM	Build Margin
JMRs	Joint Meter Readings
MP	Monitoring Period
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited



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1. INTRODUCTION

1.1 Project Summary

This project involves the development, installation, and operation of a **72 MWAC (equivalent to 86.40 MWp)** grid-connected solar photovoltaic (PV) power plant. The project is located within a single project boundary at **Village: O. Karisalkulam, Tehsil: Kamuthi, District: Ramanathapuram, State: TamilNadu.**

The project has led to the reduction of approximately **321,592 tCO₂e** by displacing **341,429.97 MWh** of electricity from the conventional generation mix, which in India is primarily dominated by thermal and fossil fuel-based power plants. The project involves the installation of a new renewable energy facility and is not part of any excluded Clean Development Mechanism (CDM) Programme of Activities (PoA).

The main objective of the project is to generate clean, renewable energy using solar resources and contribute to climate change mitigation by reducing greenhouse gas (GHG) emissions. The electricity generated is sold under a **Power Purchase Agreement (PPA)** signed on 04/07/2015 with the **Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO)**, a state-owned utility. Power evacuation is facilitated through a **110 kV sub-station located at Kamuthi**, feeding clean energy into the Indian electricity grid.

The project's primary aim is to harness solar energy (a clean, renewable, and abundant resource to generate electricity in a sustainable manner). By replacing fossil fuel-based power generation, the project supports the global effort to combat climate change and reduce reliance on non-renewable energy sources.

The details of the project are mentioned in the table below:

Project developer's Name	Commissioning Date	Capacity in MW	Location	Coordinates
Ramnad Solar Power Limited	08/02/2016	72 MW	Village: O. Karisalkulam, in Tehsil: Kamuthi, District: Ramanthpuram, State: Tamil Nadu Country: India	9°19'26.90"N 78°23'40.62"E

The above-mentioned commissioning date of the site are verified via commissioning certificates provided by PD.

1.2 Objective

Ramnad Solar Power Limited has contracted VKU Certification Private Limited to conduct the verification and certification of emission reductions reported for the GS4GG project activity 7080 “**72 MWac Ramnad Solar Power Project**” in India for the period from 01/01/2021 to 25/10/2023 (both dates included). This report contains the findings of the verification process and a certification statement for the verified emission reductions.

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

The objective of this verification is to verify and certify emission reductions reported for the “**72 MWac Ramnad Solar Power Project**” for the period 01/01/2021 to 25/10/2023 (both dates included) as per GS4GG validation and verification standard v2.0 para 1.1, 9.1 and sub para 9.1.1 /4/.

VKU conducts the verification for the second monitoring period of the first crediting period, covering the duration from 01/01/2021 to 25/10/2023 (inclusive of both dates), for a total of 1028 days. The project activity follows a renewable crediting period which will be renewed twice totalling to fifteen years.

The objectives of this verification exercise are, by review of objective evidence, to establish that:

- The project activity has been operating with all its physical features (technology, project equipment, and monitoring) of the project are in place;
- Monitoring report/19/ and other supporting documents are complete;
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Emission Reductions (GS-VERs) without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent, and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

Additionally, detailed examination of the monitoring records and emissions reduction calculations has been carried out to guarantee the completeness, consistency, transparency and absence of any material errors or omissions in the reported data. This aims to establish the reliability and integrity of the data.

1.3 Scope and Criteria

The scope of this verification is the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the “**72 MWac Ramnad Solar Power Project**”. The verification of this project is based on the validated & registered GS4GG PDD version 05, dated: 01/11/2020. and monitoring report /19/ along with supporting documents submitted by the project representative to the Assessment Team. The documents thus submitted to the Assessment Team have been reviewed against the following guidance and protocol:

1. GS4GG validation and verification standard v2.0 para 1.2 /4/
2. GS4GG validation and verification standard v2.0 para 9.7.2 /4/
3. GS4GG principles and requirements v2.1 /1/
4. Approved CDM Large Scale Consolidated Methodology: ACM0002 “Grid- connected electricity generation from renewable sources” (Version 20, EB 105) /12/

The steps involved are as follows:

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

The verification method and criteria encompassed several phases, including

1. Desk Review of GS4GG project design document version 05 dated: 01/11/2020 for the 2nd verification, and supporting documents listed in section 04 of this report, which is provided by the Project Representative to assessment team.

2. Onsite Audit has been conducted by VKU on 29/03/2025 in-line with Site Visit and Remote Audit Requirements and Procedures Version 02 dated 30/05/2023/5/.
3. Reporting, calculation checks, and resolution of findings
4. Drafting of verification report
5. VKU’s independent technical review of project before completeness /Quality Check, and
6. The final issuance of the verification report
7. Submission of the request for issuance, as appropriate

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

1.4 Level of Assurance and Application of Materiality

All the revisions of verification report before being submitted to the client are subjected to an independent internal technical review to confirm that all verification activities have been completed according to the pertinent VKU’s procedure, with a Reasonable level of assurance, as per the GS4GG validation and verification standard v2.0 /4/ and GS4GG Principles and Requirements v2.1 /1/.

VVB applies the general requirements, consideration of materiality in planning verification and for conducting verification is as per the GS4GG validation and verification standard v2.0, para 9.6 /4/. For the identification of materiality threshold VVB referred para 9.6.3 of validation and verification standard v2.0 and apply to the total emission reduction actually achieved by the “**72 MWac Ramnad Solar Power Project**”. As per the GS4GG validation and verification standard section 9.6, the level of assurance of the verification report falls under reasonable assurance engagements with respect to material errors, omissions, and misrepresentations.

Table 01.

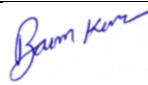
Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO ₂ e)	Reported ERs (tCO ₂ e)		Justification (If any deviation)
		In Initial MR	In Final MR	
1%	3,215.92 tCO ₂ e	321,553 tCO ₂ e	321,592 tCO ₂ e	Assessment team confirms that as per clause 9.6.3 (b) of GS4GG Validation and



				<p>Verification Standard version 2.0 /04/, the materiality threshold applies to the total emission actually achieved.</p> <p>And since there is revision in actual emission reductions from the initial MR and the final MR, the value of materiality is revised.</p> <p>A discrepancy was identified between the initially reported and final emission reductions, which was attributed to a typographical error in the Initial ER Sheet documentation. The project developer has later corrected the values, also submitted necessary supporting documentation. Following a thorough review and verification of the submitted evidence, the emission reductions were revised upwards based on accurate calculations and values presented in JMR and Invoice.</p>
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1.5 Information of VVB

Table 02. VVB Information

Name of the VVB	VKU Certification Private Limited
GS accreditation expiry date	20/06/2026
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Barun Kumar
Signature	
Name, position of the authorized signatory for issuance of the verification report	Dr. Vikas Kumar Aharwal Director, VKU Certification Pvt. Ltd.
Signature (Final version only)	

1.6 Sustainable Development Contributions

Table 03: Sustainable Development Contributions for verification

Sustainable Development Goals Targeted	SDG Impacts	Estimated Annual Average	Units
13 Climate Action (Mandatory)	Emission Reduction	110,317 tCO ₂ /Year	tCO ₂ /Annum
SDG 7 (Affordable and Clean Energy)	MWh of renewable energy generated	117,122 MWh/Year	MWh/Annum
SDG 8 (Decent Work and Economic Growth)	Trainings	1 training/year	Number
	Employees	10 employees	Number
	Income (INR)	Minimum wage Rs 350/Day	INR

2. METHODOLOGY

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

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

Verification Team member(s)

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

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

S.No.	Full Name	Gender	Role(s)	Type of Resource	Type of Activity(ies) carried out
1.	Barun Kumar	Male	Technical Reviewer cum Technical Expert (TA 1.2)	Internal Resource	Technical Review

The competence statement of verification team members is included under Section 07 of this report.

Verification milestones:

Monitoring report submission:	21/03/2025
On-site assessment and Interview:	29/03/2025
Draft Verification Report	06/08/2025
Final Verification Report	14/10/2025

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

³ DR- Desk Review
 OSV- Onsite Visit
 I-Interview
 VF-Verification Finding
 DVR-Draft Verification Report
 FVR-Final Verification Report

The project activity does not fall under category “grouped projects”; hence no sampling methods has been employed by the assessment team and during onsite audit. Assessment team reviewed 100% data for this project at site for the verification of GHG emission reductions generated by the project.

- The GHG emission reductions are based on the approved Baseline and monitoring methodology: ACM0002 “Grid- connected electricity generation from renewable sources” (Version 20, EB 105) /12/.
- Scope : 01 - Energy Industries (renewable /non-renewable sources)
- Project type: Type I - Renewable energy projects

Keeping in line with ISO (14064-3; 2019, clause 06 & 14065-2020, clause 09) /16 & 17/ Standard guidelines assessment team has framed down the process for completing the verification and has followed the same throughout the execution of audit of the said project GS 7080.

The verification consisted of the following phases.

- a. Document Review:** Relevant documents, such as the Monitoring report, Previous verification reports, monitoring plan, methodology, GS4GG PDD and QA/QC procedures are thoroughly reviewed.
- b. Planning:** The assessment team plans the GHG-programme and starts with a desk review.
- c. Strategic Analysis:** Assessment team performed strategic analysis to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.
- d. Risk Assessment;** Assessment team performed risk assessment /40/ of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria, as per para 9.7.3 (a) and as per para 7.9.2 (e) of the GS4GG VVS V2.0/4/. The same has been documented in a different VKU internal document where the type of risks have been identified and then evaluated.
- e. Evidence Gathering Activities;** Using risk-based approach assessment team prepared evidence gathering activities, to collect sufficient and appropriate evidence upon which the conclusion shall be based. It will also determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement.
- f. Evidence Gathering Plan;** The evidence-gathering plan is prepared based on the results of the VKU’s Assessment Team’s risk assessment. It has been designed to lower the verification risk to an acceptable level. The evidence-gathering plan thus specifies the type and extent of evidence-gathering activities & Plan /42/.

- g. Audit Plan:** An audit plan is prepared, including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality/41/.
- h. Client Confirmation and Approval:** The audit plan is sent to the client for review and confirmation via email.
- i. Onsite Audit Assessment:** This includes interviews and evaluation of the actual project scenario /35/.
- j. Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
- k. Independent Review:** A technical reviewer provides an independent assessment.
- l. Completeness Check:** Assessment for Quality Check and Quality Assurance of the final documents.
- m. Final Verification:** After completeness checks, the verification report and certification are issued.

The following sections outline each step in more detail.

2.1 Desk Review or Document Review

VKU Certification conducted a desk review or document as under;

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

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

- The PDD Version 05 dated 01/11/2020 and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PDD, and the corresponding validation opinion;
- The Validation Report Version 02 dated 06/11/2020;
- Previous verification reports,
- The applied monitoring methodology (ACM0002 “Grid- connected electricity generation from renewable sources” V20) and, where applicable, the applied standardized baseline;

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

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

2.2 Site Visits (Onsite inspection)

A site visit has been undertaken by VKU Certification on 29/03/2025 as per the "GS4GG site visit and remote audit requirements and procedures" v2.0 dated 30/05/2023 /5/ and "GS4GG applicability of minimum site visit requirement by VVB" dated 16/08/2021 v2.0 /6/ and carry out following;

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

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

Interview

An onsite audit /35/ is conducted by the assessment team. Project Representatives and the Operation & Maintenance team are personally interviewed /37/ by the team leader on 29/03/2025 in the village O. Karisalkulam, located in Ramanthapuram district, Tamil Nadu, India, where the project is implemented. Personnel responsible for monitoring of project activity, data collection, management, and QA/QC

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

procedure have been also interviewed. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring of project activity, data collection, quality assurance and quality control (QA/QC) procedures.

Date of Onsite Inspection: 29/03/2025				
Name	Gender	Role	Location of Site	Activity Performed On-Site
Deepali Sharma (Interviewer)	Female	Team Leader cum Technical Expert (TA 1.2)	Village- O. Karisalkulam District- Ramanthpuram State- Tamil Nadu	<ul style="list-style-type: none"> • A review of information flows for generating, aggregating and reporting of the monitoring parameters. • Interviews with site personnel to confirm that the operational and data collection procedures along with SDGs are implemented in accordance with the Monitoring Plan • A cross-check between information provided in the MR and data from other sources • A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PDD and the applied methodology • A review of calculations and assumptions made in determining the GHG data and ERs, and • An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration, monitoring and measuring system, data collection, recording, emergency procedures, Procedures for handling non-conformances with the validated monitoring plan, and data archiving procedures. The assessment has been based on the feedback received during onsite audit interview coupled with the documentation in **VKU.F64W.Field Assessment Checklist** for onsite audit /38/. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

During Onsite Audit, local stakeholders involved in the project/35//37/, i.e., people living in the village or nearby areas where the project is implemented have also been interviewed to verify implementation of grievance mechanism and process of its resolution, as mentioned in the Monitoring report/19/. It also included confirmation of sustainable development claims and verification of the socio-economic impact made by the project in nearby villages and on the local people. VKU assessment team also cross-checked records and observed that the PD has provided opportunities for the locals to express their opinions and grievances in the grievance register placed at the plant office. Project developer has put efforts to resolve issues through effective communication & consultation with stakeholders. VKU assessment team could verify & confirm all the above statements via focussed group discussions and personnel interview/35//37/with stakeholders. VVB has included the gender information of stakeholders included as per the requirements of 9.7.2 (e) of GS4GG as tabulated below:

Personnel Interview

S. No	INTERVIEWEE				DATES	SUBJECT	TEAM MEMBER INVOLVED
	Title	Name	Gender	Affiliation			
1.	Mr.	N.R.T Tambuasan	Male	Adani Green Energy pvt Ltd.	29/03/2025	1. Operation and maintenance Procedures, Calibration, Meter Control Data. 2. Local employment, trainings 3. Monitoring of SDG parameters 4. Data archiving,	Deepali Sharma – (Team Leader)
2.	Mr.	G. Bhargav Prasad	Male	Adani Green Energy pvt Ltd. (Assistant Manager)			
3.	Mr.	S. Vroth	Male	Adani Green Energy pvt Ltd.			
4.	Mr.	Sri Murugun	Male	O&M (Electrical supervisor)			



						<p>breakdown details</p> <p>5. O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure.</p> <p>6. Trainings provided including safety trainings, first-aid procedure</p> <p>7. Employees reported no safety issues/accidents at site</p> <p>8. Grievance procedure for employees, Stakeholder meeting Employment opportunities, Standard of Livings etc.</p>	
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During the onsite audit, the assessment team conducted interviews with local stakeholders to verify the project’s grievance redress process and to confirm the Sustainable Development Goal (SDGs) claim, as outlined in the Monitoring Report submitted by the Project Developer. These interviews also assessed the socio-economic impact of the project on the local people. Prior to each interview, the **assessment team sought explicit personal consent in writing** from each participant, as the interviews have been recorded for VKU’s internal documentation. All recordings and personal data have been handled in line with the confidentiality agreement established between VKU and the PD, ensuring a high level of data privacy and ethical compliance.

Local Stakeholder's Interview

S.NO	INTERVIEWEE				DATES	SUBJECT	TEAM MEMBER INVOLVED
	Title	Name	Gender	Designation			
1.	Mr.	Ramar	Male	Contractual Labour	29/03/2025	<ul style="list-style-type: none"> • Execution of Project activity and its impact on the economic, social and environmental parameters on the local people of the area & around the situated project activity. (Like village has electricity 24 hrs) • The ongoing communication procedure and the address of their grievance mechanism followed by the project developer. • Scope and generation of employment in the camp due to the implementation of said project activity in the area (Around 80 people employed from Sengupoddai and Pudukottai Villages) 	Deepali Sharma– (Team Leader)
2.	Mr.	Prabhakaran	Male	Safety Device Operator			
3.	Mr.	Bharathi	Male	Contractual Labour			
4.	Mr.	Illyaraja	Male	Contractual Labour			
5.	Mr.	Prem Kumar	Male	Contractual Labour			

VKU's Assessment Team has recorded attendance of all personnel interviewed present during opening and closing meeting in a form **VKU.F46W (Attendance Sheet for audit)** & same is kept as evidence of the onsite visit. Stakeholder consultation interview has been also conducted by asking the site personnel to arrange some local stakeholders for maintaining the impartiality. During the interaction with local stakeholder's details about the positive and negative impact of plant activities on their lives and the nearby village have been collected along with any kind of CSR activities that has been conducted by PD in the villages & no negative comments have been received during the interviews with these local stakeholders during the onsite visit.

Assessment Team confirms that there is no perceived or potential conflict of interest and provided complete list of the people interviewed during site visit, including information on the organization they represent are disclosed in public document by their consent provided during the interview and signature in the **VKU.F46W.Attendance Sheet for audit**.

2.3 Reporting of Findings

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

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

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

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

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

In summary, **05 CLs, 06 CARs and 00 FAR** were raised during this verification which were closed successfully, and details are provided under section 06 of this report.

All the findings that are raised and communicated to project representative during the verification are included under Section 06. The section also includes the response, if provided, by the project participants and an assessment by the assessment team if it was closed out or otherwise.

2.4 Technical Review

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

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

3. VERIFICATION FINDINGS

This section summarises the findings from the verification of the emission reductions reported for the “**72 MWac Ramnad Solar Power Project**” for the monitoring period 01/01/2021 to 25/10/2023 (both dates included).

The project has exclusively applied for registration under the Gold Standard (GS) with ID: 7080. This registration status has been confirmed through rigorous inspection of the Gold Standard registry⁵ website. A similar comprehensive search has been conducted across the CDM (Clean Development Mechanism), VCS (Verified Carbon Standard), GCC (Global Carbon Council) and UCR (Universal Carbon Registry) etc registries, using matching project titles and capacity, as well as Project Developer

⁵ <https://registry.goldstandard.org/projects/details/1427>



details. This project has been registered under CDM mechanism with project CDM Ref number 10582⁶, for the crediting period from 04/08/2020 to 03/08/2027 but no issuance of CERs happened in CDM registry. The project has been design certified under CDM on 04/08/2020.

Verification through Declaration:

The Project Developer (PD) has substantiated this single-registration claim through the declaration /31/ submitted, affirming that the GHG emission reductions achieved by the project during the current monitoring period will not be sought or claimed under any other registries apart from GS.

Cross-Verification of GHG Benefits:

An independent search has also been conducted to ascertain whether the project had been registered or claimed for other GHG-related benefits, such as International Renewable Energy Certificates (I-RECs). This thorough assessment, coupled with the declaration submitted by the PD, corroborates that there is no double counting of GHG benefits arising from this project activity for the current monitoring period. The project's non-rejection status by other GHG programs has also been confirmed through a meticulous assessment. A declaration /31/ attesting to this fact is duly verified and found to be accurate by the assessment team. Additionally, an independent verification process has been initiated with other relevant registries, which substantiated that there have been no instances of project rejection by these entities.

Details of the registries checked are as follows:

- 1) <https://cdm.unfccc.int/Projects/projsearch.html>
- 2) [Verra Search Page](#)
- 3) [I-REC Standard - The International REC Standard Foundation \(irecstandard.org\)](#)
- 4) [International Carbon Registry - International Carbon Registry](#)
- 5) [GCC PROJECTS PORTAL \(globalcarboncouncil.com\)](#)

3.1 Description of project

3.1.1 General description of projec

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020/21/, with supporting documents submitted by the PD, validation report and previous verification Report/22/.</p>
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⁶ <https://cdm.unfccc.int/Projects/DB/Applus1595925633.68/view>

Findings	CL#01 has been raised and closed successfully, please refer Section 06 for detailed analysis of the finding raised.																																																																																																			
Conclusions	<p>The project activity was commissioned on 04/08/2020. It was subsequently registered under the CDM mechanism on 27/08/2020, and received Design Certification under the Gold Standard. This is the second verification under GS and verification is done in accordance with the registered PDD.</p> <p>Technical details of the project activity are as follows:</p> <p>Solar PV modules:</p> <table border="1"> <thead> <tr> <th>Module Supplier</th> <th>Module Model</th> <th>Capacity (p)</th> <th>Number</th> <th>Total Capacity (MWp)</th> </tr> </thead> <tbody> <tr> <td>Hanwha</td> <td>Poly C-Si</td> <td>310</td> <td>104740</td> <td>32.4694</td> </tr> <tr> <td>Hanwha</td> <td>Poly C-Si</td> <td>315</td> <td>33120</td> <td>10.4328</td> </tr> <tr> <td>Trina</td> <td>Poly C-Si</td> <td>310</td> <td>56800</td> <td>17.608</td> </tr> <tr> <td>Trina</td> <td>Poly C-Si</td> <td>315</td> <td>23180</td> <td>7.3017</td> </tr> <tr> <td>SunTech</td> <td>Poly C-Si</td> <td>310</td> <td>30080</td> <td>9.3248</td> </tr> <tr> <td>SunTech</td> <td>Poly C-Si</td> <td>315</td> <td>28160</td> <td>8.8704</td> </tr> </tbody> </table> <p>Invertors:</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Make</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturer</td> <td>ABB</td> <td>Hitachi</td> </tr> <tr> <td>2</td> <td>Model</td> <td>PVS800</td> <td>NPi201</td> </tr> <tr> <td>3</td> <td>Rated Capacity</td> <td>1000 KW</td> <td>1250 KW</td> </tr> <tr> <td>4</td> <td>No. of Inverters</td> <td>12</td> <td>48</td> </tr> <tr> <td>5</td> <td>Rated Input Voltage (Max. Input Voltage)</td> <td>380 V</td> <td>350 V</td> </tr> </tbody> </table> <p>Transformer:</p> <table border="1"> <thead> <tr> <th>S. No</th> <th>Make</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturer</td> <td>ABB</td> <td>Schneider</td> <td>Schneider</td> </tr> <tr> <td>2</td> <td>Capacity</td> <td>40/45 MVA</td> <td>4 MVA</td> <td>5 MVA</td> </tr> <tr> <td>3</td> <td>No. of Transformers</td> <td>2</td> <td>3</td> <td>12</td> </tr> <tr> <td>4</td> <td>Voltage Ratio</td> <td>33/110 KV</td> <td>0.380/33 KV</td> <td>0.350/33 KV</td> </tr> </tbody> </table> <p>Metering Equipment Details</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Make</th> <th>Solar Plant End</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturer</td> <td>Secure Make</td> </tr> <tr> <td>2</td> <td>Type</td> <td>ABT meters</td> </tr> <tr> <td>3</td> <td>Accuracy Level</td> <td>0.2s</td> </tr> <tr> <td>4</td> <td>Total no of meter</td> <td>3*2 = 6</td> </tr> </tbody> </table>	Module Supplier	Module Model	Capacity (p)	Number	Total Capacity (MWp)	Hanwha	Poly C-Si	310	104740	32.4694	Hanwha	Poly C-Si	315	33120	10.4328	Trina	Poly C-Si	310	56800	17.608	Trina	Poly C-Si	315	23180	7.3017	SunTech	Poly C-Si	310	30080	9.3248	SunTech	Poly C-Si	315	28160	8.8704	S.No.	Make			1	Manufacturer	ABB	Hitachi	2	Model	PVS800	NPi201	3	Rated Capacity	1000 KW	1250 KW	4	No. of Inverters	12	48	5	Rated Input Voltage (Max. Input Voltage)	380 V	350 V	S. No	Make				1	Manufacturer	ABB	Schneider	Schneider	2	Capacity	40/45 MVA	4 MVA	5 MVA	3	No. of Transformers	2	3	12	4	Voltage Ratio	33/110 KV	0.380/33 KV	0.350/33 KV	S.No.	Make	Solar Plant End	1	Manufacturer	Secure Make	2	Type	ABT meters	3	Accuracy Level	0.2s	4	Total no of meter	3*2 = 6
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	<p>The technical specifications outlined above have been confirmed through an onsite visit through the technical specification documents/27/, PPA /25/ provided by PD & the interviews during the site visit /35/37/. This information has been verified as accurate and cross-checked with the registered PDD /21/.</p> <p>General description of the project has been verified with the help of supporting documents and same has been cross checked during onsite audit of the project activity through interviewing the site personnels and GS4GG project webpage.</p> <p>Since all data has been verified thoroughly, the Assessment Team can ascertain that the description of the project mentioned is in line with GS4GG Principle and Requirements v2.1 /01/.</p>
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3.1.2 Location of Project

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR/19/, PDD version 5 dated: 01/11/2020 /21/, further with supporting documents submitted by the PD and Validation Report and Previous Verification Report/22/.</p> <p>During the desk review, the assessment team uses Google Earth software /36/ to confirm if the site to be audited is actually installed and reflected at the geo-coordinates defined in the registered PDD /21/.</p>
Findings	<p>CAR#03 has been raised and closed successfully, please refer Section 06 for detailed analysis of the finding raised.</p>
Conclusions	<p>The Project Developer has updated the project location in the revised Monitoring Report with reference to the registered GS4GG Project Design Document.</p>

	 <p>The Assessment Team has verified the revised Monitoring Report against the registered project location. This verification has been conducted through both a desk review using Google Earth Pro software/36/ and during onsite visit. VVB confirms that the project location has been found to be accurate and consistent with the registered information.</p>
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3.1.3 Reference of applied methodology

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/, further with supporting documents submitted by the PD, Validation Report, Previous Verification Report/22/, and applied Methodology: ACM0002 “Grid- connected electricity generation from renewable sources” v20 /12/.</p>
Findings	No finding has been raised.
Conclusions	The verification is conducted in accordance with the registered Project Design Document and the applied methodology- ACM0002 “Grid-connected electricity generation from renewable sources” version 20/12/. As the data presented in the Monitoring Report is thoroughly verified against the registered PDD /21/, the assessment team confirms that the description of the methodology used in the project is consistent with the GS4GG standards.

3.1.4 Crediting period of Project

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/, further with supporting documents submitted by the PD, validation report and Previous verification Report /22/.</p>
Findings	No finding has been raised.
Conclusions	The assessment team confirms that this is the second verification of first crediting period of the project activity, spanning from 26/10/2018 ⁷ to 25/10/2023, with a total duration of five years and a twice-renewable crediting period. This has been verified based on the validation report of the crediting period and the information available on the GS4GG webpage. Based on this, it is concluded that crediting period start date and its length is correct and is in line with GS4GG VVS/4/, GS4GG principles and requirements /1/.

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

This is second verification of the project activity. There was FAR raised during previous verification that need to be assessed during this verification.

Annual update reports need to be provided for projects that have achieved the Project Design Certification stage or have successfully transitioned to Gold Standard for the Global Goals. An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. If a verification is in progress but not completed, then an annual report is still required by the end of calendar year.

Response- Annual report are submitted for each monitoring year by end of next calendar year for which verification is not completed and same are publicly available on- <https://assurance-platform.goldstandard.org/project-documents/GS7080>

VVB Assessment: Upon review, the Assessment Team confirms that the PD has complied with this requirement. Annual reports have been submitted in a timely manner for all relevant monitoring years where verification was not completed. Furthermore, these reports are publicly accessible on the Gold Standard Assurance Platform at the <https://assurance-platform.goldstandard.org/project-documents/GS7080>.

⁷ 10.2.1 of GHG Emissions Reduction & Sequestration Product Requirements v.2.1 “The start date of Crediting Period is the date of start of operation (start of planting for A/R Projects) or a maximum of two years (three years for A/R & AGR) prior to the date of Project Design Certification, whichever occurs later.”

3.3 Post registration changes

Type of change(s)	Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	Corrections
Description of change(s)	<p>1. In the registered PDD, 6 meters were mentioned, however the Project comprises of 3 meters (main, check and standby) which are used for billing purpose. Hence the number of meters has been corrected in the monitoring report.</p> <p>2. In the registered PDD, for the safeguarding reporting section it was provided that no safeguarding principles were added to the monitoring plan in the registered PDD. But during current monitoring period Principle 9.4 and 9.5: Hazardous and non-hazardous waste) is included in the monitoring plan.</p>
Assessment of change(s)	<p>1. In the registered PDD (version 05, dated 01/11/2020)/21/, it was stated that six energy meters were installed. Three energy meters (one main, one check, and one standby) under the control of the PD, and an additional three energy meters (one main, one check, and one standby) under the control of TANGEDCO, sealed and used for joint metering at the interconnection point with the grid at the project site.</p> <p>However, during the current monitoring period, it has been verified that only three energy meters, one main, one check, and one standby meter are actively used for billing purposes. These meters serve as the basis for Joint Meter Readings (JMRs), invoice generation, and emission reduction calculations. The remaining three energy meters are not used for billing but only used for monitoring purposes.</p> <p>This correction in the monitoring report reflects the actual metering configuration as observed during the current verification. The revised metering details are consistent with the project’s operational setup and have no impact on emission reduction calculations, as the meters in active use provide the necessary accuracy and redundancy in accordance with the approved monitoring methodology. This clarification improves the transparency and reliability of the monitoring process by aligning reported information with actual practices.</p> <p>The assessment team has reviewed and cross-verified the metering details through desk review and during the on-site visit. The findings confirm that the correction is accurate and appropriately reflects the current metering arrangement at the project site.</p> <p>2. In the registered PDD, it was stated that no safeguarding principles were incorporated into the monitoring plan. However, during the current monitoring period, the Project Developer has made a corrective update by including Safeguarding Principles 9.4 and 9.5 pertaining to</p>



	<p>hazardous and non-hazardous waste management into the Monitoring Plan.</p> <p>The updated monitoring approach now covers the tracking and management of waste generated during project operations, including damaged solar modules, scrap equipment, and other waste materials. These are disposed of through authorized waste handlers, and the project adheres to all applicable local laws and regulations related to waste handling and environmental compliance.</p> <p>As part of the assessment, it was confirmed that the inclusion of these safeguarding principles does not result in any positive, negative, or marginal impacts that would necessitate further mitigation measures. The update enhances transparency and strengthens alignment with best practices in environmental management.</p>
Opinion on change(s)	<p>1. The correction made in the monitoring report/19/ is considered appropriate and acceptable to the assessment team. It enhances the accuracy of the reported information without altering the project boundary, baseline scenario, additionality or the monitoring methodology. The clarification that only three meters are used for billing and monitoring purposes is consistent and does not compromise the integrity of the emission reduction calculations.</p> <p>The VVB confirms that this correction does not impact any key parameters, the applicability of the selected methodology, additionality, or the appropriateness of the baseline scenario as established during the validation. Therefore, the change is accepted by assessment team.</p> <p>2. The change is considered appropriate and justified. It represents an improvement in the monitoring framework by addressing an earlier omission and ensuring alignment with the safeguarding requirements. The corrective action taken by the PD is viewed positively, as it enhances the robustness of the monitoring plan without introducing any adverse impacts. The change does not affect the integrity or the eligibility of the project activity and is deemed acceptable within the current monitoring context.</p>

Type of change(s)	Changes to the start date of the crediting period
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	Permanent changes from the design Certified registered monitoring plan, applied monitoring methodology or standardized baseline
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

Type of change(s)	Changes to the project design of approved project activity
Description of change(s)	N/A
Assessment of change(s)	N/A
Opinion on change(s)	N/A

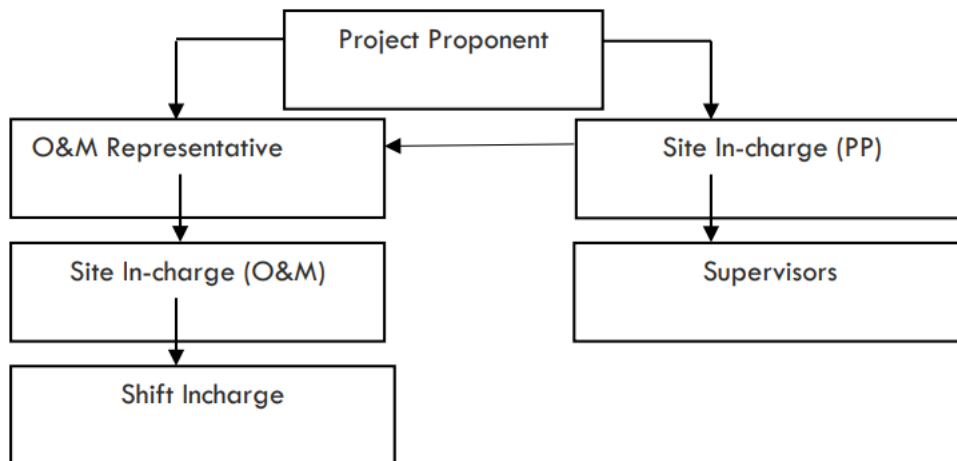
3.4 Description of monitoring system applied by the project

3.4.1 Compliance of monitoring plan with monitoring methodology

The assessment team confirms that the monitoring plan and the monitoring system implemented are in compliance with the applied monitoring methodology, ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20/12/. All other requirements of the applied methodology have been met.

During the verification, all relevant monitoring parameters (as listed in the GS4GG Monitoring Report /19/) have been reviewed with respect to the appropriateness of the applied measurement and determination methods, the correctness of the values used for emission reduction (ER) calculations, and the accuracy of the data.

The monitoring team is composed of following:



Responsibilities of Site In-Charge: The Site In-Charge is responsible for the overall operation and maintenance of the project activity. This role involves coordination with both the O&M operator and site supervisors to ensure smooth functioning of the site. It is also responsible for recording electricity generation data, managing employee salaries, maintaining SDG 8 records, and handling stakeholder or employee grievances by assigning suitable personnel for resolution.



Responsibilities of O&M Representative: The O&M Representative serves as a liaison between the Site In-Charge of the O&M operator and the Project Participant. They are responsible for coordination and reporting to the PD Head Office.

Responsibilities of Site In-Charge (O&M Operator): The Site In-Charge from the O&M Operator is responsible for maintaining accurate and complete data records. This includes ensuring data reliability, overseeing the calibration of equipment, and recording all relevant operational parameters.

Responsibilities of Shift In-Charge: The Shift In-Charge is responsible for the daily collection and maintenance of monitored data, ensuring consistency and accuracy in day-to-day records.

The responsibilities given in section C of the Monitoring Report /19/ is verified during the on-site assessment through interview of concerned personnel and found correct.

Data collection and archiving

Export and import meter readings are collected under the supervision of authorized PD representatives. Net electricity to the grid is calculated from these readings, which are stored in electronic and/or paper formats. The data is periodically reviewed by the Head of Operations with the O&M team. All records are retained for at least two years after the crediting period or until the final issuance of GS VERs, whichever is later.

Data Measurement

Export and import energy are measured continuously using Main and Check meters. A total of three energy meters has been installed at the project site. The three energy meters under TANGEDCO's control are sealed and used for joint metering at the grid interconnection point. These meters are the primary instruments for determining energy exchange between the project and the grid. Readings from these meters are collected on a monthly basis by an authorized officer of TANGEDCO, with the presence of the Project Developer (PD) or its representative. These readings are jointly verified and signed by both parties to ensure transparency and mutual agreement on the energy data. Meter accuracy class and calibration schedules are also determined and managed by TANGEDCO in accordance with regulatory standards. The Project Developer relies on the monthly generation reports provided by TANGEDCO to obtain figures for net electricity supplied to the grid.

Apportioning: Mismatch in Monitoring Period and the Billing Period



In case the dates of a particular monitoring period do not match with the dates of the billing period, the net electricity exported to the grid would be calculated from:

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

Where;

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

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

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

The calculated value after apportioning would be used for calculation of emission reductions during that period.

The current monitoring period starts from 01/01/2021 to 25/10/2023 (both dates included). As, the monitoring period does not cover the full month of October 2023, an apportioning approach has been applied to estimate the net electricity supplied to the grid during this partial month.

Emergency Preparedness

The project activity does not pose any risk of substantial unforeseen emissions; hence, no specific emergency preparedness for data monitoring is deemed necessary. In the rare event of simultaneous failure of all meters at the substation (Main, Check, and Standby), backup readings from meters installed at the project site interconnection point will be used to monitor net electricity exported to the grid.

Details of training conducted during current Monitoring period

S. No.	Number of Training	Number of Participants	Date of Training
1	EHS Induction Training	08	01/02/2021
2	EHS Induction Training	01	08/01/2021
3	Safety Induction Training	05	03/05/2021
4	Permit to work	13	21/05/2021
5	Work at height	14	22/05/2021
6	Animal/Insect bite Safety Awareness	09	12/10/2022
7	Awareness of Incident Reporting & Investigation	07	17/10/2022
8	Electric safety awareness	14	12/10/2022
9	Fire safety Training Awareness	10	10/10/2022
10	Lockout/Target Awareness Training	12	19/06/2022
11	OHS Traffic Awareness Training	06	28/06/2022



12	Hazardous chemical at workplace & safety awareness	11	11/05/2023
13	Safety operating procedure of Gas cylinder	18	19/05/2023

Assessment team has verified all the trainings conducted during current monitoring period with the help of training records provided by PD/29/ and also cross verified during onsite visit.

VVB’s Opinion: The monitoring mechanism is consistent with the applied methodology and is deemed effective and reliable. The monitoring plan outlined in the GS4GG Monitoring Report /19/ aligns with the applied methodology, ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20/12/, as well as the approved standardized baseline referenced in the registered GS4GG Project Design Document /21/. Based on the onsite audit and desk review of supporting documents submitted by the Project Representative, which describe the current implementation status of the project activity, the VKU assessment team attests to the accuracy and appropriateness of the stated monitoring procedures, data archiving practices, and emergency protocols.

3.4.2 Compliance of monitoring activities with the registered Monitoring plan

The assessment team confirms that the monitoring activities and the monitoring system implemented are in full compliance with the applied monitoring methodology, ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20/12/. All other requirements of the applied methodology have also been met. During the verification, all relevant monitoring parameters (as listed in the GS4GG Monitoring Report /19/) have been assessed with respect to the appropriateness of the applied measurement and determination methods, the correctness of the values used for emission reduction (ER) calculations, the accuracy of the data, and the implementation of quality assurance and quality control (QA/QC) measures.

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

Verification Means	Means: During desk review and Onsite Audit Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020/21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/ and applicable methodological tools /13/14/.
Findings	CL#03 has been raised and closed successfully, please refer Section 06 for detailed analysis of the finding raised.

Conclusions	Details of ex-ante parameters			
	Parameter	Unit	Description	Value
	EF _{OM,y}	tCO ₂ e/MWh	Operating Margin Emission Factor of Indian Grid	0.9622
	EF _{BM,y}	tCO ₂ e/MWh	Build Margin Emission Factor of Indian Grid	0.8811
	EF _{CM,y}	tCO ₂ e/MWh	Combined Margin Emission Factor of Indian Grid	0.9419
<p>Verification is done in accordance with the registered PDD and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/ and Tool 7: Tool to calculate the emission factor for an electricity system version 07.0/13/. The values are obtained from the “CO₂ Baseline Database for Indian Power Sector” for Indian Power Sector version 15/12/2019, published by the Central Electricity Authority, Ministry of Power, Government of India/34/ as mentioned in MR/19/ and verified as per registered PDD/21/.</p>				

3.4.2.2 Data and Parameters monitored

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/ and ER Sheet /20/</p>				
Findings	<p>CL#02, CAR#03 have been raised and closed successfully, please refer Section 06 for detailed analysis of the finding raised.</p>				
Conclusions	Details of monitored parameter				
	Parameters	Source	Value Applied		Purpose of Data
	EG _{PI,y}	Generation statement provided by TANGEDCO every month.	341,429.97 MWh		The Data/Parameter is required to calculate the baseline emission
	Quality of employment	Training Records (HSE & HR) & Employee feedback forms Salary	Year	No. of training	Continuation of regular trainings/workshops for employees & O&M staffs
2021			5		

		Slip of the project employees.	2022	6	
			2023	2	
	Quantitative employment	Plant employment records	Year	No. of Employee	To monitor the contribution to SDG 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)
			2021	13	
			2022	13	
		2023	13		
			Skilled – 8 Semi-Skilled – 2 Un-Skilled - 3		
Air quality	Calculated as per “Tool to calculate the emission factor for an electricity system,”. The data are obtained from “CO ₂ Baseline Database for Indian Power Sector” version 15.0, published by the Central Electricity Authority, Ministry of Power, Government of India.	321,592 tCO ₂ e	Calculation of baseline emissions		
<p>VVB’s Assessment for each monitored parameter:</p> <p>1 . For the parameter EG_{P,J,y} (Quantity of net electricity supplied to the grid): The assessment team reviewed the invoices raised by the Project Developer to Ramnad Electricity Distribution circle, TANGEDCO for supply of power. This has been cross-checked during the onsite audit of the project activity /35/ & further the operation and management team at the site have been interviewed with representatives of the Project Developer /37/. Energy meters of accuracy class 0.2 are used for continuous monitoring which is calibrated once in 5 years as per CEA guidelines. Based on this verification, it is confirmed that a total of</p>					

341,429.97 MWh electricity is currently supplied to the grid from the project activity.

2 . For the parameter Quality of employment (Number of Trainings provided to employees & O&M staff Salary given to the employees of the project).

All workers are paid daily wages in accordance with the minimum wage rates notified annually by the Department of Labour, Tamil Nadu: The Assessment team has reviewed the training records; employment record and salary slip/29/. The wage calculation sheet has been also verified and found to accurately reflect the employees' income. This has been also cross-checked during the onsite audit through interviews with the PD's representative and the operations & maintenance team. The income to all the unskilled, skilled and semi-skilled workers is made on day-to-day basis as per the Minimum Wages Notification issued by the Tamil Nadu for the years 2021⁸, 2022⁹ and 2023¹⁰, this has been verified through the wage calculation sheet /29/ provided by the PD and interviews conducted during the onsite visit/37/. It has been confirmed that the payments are in compliance with the Tamil Nadu Government.

The records have been found to be appropriate and consistent with the reported information.

For the parameter Quantitative Employment (Total employment generated due to the implementation of project activity): Assessment Team has reviewed the employment records, salary slips /29/ provided by the Project Developer and cross-checked the information during the onsite audit through interviews with the PD's representative and the Operations & Maintenance Team and attendance register. The records have been found to be appropriate and consistent with the reported information.

3 . For the parameter Air quality (Reduction in CO₂ emission reduction due to implementation of project activity): The parameter related to air quality, specifically the reduction in CO₂ emissions resulting from the implementation of the project activity, is calculated in

⁸ https://hrinformative.com/minimum-wages-in-tamil-nadu-april-2021/?utm_source=chatgpt.com

⁹ https://hrinformative.com/minimum-wages-tamil-nadu-april-2022/?utm_source=chatgpt.com

¹⁰ https://hrinformative.com/minimum-wages-in-tamil-nadu-april-2023/?utm_source=chatgpt.com

	<p>accordance with the TOOL 07 "Tool to calculate the emission factor for an electricity system."/13/ This methodological approach ensures consistency with international standards for emission reduction assessments.</p> <p>For this project, emission factor data are sourced from the "CO₂ Baseline Database for the Indian Power Sector," Version 15.0, published by the Central Electricity Authority (CEA), under the Ministry of Power, Government of India. This database provides credible and nationally recognized emission factors essential for accurate calculations.</p> <p>Monitoring of this parameter is conducted on an annual basis. To ensure the reliability and accuracy of the electricity exported to the grid, a check meter is installed adjacent to the primary export meter. In the event of a malfunction or failure of the export meter, the readings from the check meter serve as a validated fallback for emission reduction calculations.</p> <p>This structured monitoring and data verification framework supports the credibility of the reported CO₂ emission reductions and aligns with best practices in project-based environmental assessments.</p>
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3.4.2.3 Implementation of Sampling Plan

This is a solar PV project. Assessment team has verified the 100% data for the project activity and there is no sampling involved in current verification. Therefore, this section is not applicable.

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

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/, applied methodology- ACM0002 "Grid- connected electricity generation from renewable sources", Version 20 /12/ and Calibration certificate /32/.</p>
Findings	No finding has been raised.

Conclusions

Based on the desk review of project documents and the information obtained during the onsite audit of the project activity, including interviews with site personnel, calibration certificate /32/, the assessment team confirms that monitoring equipment (energy meters) has been used for continuous monitoring and monthly recording.

The project activity involves the installation of 3 energy meters at the interconnection substations for accurate monitoring of electricity generation and export sealed and under control of TANGEDCO used for joint metering installed at interconnection point of the Grid at project site.

During the onsite audit, the assessment team physically inspected the installed energy meters. This included verification of the correct installation, condition, and operational status of the meters, ensuring that all equipment is properly functioning and secured against tampering.

Operation and Maintenance (O&M) responsibilities are handled by authorized representative of PD. They conduct scheduled maintenance checks and respond promptly to any operational issues. To date, no malfunctions or failures have been reported in the energy meters or associated monitoring systems. The period of storage of the monitored data is 2 years after the end of crediting period or till the last issuance of GS VERs for the project activity whichever occurs later. In case the dates of a particular monitoring period do not match with the dates of the billing period, the net electricity exported to the grid is calculated through apportioning procedure.

Emergency Procedure: In the unlikely event of simultaneous failure of all main, check, and standby meters installed at the substation, the fallback method involves using meter readings from the project site interconnection point to determine the net electricity exported to the grid. This contingency ensures the continuity and reliability of monitoring.

Meter & Calibration Details			
Details	Main Meter	Check Meter	Stand-by Meter
Meter Number	TNW01979	TNW01987	TNE81539
Make	Secure	Secure	Secure
Accuracy	0.2s	0.2s	0.2s

	Last Calibration	20/07/2018	27/08/2018	27/08/2018
	Due date	19/07/2023	26/08/2023	26/08/2023
	Recent calibration	28/12/2022	28/12/2022	28/12/2022
	Calibration frequency	Once in 5 years as per CEA guidelines		
<p>Conclusion:</p> <p>The monitoring system, including the configuration of energy meters, calibration schedules, maintenance protocols, and data handling procedures, is found to be robust, compliant, and suitable for the accurate measurement of net electricity generation. The project meets the relevant requirements under applicable standards i.e. Gold Standard and CEA regulations, supporting the credibility of emission reduction claims associated with the project activity.</p>				

3.5 Assessment of data and calculation of emission reductions or net removals

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

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/.</p>
Findings	No finding has been raised.
Conclusions	<p>Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results have been recorded consistently as per the approved frequency in the monitoring plan.</p> <p>Baseline Emissions</p> <p>SDG 7 & 13</p> <p>The baseline emissions for the project activity are restricted to CO₂ emissions resulting from the generation of electricity by fossil fuel-fired power plants that are displaced by the renewable electricity generated by the project.</p> <p>In accordance with the applied approved methodology, it is assumed that all electricity generated by the project activity, above the</p>

established baseline, would otherwise have been produced by the existing mix of grid-connected power plants, including both:

- Existing operational fossil fuel-based generation sources, and
- Newly built grid-connected fossil fuel-based power plants added to meet growing demand.

The baseline emissions are to be calculated as follows:

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

Where,

BE_y - Baseline emissions in year y, (tCO₂e/yr)

$EG_{PJ,y}$ - Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity in year y (MWh/yr)

$EF_{grid,CM,y}$ - Combined margin CO₂ emission factor for grid connected power generation in year y

$$EG_{PJ,y} = EG_{y, Export} - EG_{y, Import}$$

Hence,

$$BE_y = 341,429.97 \text{ MWh} \times 0.9419 \text{ tCO}_2\text{e/MWh}$$

$$= 321,592 \text{ tCO}_2\text{e (Round down values)}$$

Item	Baseline Value
SDG 7: Affordable and Clean Energy	No Activities in the baseline
SDG 8: Decent Work and Economic Growth	No Activities in the baseline
SDG 13: Climate Action	Emission of 321,592 tCO ₂ e

Conclusion:

The calculation of baseline emissions is in full compliance with the methodological requirements. The emission factor used is derived from the latest version of the official database published by the Central Electricity Authority (CEA), and the net electricity exported to the grid is accurately determined based on monitored export and import readings. The value **321,592 tCO₂e** is a credible and conservative

	<p>estimate of emissions that would have occurred in the absence of the project activity.</p> <p>SDG 8</p> <p>A total of 13 employment opportunities has been created during the current monitoring period. Additionally, 13 training sessions has been conducted as verified through employment and training records/29/. The VVB confirms that the baseline emissions have been appropriately calculated and are consistent with the onsite assessment /43/, the applied methodology /12/, and the registered Project Design Document /21/.</p>
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3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/.</p>
Findings	No finding has been raised.
Conclusions	<p>Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology/12/, JMRs and invoices /24/. The monitoring results have been recorded consistently as per the approved frequency in the monitoring plan.</p> <p>Project Emission</p> <p>SDG 13: As per the ACM0002 ver-20.0, Project emission for most renewable energy power generation project activities, $PE_y = 0$. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted for as project emissions by using the following equation:</p> $PE_y = PE_{FF,y} + PE_{GP,y} + PE_{HP,y}$ <p>Where:</p> <p>PE_y = Project emissions in year y (tCO₂e/yr)</p> <p>$PE_{FF,y}$ = Project emissions from fossil fuel consumption in year y (tCO₂/yr)</p>

	<p> $PE_{GP,y}$ = Project emissions from the operation of geothermal power plants due to the release of non-condensable gases in year y (tCO₂e/yr) $PE_{HP,y}$ = Project emissions from water reservoirs of hydro power plants in year y (tCO₂e/yr). </p> <p>The project activity involves the generation of electricity from the installation of solar turbines. Hence, as per ACM0002, Version 20.0, there is no project emission for solar projects. Therefore, project emissions are zero.</p> <p>Hence $PE_y = 0$</p> <p>The value for affordable and clean energy is the summation of monthly net electricity supplied to the grid. The values are sourced from Monthly Joint Meter Reading records, which can be crosschecked with the invoices/24/. The assessment team has reviewed the invoices and JMRs and breakdown details/33/ on a monthly basis for the current monitoring period and has been cross verified during onsite audit /37/. The summation for current monitoring period is 341,429.97 MWh.</p> <p>SDG 8: The monitoring parameter for the SDG 8 are number of trainings provided to employees & O&M staff and number of people employed in the project activity and equal payment for equal work for staffs involved in the project. During the project scenario, the following is achieved:</p> <p>Quality of employment – 13 Trainings conducted and 11,233,474 INR during current monitoring period)</p> <p>Quantity of employment – 13 employees (08 skilled, 2 semi-skilled and 3 unskilled).</p> <p>During the onsite interviews /37/ and by checking the employment records, training records and salary slips /29/, employees currently engaged in the project activity has been confirmed. The income to all the workers are made on day-to day basis as per the minimum wages notification yearly issued by Department of Labour Tamil Nadu.</p> <p>SDG 13</p> <p>As per the Section 5.4, Para 31 of the applied Methodology ACM0002 version 20.0, “For most renewable energy power generation project activities, $PE_y = 0$</p>
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3.5.3 Calculation of Leakage

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/.</p>
Findings	No finding has been raised.
Conclusions	<p>Verification is done in accordance with the registered PDD and applied methodology ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/.</p> <p>Leakage: As per section 5.6 (71) of the applied methodology ACM0002 “Grid- connected electricity generation from renewable sources”, version 20 /12/, leakage does not need to be considered for this project activity as emissions potentially arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g., extraction, processing, transport etc.) are neglected.</p>

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

SDG and SDG Impact	Baseline Estimate	Project Estimate	Net Benefit	Conclusion
SDG13: Emission Reduction	321,592 tCO ₂ e	0	321,592 tCO ₂ e	As explained in Section 3.5.2 above, the resulting baseline emissions for the monitoring period amount to 321,592 tCO ₂ e. Similarly, as outlined in Section 3.5.3, project emissions for the monitoring period are zero, and leakage emissions are also considered zero, since
SDG 7: MWh of renewable energy generated	0	341,429.97 MWh	341,429.97MWh	
SDG 8: Decent Work and Economic Growth	0	13 Trainings 13 employees 11,233,474 INR	13 Trainings 13 employees 11,233,474 INR	



				<p>the project activity supplies electricity to the grid defined in the applied methodology/12/.</p> <p>The VVB verified this during the onsite audit /35/.</p> <p>Accordingly, the resulting emission reductions for the monitoring period total 321,592 tCO₂e.</p> <p>The data presented in the Monitoring Report /19/ and the Emission Reduction calculation sheet /20/ have been assessed through a detailed review of the project documentation, evaluation of the collected monitored data, observation of established monitoring and reporting practices, and an assessment of the reliability of the monitoring equipment. Sufficient evidences including the JMR/Invoices /24/</p>
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				and breakdown details/33/ has been provided by the PD and verified by the VVB to support the reported emission reductions as stated above.
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3.5.5 Comparison of actual emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

SDG and SDG Impact	Values estimated in ex ante calculation of approved PDD	Actual values achieved during this monitoring period	Conclusion
SDG 13: Emission Reduction	110,317 tCO ₂ e /Year (365 days) 310,701 tCO ₂ e for the Monitoring period (1028 days)	321,592 tCO ₂ e	Assessment team conducted desk review and an onsite inspection and verified the net electricity generation reported in the ER sheet /20/ and MR/19/ for current monitoring period via JMRs and invoices/24/ raised monthly and breakdown details/33/.
SDG 7: MWh of renewable energy generated	117,122 MWh/Year (365 days) 329,867 MWh for the Monitoring period (1028 days)	341,429.97 MWh	Total employment generated and trainings conducted in the current monitoring period have been verified via employment records of employees and training records/29/ and have been found to be correct. The assessment has been further verified through interviews and by cross-checking employment and training records during the onsite audit.
SDG 8: Decent Work and Economic Growth	1 training/year 10 employees Minimum wage Rs 350/day	13 Trainings 13 Employees 11,233,474 INR	

3.5.6 Remarks on difference from estimate value in registered PDD

Verification Means	<p>Means: During desk review and Onsite Audit</p> <p>Activity Performed: The assessment team verified MR /19/, PDD version 5 dated: 01/11/2020 /21/ and applied methodology- ACM0002 “Grid- connected electricity generation from renewable sources”, Version 20 /12/ ER calculation spreadsheet/20/.</p>																							
Findings	<p>CAR#03 has been raised and closed successfully, please refer Section 06 for detailed analysis of the finding raised.</p>																							
Conclusions	<p>Assessment Team conclusion</p> <p>The ex-ante estimates value of the emission reductions as per the registered PDD /21/, is 110,317 tCO₂e/year and calculated as 310,701 tCO₂e for current MP (1028 days) whereas, the actual emission reductions achieved for the monitoring period is 321,592 tCO₂e.</p> <p>The table below defines the estimated and achieved values of the parameters:</p> <table border="1" data-bbox="549 1025 1369 1621"> <thead> <tr> <th>SDG</th> <th>SDG Indicator</th> <th>Values Estimated Annual Average</th> <th>Values achieved for Current MP</th> <th>Unit</th> </tr> </thead> <tbody> <tr> <td>SDG 7</td> <td>Affordable and Clean Energy</td> <td>117,122 MWh/Year</td> <td>341,429.97</td> <td>MWh/Annum</td> </tr> <tr> <td rowspan="2">SDG 8</td> <td rowspan="2">Decent Work and Economic Growth</td> <td>1 training/year</td> <td>13</td> <td>No of Training</td> </tr> <tr> <td>10 employees Minimum wage Rs 350/day</td> <td>11,233,474</td> <td>No of Employees INR</td> </tr> <tr> <td>SDG 13</td> <td>Climate Action</td> <td>110,317 tCO₂ /Year</td> <td>321,592</td> <td>tCO₂/Annum</td> </tr> </tbody> </table> <p>The estimated emission reduction to be achieved from the project activity for the current monitoring period is 310,701 tCO₂e whereas actual emission reductions achieved are 321,592 tCO₂e, which is approximately 4% higher than the estimated emission reductions and is within the sensitivity range.</p>	SDG	SDG Indicator	Values Estimated Annual Average	Values achieved for Current MP	Unit	SDG 7	Affordable and Clean Energy	117,122 MWh/Year	341,429.97	MWh/Annum	SDG 8	Decent Work and Economic Growth	1 training/year	13	No of Training	10 employees Minimum wage Rs 350/day	11,233,474	No of Employees INR	SDG 13	Climate Action	110,317 tCO ₂ /Year	321,592	tCO ₂ /Annum
SDG	SDG Indicator	Values Estimated Annual Average	Values achieved for Current MP	Unit																				
SDG 7	Affordable and Clean Energy	117,122 MWh/Year	341,429.97	MWh/Annum																				
SDG 8	Decent Work and Economic Growth	1 training/year	13	No of Training																				
		10 employees Minimum wage Rs 350/day	11,233,474	No of Employees INR																				
SDG 13	Climate Action	110,317 tCO ₂ /Year	321,592	tCO ₂ /Annum																				

3.6 Safeguards Reporting

The assessment team confirms that, although no safeguarding principles were originally included in the monitoring plan outlined in the registered Gold Standard Project Design Document, the Project Developer has addressed this as a correction during the current monitoring period as detailed in Section 3.3 of this report, the PD has updated the monitoring plan to incorporate safeguarding principles related to hazardous and non-hazardous waste management.

Furthermore, it has been verified that damaged solar modules, scrap equipment, and other waste materials are properly disposed of through authorized waste handlers. The project complies fully with all applicable local laws and regulations governing waste monitoring and disposal. This is in compliance with the GS4GG Safeguarding Principles Requirements, version 2.1, dated 29/06/2023 /03/.

3.7 Stakeholder inputs and legal disputes

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

During the desk review, the assessment team reviewed the procedures outlined in the Monitoring Report /19/, and during the onsite audit /35/ cross-verified the same through interviews with site personnel and stakeholders /37/. As part of the continual improvement process, the Project Developer has maintained a Grievance Register /30/ at the registered project site office, which is accessible to stakeholders for submitting feedback on the project. The register is placed in a publicly accessible location that facilitates regular access by local stakeholders and enables continuous monitoring. The grievance register is regularly monitored and addressed by Project Developer's team.

During the current monitoring period, no grievances have been received. This has been confirmed through the onsite audit, interviews with site personnel, and review of supporting documentation submitted by the PD, including the grievance register /30/.

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

During onsite audit Assessment Team verified grievance register /30/ placed on site and conducted personnel interviews of site personals /37/ and concluded that there is no negative feedback logged during the current monitoring period.

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

Assessment Team confirms that the given GS4GG project “72 MWac Ramnad Solar Power Project” is in compliance with Host country “India” legal environmental, ecological and social regulations as

per requirements mentioned in section 7.11 at time of validation for design certification for project activity of validation and verification standard v2.0/04/ and there is no legal challenge arisen that claims a project is not in compliance with regulation, during certification process.

3.8 Quality of evidence to determine emission reductions

As per the verification of ER calculation process, assessment team confirmed that all the parameters required for determination of emission reductions has been included in the Monitoring report version 06 dated: 07/10/2025 /19/ and corresponding ER calculation spread-sheet /20/ are consistent with the applied methodology ACM0002 “Grid- connected electricity generation from renewable sources” Version 20 /12/ and the monitoring plan contained in the registered PDD /21/. The parameters used are completely monitored as per the registered PDD in this monitoring period.

During desk review and onsite audit, assessment team verified the reported ERs with the help of supporting documents and conducted personnel interviews /37/ to check sufficiency of data and its aggregation.

No significant, lack of evidence and missing data has been detected during verification. Hence, the assessment team confirms that the monitoring plan ensures required management of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The verification process for the same has been clearly described in above section of the report.

3.9 Management system and quality assurance

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

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

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

3.10 Verification Assessment

All relevant data have been made available to the assessment team by the Project Developer during the onsite audit /35/ and through supporting evidence provided during the verification assessment. These

data have been monitored in accordance with the required monitoring frequency. The means of verification for the parameter values used in the baseline emission calculations are described in the relevant sections of this report.

The assessment team attests to the correctness of the formulas and methodologies applied in the computation of baseline emissions, in accordance with the GS4GG Validation and Verification Standard V2.0 /04/. The default values, emission factors, and assumptions used in the calculations are deemed reasonable and appropriately justified.

SDG Indicators during this monitoring period 01/01/2021 to 25/10/2023 (inclusive of both dates) are:

SDG 13: Actual emission reduction value achieved during the current monitoring period is 321,592 tCO₂e which is more than the estimated value of emission reduction mentioned in the registered PDD/17/ i.e., 310,701 tCO₂e (For 1028 days)

SDG 7: The total Quantity of net electricity supplied to the grid during current monitoring period is 341,429.97 MWh.

SDG 8: This SDG contributed towards:

Employment Generated: A total of 13 jobs has been created and maintained during the monitoring period.

Trainings Conducted: The project developer has organized 13 training sessions aimed at skill enhancement and operational safety for project personnel.

Economic Contribution: The total wage disbursement and related expenditures amounted to INR 11,233,474, contributing significantly to the local economy.

This has been verified with the help of salary slips and employment records provided by the PD.

The verification consisted of the following phases:

- **Document Review:** Relevant documents, such as the Monitoring report, previous verification report, monitoring plan, methodology, GS PDD, QA/QC procedures and supporting documents have been thoroughly reviewed.
- **Onsite Assessment:** This included crosschecking of data, personnel interviews and evaluation of the actual project scenario.
- **Resolution of Discrepancies:** Any non-conformities identified during the assessment have been addressed and resolved.

In this monitoring period, **CAR: Corrective Actions :05, CL: Clarification Requests :04 and FAR Forward Action Request: 00** have been raised during the current monitoring period.

Description of the findings raised is provided in Section 06 of this report.

3.11 Verification Opinion



VKU Certification, contracted by Ramnad Solar Power Limited has performed the independent verification of the emission reductions for the GS Project ID 7080 “**72 MWac Ramnad Solar Power Project**” for the monitoring period 01/01/2021 to 25/10/2023 (Inclusive of both dates) as reported in the Monitoring Report, Version 06 dated 07/10/2025/19/.

Ramnad Solar Power Limited is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. VKU commenced the verification against the baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0 /12/, the monitoring plan contained in the PDD Version 05 dated 01/11/2020 /21/, and Monitoring Report /19/.

VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. This verification report has been prepared using the latest available template specified by GS4GG registry and complies with the instructions to follow as per GS4GG principle and requirements v2.1 /1/ and GS4GG validation and verification standard v2.0 /4/. The verification activities have been conducted in accordance with VKU Certification’s Quality Manual System, VKU Certification’s SOP 4 and as per the GS4GG validation and verification standard v2.0 /4/. As a result, it is concluded that the emission reductions from the GS Project Activity 7080 “**72 MWac Ramnad Solar Power Project**” are correctly reported in the Monitoring Report (final) Version 06 dated 07/10/2025/19/ and corresponding ER sheet /20/ for the monitoring period 01/01/2021 to 25/10/2023 (including both days) amounted as 321,592 tCO₂e.

VVB opinion on issuance as per the ISO 14064-3, clause 9 which is compliance with GS4GG principles and requirement v2.1 /1/ and GS4GG validation and verification standard v2.0 /4/. The VVB hereby issues a resolutely **positive opinion** thoroughly drafted in strict accordance with ISO 14064-3:2019, 9.2 Section 09 /14/, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. 9.3 /15/. This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7. & 9.4 /18/.

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

VVB Opinion	Conclusion
Positive	<input checked="" type="checkbox"/> (Mark Tick if applicable)



Negative	<input type="checkbox"/> (Mark Tick if applicable)
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4. REFERENCE/DOCUMENTS USED IN THE VERIFICATION

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	Principles and Requirements	Version 2.1 and Dated: 31/01/2025	Gold Standard Website
2.	Gold Standard	Stakeholder consultation and engagement requirements	Version 2.1 and dated: 14/06/2022	Gold Standard Website
3.	Gold Standard	Safeguarding principles & requirements	Version 2.1 and dated: 29/06/2023	Gold Standard Website
4.	Gold Standard	Validation and verification standard	Version 2.0 dated: 12/11/2024	Gold Standard Website
5.	Gold Standard	Site visit and remote audit requirements and procedures	Version 2.0 dated 30/05/2023	Gold Standard Website
6.	Gold Standard	Applicability of Minimum Site Visit Requirements	Dated 16/08/2021	Gold Standard Website
7.	Gold Standard	Validation & verification body requirements	Version 3.0 dated: 12/11/2024	Gold Standard Website
8.	Gold Standard	Community services activity requirements	Version 1.2 dated 24/10/20219	Gold Standard Website
9.	Gold Standard	Renewable energy activity requirements	Version 1.4 dated 16/08/2021	Gold Standard Website
10.	Gold Standard	GHG Emissions Reduction & Sequestration Product Requirements	Version 3.1 dated 24/04/2025	Gold Standard Website
11.	Gold Standard	Gold standard eligible impact quantification methodologies	Version 2.11 dated 16/04.2025	Gold Standard Website
12.	UNFCCC CDM	ACM0002: Grid-connected electricity generation from renewable sources	Version 20 dated 28/11/2019	CDM Website
13.	UNFCCC CDM	Methodological Tool 07: Tool to calculate the emission factor for an electricity system	Version 07.0 dated 31/08/2018	CDM Website
14.	UNFCCC CDM	Methodological Tool 01: Tool for the demonstration and assessment of additionality	Version 7.0.0 dated 23/11/2012	CDM Website
15.	ISO	ISO 14064-2:2019 - Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements	Dated: 04-2019	ISO website



16.	ISO	ISO 14064-3:2019: Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements	Dated: 04-2019	ISO website
17.	ISO	ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information	Dated: 12-2020	ISO website
18.	ISO	ISO/IEC 17029:2019: Conformity assessment — General principles and requirements for validation and verification bodies	Dated: 10-2019	ISO website
Supporting/Reference Documents				
19.	Ramnad Solar Power Limited	Monitoring Report	<ul style="list-style-type: none"> • Version 01 dated 21/03/2025 • Version 02 dated 05/06/2025 • Version 03 dated 23/06/2025 • Version 04 dated 16/07/2025 • Version 05 dated 13/08/2025 • Version 06 dated 07/10/2025 	Ramnad Solar Power Limited
20.	Ramnad Solar Power Limited	ER Sheet	<ul style="list-style-type: none"> • Version 01 dated 21/03/2025 • Version 02 dated 05/06/2025 • Version 03 dated 23/06/2025 • Version 04 dated 16/07/2025 • Version 05 dated 13/08/2025 • Version 06 dated 07/10/2025 	Ramnad Solar Power Limited
21.	Gold Standard	Registered GS PDD	Version 5.0 dated 01/11/2020	Gold Standard Website
22.	Gold Standard	Last Verification <ul style="list-style-type: none"> • Monitoring Report • Verification Report 	<ul style="list-style-type: none"> • Version 05 dated 07/06/2022 • Version 06 dated 07/06/2022 	Gold Standard Website



23.	Ramnad Solar Power Limited	SDG Impact Tool and Wage calculation Sheet	Final version dated 07/10/2025	Ramnad Solar Power Limited
24.	Tamil Nadu Generation and Distribution Corporation Limited Office of the Superintending Engineer/Ramnad	JMR/Invoices	N/A	Ramnad Solar Power Limited
25.	Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO)	Power Purchase Agreement	N/A	Ramnad Solar Power Limited
26.	Ramnad Solar Power Limited	Commissioning Certificate	N/A	Ramnad Solar Power Limited
27.	Ramnad Solar Power Limited	Technical Specification of Solar PV modules	N/A	Ramnad Solar Power Limited
28.	Ramnad Solar Power Limited	SLD	N/A	Ramnad Solar Power Limited
29.	Ramnad Solar Power Limited	Employment Records/ Training Records/Salary slips	N/A	Ramnad Solar Power Limited
30.	Ramnad Solar Power Limited	Grievance Register	N/A	Ramnad Solar Power Limited
31.	Ramnad Solar Power Limited	No Double Counting Declaration Letter	N/A	Ramnad Solar Power Limited
32.	Ramnad Solar Power Limited	Calibration Certificate	N/A	Ramnad Solar Power Limited
33.	Ramnad Solar Power Limited	Breakdown details for current MP	N/A	Ramnad Solar Power Limited
34.	Central Electricity Authority	CO ₂ Baseline Database for Indian Power Sector	Version 15	Central Electricity Authority website
VVB Documents used during Current Verification				
35.	NA	Onsite Audit Pictures	Date: 29/03/2025	NA
36.	NA	Google Earth Software	N/A	NA
37.	VKU Certification	Focussed group discussion with PD representative & stakeholders during onsite visit	29/03/2025	VKU Certification
38.	VKU Certification	VKU.F64W.Field Assessment Checklist for Audit	29/03/2025	VKU Certification



39.	VKU Certification	VKU.F46W. Attendance Sheet of audit	29/03/2025	VKU Certification
40.	VKU Certification	VKU.F56W. Risk Assessment	N/A	VKU Certification
41.	VKU Certification	VKU.F24W. Audit Plan	N/A	VKU Certification
42.	VKU Certification	VKU.F72W. Evidence Gathering Plan	N/A	VKU Certification

5. Certification Statement

VKU Certification Private Limited (VKU Certification), contracted by Ramnad Solar Power Limited, has performed the independent verification of the emission reductions for the GS4GG project activity 7080 “72 MWac Ramnad Solar Power Project” in India for the monitoring period 01/01/2021 to 25/10/2023 (Inclusive of both dates) as reported in the Monitoring Report Version 06 dated 07/10/2025. The Ramnad Solar Power Limited, is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

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

VKU Certification commenced the verification on the basis of the baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources - version 20.0, the monitoring plan contained in the PDD Version 05 dated 01/11/2020, Monitoring Report (final) Version 06 dated 07/10/2025/19/ as per the methodology described under Section 2 of this report.

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

In our opinion the GHG emissions reductions reported for the project activity for the period 01/01/2021 to 25/10/2023 (Inclusive of both dates) are fairly stated in the Monitoring Report (final) Version 06 dated 07/10/2025/19/. The GHG emission reductions has been calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0, and the monitoring plan contained in the PDD Version 05 dated 01/11/2020/21/.

VKU Certification Private Limited is able to certify that the emission reductions from the GS4GG project activity 7080 “72 MWac Ramnad Solar Power Project” in India during the period 01/01/2021 to 25/10/2023 (including both days) amount to 321,592 tCO_{2e}.

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

Commitment period	Amount
From 01/01/2021 to: 31/12/2021	113,391 tCO ₂ e
From 01/01/2022 to 31/12/2022	107,898 tCO ₂ e
From 01/01/2023 to 25/10/2023	100,303 tCO ₂ e
Total commitment period from 01/01/2021 to 25/10/2023 (Inclusive of both dates)	321, 592 tCO₂e

Dr Vikas Kumar Aharwal
Founder and Director
VKU Certification Private Limited

16/10/2025
Indore, India

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Description of Clarification Requests (CLS) raised by VVB:

Finding No. 01	Date: 23/04/2025
Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised:	
Desk Review	<input checked="" type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input type="checkbox"/>
Project Review Report by Registry	<input type="checkbox"/>
Requirement	
GS4GG Principles and Requirements Version 2.1 Validation and verification Standard Version 2.0	
Non-Conformity	
Non-presence of Supporting documents and sufficient data to support the information and data presented in the Monitoring Report; version 01 dated 21-March-2025	
Evidence	
<ol style="list-style-type: none"> 1. PPA 2. Commissioning certificate 3. No double counting declaration letter for no double counting issuance and registration in REC mechanism/other GHG programs 4. Technical specification 5. Calibration details of energy meters 6. Training Records, Employee details and salary slips 7. SDG Impact tool 8. Grievance Register 9. Invoices 10. JMR 11. Breakdown details 12. O&M entity agreement letter 13. SLD of the project site 14. Supporting Documentation for Information mentioned in Section A.1 	
1st Response from PD	Date: 04/06/2025
<ol style="list-style-type: none"> 1. PPA is provided along with the response. 2. Commissioning certificate is provided along with the response. 3. No double counting declaration is provided along with the response. 4. Technical specification sheet is provided along with the response. 5. Calibration certificates are provided along with the response. 6. Training Records, Employee details and salary slips are provided along with the response. 7. SDG impact tool is provided along with the response. 8. Grievance Register is provided along with the response. 9. Invoices are provided along with the response. 10. JMR are provided along with the response. 11. Breakdown details are provided along with the response. 12. O&M agreement is provided along with the response. 	



<p>13. SLD of the project site is provided along with the response. 14. All documents mentioned in the MR will be provided along with the response.</p>	
<p>Documents provided by PD for review</p>	
<p>1. PPA 2. Commissioning certificate 3. No double counting declaration letter for no double counting issuance and registration in REC mechanism/other GHG programs 4. Response provided in the MR. 5. Calibration details of energy meters 6. Training Records, Employee details and salary slips 7. SDG Impact tool 8. Grievance Register 9. Invoices 10. JMR 11. Breakdown details 12. SLD of the project site 13. Supporting Documentation for Information mentioned in Section A.1</p>	
<p>1st Review by Assessment Team</p>	<p>Date: 14/06/2025</p>
<p>1. Assessment team confirms that PD has provided PPA. 2. Commissioning certificate has been provided by PD. 3. PD has not provided no double counting declaration letter for no double counting issuance and registration in REC mechanism/other GHG programs 4. PD has provided to confirm the technical details of the solar modules. 5. PD has provided calibration details. 6. The assessment team confirms that the PD has provided training and employment records; however, the salary slip has not been provided by the PD. 7. PD has provided SDG Impact tool. 8. PD has provided Grievance register. 9. Assessment team confirms that PD has provided Invoices. 10. Assessment team confirms that JMR has been provided by PD. 11. PD has provided breakdown details to the assessment team. 12. Assessment team confirms that PD has provided SLD of the project site. 13. Assessment team confirms that PD has provided supporting Documentation for Information mentioned in Section A.1.</p>	
<p>CL#01 OPEN</p>	
<p>2nd Response from PD</p>	<p>Date: 23/06/2025</p>
<p>3. The declaration for double counting will be provided along with the response. 6. The salary slip of the employee will be provided along with the response.</p>	
<p>Documents provided by PD for review</p>	
<p>Declaration for double counting Salary slip</p>	
<p>2nd Review by Assessment Team</p>	<p>Date: 24/06/2025</p>
<p>3. Assessment team confirms that PD has provided no double counting declaration letter. Hence, finding is closed. 6. The assessment team confirms that the PD has provided salary slips for the employees working on the project to verify the wages. Hence, finding is closed.</p>	
<p>CL#01 CLOSED</p>	



Finding No. 02		Date: 23/04/2025
Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/>		
Stage of finding raised:		
Desk Review	<input checked="" type="checkbox"/>	
On-site/remote/hybrid assessment	<input type="checkbox"/>	
Technical Review	<input type="checkbox"/>	
Project Review Report by Registry	<input type="checkbox"/>	
Requirement		
GS4GG Principles and Requirements Version 2.1 Validation and verification Standard Version 2.0		
Non-Conformity		
<ol style="list-style-type: none"> 1. PD has to clarify whether the monitoring period mentioned is inclusive of both start and end dates? 2. PD has to clarify how the CDM team mentioned is correct as per the actual scenario of this project activity. 3. PD has to clarify that no any trainings have been conducted during the current MP, as none have been mentioned. 4. PD has to clarify the classification of employees into skilled, semi-skilled, and unskilled categories for SDG 8. 5. Section D.2: It is not clear which Wages Act is being referred to for the minimum wages requirement. 6. Section E.5.1: PD to clarify reason for higher emission reductions achieved. 		
Evidence		
Section C Section C Section D.2 Section D.2		
1st Response from PD		Date: 14/06/2025
<ol style="list-style-type: none"> 1. The monitoring period is inclusive of both the start and end date. The same is added in section C of the MR. 2. There was a typo error. The same is revised in the MR. 3. Training has been conducted in the current monitoring period and the details for the same are provided in the section of the MR. 4. PD has added the classification of employees into skilled, semi-skilled, and unskilled categories for SDG 8 in the MR. 5. The statement is revised in the MR. 6. The reason for higher emission reduction is added in the MR. 		
Documents provided by PD for review		
Monitoring Report		
1st Review by Assessment Team		Date: 09/06/2025
<ol style="list-style-type: none"> 1. The assessment team confirms that the PD has clarified the monitoring period is inclusive of both the start and end dates, and this has been corrected in the revised MR. Hence, finding is closed. 2. The assessment team confirms that the correction to the CDM team in Section C has been made 		



<p>by the PD. Hence, finding is closed.</p> <p>3. The assessment team confirms that the PD has updated section D.2 and specified the number of trainings provided to the employees and O&M team during current monitoring period and details included in Appendix 2 of the MR. Hence, finding is closed.</p> <p>4. Assessment team confirms that PD has classified employees into skilled, semi-skilled, and unskilled categories for SDG 8 in section D.2. Hence, finding is closed.</p> <p>5. Section D.2: The PD has provided clarification regarding the minimum wages requirement but has not specified the applicable Wages Act in the parameter. Hence, finding is open.</p> <p>6. Assessment team confirms that PP has provided reason for higher emission reductions achieved in section E.6 of the revised MR. Hence, finding is closed.</p>	
<p>CL#02 OPEN</p>	
<p>2nd Response from PD</p>	<p>Date: 23/06/2025</p>
<p>5. The applicable Wage Act is added in the section of the MR.</p>	
<p>Documents provided by PD for review</p>	
<p>Monitoring Report</p>	
<p>2nd Review by Assessment Team</p>	<p>Date: 24/06/2025</p>
<p>5. Assessment team confirms that PD has mentioned about the minimum wages requirement and applicable wages act in the section D.2 of the revised MR. Hence, finding is closed.</p>	
<p>CL#02 CLOSED</p>	

<p>Finding No. 05</p>	<p>Date: 14/06/2025</p>
<p>Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/></p>	
<p>Stage of finding raised:</p> <p>Desk Review <input checked="" type="checkbox"/></p> <p>On-site/remote/hybrid assessment <input type="checkbox"/></p> <p>Technical Review <input type="checkbox"/></p> <p>Project Review Report by Registry <input type="checkbox"/></p>	
<p>Requirement</p> <p>1. GS4GG Principles and Requirements Version 2.1</p> <p>2. Validation and verification Standard Version 2.0</p>	
<p>Non-Conformity</p>	
<p>1.Section A: The MR does not provide clarity on the associated CDM Project ID, nor does it confirm whether Certified Emission Reductions (CERs) have been issued under the CDM for this project activity.</p>	



This information is necessary to assess potential double counting and ensure alignment with GS4GG principles on exclusivity of claims. #Open
2. Section C: PD has not provided energy conversion at WTG level and at what is it stepped up and at what voltage energy is supplied to the grid. #Open
3. Section D.2: PD has to clarify how is it possible that the last calibration date is earlier than the due date?
4. Section D.2: “The project Developer is committed to the employee’s equal pay for equal work”. The reported SDG 8 does not specify any gender ratio. #Open
5. Section E.2: No supporting document has been submitted to conclude the earnings mentioned under SDG 8 of 48,91,536 INR for the current monitoring period. #Open

Evidence

Section A, Section C, Section D.2, Section E.2 of the MR

1st Response from PD

Date: 23/06/2025

1. The associated CDM ID, details on CER that has been issued under CDM for this project activity are all added in the revised MR.
2. The project activity is a Solar Power Plant and the details for the technical details for the same is added in the MR.
3. The calibration dates are revised in the MR.
4. The Project Developer encourages women employment at the work place but there were no female employees at the project site for the current monitoring period. Therefore, no gender ratio is provided. The explanation for the same is provided in the value of monitoring parameter section of the table.
5. The evidence for pay slip for the employees will be provided along with the findings.

Documents provided by PD for review

Monitoring Report

1st Review by Assessment Team

Date: 24/06/2025

1. The assessment team confirms that the PD has included details related to CDM in the revised MR. Hence, finding is closed.
2. The PD has provided the necessary information pertaining to energy conversion in the revised MR. Hence, finding is closed.
3. Assessment team confirms that PD has revised the calibration dates in revised MR. Hence, finding is closed.
4. PD has provided the required justification therefore, finding is closed.
5. The assessment team confirms that the PD has provided employee salary slips as evidence, along with a wage calculation sheet to support compliance with SDG 8. Hence, finding is closed.

CL#05 CLOSED



Description of Corrective Action Requests (CARs) raised by VVB:

Finding No. 03		Date: 23/04/2024
Finding Type- CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>		
Stage of finding raised: Desk Review <input checked="" type="checkbox"/> On-site/remote/hybrid assessment <input type="checkbox"/> Technical Review <input type="checkbox"/> Project Review Report by Registry <input type="checkbox"/>		
Requirement Template guide monitoring report version 1.1 dated 14-October-2020. Validation and verification Standard Version 2.0		
Non-Conformity Inaccuracies in some sections of the Monitoring report version 01 dated 21-March-2025 found by the assessment team during desk review.		
Evidence <ol style="list-style-type: none"> 1. Font colour is inconsistent throughout the MR. 2. Table 2 (Product Vintage): End date of the MP found inconsistent with the end date mentioned in the “key project information” of this report. 3. Section A.2: The project location has not been demonstrated in accordance with the requirements outlined in the MR template guide, specifically “GUIDE TO COMPLETING THE MONITORING REPORT – Point 18.” The incorporated location details are incomplete, as the project name, project ID, scale, and GPS grid have not been included. 4. Section A.2: The monitoring report does not comply with Point No. 17 of the "GUIDE TO COMPLETING THE MONITORING REPORT" as required by the MR template guide. 5. Section B.1: As per the MR template guide, Section B.1 instructions, the required details on "date of construction, commissioning, and start of operation" have not been incorporated. 6. Section C: Details of breakdowns in the project technology have not been demonstrated. 7. Section D.2: The Monitoring report does not depict the calibration carried out during the monitoring period. 8. Section E.5: The number of employees estimated in this section is not consistent with PDD. 9. Section E.5: Unit is not incorporated. 10. Section E.5.1: The sentence is not correctly mentioned by PD. 11. Section E.5.1: The no. of employees and trainings for the current MP found inconsistent with the numbers mentioned in the above sections in this report. 12. Section E.6: The percentage of achieved emission reduction, compared with the estimated value in the PDD, is not consistent with the ER sheet. 13. Section G.1: PD has not provided information regarding grievance mechanism. 		
1st Response from PD		Date: 04/06/2025
<ol style="list-style-type: none"> 1. Font colour is made consistent throughout the MR. 2. There was a typo error in the table. The same is revised and made consistent in the table. 3. The project location is revised as per the GS guidelines. 4. The section A.2 is revised and made consistent with the GS guidelines. 5. Date of commissioning, start date of operation are added in the section B.1 of the MR. 6. Breakdowns during the monitoring period are added in the section C of the MR. 		



<ol style="list-style-type: none"> 7. The calibration details during the monitoring period are added in the section D.2 of the MR. 8. The number of employees estimated in the section is made consistent with PDD. 9. Units for the values are added in the table. 10. The sentence is revised in the section E.5.1 of the MR. 11. The no. of employees and trainings is revised in the MR. 12. All the values are made consistent with the ER sheet. 13. Details for grievance mechanism is added in section G.1. 	
Documents provided by PD for review	
Monitoring Report	
1st Review by Assessment Team	Date: 14/06/2025
<ol style="list-style-type: none"> 1. Font colour is not consistent in throughout the revised MR. Hence, finding is open. 2. Assessment team confirms that PD has corrected the end date of the MP in the revised MR and found correct. Hence, finding is closed. 3. Assessment team confirms that PD has corrected section A.2 in the revised MR. Hence, finding is closed. 4. Assessment team confirms that PD has corrected section A.2 is now consistent with MR template guide. Hence, finding is closed. 5. Assessment team confirms that PD has mentioned the start and commissioning date of the project activity in section B.1 of the revised MR. Hence, finding is closed. 6. The PD has provided a detailed breakdown in Appendix 1 of the revised MR and has referenced this appendix in Section C. Hence, finding is closed. 7. Assessment team confirms that PD has provided calibration details of the current MP in section D.2 of the revised MR. Hence, finding is closed. 8. Assessment team confirms that PD has corrected the number of estimated employees mentioned in section E.5 and found correct with registered PDD. Hence, finding is closed. 9. The unit has not been consistently incorporated across various sections of the revised MR. Hence, finding is open. 10. The assessment team confirms that the PD has corrected the sentence in the revised MR. Hence, finding is closed. 11. The no. of employees, trainings and income generation mentioned in section E.5.1 for the current MP remains inconsistent with the numbers mentioned in the ER sheet. Hence, finding is open. 12. Assessment team confirms that PD has corrected the percentage of achieved emission reduction, compared with the estimated value in the PDD in the revised MR. Hence, finding is closed. 13. PD has updated section G.1 of the revised MR. Hence, finding is closed. 	
CAR#03 OPEN	
2nd Response from PD	Date: 23/06/2025
<ol style="list-style-type: none"> 1. Font colour is made consistent throughout the MR. 9. The units is provided for all parameters throughout the MR. 11. No. of employees, trainings and income generation provided in the MR is made consistent with the ER values. 	
Documents provided by PD for review	
Monitoring Report ER sheet	
2nd Review by Assessment Team	Date: 24/06/2025
<ol style="list-style-type: none"> 1. Assessment team confirms that PD has corrected font colour in the revised MR. Hence, finding is closed. 9. Assessment team confirms that PD has correct unit in throughout the revised MR. Hence, finding is closed. 	



11. The assessment team confirms that the PD has corrected the number of employees, trainings, and income generation mentioned in Section E.5.1 for the current MP, which now align with the ER sheet. Hence, the finding is closed.

CAR#03 CLOSED

Finding No. 04		Date: 23/04/2025
Finding Type- CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>		
Stage of finding raised: Desk Review <input checked="" type="checkbox"/> On-site/remote/hybrid assessment <input type="checkbox"/> Technical Review <input type="checkbox"/> Project Review Report by Registry <input type="checkbox"/>		
Requirement		
3. GS4GG Principles and Requirements Version 2.1 4. Validation and verification Standard Version 2.0		
Non-Conformity		
1. GS ID of the project is not correctly mentioned by PD. 2. Title of the project is not correctly mentioned by PD. 3. The value of net generation estimated for current MP found inconsistent with MR. 4. PLF for current MP is not mentioned by PD in ER sheet.		
Evidence		
ER sheet version 01 dated 21-March-2025		
1st Response from PD		Date: 04/06/2025
1. There was a typo error. The same is revised in the ER sheet. 2. The title of the project is revised in the ER sheet. 3. All the values are reviewed, revised and made consistent throughout the MR and ER. 4. The PLF is added in the ER sheet.		
Documents provided by PD for review		
ER sheet		
1st Review by Assessment Team		Date: 14/06/2025
1. Assessment team confirms that PD has corrected the GS ID of the project activity mentioned in ER sheet. Hence, finding is closed. 2. Assessment team confirms that PD has corrected the title of the project activity mentioned in ER sheet. Hence, finding is closed. 3. The value of net generation estimated for current MP remains inconsistent with MR in the ER sheet. #open. 4. Assessment team confirms that PD has mentioned PLF for current MP in ER sheet. Hence, finding is closed.		
CAR#04 OPEN		
2nd Response from PD		Date: 23/06/2025



3. The ER sheet values and the MR estimates are made consistent.	
Documents provided by PD for review	
ER sheet Monitoring Report	
2nd Review by Assessment Team	Date: 24/06/2025
The assessment team confirms that the PD has corrected the estimated net generation value for the current MP in the ER sheet, which is now consistent with the MR. Hence, finding is closed.	
CAR#04 CLOSED	

Finding No. 06	Date: 14/06/2025
Finding Type- CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised:	
Desk Review	<input checked="" type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input type="checkbox"/>
Project Review Report by Registry	<input type="checkbox"/>
Requirement	
GS4GG Principles and Requirements Version 2.1 Validation and verification Standard Version 2.0	
Non-Conformity	
<ol style="list-style-type: none"> 1. Date and Version of the MR has not been updated. 2. The Roles & Responsibility included does not specify the roles & responsibility related to SDG monitoring and Grievance Mechanism. 3. The vintage year mentioned by PD is not correct. 4. The values mentioned in the 'Generation Sheet' sub-sheet of the ER sheet are not consistent with the evidence provided by the PD. 5. The achieved SDGs values mentioned in the “Actual SDGs” sub-sheet of the ER sheet are not consistent with MR. 6. The project value for SDG Indicator 7 (Affordable and Clean Energy) mentioned is not consistent with the values mentioned in the MR and ER sheet. 	
Evidence	
MR Section C of the MR Section D.2 of the MR ER Sheet ER Sheet SDG Impact Tool	
1st Response from PD	Date: 23/06/2025

<ol style="list-style-type: none"> 1. Date and Version of the MR has been updated. 2. Roles & Responsibility included have specified the roles & responsibility related to SDG monitoring and Grievance Mechanism. 3. The vintage year mentioned by PD is revised in the MR. 4. The values mentioned in the Generation Sheet, of the ER sheet are made consistent with the evidence provided. 5. The achieved SDGs values in the ER sheet are made consistent with MR. 6. The project value for SDG Indicator 7 is made consistent with the values mentioned in the MR and ER sheet. 	
Documents provided by PD for review	
Monitoring Report ER sheet	
1st Review by Assessment Team	Date: 24/06/2025
<ol style="list-style-type: none"> 1. The version number of the MR has not been correctly updated by the PD. #Open 2. The assessment team confirms that the PD has updated Section C of the revised MR, including information related to Roles and Responsibilities, specifically outlining responsibilities for SDG monitoring and the Grievance Mechanism. Hence, finding is closed. 3. Assessment team confirms that PD has corrected the vintage year mentioned in section D.2 of the revised MR. Hence, finding is closed. 4. The values mentioned in the 'Generation Sheet' sub-sheet of the ER sheet are still not consistent with the evidence provided by the PD. #Open. 5. The achieved SDGs values mentioned in the "Actual SDGs" sub-sheet of the ER sheet are now consistent with MR. Hence, finding is closed. 6. The PD has corrected the project value for SDG Indicator 7 (Affordable and Clean Energy) in the SDG Impact Tool, which is now consistent with the values mentioned in the MR and ER sheet. Hence, the finding is closed. 7. Section D.2: This value could not be cross-checked with the provided links. PD to either share correct reference or Page no..etc to confirm value. 	
CAR#06 OPEN	
2nd Response from PD	Date: 16/07/2025
<ol style="list-style-type: none"> 1. The version number of the MR is revised. 4. The values are made consistent with the documents provided. 	
Documents provided by PD for review	
Monitoring Report ER sheet	
2nd Review by Assessment Team	Date: 29/07/2025
<ol style="list-style-type: none"> 1. Assessment team confirms that PD has updated version number of the MR. Hence, finding is closed. 4. The Project Developer has updated the value in the 'Generation Sheet' sub-section of the revised Emission Reduction sheet. The update has been verified and found to be accurate based on the supporting evidence. Hence, finding is closed. 	
CAR#06 CLOSED	

Finding No. 07	Date: 10/07/2025
Finding Type- CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised :	
Desk Review	<input checked="" type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input type="checkbox"/>
Project Review Report by Registry	<input type="checkbox"/>
Requirement	
GS4GG Principles and Requirements Version 2.1 Validation and verification Standard Version 2.0	
Non-Conformity	
<ol style="list-style-type: none"> 1. The total number of trainings mentioned in the vintage table for this MP is not consistent with the ER sheet and the MR. 2. PD has not deleted the guided symbols throughout the MR. 3. PD has not mentioned the project value vintage-wise in the revised MR. 4. The wages provided per day for skilled employees have not been mentioned by the PD in MR. 5. Wage Calculation Sheet: What category of workers are considered as Un-skilled? Moreover, which zone is being considered for this project? 6. Wage Calculation Sheet: The "Per Day Wage" has decreased in the upcoming year for Column C? 7. Wage Calculation Sheet: How can Un-skilled and Semi-skilled workers be paid the same wage ? 	
Evidence	
Table 2 (Product Vintages) of the MR MR Section E.2 of the MR Wage calculation sheet	
1st Response from PD	Date: 16/07/2025
<ol style="list-style-type: none"> 1. The training details are revised throughout the MR, ER, SDG Impact tool and have been made consistent with each other. 2. PD has deleted the guided symbols throughout the MR. 3. PD has added the project value vintage-wise in the revised MR. 4. The wages provided per day for skilled employees is on the basis of the sample salary slip provided. 5. Security guard employed at the plant are considered as un-skilled workers. As per the project location it falls under Zone C. The wage calculation sheet is revised and provided for your reference. 6. The wage calculation sheet is revised and provided for your reference. 7. The wage calculation sheet is revised and provided for your reference. 	
Documents provided by PD for review	
Monitoring Report ER sheet SDG Impact Tool Wage calculation sheet	
1st Review by Assessment Team	Date: 29/07/2025



1. Assessment team confirms that PD has updated total number of trainings in table 2 (Product Vintages) in the revised MR. Hence, finding is closed.
2. The guided symbols have been removed by the Project Developer in the revised Monitoring Report. Hence, finding is closed.
3. PD has mentioned the project value vintage-wise in the revised MR. Hence, finding is closed.
4. PD has mentioned per day wage for skilled employees in revised MR. Hence, finding is closed.
5. The assessment team confirms that the PD has updated and provided the corresponding reference in the wage calculation sheet. Hence, finding is closed.
6. PD has updated the wage calculation sheet and found it correct by the assessment team. Hence, finding is closed.
7. The wage calculation sheet has been revised by the PD and verified by the Assessment Team. The revised data has been found to be accurate; hence, finding is closed.

CAR#07 CLOSED

Description of Clarification Request (CLs) raised by Technical Reviewer

Finding No. 08	Date: 13/08/2025
Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised :	
Desk Review	<input type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input checked="" type="checkbox"/>
Project Review Report by Registry	<input type="checkbox"/>
Requirement	
Validation and verification Standard Version 2.0	
Non-Conformity	
Section D.2	
<ol style="list-style-type: none"> 1. This information is only for 3 meters. What about the 3 others meters? 2. The MR indicates engagement of 8 skilled, 2 semi-skilled, and 3 unskilled employees. However, the wage rate mentioned (₹350/day) corresponds only to unskilled labour under the Minimum Wages Act. Kindly explain why the applicable wage rates for skilled and semi-skilled employees have not been specified. 3. Clarify whether 13 employees were newly hired each year, or if the same 13 employees continued from 2021 to 2023. 	
Section E.2	
<ol style="list-style-type: none"> 1. In 2023 (10 months), the reported wages exceed those of the full year in both 2021 and 2022, despite the employee count remaining the same. 	
Section E.5	
<ol style="list-style-type: none"> 1. The GS4GG webpage lists the annual estimates as 121,017 MWH, whereas the MR reports 117,122 MWH. Clarify the reason for this variance. 2. The GS4GG webpage lists the annual estimates as 114,663 tCO₂, whereas the MR reports 110,317 tCO₂. Clarify the reason for this variance. 	
Section G.1	
<ol style="list-style-type: none"> 1. Clarify why the sentence refers to the VVB, as references to the VVB should not be included in the MR. 	

Evidence	
MR Version 04 dated 16/07/2025	
1st Response from PD	Date: 13/08/2025
<p>Section D.2</p> <ol style="list-style-type: none"> 1. The meter details provided in the MR are the billing meters present at the substation. All the JMR and Invoices generated are based on these meter details. The meter details have been revised throughout the PSF. 2. The daily wage data is provided as per the Minimum Wages Act, 1948 which only includes the basic minimum wages for the un-skilled workers. The daily wages for the semi-skilled workers are provided to the VVB in the wage calculation sheet. For the skilled workers, the salary slip is taken as reference and it is on a monthly basis. All these details are specified and provided in the wage calculation sheet, these details are also added in the MR for your reference. 3. These are the same 13 employees who have been retained for the entire monitoring period. <p>Section E.2</p> <ol style="list-style-type: none"> 1. The wage records for unskilled and semi-skilled workers are based on the Tamil Nadu government's minimum daily wage data, which indicates an annual increase in wages. For skilled workers, the data is derived from salary slips, reflecting salary increments from 2021 to 2023 in line with corporate policies. Accordingly, income generation has shown an upward trend in the subsequent years. <p>Section E.5</p> <ol style="list-style-type: none"> 1. The PO wants to clarify that the MWh values shown in the GS4GG webpage were on the basis of initial calculations, these were later revised and the registered PDD has the correct estimated values. The PO has also requested the GS to revise these values on their website. 2. The PO wants to clarify that the tCO2 values shown in the GS4GG webpage were on the basis of initial calculations, these were later revised and the registered PDD has the correct estimated values. The PO has also requested the GS to revise these values on their website. <p>Section G.1</p> <ol style="list-style-type: none"> 1. The same is removed from the MR. 	
Documents provided by PD for review	
Monitoring Report	
1st Review by Assessment Team	Date: 26/08/2025
<p>Section D.2</p> <ol style="list-style-type: none"> 1. The Project Developer has corrected the meter details in the updated MR and mentioned only 3 energy meters, which have been used for billing purposes. Hence, finding is closed. 2. PD has updated MR and mentioned daily wage data as per the Minimum Wages Act for all the skilled, semi-skilled and un-skilled workers which is found correct and consistent with wage calculation sheet. Hence, finding is closed. 3. PD has provided clarification that these are the same employees who have been retained for the entire monitoring period. Hence, finding, is closed. <p>Section E.2</p> <p>Section E.2</p> <ol style="list-style-type: none"> 1. PD has provided required justification for this hence, finding is closed. <p>Section E.5</p>	



<ol style="list-style-type: none"> 1. The assessment team confirms that the Project Developer has clarified that the values of MWh were based on initial calculations. These have since been revised and updated in the latest version of the Project Design Document. Hence, finding is closed. 2. PD has provided the required justification for this and found correct. Hence, finding is closed. <p>Section G.1</p> <ol style="list-style-type: none"> 1. The assessment team confirms that the Project Developer has removed all references to the VVB from the updated version of the Monitoring Report. <p>CL#08 CLOSED</p>

Description of Corrective Action Requests (CARs) raised by Technical Reviewer

Finding No. 09	Date: 13/08/2025
Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised :	
Desk Review	<input type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input checked="" type="checkbox"/>
Project Review Report by Registry	<input type="checkbox"/>
Requirement	
Validation and verification Standard Version 2.0	
Non-Conformity	
<p>Section B.1</p> <ol style="list-style-type: none"> 1. The meter serial no. not mentioned in the table. <p>Section B.1.1</p> <ol style="list-style-type: none"> 1. No link attached in this section. <p>Section E.2</p> <ol style="list-style-type: none"> 2. Inconsistent training number has been mentioned. 2. . <p>APPENDIX 1: Breakdown Details</p> <ol style="list-style-type: none"> 1. PD has mentioned inconsistent Date format for breakdown details. 2. Computation of breakdown hours not included in this section. 	
Evidence	
MR Version 04 dated 16/07/2025	
1st Response from PD	Date: 13/08/2025
<p>Section B.1</p> <ol style="list-style-type: none"> 1. Meter serial numbers are added in the MR. <p>Section B.1.1</p> <ol style="list-style-type: none"> 1. Link is added in the section of the MR. 	



Section E.2

1. Training records has been revised in the section of the MR.

APPENDIX 1: Breakdown Details

1. The date format is revised in the MR.
2. Computation of breakdown hours is added in the MR.

Documents provided by PD for review

Monitoring Report

1st Review by Assessment Team

Date: 26/08/2025

Section B.1

1. PD has mentioned the meter serial number in the table. Hence, finding is closed.

Section B.1.1

1. PD has attached link in this section and is accessible to the assessment team. Hence, finding is closed.

Section E.2

2. PD has corrected the number of trainings in the updated MR. Hence, finding is closed.

APPENDIX 1: Breakdown Details

1. Assessment team confirms that PD has corrected the date format in updated MR. Hence, finding is closed.
2. Assessment team confirms that PD has mentioned the total breakdown hours occurred during current MP. Hence, finding is closed.

CL#09 CLOSED

Description of Clarification Request (CLs) raised by Registry:

Finding No. 10	Date: 26/09/2025
Finding Type- CAR <input type="checkbox"/> CL <input checked="" type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised :	
Desk Review	<input type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input type="checkbox"/>
Project Review Report by Registry	<input checked="" type="checkbox"/>
Requirement	
Validation and verification Standard Version 2.0	
Non-Conformity	
<ol style="list-style-type: none"> 1. The PD shall submit the double counting declaration stated for the current MP. 2. Parameter EGPI,y – <ol style="list-style-type: none"> a) The PD shall submit the generation statements for the months of Mar 21, June 21, Sept 21, Dec 21, Feb 22, May 22, Aug 22, Nov 22, Jan 23, April 23, July 23 and Oct 23. 	



<p>b) The value of this parameter adds upto 341,431 MWh in the SDG Impact tool column H58-60. Please check and align it with the MR values.</p> <p>3. Parameter SDG 8 – The PD shall submit salary slips unskilled, semi-skilled and skilled labourers working during the MP.</p> <p>4. PD shall clarify the waste management process regarding safeguarding principles 9.4 and 9.5.</p> <p>5. The PD shall include the cover and inside pages of the grievance book.</p>	
Evidence	
Monitoring report V 5.0	
1st Response from PD	Date: 07/10/2025
<p>1. The PD will submit the double counting declaration along with the response.</p> <p>2. A. The PD will submit the generation statements for all the given months along with the response. B. The value for the electricity generation is revised in the MR, ER and SDG tool and they have been made consistent.</p> <p>3. Wages for unskilled and semi-skilled workers are paid daily as per the Minimum Wages Notification issued by the Department of Labour, Government of Tamil Nadu, under the Minimum Wages Act, 1948. As per this notification, minimum wage rates are prescribed for employees working under various categories of Scheduled Employment as defined under the Minimum Wages Act, 1948. The Department periodically publishes the applicable minimum daily and monthly wage rates for unskilled and semi-skilled workers. These workers are engaged as daily-wage contract labour through third-party contractors; hence, salary slips are not available. A declaration confirming this has been provided by the Project Developer (PD) to the VVB. Salary slips for skilled employees have been shared with the VVB and will also be submitted to Gold Standard (GS) along with the response.</p> <p>4. The Project Developer confirms that all waste from the solar project, including hazardous and non-hazardous materials, is managed in compliance with local regulations and Gold Standard Safeguarding Principles 9.4 and 9.5. Waste is segregated, stored, and disposed of through authorized channels, with periodic audits ensuring no environmental or community impact.</p> <p>5. The cover and inside pages of the grievance book will be shared along with the response.</p>	
Documents provided by PD for review	
<p>Declaration for double-counting Generation Statement MR ER SDG Impact tool Declaration for wages to unskilled and semi-skilled workers Grievance book</p>	
1st Review by Assessment Team	Date: 07/10/2025
<p>1. Assessment team confirms that PD has submitted declaration of No double counting for current MP. Hence, finding is closed.</p> <p>2. (a) Assessment team confirms that PD has provided generation statements for all the stated months for the submission to the registry. Hence, finding is closed. (b) Assessment team confirms that PD has updated SDG Impact tool and values are now consistent in the MR, ER and SDG tool. Hence, finding is closed.</p>	



3. The assessment team confirms that the daily wage rates paid comply with the minimum wage rates notified annually by the Department of Labour, Government of Tamil Nadu for the years 2021, 2022, and 2023. This compliance has been verified through a review of the wage calculation sheet. The unskilled and semi-skilled workers are employed on a contractual basis. Skilled employees, on the other hand, are permanent staff, and their salary slips have been submitted by the Project Developer for verification. Hence, finding is closed.
4. The Project Developer has taken correction during the current Monitoring Period and updated the Monitoring Report to include the relevant safeguarding principles in the monitoring plan. Hence, finding is closed.
5. The Project Developer has provided the cover and inside pages of the grievance book for submission to the registry. Hence, finding is closed.

CL#10 CLOSED

Description of Corrective Action Requests (CARs) raised by Registry

Finding No. 11	Date: 26/09/2025
Finding Type- CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised :	
Desk Review	<input type="checkbox"/>
On-site/remote/hybrid assessment	<input type="checkbox"/>
Technical Review	<input type="checkbox"/>
Project Review Report by Registry	<input checked="" type="checkbox"/>
Requirement	
Validation and verification Standard Version 2.0	
Non-Conformity	
<ol style="list-style-type: none"> 1. The PD shall include details of the concerns raised, name of the person raising the concern, how and when then they were addressed in the MR. 2. PD shall confirm no legal contest has arisen during the monitoring period as indicated in the MR. Give supporting documentation 3. Project Design Certification stage or have successfully transitioned to Gold Standard for the Global Goals. An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. If a verification is in progress but not completed, then an annual report is still required by the end of calendar year. PD shall mention the year/s for which the annual report has been submitted. 	
Evidence	
Monitoring report V 5.0	
1st Response from PD	Date: 07/10/2025
<ol style="list-style-type: none"> 1. The PD has added the name of the person raising the concern and when they were addressed in the MR. 2. A declaration for the same is provided with the response. 	



3. PD has added the years for which the annual report is submitted.	
Documents provided by PD for review	
MR Grievance book	
1st Review by Assessment Team	Date: 07/10/2025
<ol style="list-style-type: none"> 1. Assessment team confirms that PD has updated the Monitoring Report to include details of the concerns raised, along with the corresponding dates, the names of the persons who raised the issues, and the number of days taken to resolve each issue. Hence, finding is closed. 2. The Project Developer has also provided a declaration confirming that no legal contest has arisen during the monitoring period. Hence, finding is closed. 3. The annual reports for the years 2021, 2022, and 2024 are available on the project webpage. The 2023 annual report has been provided by the PD. Hence, finding is closed. 	
CAR#11 CLOSED	

Description of Forward Action Request (FAR) raised by VVB:

Finding No. 07	Date: 29 April 2025
Finding Type CAR <input checked="" type="checkbox"/> CL <input type="checkbox"/> FAR <input type="checkbox"/>	
Stage of finding raised:	
Desk Review <input type="checkbox"/>	
On-site/remote/hybrid assessment <input type="checkbox"/>	
Technical Review <input type="checkbox"/>	
Project Review Report by Registry <input type="checkbox"/>	
Requirement	
N/A	
Non-Conformity	
No FAR has been raised	
Evidence	
N/A	
1st Response from PP/PD	Date: Mention date of response Submission here
<i>PP/PD will provide point wise response here</i>	
Documents provided by PP/PD for review	
<i>PP/PD will list out here the documents submitted to support the response</i>	
1st Review by Assessment Team	Date: Mention date of review Submission here
<i>Mention here the review/feedback of response point wise</i>	



2nd Response from PP/PD	Date: <i>Mention date of response Submission here</i>
<i>PP/PD will provide point wise response here</i>	
Documents provided by PP/PD for review	
<i>PP/PD will list out here the documents submitted to support the response</i>	
2nd Review by Assessment Team	Date: <i>Mention date review of Submission here</i>
<i>Mention here the review/feedback of response point wise</i>	

Declaration

All CARs, CLs, and FARs from the Verification

Total Number of CARs	06	Total Number of CLs	06	Total Number of FARs	00
Status of CARs	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed <input type="checkbox"/> Turned to a FAR	Status of CLs	<input type="checkbox"/> Open <input checked="" type="checkbox"/> Closed <input type="checkbox"/> Turned to a FAR	Status of FARs	<input type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Turned to a FAR

**7. COMPETENCE OF VERIFICATION TEAM AND TECHNICAL REVIEWERS****Team Leader & Technical Area Expert (T.A. 1.2): -****COMPETENCE STATEMENT**

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

Roles approved in VKU

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

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

**Validator/Verifier Trainee-****COMPETENCE STATEMENT**

Name	Komal S Kumari
Nationality	Indian
Countries of Experience	India, Madagascar
Educational Qualification	M.Sc. (Environmental Science) B.Sc. (Physics Honors)
Year of Experience	1 Years
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	NA
Approved for Registries	<input checked="" type="checkbox"/> VCS <input checked="" type="checkbox"/> SD Vista <input checked="" type="checkbox"/> Plastic Credit <input checked="" type="checkbox"/> GS4GG <input checked="" type="checkbox"/> UCR <input checked="" type="checkbox"/> UWR <input checked="" type="checkbox"/> ICR <input checked="" type="checkbox"/> CERCARBONO <input checked="" type="checkbox"/> CR-i

Roles approved in VKU

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

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

Technical Reviewer & Technical Area Expert (T.A. 1.2):



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

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

Roles approved in VKU

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

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

APPENDIX 1: Breakdown Details

Date	Error Description	Action Taken	Duration (Hrs.)
April-2021	DC Earth Fault	Fault String Rectified & Started	19:18
May-2021	W2 phase	Reset & started	04:50
June-2021	IGBT SAT trip	Reset & started as per Hitachi engineer instruction	04:55
July-2021	V1 ph	Reset & started	03:01
August-2021	V2 phase	Reset & started	01:18
September-2021	Inverter Fuse Failure, W1 phase, U1 phase, Dc Earth fault & IGBT sat trip	Reset & started	14:07
October-2021	v2ph, IGBT SAT Trip v1 Ph, U1 ph	Gate Driver Card Replacement & Started, IGBT STACK replaced in v2 ph and started, Stack Replaced	22:16
November-2021	W2, U1ph, U2ph	Gate Driver Card Replacement & Started	08:30
December-2021	W2, U1ph, U2ph, Inverter Fuse Failure	Reset & started	09:07
January-2022	DC Earth fault, W2 Phase, IGBT SAT trip V1 phase, Inverter Fuse Failure	Due To Water Logging Issue, Faulty string rectified & Started, Gate Driver Card Replaced & Started	470:42
February-2022	DC Earth Fault, Charging resistor fault, LV REF trip, AC Over Current, U2ph	Floating Checked & Started, Charging resistor replaced and started, Fault String Rectified & Started	37:01
March-2022	AC Breaker Tripped, Charging Resistor Failure, Tripped in Differential protection, DC CB Off Failure, Grid Fluctuation	Inter change & Started, Testing done and find Fault in Y ph HV side, Gate Driver Card Replaced & Started	42:29



April-2022	Inverter Fuse Failure, DC CB Off Failure, AC Breaker Tripped, IGBT SAT Trip, Charging Fault	W2ph Stack Failure, DC CB Off Failure, U1ph, AC Breaker Tripped, Charging resistor failure	36:08
May-2022	Temperature Abnormal, DC CB Off Failure, AC Breaker Tripped, IGBT SAT Trip	Reset & Started, Charging resistor failure, After cool down INV Started	06:01
June-2022	ISU 02 V,W ph, Charging Resistor Failure, Fuse Failure, ISU-1 Capacitor bank Melted	Charging Resistor Interchanged & Started	11:41
July-2022	Charging Resistor Failure, Inv Drive Power Failure, DC 100 V Failure, Temperature Abnormal, U1,V1 Ph FRC cable failure	Reset and started, Control supply Checked & Inv Started, Fuse, FRC Cable Checked & Started, FRC cable replaced & Started	8:26
August-2022	Charging Resistor Failure, ACCB Off Failure, Temp Failure Of Fin For IGBT, V1ph, DC Earth Fault	Charging Resistor Interchanged & Started, New Fan Replaced & Inv Started, igtb stack (W1) replaced and started	16:42
September-2022	AC Over Current, V1ph, ACCB On Failure, DC CB On Failure, Inv Drive Power Failure, Main auxiliary mcb tripped	Buffer Power Supply Replaced & Inv Started, Inverter reset after getting temperature down, Auxiliary mcb tripped due auxiliary transformer output voltage abnormal. So, aux supply fed from CL-12 then inverter reset	12:46
October-2022	U1 Phase, V1 Phase	F1+ IGBT Blasted & Inv Running on 500KW Set point, V1 ph Gate Driver Card Replaced & Started	4:37



November-2022	W2ph, Stack SMPS Card Failure, Inv Drive Power Failure, Current Un Balance-3,	Stack SMPS Card Replaced & Inv Started, W1ph 1000A Fuse Replaced & Inv Started	17:25
December-2022	V2 ph, 2W, Main Contactor Fault, Inv Drive Power Failure	Wiring Tightness checked & Inv Started, Reset & Started	03:48
January-2023	Inv Drive Power Failure, SMPS Card Failure, CT feedback card problem, Over Current 4 OF Inverter, U1 Ph Stack blasted	W2ph Gate Driver Card Replaced & Inv Started, SMPS Card Replaced & Inv Started, UN Availability Stack INV Started with 500 kW load	18:36
February-2023	U2ph Fuse Failure, Inv Drive Power Failure, Charging Fault, DC CB On Failure, W2ph FRC Cable Issue	U2ph Fuse Replaced & Inv Started, Charging Resistor Interchanged & Inv Started, IGBT Stack Replaced & Inv Started, fuse connection checked and started	13:55
March-2023	100V Failure, U2ph IGBT Stack Failure, V2ph Stack Failure, Feedback Circuit Abnormal, Inv Drive Power Failure	SMPS Card Voltage Checked & Inv Started, Unavailability IGBT stack Inv Running @500KW, Checked the connections of CT Feedback card, found ok & then inv started	18:31
April-2023	DC Earth Fault, V2 Phase, Capacitor bank failure, ISU-1 cubical1W, U1 ph stack is defective	Floating voltage checked & inverter started, Floating voltage checked & ISU1 capacitor bank failure & Inverter started at 800KW, RDIO card interchanged and started	35:26
May-2023	DC Earth Fault, V2ph, U1,V1ph Stack Failure, Wrong Operation Fault, Inv Drive Power Failure	Floating Voltage Checked Reset & Inv Started, V1ph 1250amps Fuse Replaced & Inv Started	24:11



June-2023	DC Earth Fault, Current Un Balance-1, Due to grid fluctuation	Floating Voltage checked and found normal, Inv started, ISU-1 AINT card feedback failure. So, inverter started with Group-2 set point 800KW. Restoration planned after generation hours	26:95
	Total	888 Hrs	

History of the Document

Version	Date	Amendment Summary*	Prepared By	Approved By
3.2	30.07.2025	Inclusion of Column for Gender in tables of Section 2	Apoorva Gupta	Dr. Vikas Kumar Aharwal
3.1	14.09.2024	Duplicacy of executive summary and table is removed from section 1	Apoorva Gupta	Dr. Vikas Kumar Aharwal
3.0	21/05/2024	Signature of TR added as approver	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.1	23/04/2024	Change in VKU address at front page	Apoorva Gupta	Dr. Vikas Kumar Aharwal
2.0	28/08/2023	Revisions done in all sections as per the requirement of GS4GG Standard	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	17/03/2020	NA	Ayushi Garg	NA

***Amendment Summary adopted in VKU System on 12.10.2022**