Gold Standard for the Global Goals

TEMPLATE

VERIFICATION REPORT FOR PROJECT ACTIVITIES (STANDALONE PROJECTS)

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SUMMARY

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Appendix 1: Abbreviations
Appendix 2: Competence of team members and technical reviewers
Appendix 3: Documents/evidence reviewed or referenced.
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KEY PROJECT INFORMATION

GS ID	GS436
Title of Project	Akbük Wind Farm Project, Turkey
Version number of the Verification Report	1.1
Completion Date of Verification Report	05/03/2026
Version number and completion date of the MR to which this report applies	Version 7 of 26/02/2026
Date of project design certification	17/03/2009
Project Developer	Ayen Enerji A.Ş.
Project Representative	Ayen Enerji A.Ş.
Project Participants and any communities involved	Ayen Enerji A.Ş.
Host Country (ies)	Türkiye
Activity Requirements applied	☒ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☐ Land-Use & Forests Activity Requirements ☐ New project types ☐ Others (*rules and requirements available in Principles and Requirements apply*)
Scale of the project activity	☐ Microscale ☐ Small scale ☒ Large scale ☐ Others
Methodology (ies) applied and version number	☒ Gold Standard approved methodology, including any specific Gold Standard applicability criteria. ☐ A project-specific methodology (Applicable to Microscale Project only)

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	Title(s) of methodology (ies)	ACM0002 Grid-connected electricity generation from renewable sources
	The version number of the methodology (ies)	Version 21.0
Product Requirements applied	☒ *GHG Emissions Reductions & Sequestration* ☐ *Renewable Energy Label* ☐ Others / *For all other Certification Statements, Certified SDG Impact Statements or Products*. Please specify: ☐ N/A	
Project cycle	☒ Regular ☐ Retroactive	
Deviation applicable to the project (accepted and rejected both)	Deviation ID: NA Applicable section of validation report: NA	

VVB information

Name of the VVB	KBS Certification Services Ltd.
GS accreditation expiry date	19/03/2027
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the validation report	Mr. Praveen N Urs Director of Climate Change & Sustainability
Signature (Final version only)	

Table 1 – Verified Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	ACHIEVED VALUES	UNITS OR PRODUCTS
13 Climate Action	Emission reductions	95,214	tCO_2e GS VERs
7 Affordable and Clean Energy	MWh of renewable energy generated	146,765	MWh

8 Decent Work and Economic Growth	Number of employment generation	11 employees	number
8 Decent Work and Economic Growth	Health and Safety Training Records	2023:1 training 2024:2 trainings	number
6 Clean Water	Avoided Wastewater	3,821,218	m^3

1| PART I – EXECUTIVE SUMMARY

KBS Certification Services Ltd. has been contracted by "Ayen Enerji A.Ş." to perform first verification for the third crediting period of the GS registered project "Akbük Wind Farm Project, Turkey" with Gold Standard Ref. Number GS436.

The scope of verification includes confirming the implementation of the monitoring plan of the registered version of GS4GG PDD and the application of the monitoring methodology as per CDM Methodology "ACM0002: Grid-connected electricity generation from renewable sources", Version 21.0 /13/. An Onsite assessment was conducted to check the implementation of registered monitoring plan and verify the data submitted in the monitoring report /11/. KBS confirms the following has been reviewed;

- The registered version of GS4GG PDD and the monitoring plan and the corresponding validation opinion,

- The validation report,

- The applied monitoring methodology(ies),

- The monitoring report to verify that it is as per the standardized format (22/06/2023 to 08/04/2025 both dates are included),

- 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, electricity meter's information and national regulations);

- VER calculations sheets and all supporting documents;

The project activity aims to reduce the greenhouse gas emissions in Türkiye by replacing fossil fuel power generation and contribute to the development of the wind energy sector in Türkiye, as well as aims to support the local economy by creating local employment.

KBS Certification Services Ltd. confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements during the first monitoring period of the third crediting period.

Based on the information seen and evaluation onsite, we confirm that the implementation of the project has resulted in 95,214 tCO_2e emission reductions during the monitoring period 22/06/2023 to 08/04/2025 (both days are included) in accordance with GS4GG.

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2| PART II – VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER

2.1 | Verification team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1	Tuğçe Kıratlı (GS Approved Auditor)	Team Leader, Verifier, Technical and Local Expert	IR	Desk/Document Review, Onsite Inspection, Interviews, Verification Findings

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

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1	Ashish Yadav	Technical reviewer	IR	Technical Review of Documents
2	Rishabh Madan	Manager Technical & Certification	IR	Technical Certification
3	Praveen N Urs	Approver	IR	Approver

3| PART III – MEANS OF VERIFICATION

3.1 | Desk review/Planning

A desk review is undertaken, involving but not limited to,

- A review of the data and information presented to verify the completeness of MR according to PDD;
- A review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of surveys and methodology;
- 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 and also the review of the applicable approved methodological and relevant tools, guidance and GS4GG requirements in conjunction with applicable CDM requirements.

The monitoring report Version 7 of 26/02/2026 /11/ and previous versions, the emission reduction calculations provided in the form of a spreadsheet "GS436_ER_26022026" version 0.5 submitted on 26/02/2026 /12/, the approved baseline and monitoring methodology ACM0002 Version 21.0.0 of 02/11/2022 /13/ and all the documentation provided to support the monitoring period /1 – 40/, was assessed as part of the verification. In addition, the Project Design Document (PDD) version 15 of 14/02/2024 /8/, the Validation Report version 2.3 of 14/02/2024 /9/ and the Previous Verification Report, version 1.3 of 23/11/2023 /10/ for the project, were reviewed.

The list of all documents reviewed is included in the section 'Appendix 3' below.

3.2 | On-site inspection

The site-visit was performed on 08/04/2025. The project employees were interviewed about the implementation status of the project, monitoring equipment and operation, generated electricity of the project activity, monitoring of GS indicators.
During on site visit, it was confirmed that no negative feedback or comments were received related to project activity during grievance mechanism and continuous inputs for the monitoring period. In addition to this, the VVB assessed that whether a comment book available at the most appropriate and publicly accessible location (Akyeniköy Village where is the nearest location of the project activity) so that stakeholders can provide feedback on the project. The continuous input/grievance mechanism has been verified through interview with the headman of village and the logbook /32/ has been checked. There isn't any positive or negative comment written on it. The stakeholders also indicated that if they need, they can communicate directly and easily with the operating manager of the project activity. Good relationship between the PP and stakeholders (Akyeniköy Villages) is observed.
In addition to this during interviews, it is asked to the stakeholders and project employees if any legal contests or disputes have arisen during the monitoring period, and they confirmed that there is no legal contest, or disputes have arisen.

DURATION OF ON-SITE INSPECTION: 08/04/2025

NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Tuğçe Kıratlı	Verifier/Technical Expert/Local Expert	Aydın/Türkiye	To assess specific processes, functions, sites, areas and/or activities according to the Audit plan and Assessment schedule

S. NO	INTERVIEWEE[1]		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1	İlke Özgün Öztürk	Climate Balanced/ Consultancy	08/04/2025	Project design, start date, project implementation & execution, organizational structure, monitoring equipment and operation, quality check & control, Generated Electricity, Monitoring of Gold Standard for Global Goal Parameters	Tuğçe Kıratlı
2	Suel Sumru Özal	Climate Balanced/ Consultancy	08/04/2025		Tuğçe Kıratlı
3	Hakan Demir	Ayen Enerji/ Project Responsible	08/04/2025		Tuğçe Kıratlı
4	Umut A. Özilter	Ayen Enerji/ Facility Manager	08/04/2025		Tuğçe Kıratlı

[1] Consent has been taken from stakeholders to publish their names in the report.

5	Kaan Turan	Ayen Enerji/ Control Operator	08/04/2025		Tuğçe Kıratlı
6	Ahmet Akyol	Akyeniköy Village / Mukhtar	08/04/2025	Benefit of the project to the village, Receiving General Opinion of the local stakeholder about the project, Local Employment, Grievance Process	Tuğçe Kıratlı

3.3 | Remote audit (if applicable)

~~DURATION OF REMOTE INSPECTION: DD/MM/YYYY TO DD/MM/YYYY~~

~~NAME~~	~~ROLE~~	~~REMOTE AUDITING MEANS/METHODS~~	~~TOPICS COVERED~~
–	–	–	–
–	–	–	–

3.4 | Sampling approach

No sampling approach is used.

A. OPINION:

a) In the opinion of the assessment team, the implementation and operation of the project activity is in compliance with the description in the recent version of GS4GG PDD.

b) The actual emission reductions for the current monitoring period are 95,214 tCO_2e which are lower than the estimated ERs (tCO_2e) for the comparable period which was estimated to be 143,015 tCO_2e.

c) The verification team along with Onsite observations, objective evidence collections, data generation and recording analysis also considered the views obtained in these interviews while arriving at Verification Opinion.

3.5 | Application of materiality

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Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1	Omissions and misstatements in data recording.	Low	Ineffective quality control of data transfer due to human errors	During the site visit, the verification team will interview the staff of the project team and check all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of net electricity generation according to the monitoring plan which is recorded monthly. The team will review the whole data set of the monthly report, and cross-check invoices raised. The verification team will check the relevant records to confirm whether the data collection procedure and QA/QC procedure have been well implemented.
2	Missing data/Mismatch in data due to inefficient monitoring by monitoring team/ double counting/nonfunctioning of SCADA	Low	The data can be monitored remotely by two separate institutions and invoicing is done based on this data. The monitoring team also monitors data on an hourly basis. All data presented in Excel is subject to checking and cross-referencing of a sample of the raw data by the PP and the consultant.	

4| PART IV – VERIFICATION ASSESSMENT

4.1 | General

ASSESSMENT QUESTIONS

1. Did the audit team corroborate the relevance of the people interviewed as a legitimate stakeholder?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The audit team corroborated the relevance of the people interviewed as a legitimate stakeholder.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Yes, it was corroborated. The audit team conducted an interview with the headman (muhtar) of the settlement located closest to the project site. As the officially elected representative of the local community, the muhtar is well informed about the concerns, expectations, and potential grievances of the residents. Community members typically approach the muhtar as their first point of contact in case of any issue. Therefore, the interview with the muhtar is considered a representative and reliable source for obtaining the views and feedback of the local stakeholders.

2. Did the audit team confirm that the anonymity of the person interviewed does not introduce a bias to the information provided (if applicable)?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The interviewees declared that there was no need to keep their identities secret.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team held on-site interviews with Akbük WPP and Ayen Enerji employees and project beneficiaries to check the implementation of the monitoring plan, current situation, evaluation of data management, and QA/QC system. Cross-checks were made between information provided by interviewed staff (e.g. by checking sources) to ensure that no relevant information was omitted.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The audit team interviewed a sufficient number of stakeholders. The names and surnames of the people interviewed during the on-site visit were shared in the report with their consent.

4.2 | Key Project Information

ASSESSMENT QUESTIONS

1. Is the key project information of the project accurate, complete, and consistent with the applicable PDD? Including but not limited to: • Title of the project • PDD applicable version • Project scale • Project Developer • Project Participant (if any) • Methodology(ies) and version(s) • Activity and Product requirements • SDGs ex-ante values	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that key project information of the project is accurate, complete, and consistent with the applicable PDD /8/ via desk review. Also, as part of the onsite visit, the verification team was able to confirm that the project implementation is in accordance with the project description contained in the registered GS4GG PDD, the verification team checked the key information of the project activity as per PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The Monitoring Report for the project activity "Akbük WPP", Version 7 of 26/02/2026 /11/ and previous versions submitted by the Ayen Enerji A.Ş. has been the basis for the verification process. KBS confirms that the Monitoring report is based on the currently valid MR template /14/. The project applies the approved methodologies ACM0002 "Grid-connected electricity generation from renewable sources" Version 21.0 of 02/11/2022 /13/. The following tools are also applicable to the project activity: "Tool to calculate the emission factor for an electricity system version 07.0" /15/; "Tool for the demonstration and assessment of additionality version 07.0" /16/, "Tool to determine the remaining lifetime of equipment version 01.0" /17/. The project is a large-scale wind power plant with total capacity of 31.5 MWe as confirmed through amended license /18/.
2. Does *Table 1 of the Monitoring Report – "Sustainable Development Contributions Achieved"* clearly summarize what GS Products and Certified Impact Statements are requested for issuance as per the monitoring plan in the design certified PDD?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team checked the sustainable development indicator parameters via approved PDD /8/ and confirmed with calculation spreadsheet /12/, employment record /28/ and training records /35/ /36/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team checked the values for the SD contributions achieved by cross checking invoices of the electricity generation during onsite visit. According to these data, emission reduction is calculated correctly. In addition, the employment records and training records were checked to verify the number of the employees and the trainings given to the employees during this monitoring period. The additional parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred in the revised Gold Standard monitoring report.

3. Does *Table 2 of the Monitoring Report – "Product Vintages"* clearly divide the monitoring period into calendar years and calculate the number of Products generated in each calendar year?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that the product vintages of the emission reductions, electricity generations, number of employees and trainings are clearly divided in the monitoring report as per the regarding with the monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The emission reductions, electricity generations data are checked from the ER sheet /12/. Number of employees and trainings are checked with the Social Security Insurance records /28/ and training records /35/ /36/ and confirmed that all data are transferred and calculated correctly.

4. For micro and small-scale projects when emission reductions in a calendar year or in a monitoring year exceed the cap based on the scale. Are emission reductions claimed capped according to the scale of the project?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

5. Does the project activity demonstrate no double counting and no overlaps with that of another Gold Standard or other voluntary or compliance standard programme? Please refer to section 14 of the GHG Emissions Reductions & Sequestration Product Requirements	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Verification has cross checked with registries of other carbon scheme like ICR, GCC, Verra to confirm that this project is not registered with any other registries and hence confirming that there are no overlaps with that of another gold standard or other voluntary programme. The same has also been confirmed during Onsite interview.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The double counting issue has been assessed, and the validation team has checked the VCS project database /19/, ICR project database /20/, GCC project database /21/, and CerCarbono Database /22/ were checked. The GHG benefit of the project activity was only accounted under Gold Standard Registry (GS4GG). There are not any other RECs being issued for the project activity. Furthermore, as a host country in Türkiye such any program like a government-regulated system or program for the constraint and monetization of GHG emissions (such as emissions trading scheme, cap and trade or carbon tax mechanisms) has not been implemented.

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The project description of the project activity is accurate and provides clear understanding to confirm its eligibility following the GS principle and requirements and community service activity requirements. The project description in the GS-PDD is consistent regarding the intended SDG impacts. The project is having no overlap with other GHG activities/ voluntary or compliance programs.

4.3 | Description of Project

4.3.1 | *General description of project*

ASSESSMENT QUESTIONS

1. Does the general description of the project include a summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario; and aligns to the information presented in the applicable PDD?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario are in line with the approved PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The project is located at Akyeniköy Village Didim district of Aydın province of Türkiye. The project activity is a wind power plant consisting of 15 wind turbines. The project boundary in the registered PDD /8/ is in line with the actual project boundary. The generated electricity is supplied to the National Electricity Transmission Grid of Türkiye. The baseline scenario in the approved methodology is defined as "Electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources" and in line with the PDD /8/.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The monitoring report correctly describes the geographic and physical location aligns to the information presented in the applicable PDD Also, the baseline scenario of proposed project activity is stated accurately and in line with registered PDD.

4.3.2 | *Location of project*

ASSESSMENT QUESTIONS

1. Are details of the physical/geographical location of the project activity provided (physical address, map ,GPS coordinates if necessary)?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The physical/geographical location of the project activity is clearly presented in the monitoring report, and the given information is in line with the approved PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The project is located at Didim district of Aydın Province, Türkiye. The nearest residential area is Akyeniköy Village. The coordinates of the wind turbines are presented and confirmed though the Generation License /18/.

No.	Longitude (N)	Latitude (E)	No.	Longitude (N)	Latitude (E)
1	53 33 10	41 45 247	9	53 47 00	41 45 060
2	53 34 85	41 45 221	10	53 48 78	41 45 045
3	53 36 59	41 45 190	11	53 50 43	41 44 984
4	53 38 29	41 45 139	12	53 52 93	41 44 651
5	53 39 98	41 45 093	13	53 54 57	41 44 584
6	53 41 74	41 45 074	14	53 56 28	41 44 548
7	53 43 50	41 45 075	15	53 57 99	41 44 499
8	53 47 25	41 45 076			

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The monitoring report correctly describes the geographic and physical location of implemented Project activity and in line with the registered PDD.

4.3.3 | *Reference of applied methodology*

ASSESSMENT QUESTIONS

1. Does the project demonstrate compliance with all the applicable methodology(ies), tool(s), and guideline(s)?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The monitoring plan in the registered revised PDD /8/ is in accordance with the monitoring methodology ACM0002 "Grid-connected electricity generation from renewable sources" Version 21.0 of 02/11/2022 /13/ and the applied tools /15/ /16/ /17/ and guidelines as confirmed through the desk review.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The project applies the approved methodologies ACM0002 "Grid-connected electricity generation from renewable sources" Version 21.0 of 02/11/2022 /13/. The following tools are also applicable to the project activity: - Tool 7: "Tool to calculate the emission factor for an electricity system version 07.0" /15/, - Tool 1: "Tool for the demonstration and assessment of additionality version 07.0" /16/, - Tool 10: "Tool to determine the remaining lifetime of equipment" version 1.0" /17/.
2. Does the project provide justification of the applicable tool(s) or guideline(s) that are not used?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
3. Does the project meet the requirements of micro, small or large scale, according to the methodologies or other rules specified in the Gold Standard?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project meets the requirements of large scale, according to the methodologies and other rules specified in the Gold Standard. The verification team confirmed that by desk review of the monitoring report /11/ and PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	This project is developed as a large-scale Gold Standard project since the capacity of the project is above 15 Mwe. The project also applies large-scale methodology of ACM0002 "Grid-connected electricity generation from renewable sources" Version 21.0 of 02/11/2022 /13/.

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The monitoring report correctly describes the applied methodology and large scale of implemented Project activity. This issue is in line with the registered PDD.

4.3.4 | *Crediting period of project*

ASSESSMENT QUESTIONS

1. Is the start date, end date, and length of the crediting period similar to that given in the PDD and specified in DD/MM/YYYY format?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The crediting periods dates are clearly mentioned with the correct format in the section A.4 of the Monitoring Report /11/. This is the third crediting period, and the duration is 19/03/2023 to 18/03/2030. This issue is verified during site-visit via PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team has verified the crediting period dates from the monitoring report /11/ and cross checked via GS PDD /8/.
2. If not, does the update complies with the standard requirements and includes evidence when necessary?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The monitoring report correctly describes the crediting period of the project activity. This issue is in line with the registered PDD.

4.4 | Implementation of Project

4.4.1 | *Description of implemented project*

ASSESSMENT QUESTIONS

1. Is the information on the project implementation and actual operation accurate, complete, and consistent (including relevant dates of construction, commissioning, and start of operation)?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team has verified that the information regarding project implementation and actual operation is accurate, complete and consistent and also in line with the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The Monitoring Report for the project activity "Akbük WPP", Version 7 of 26/02/2026 /11/ submitted by the Ayen Enerji A.Ş. has been the basis for the verification process. It was verified during the site visit that the proposed project activity has been implemented, and it is in operation in accordance with the project activity described in the registered revised PDD /8/. The starting date of operation and crediting period is consistent with the registered revised PDD /8/. The dates specified in the approved PDD have been transferred to the monitoring report accurately and completely.

2. Does the project clearly state any change(s) to the project design from the approved Design Certified PDD?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no request for deviation applied during this monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	There is no request for deviation applied during this monitoring period.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Assertion Statement

There is no request for deviation applied during this monitoring period.

4.4.2 | *Forward Action Requests*

ASSESSMENT QUESTIONS

1. If any, were FARs from the Design Certification or previous performance certification addressed by project developer?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	During this monitoring period, GS Review documents for verification for the previous monitoring period and Design Renewal /29/ was taken into account.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	One FAR is raised during previous verification process. **FAR#1:** The complete re validation report was uploaded on 22 June 2023 after the 2nd crediting period end. Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle. Thus, PD can claim realized ERs starting from 22 June 2023 in the 3rd crediting period. Between the dates of 19/03/2023 and 22/06/2023 no carbon credits will be issued from this period. **Hence, FAR 1 is closed.** One FAR is raised during previous verification process. **FAR#2:** The following FAR has been raised in the Validation report form for renewal. The duration of the second crediting period is 7 years and start date of the third crediting period will be 19/03/2023, which were found to be in accordance with the GS principles and requirements. However, the credits will be claimed starting from 22 June 2023 in CP3. Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle (for example, a delay of 1 year beyond the first cycle shall mean that no Certified Impact Statements shall be issued for the period of delay). Thus, PD can only claim credits starting from 22 June 2023 in CP3. Between the dates of 19/03/2023 and 22/06/2023 no carbon credits will be issued from this period. **Hence, FAR 2 is closed.**

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

KBS affirms that FAR is discussed in the monitoring report and also response of this FAR is presented.

4.5 | Post-Design Certification changes – IF APPLICABLE

Summary of design change history of the project
There is no design change.

Design change submitted in issuance track
There is no design change.

4.5.1 | *Temporary deviations from the approved monitoring & reporting plan, methodology or standardized baseline*

There are no temporary deviations from the approved monitoring & reporting plan, methodology or standardized baseline.

ASSESSMENT QUESTIONS

1. Does the explanation on temporary deviation describe the nature, extent, and its applicable duration?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

2. Are there conservative assumptions or discount factors applied to the calculations ensuring SDG Impacts will not be overestimated?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that no assumption or discount factor is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	While calculating the emission reduction value from the selected SDG indicators, the value calculated on an annual basis is only rounded down for a conservative approach.

Temporary deviation history of the project and deviation submitted in issuance track
NA

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
The project activity has no temporary deviations.

4.5.2 | *Corrections*

ASSESSMENT QUESTIONS

1. Are there any corrections to project information or parameters fixed at validation; and are these properly justified and described?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Project representative was defined as Life İklim ve Enerji Ltd. Şti. However, this is the consultant company which was responsible of validation for this project. Now. The consultant company was change and can be change in every verification/re-validation/design change processes etc. Therefore, it was decided to add project participants name for "project representative".
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	It is confirmed by the verification team that the revision is very appropriate and will prevent many future complications.

Corrections history of the project and changes submitted in issuance track

N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

It is confirmed by the verification team that the revision is very appropriate and will prevent many future complications.

4.5.3 | *Changes to start date of crediting period*

ASSESSMENT QUESTIONS

1. Is there a change to the start date of the crediting period that is relevant for this monitoring period?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Changes to the start date of crediting period history of the project

There is no change related to the start date of crediting period.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

NA

4.5.4 | *Permanent changes from the Design Certified monitoring plan, applied methodology or applied standardized baseline.*

ASSESSMENT QUESTIONS

1. Are any material and permanent change to the design of the project properly indicated and supporting documentation been provided (e.g., version number and completion date of the revised design certified PDD for each, copy of the approved Deviation Request Form or Design Change approval form)?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The licensed capacity indicated in the PDD has been reviewed and revised from 30.75 MW to 31.5 MW. No changes have been made to the permanent modifications reflected in the Design Certified Monitoring Plan, the applied methodology, or the applied standardized baseline.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirmed that the capacity of the project activity is written incorrectly in PDD. This issue is confirmed with the first PDD which is approved on 01/09/2008. It is It is believed that an error was made in the report of another Ayen Enerji project. Because 30.75 MWe is the capacity of Ayen Enerji's Mordoğan WPP project. This typo has been corrected.

2. If this is the first submission/request for Design Change approval to include new technology/measures, has this been done within one year of the Design Change start date?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Permanent change history of the project and changes submitted in issuance track

N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

NA

4.5.5 | *Changes to project design of approved project*

ASSESSMENT QUESTIONS

1. Are the project design changes reported appropriately and completely?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Project design change history of the project

N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

N/A

4.6 | Description of monitoring system applied by the project

ASSESSMENT QUESTIONS

1. Is the description provided about the monitoring system aligned with the monitoring plan in the design certified PDD?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	KBS confirmed that the description provided about the monitoring system aligned with the monitoring plan in the design certified PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring plan presented in the monitoring report is in line with the registered PDD. The net electricity generation will be monitored via two electricity meters. All data collected as part of monitoring will be archived electronically by the project owner and be kept for at least 2 years after the end of the last crediting period.
2. Does monitoring systems used ensure data integrity and reliability?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The Verification team confirms that the monitoring systems used ensure data integrity and reliability. The monitoring plan includes details about the organization responsible for monitoring, the specific parameters to be observed, quality assurance measures, quality control procedures, and arrangements for data storage and archiving. Both the project owner and EPIAS, the provider of the infrastructure connecting to the national grid, have mutually decided to collect monitoring data. Electricity production is read remotely by EPIAS and is the basis for invoicing. In case of any incorrect reading on the meter, a reading can be obtained from a spare meter and comparison can be made. In addition, the comparison of both the project workers and the remotely read values with each other is confirmed by TEİAŞ records. The number of employees can be followed from the records of the Social Security Institution. The number of trainings can be followed by the training records.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	As per the monitoring report and also accessed during onsite visit, the project activity has proper data collection and QA/QC procedure &describes the diagrams can clearly illustrate the whole processes as mentioned in the registered PDD.
3. Are monitoring procedures well documented/stablished?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The Verification team confirms the monitoring procedures were well documented in the monitoring report and in line with the registered PDD.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Monitoring procedures are clearly defined in the monitoring report and in line with the registered PDD. For the electricity generation and emission reduction of the project activity is monitored by "Quantity of electricity generated and supplied by the project power plant to the grid in year y ($EG_{PJ,y}$)" as per the registered monitoring plan presented in the registered PDD /8/. The parameter is monitored continuously as "MWh/yr" by two electricity meters that are located at the project area. The old main meter is EMH LZQJ-XC with serial number 5271033 and the backup meter is EMH LZQJ-XC with serial number 5271034. The main meter is EMH LZQJ-XC with serial number 13213820 and the backup meter is EMH LZQJ-XC with serial number 13213821. The meters are changed on 21/04/2024 as confirmed through the meter change protocol performed by TEIAS /37/. The meters have an accuracy of 0.2s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. This parameter is read out daily through remote access system and electronically archived by a software system and then the value of net electricity generation is calculated for this monitoring period.
4. Are monitoring procedures paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Monitoring procedures are paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The meters have the accuracy of 0.5s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. TEAIS is responsible for calibration and maintenance of the devices as per the registered revised PDD /8/. The project owner has no control on the meters since the meters are sealed by the TEIAS. If any major discrepancy occurs between the two meters, TEIAS performs necessary calibration. The calibration of the old electricity meters was made on 25/06/2015 and the calibration of the new electricity meters was made on 04/10/2023 /24/. All these issues also were confirmed via previous verification report /10/. Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Türkiye this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The monitoring report correctly describes the monitoring procedure, data integrity and calibration/QA etc. This issue is in line with the registered PDD.

4.7 | Data and parameters

4.7.1 | *Data and parameters fixed ex ante or at renewal of crediting period*

ASSESSMENT QUESTIONS

1. Does the table used for each parameter includes all the rows and columns required as per the monitoring report template?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that the table used for each parameter includes all the rows and columns required as per the monitoring report template version 1.1 of 14/10/2020 /14/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring report template contains. - Data/parameter, - Unit, - Description, - Source of data, - Value(s) applied, - Choice of data or Measurement methods and procedures, - Purpose of data, - Additional comment. The monitoring report Version 7 of 26/02/2026 for the project activity "Akbük Wind Farm Project, Turkey" for the period 22/06/2023 - 08/04/2025 are fairly stated the correct table content.
2. Is value applied consistent with the one described in the design certified PDD?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The value applied in the monitoring report Version 7 of 26/02/2026 /11/ is consistent with the design certified PDD /8/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The only ex-ante value is the emission factor of the project activity as confirmed through the registered PDD. The value is consistent with the PDD and is correctly used in ER sheet for the calculations. **Data/ Parameter** | **Source of data** | **Reported value for the project period** $EF_{grid,CM,y}$ Combined Margin Emission Factor | Ministry of Energy and Natural Resources | 0.6488 As per the approved methodology ACM0002 Version 21.0, the combined emission factor has been determined using the ex-ante option and so it is not requested to monitor and re-calculate the emission factors during the crediting period. The combined emission factor is determined to be 0.6488 tCO_2/MWh in the registered PDD /8/ and validation report /9/. The verification team confirms that ex-ante value is used from official sources. The value of the ex-ante fixed parameter used for emission reduction calculation has been determined conservatively. The verification team considers that the monitoring plan has complied with the requirements in the approved methodology.

3. Do all fixed parameters match with the ones described in the PDD?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Fix parameter match with the one described in the PDD. This issue was confirmed through desk review of MR and PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The relevant ex-ante parameter is consistent with used registered PDD and the source of the data has been cross verified to check the relevance by the Verification team.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The relevant ex-ante parameters are consistent with registered PDD /8/ and the source of the data has been cross verified to check the relevance by the Verification team.

4.7.2 | *Data and parameters monitored*

ASSESSMENT QUESTIONS

1. Does the table used for each parameter include all the rows required as per the monitoring report template?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that the table used for each parameter includes all the rows and columns required as per the monitoring report template version 1.1 of 14/10/2020 /14/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring report template contains; - Data/parameter, - Unit, - Description, - Source of data, - Value(s) applied, - Measurement methods and procedures, - Monitoring frequency, - QA/QC procedures, - Purpose of data, - Additional comment. The monitoring report Version 7 of 26/02/2026 for the project activity "Akbük Wind Farm Project, Turkey" for the period 22/06/2023 - 08/04/2025 are fairly stated the correct table content.
2. Is the heading for each SDG included correctly and grouped the respective parameters accurately?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The heading for each SDG is included correctly, and the respective parameters are grouped accurately. This issue was confirmed through the desk review of MR and registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The following parameters are selected as SDG and monitored in accordance with the registered PDD /8/. - **SDG 13** Climate Action: Emission reduction, - **SDG 7** Affordable and Clean Energy: Quantity of electricity generated, - **SDG 8** Decent Work and Economic Growth: Number of employees and Health and Safety Training - **SDG 6** Clean Water: Avoided Wastewater
3. Is the source of data indicated with a sufficient level of detail?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The source of data is indicated with a sufficient level of detail and in line with the registered PDD /8/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The source of data for the monitoring parameters is presented clearly and crosschecked through the registered PDD. - **SDG 13** Climate Action: Emission reductions are calculated as considering the EPİAŞ records for the net electricity generated and the emission factor for the grid, 0.6488 tCO_2/MWh, published by the Ministry of Energy and Natural Resources. - **SDG 7** Affordable and Clean Energy: Monthly electricity meter readings are used. - **SDG 8** Decent Work and Economic Growth: Social Security System (SGK) Records, Training Records or Certificates is used. - **SDG 6** Clean Water: Avoided Wastewater, wastewater disposal records are used.

4. Are the QA/QC procedures described with sufficient level of detail?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The QA/QC procedures given in monitoring report are in line with the registered PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The QA/QC procedures for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - **SDG 13** Climate Action: In the calculation, "Republic of Türkiye Ministry of Energy in Emission Factor 2020 /30/" is used. - **SDG 7** Affordable and Clean Energy: Measurements are made using energy meters. The project participant must comply with the relevant national legislation regarding the accuracy of the measurement system. The project must ensure that the measuring devices comply with the technical conditions specified in the Communiqué on Measuring Devices /25/ to be Used in the Project. Maintenance and calibration of electricity meters will be carried out in accordance with the System Usage Agreement. Since the meters are sealed by TEIAS, the project owner cannot intervene in the devices. Net electricity exports/supplied to a grid is the difference between the measured amounts of grid electricity exports and imports. Data measured by the meter will be cross-checked with EPİAŞ records. - **SDG 8** Decent Work and Economic Growth: Employee social insurance registries have been submitted on an annual basis. Records or certificates of training have been submitted. - **SDG 6** Clean Water: Disposed wastewater is calculated with annual electricity generation.

5. Are the measurement methods and procedures described with sufficient level of detail, and calculations provided (where relevant)?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The measurement methods and procedures given in monitoring report are in line with the registered PDD /8/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The measurement methods and procedures for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - **SDG 13** Climate Action: This parameter is calculated with electricity generation and emission factor of "Republic of Türkiye Ministry of Energy in Emission Factor 2020 /30/". - **SDG 7** Affordable and Clean Energy: The net electricity generation supplied to the grid will be measured continuously by TEIAS meters (both main and spare) and recorded monthly. - **SDG 8** Decent Work and Economic Growth: The total number of person and Health and Safety trainings have been counted. - SDG 6 Clean Water: The total disposed wastewater has been counted in m^3.

6. Does monitoring frequency align with the monitoring plan?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The monitoring frequency given in monitoring report are in line with the registered PDD /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring frequency for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - **SDG 13** Climate Action: The parameter was monitored "Once for each monitoring period". - **SDG 7** Affordable and Clean Energy: The parameter was monitored "Continuous measurement and at least monthly recording. (Automatic meter reading system-OSOS)". - **SDG 8** Decent Work and Economic Growth: The parameters were monitored "Once for each monitoring period". - SDG 6 Clean Water: The parameters were monitored "annually".

7. Is the equipment correctly calibrated?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	TEAIS is responsible for calibration and maintenance of the devices as per the registered revised PDD /8/. The project owner has no control on the meters since the meters are sealed by the TEIAS. If any major discrepancy occurs between the two meters, TEIAS performs necessary calibration.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	During this monitoring period no discrepancy occurred. Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Türkiye this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/. During the monitoring period, no brake down has been recorded. It is confirmed during on site visit that there is no re-calibration is required for this monitoring period. In addition, the calibration reports given by EMH on 25/06/2015 and 04/10/2023 for the electricity meters /24/ have been provided to the Verification team. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/.

8. Does calibration align with manufacturer specification?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that the calibration aligns with Turkish regulations.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Türkiye this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/. It is confirmed during on site visit that there is no re-calibration is required for this monitoring period.

9. Is the serial number of equipment consistent with calibration certificates and previous equipment records?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The serial number of the equipment is consistent with calibration certificates.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The electricity generation is monitored continuously as "MWh" by two electricity meters that are located at the project area. The old main meter is EMH LZQJ-XC with serial number 5271033 and the backup meter is EMH LZQJ-XC with serial number 5271034. The main meter is EMH LZQJ-XC with serial number 13213820 and the backup meter is EMH LZQJ-XC with serial number 13213821. The meters are changed on 21/04/2024 as confirmed through the meter change protocol performed by TEIAS /37/. The meters have an accuracy of 0.2s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. This parameter is read out daily through remote access system.

10. Is the data compilation traceable e.g., raw data from measurement device to the emission reduction sheet?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The data compilation is traceable. This issue was confirmed via desk review of MR /11/, registered PDD /8/, ER sheet /12/, and supportive for source of data.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	- **SDG 13** Climate Action: The emission reduction is calculated via electricity generation. - **SDG 7** Affordable and Clean Energy: The parameter is monitored TEİAŞ data /26/ and crosscheck with EPIAS data /31/. - **SDG 8** Decent Work and Economic Growth: The parameters are monitored via Social Security System (SGK) Records /28/ and Training Records /35/ /36/. - SDG 6 Clean Water: The parameter is calculated with the calculation of net electricity generation.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

Calibration aligns with Turkish regulation and also in line with monitoring plan stated in registered GS PDD. The verification team confirms that:
All the values used from official sources and the authenticity of sources has been verified by the validation team and confirms that all relevant parameters to calculate the SDG impacts of the project have been sufficiently considered and the value of the parameter used for emission reduction calculation has been determined conservatively and are reasonable. Verification team considers that the monitoring plan has complied with the requirements in the approved methodology.

4.7.3 | *Comparison of monitored parameters with previous monitoring period*

ASSESSMENT QUESTIONS

1. Is the table used for comparing "Values obtained in this monitoring period" against "Value obtained last monitoring period" complete?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Since this is the renewable energy project, no comparison of monitored parameters is necessary.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
2. Is an explanation for any values that have increased/ or are less conservative provided and is it justified? *Question applicable for Community Service Activities*	☐ Yes ☐ No ☑ N/
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Since this is the renewable energy project, no comparison of monitored parameters is necessary.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

Since this is the renewable energy project, no comparison of monitored parameters is necessary.

4.7.4 | *Implementation of sampling plan*

ASSESSMENT QUESTIONS

1. Is the description of how the sampling was implemented in accordance with the sampling plan in the design certified PDD?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
2. Is sampling approach aligned with the CDM's "Standard: Sampling and surveys for CDM project activities and programme of activities"?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
3. Is the sampling approach followed (simple, stratified, multi-stage, etc.) clearly explained and justified?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
4. Were the samples randomly selected by the project developer and are representative of the population?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
5. Is sample size clearly explained and justified (especially when the methodology applied indicates minimum sample size)?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
6. Are emission reduction spreadsheets provided with full set of traceable information?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	KBS confirmed that the emission reduction spreadsheet is provided with full set of traceable information.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The spreadsheet includes information of the project activity, emission reduction calculation, vintage ERs, estimated ERs, SDG worksheet, electricity generation and crosscheck data for each month of the monitoring period.

7. Is data collection traceable and ensures data integrity?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	KBS confirmed that data collection is traceable and ensures data integrity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Electricity generation is monitored with invoices sent via remote readings every month. Emission reduction is calculated based on the data in these invoices. The number of employees can be monitored from the service list submitted by Social Security Institution (SGK) as a result of the payments made to the SGK every month. Health and Safety trainings can be monitored by training records or certificates.

8. Are the confidence/precision levels met (including traceable analysis)?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	No sampling is used.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
No sampling is used.

4.8 | Calculation of SDG Impacts

ASSESSMENT QUESTIONS

1. Does SDGs impact demonstrate a positive contribution from the project?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team evaluated all the sustainable development indicators such as invoices / employment records assessed during onsite visit & Interviewed with the stakeholders directly.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. The additional parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred to in the revised GS4GG monitoring report.
2. Does achieved SDGs in the monitoring report align to each SDG impact from the applicable PDD?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. The parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred to in the revised GS4GG monitoring report.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	As per the sustainability monitoring plan in the revised GS4GG MR, verification team evaluated all the sustainable development indicators such as; - **SDG 13 Climate Action:** - **SDG 7 Affordable and Clean Energy:** - **SDG 8 Decent Work and Economic Growth:** - **SDG 6 Clean Water:**
3. Have the monitoring values for each of the achieved SDGs been defined, and are they appropriately identifiable throughout the document? The annual average should be used to calculate values.	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. In addition to that in MR, the values are consistent throughout the document.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring values of each SDGs are being defined, and are they appropriately identified throughout the supporting document & calculated annually. - **SDG 13 Climate Action:** The emission reduction is calculated as; 22/06/2023 - 08/04/2025: 95,214 tCO_2e - **SDG 7 Affordable and Clean Energy:** The net electricity generation is calculated as; 22/06/2023 - 08/04/2025: 146,765 MWh - **SDG 8 Decent Work and Economic Growth:** The number of employees is defined as 11 per year and the project has provided 3 trainings during this monitoring period - **SDG 6 Clean Water:** The total m^3 of the wastewater is calculated as 3,821,218 m^3.

4. Are the values reported for the SDG impact coherent with the SDG Impact Tool submitted?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	As per the "GS436_430_V1.3_IQ_SDG-Impact-tool_v3" /34/, all the parameters (SDG1, SDG7, SDG13 Indicators) was clearly described.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring values of each SDGs are being defined, and are they appropriately identified throughout the document & calculated annually. - **SDG 13 Climate Action:** The emission reduction is calculated as; 22/06/2023 - 08/04/2025: 95,214 tCO_2e - **SDG 7 Affordable and Clean Energy:** The net electricity generation is calculated as; 22/06/2023 - 08/04/2025: 146,765 MWh - **SDG 8 Decent Work and Economic Growth:** The number of employees is defined as 11 per year and the project has provided 3 trainings during this monitoring period - **SDG 6 Clean Water:** The total m^3 of the wastewater is calculated as 3,821,218 m^3.

5. Are the opinions and recommendations from expert stakeholders provided for SDGs that defined these requirements?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The Registered GS PDD and Revised MR / ER Calculation Sheet / SDG Impact Tool correctly describe the SDG Indicators.

4.8.1 | *Calculation of baseline value or estimation of baseline situation of each SDG Impact*

ASSESSMENT QUESTIONS

1. Are the calculations of each estimated SDG baseline value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The calculations of each estimated SDG baseline value are provided in a clear and transparent manner. All formulas used to apply actual values, references to spreadsheets and supporting evidence are provided to the verification team.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	- **SDG 7:** The project site currently lacks any form of clean energy generation in its baseline condition. - **SDG 8:** In the baseline situation, the project does not generate any employment opportunities within the project area, or the neighbouring settlements and no trainings provided. - **SDG 13:** There is no similar activity to combat with climate change on project site and nearby area for baseline situation. Therefore, all CO_2 would be emitted for the whole monitoring period. The ex-ante emission reductions (ERy) are calculated as follows: $ERy = BE_y - PE_y - LE_y$ Where: - ER_y = Emission reductions in year y (tCO_2e) - BE_y = Baseline emissions in year y (tCO_2e) - PE_y = Project Emissions in year y (tCO_2e) - LE_y = Leakage emissions in year y (tCO_2e) - **SDG 6 Clean Water:** The total m^3 of the wastewater is calculated as 3,821,218 m^3.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The calculations of each estimated SDG baseline value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.

4.8.2 | *Calculation of project value or estimation of project situation of each SDG Impact*

ASSESSMENT QUESTIONS

1. Are the calculations of each achieved SDG project value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The calculations of each estimated SDG project value are provided in a clear and transparent manner. All formulas used to apply actual values, references to spreadsheets and supporting evidence are provided to the verification team.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	- **SDG 7:** The project has been generated net 146,765 MWh clean electricity for the whole monitoring period while it is calculated as MWh per annum. - **SDG 8:** The project has created 11 employment opportunities and provide 3 trainings during the monitoring period. - **SDG 13:** The project has mitigated 95,214 tCO_2e in the whole monitoring period. Baseline emission is calculated according to the formula; $BEy = EGy \times EF_{CO2,i,y}$ Where: EGy = Net electricity delivered to the grid by the project activity in year y excluding transmission losses of the grid $EF_{CO2,i,y}$ = Emission factor calculated according to selected methodology (Emission factor has been calculated ex-ante in PDD which is also used in calculating the baseline emissions. EF value used is 0.6488 tCO2/MWh. Project and leakage emissions are "0" since this is renewable energy plant. Thus; PEy = 0 Ley = 0 Therefore: EGy = 146,765 MWh $EF_{CO2,i,y}$ = 0.6488 tCO2/MWh BEy = (146,765 MWh) x (0.6488 tCO_2/MWh) = 95,214 tCO_2e - **SDG 6 Clean Water:** The total m^3 of the wastewater is calculated as 3,821,218 m^3.
Findings	

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The calculations of each estimated SDG project value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.

4.8.3 | *Calculation of leakage*

ASSESSMENT QUESTIONS

1. Only for SDG 13 – Are the calculations of leakage provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The leakage emissions are assumed to be zero as per the ACM0002 /13/ as defined in the registered PDD /8/. Since the project and leakage emissions are zero, the emission reduction equals baseline emissions.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The calculations of each estimated SDG leakage value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.

4.8.4 | *Calculation of net benefits or direct calculation for each SDG Impact*

ASSESSMENT QUESTIONS

1. Are Baseline, Project, and Net benefit values listed for each estimated SDG impact, starting with SDG 13? Values should be based on annual average.	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that Baseline, Project, and Net benefit values listed for each estimated SDG impact in the monitoring report.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring SDGs are SDG 7 & SDG 13 and SDG 8 for the project activity. These SDGs are in line with the registered PDD /8/. The monitoring report /11/ includes all SDGs selected during validation. - **SDG 7:** Access to affordable and clean energy services - **SDG 8:** Quantitative Employment and Income Generation - **SDG 13:** Emission reduction - **SDG 6:** Clean Water
2. Are the net benefit values also presented in Table 1 of the monitoring report – "Sustainable Development Contribution Achieved"? Values shall match.	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirmed that the net benefit values are also presented in Table 1 of the monitoring report matches with the "Sustainable Development Contribution Achieved".

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team evaluated the calculation of each SDG impacts given below. **SDG Impact** / **Baseline estimate** / **Project estimate** / **Net benefit** SDG 13: Emission reduction — 95,214 tCO_2e — 0 tCO_2e — 95,214 tCO_2e SDG 7: Access to affordable and clean energy services — 0 MWh/yr — 146,765 MWh — 146,765 MWh SDG 8: Quantitative Employment and Income Generation — 0 employees — 11 employees — 11 employees SDG 8: Quantitative Employment and Income Generation — 0 training — 3 trainings — 3 training SDG 6: Clean Water — 0 wastewater discharge — 3,821,218 m^3 wastewater discharge — 3,821,218 m^3 wastewater discharge Hence Sustainable Development Contribution Achieved, and values are match with ER Calculation Sheet /12/.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the baseline, project value or net benefit of each SDG impact has been correctly described and is based on annual average.

4.8.5 | *Comparison of actual SDG Impacts with estimates in approved PDD*

ASSESSMENT QUESTIONS

1. Does the comparison between SDGs impacts achieved during the monitoring period and the validated estimated ex-ante SDG impacts provide a like for like comparison?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team has checked whether the actual values of SDG impact for the monitoring period with the estimations in the GS4GG Transition request form and PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 95,214 tCO_2e. The reported emission reductions are approximately 33.42% lower than the estimated emission reduction of 143,015 tCO_2e for the period 22/06/2023 - 08/04/2025 as per the registered PDD /8/ due to low wind power than expected. The generated electricity for the monitoring period is equivalent to 146,765 MWh. The reported generated electricity is approximately 33.42% lower than the estimated generated electricity of 220,430 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.
2. If emission reductions are capped, are both (original and capped) values reported? Original values must be reported in brackets.	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Findings

☐ CL	No CL was raised for this section
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

In accordance with revised MR, section E describes 4.8.5 Comparison of actual SDG Impacts with estimates in approved PDD.

4.8.6 | *Explanation of calculation of value estimated ex ante calculation of approved PDD for this monitoring period*

ASSESSMENT QUESTIONS

1. Is there an explanation provided for the calculation of ex-ante SDG impacts? Is the explanation appropriate and justifiable?	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Desk review of MR, Section E.5.1 explanation provided for the calculation of ex-ante SDG impacts are appropriate and justifiable.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 95,214 tCO_2e. The reported emission reductions are approximately 33.42% lower than the estimated emission reduction of 143,015 tCO_2e for the period 22/06/2023 - 08/04/2025 as per the registered PDD /8/ due to low wind power than expected. The generated electricity for the monitoring period is equivalent to 146,765 MWh. The reported generated electricity is approximately 33.42% lower than the estimated generated electricity of 220,430 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.

Findings

☐ CL	No CL was raised for this section
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

KBS confirms that the actual emission reduction is lower than the estimated reduction given in the registered PDD and found it acceptable.

4.8.7 | *Remarks on increase in achieved SDG Impacts from estimated value in approved PDD*

ASSESSMENT QUESTIONS

1. When achieved SDG impacts are greater than the ex-ante estimated, is there a clear explanation provided in the Monitoring Report? This does not apply to afforestation and reforestation (A/R) projects.	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The actual ERs are lower than the estimated ERs, also the quantification of electricity generation is lower than the estimated electricity generation.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 95,214 tCO_2e. The reported emission reductions are approximately 33.42% lower than the estimated emission reduction of 143,015 tCO_2e for the period 22/06/2023 - 08/04/2025 as per the registered PDD /8/ due to low wind power than expected. The generated electricity for the monitoring period is equivalent to 146,765 MWh. The reported generated electricity is approximately 33.42% lower than the estimated generated electricity of 220,430 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

It can be confirmed that SDG Impacts achieved are lower than the amount based on the ex-ante estimation in the Design Certified PDD, and a clear explanation provided in the Monitoring Report.

4.9 | Safeguarding Principles Reporting

ASSESSMENT QUESTIONS

1. Has information on the implementation of improvements to proposed mitigation measures been included?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Information on the implementation of improvements to proposed mitigation measures. Only three parameters have been evaluated according to the approved PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Safeguarding Principle 6.1 Labour Rights + Safeguarding Principle 9.10 High Conservation Value Areas and Critical Habitats + Safeguarding Principle 9.4: Release of pollutants has been evaluated.
2. Does progress on the mitigation measures proposed be considered adequate??	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that the progress on the mitigation measures proposed was considered adequate.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Safeguarding Principle 9.4: Release of pollutants: This parameter was monitored once for each monitoring period with waste records. Safeguarding Principle 6.1 Labour Rights: This parameter was monitored for each monitoring period with health and safety training. Safeguarding Principle 9.10 High Conservation Value Areas and Critical Habitats: This parameter was monitored periodically with bird nests and carcasses logbook.
3. Is evidence provided for mitigation measures considered adequate and complete?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that all evidence is provided for mitigation measures.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Safeguarding Principle 9.4: Release of pollutants: This parameter was confirmed with the waste invoices /33/ /38/ /39/. Safeguarding Principle 6.1 Labour Rights: This parameter was monitored for each monitoring period with health and safety training /35/ /36/. Safeguarding Principle 9.10 High Conservation Value Areas and Critical Habitats: This parameter was monitored periodically with bird nests and carcasses logbook /40/.
4. Is information on monitoring and reporting on any key indicators identified, including against pre-set values?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that the information on monitoring and reporting on any key indicators is identified, including against pre-set values.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Safeguarding Principle 9.4: Release of pollutants: During this monitoring period, waste oil was transferred twice. Wastewater was transferred 9 times. Garbage bin photos are provided. Safeguarding Principle 6.1 Labour Rights: During this monitoring period, in 2023 1 training and in 2024 two training courses are provided. Safeguarding Principle 9.10 High Conservation Value Areas and Critical Habitats: During this monitoring period, no bird nests and carcasses are observed.

5. Is information on any assessment questions answered 'Potentially' or where requirements call for regular re-assessment included?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The information on all assessment questions answered 'Potentially' is included.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	All principles were evaluated, and explanations have been made for all issues where the project may have a negative impact.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

KBS affirms that information on all assessment questions answered 'Potentially' is included. Necessary explanations have been made for all issues where the project may have a negative impact, and relevant records have been provided for all parameters that need to be monitored.

4.10 | Stakeholder inputs and legal disputes

4.10.1 | *List all inputs and grievances which have been received via the continuous input and grievance mechanism together with their respective responses/mitigations.*

ASSESSMENT QUESTIONS

1. Is outcome of continuous inputs and grievance mechanisms provided?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is a continuous input/grievance mechanism in place for beneficiaries to be able to give feedback on the project. A logbook is kept in Mukhtar's office which is checked on a regular basis by the field staff; beneficiaries are also given a contact number for the field staff so that they can contact them directly. Field staff are based close-by the project area and visit regularly so face-to-face feedback is also possible. It was confirmed that no feedback was received during the monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team has verified with close interaction with stakeholders & field staffs regarding the continuous input/grievance mechanism in place for beneficiaries to be able to give feedback on the project and confirming that no feedback was received during present monitoring period.
2. Are the procedures for continuous inputs and grievance mechanisms considered adequate?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	A logbook is kept in the Mukhtar's office which is checked on a regular basis by the field staff; beneficiaries are also given a contact number for the field staff so that they can contact them directly.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that the logbook is kept in Mukhtar's office to mention stakeholders concerns regarding product working status checked by field staffs on regular basis. Hence it is considered as adequate.
3. Is the evidence provided as part of the inputs and grievance mechanisms considered reliable?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are No Inputs and Grievances received as confirmed via logbook /32/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The Verification team confirm that while onsite visit interviewed with stakeholders & field staff regarding grievance mechanism process& the supporting document ie logbook. Hence the process is considered as reliable.
4. Are responses to comments received considered adequate?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are No Inputs and Grievances received as confirmed via logbook /32/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

5. Does information include disputes raised against the project?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are No Inputs and Grievances received as confirmed via logbook /32/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
6. Is the progress on solving disputes considered appropriate and transparent?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are No Inputs and Grievances received as confirmed via logbook /32/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA
7. Does items (responses/mitigation/disputes) not fully addressed include a detail on required follow up action?	☑ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are No Inputs and Grievances received as confirmed via logbook /32/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

As per the logbook, during this monitoring period, no inputs and grievances are received.

4.10.2 | *Report on any stakeholder mitigations that were agreed to be monitored.*

ASSESSMENT QUESTIONS

1. Are updates provided to stakeholders on mitigations proposed and accepted to be monitored?	☐ Yes ☐ No ☑ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	NA
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	NA

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

NA

4.10.3 | *Provide details of any legal contest that has arisen with the project during the monitoring period.*

ASSESSMENT QUESTIONS

1. Is project still in compliance with Host's Country's legal, environmental, ecological, and social regulations? *Projects should transparently declare any legal challenge arisen*	☑ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no legal contest, or disputes have arisen with the project during the monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	There is no legal contest, or disputes have arisen with the project during the monitoring period.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

There is no legal contest, or disputes have arisen with the project during the monitoring period.

4.11 | Annual Reports

ASSESSMENT QUESTIONS

1. Does date when annual report has submitted is provided?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The submission date of the annual report is stated as 17/12/2024.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	It is confirmed that the annual report has a submission date.
2. Does the annual report include the complete content of the template?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The annual report contains all the content of the template.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	It is confirmed that the annual report contains complete content.
3. Is the status of implementation/operation described in the annual report consistent with the status of the project?	☐ Yes ☐ No ☑ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The implementation/operation status described in the annual report is consistent with the current status of the project.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	It is confirmed that the implementation/operational status described is consistent with the current status of the project in the annual report

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

KBS has verified that the annual report has a submission date, contains complete content, and that the implementation/operational status described is consistent with the current status of the project.

5| PART V – VERIFICATION OPINION AND REPORT

>>

Final opinion

☒Positive
☐Negative

KBS Certification Services Ltd. has been contracted by "Ayen Enerji A.Ş." to undertake independent verification and certification for the greenhouse gas (GHG) emission reductions reported from the "Akbük Wind Farm Project, Turkey" in Türkiye, GS ID:GS

436 for the monitoring period from 22/06/2023 to 08/04/2025 in the Monitoring Report, Version 7 of 26/02/2026.
The verification is based on the review of registered PDD and the Monitoring report for this project. Our verification approach was based on the requirements as defined under the Kyoto Protocol, as well as those defined by the GS4GG Board.
The management of the "Ayen Enerji A.Ş." is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project Final Monitoring Report, version 7 of 26/02/2026. The calculation and determination of GHG emission reductions from the project is the responsibility of the management of "Ayen Enerji A.Ş.". The development and maintenance of records and reporting procedures are in accordance with the Monitoring Report, Version 7 of 26/02/2026.
It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the monitoring period 22/06/2023 to 08/04/2025 based on the reported emission reductions in the Final Monitoring Report Version 7 of 26/02/2026 for the same period. Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

KBS confirms the following;
Reporting period: From 22/06/2023 to 08/04/2025
Verified and certified emission in the above reporting period:
Gold Standard Voluntary Emission Reductions (GS VERs): 95,214 tCO_2e

GHG emissions reductions and removals verified according to the design document (PDD):

SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit
SDG 13	Climate Action (tCO_2e)	95,214 tCO_2e	0 tCO_2e	95,214 tCO_2e
SDG 7	Affordable and Clean Energy (MWh)	0 MWh/yr	146,765 MWh/yr	146,765 MWh/yr
SDG 8	Decent Work and Economic Growth	0 employee	11 employees	11 employees

SDG 8	Decent Work and Economic Growth	0 employees attending the training	11 employees attending the training	3 trainings

APPENDIX 1: ABBREVIATIONS

S.NO	ABBREVIATIONS	FULL TEXTS
1.	BE	Baseline Emissions
2.	CAR	Corrective Action Request
3.	CDM	Clean Development Mechanism
4.	CER	Certified Emission Reduction
5.	CL	Clarification request
6.	CME	Coordinating/Managing Entity
7.	CO_2	Carbon dioxide
8.	EF	Emission Factor
9.	EIA	Environmental Impact Assessment
10.	ER	Emission Reduction
11.	FAR	Forward Action Request
12.	GHG	Greenhouse gas(es)
13.	GS4GG	Gold standard for Global Goals
14.	KBS	KBS Certification Services Ltd.
15.	LSC	Local stakeholder consultation
16.	PE	Project Emissions
17.	QA/QC	Quality Assurance/Quality Control
18.	tCO_2e	Tonnes of CO_2 equivalents
19.	T&C	Technical & Certification
20.	UNFCCC	United Nations Framework Convention on Climate Change
21.	VVS	Validation & Verification Standard
22.	VVB	Gold Standard Validation and Verification Body

APPENDIX 2: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Personnel Name	Tuğçe Kıratlı				
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒Cercarbono
Qualified to work as					
Team Leader	☒	Technical Expert	☒		
Validator/Verifier	☒	Financial Expert	☐		
Technical Reviewer	☒	Local Expert (Turkey)	☒		
Area(s) of Technical Expertise					
Sectoral Scope	**Technical Area**				
SS: 01: Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources				
SS 13: Waste handling and disposal	TA 13.1. Solid waste and wastewater				
	TA 13.2. Manure				
Approved by (Manager Competence & Training)	Dushyant Parashar				
Approval date	25-03-2024				

Personnel Name	Mr. Ashish Yadav				
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒Other GHG Schemes (Cercarbono, SDvista, VCS CCB)
Qualified to work as					
Team Leader	☒	Technical Expert	☒		
Validator/Verifier	☒	Financial Expert	☐		
Technical Reviewer	☒	Local Expert (India)	☒		
Area(s) of Technical Expertise					
Sectoral Scope	**Technical Area**				
SS: 1 Energy Industries (Renewable/non- renewable)	TA 1.2. Renewables				
SS: 3 Energy demand	TA 3.1 Energy demand				
SS 13: Waste handling and disposal	TA 13.1. Solid waste and wastewater				
Approved by (Manager C&T)	Mr. Dushyant Parashar				
Approval date	28-10-2024				

APPENDIX 3: DOCUMENTS/EVIDENCE REVIEWED OR REFERENCED

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER

1.	Gold Standard	Principles and Requirements	version 2.1 of 31/01/2025	Publicly Available
2.	Gold Standard	Stakeholder consultation and engagement requirements	version 2.1 of 14/06/2022	Publicly Available
3.	Gold Standard	Safeguarding principles & requirements	version 2.1 of 29/06/2023	Publicly Available
4.	Gold Standard	Validation and verification standard	version 2.0 of 12/11/2024	Publicly Available
5.	Gold Standard	Site visit and remote audit requirements and procedures	version 2.0 of 30/05/2023	Publicly Available
6.	Gold Standard	Validation & verification body requirements	version 3.0 of 12/11/2024	Publicly Available
7.	Gold Standard	Renewable energy activity requirements	Version 1.4 of 16/08/2021	Publicly Available
8.	Akbük WPP	Project Design Document	version 15 of 14/02/2024	Project Participant
9.	Akbük WPP	Validation Report	version 2.3 of 14/02/2024	Project Participant
10.	Akbük WPP	Previous Verification Report	version 1.3 of 23/11/2023	Project Participant
11.	Akbük WPP	Monitoring Report	version 1 of 21/03/2025 version 2 of 30/06/2025 version 3 of 08/09/2025 version 4 of 06/01/2026 version 5 of 30/01/2026 Version 6 of 04/02/2026 Version 7 of 26/02/2026	Project Participant
12.	Akbük WPP	"GS436_ER_26022026"	version 1 of 25/03/2025 version 2 of 04/07/2025 version 3 of 12/11/2025 Version 4 of 01/02/2026 Version 5 of 26/02/2026	Project Participant
13.	CDM Executive Board	ACM0002: Grid-connected electricity generation from renewable sources	Version 21.0 of 02/11/2022	Publicly Available

14.	Gold Standard	Monitoring Report Template	Version 1.1 of 14/10/2020	Publicly Available
15.	CDM Executive Board	Tool to calculate the emission factor for an electricity system version	Version 07.0 of 31/08/2018	Publicly Available
16.	CDM Executive Board	Tool for the demonstration and assessment of additionality	Version 07.0 of 23/11/2012	Publicly Available
17.	CDM Executive Board	Tool to determine the remaining lifetime of equipment	Version 1.0 of 16/10/2009	Publicly Available
18.	Energy Market Regulatory Authority	Generation License	date of 18/01/2007	Project participant
19.	Verra	Website : http://vcsprojectdatabase.org/#/home Argument: Verra Database Language: English	Retrieved on: 24/02/2026	Publicly Available
20.	ICR	Website : https://www.carbonregistry.com/explore/projects Argument: ICR Database Language: English	Retrieved on: 24/02/2026	Publicly Available
21.	GCC	Website : https://projects.globalcarboncouncil.com/pages/submitted_projects Argument: GCC Database Language: English	Retrieved on: 24/02/2026	Publicly Available
22.	CerCarbono	Website : https://www.ecoregistry.io/projects-list/cercarbono-co2 Argument: CerCarbono Database Language: English	Retrieved on: 24/02/2026	Publicly Available
23.	The Ministry of Trade and Industry	Regulation of Metering and Testing of Metering Systems	date of 24/07/1994	Publicly available
24.	EMH	Calibration Certificates for the Electricity Meters	Date of 25/06/2015 Date of 04/10/2023	Publicly available
25.	Energy Market Regulatory Authority	Communiqué for Measurement Devices used in the Electricity Market	date of 22/03/2003	Publicly available
26.	TEİAŞ	Electricity Generation Data	For the period of 22/06/2023 - 08/04/2025	Project Participant
27.	Akbük WPP	Annual Report 2023	Date of 17/12/2024	Project Participant

28.	Social Security Insurance	Employment Records	For the period of 22/06/2023 - 08/04/2025	Project Participant
29.	GS4GG	Performance Review Design Certification Renewal	Submitted on 25/03/2025 Date of 23/02/2024	Project Participant
30.	Republic of Türkiye Ministry of Energy	Emission Factor 2020	Date of 20/09/2022	Publicly Available
31.	EPIAS	Electricity Generation Data	For the period of 22/06/2023 - 08/04/2025	Project Participant
32.	Akbük WPP	Logbook	Date of 09/03/2025	Project Participant
33.	Ayen Enerji	Waste Oil Invoices No: 003130 No: 003143	Date of 21/03/2023 Date of 14/05/2024	Project Participant
34.	Ayen Enerji	GS436_430_V1.3_IQ_SDG-Impact-tool_v3	Submitted on 12/01/2026	Project Participant
35.	Çankaya OSGB	Attendance List for H&S Training	22-23/03/2023 18/10/2023 25/03-12/04/2024	Project Participant
36.	AK Yangın	Basic Fire Training	07/12/2024	Project Participant
37.	TEIAS	Meter Change Protocol	Date of 21/04/2024	Project Participant
38.	Aydın Metropolitan Municipality	Wastewater Transfer Records	Date of 25/09/2023 Date of 26/12/2023 Date of 11/01/2024 Date of 26/02/2024 Date of 24/04/2024 Date of 24/06/2024 Date of 06/08/2024 Date of 24/10/2024 Date of 24/02/2025	Project Participant
39.	Akbuk WPP	Garbage Bin Photos	Submitted on 05/09/2025	Project Participant
40.	Akbuk WPP	Logbook for bird nests and carcasses	For the period of 22/06/2023 - 08/04/2025	Project Participant

APPENDIX 4: FINDINGS

Section 1: FAR from the previous validation/verification

FAR ID	1
Section no.	CP Renewal
Date	05/03/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	The following FAR has been raised in the Validation report form for renewal. The duration of the second crediting period is 7 years and start date of the third crediting period will be 19/03/2023, which were found to be in accordance with the GS principles and requirements. However, the credits will be claimed starting from 22 June 2023 in CP3. Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle (for example, a delay of 1 year beyond the first cycle shall mean that no Certified Impact Statements shall be issued for the period of delay). Thus, PD can only claim credits starting from 22 June 2023 in CP3.
Project developer response	Between the 19/03/2023 and 22/06/2023 there will be no issuance of carbon credits from this period.
Documentation provided by PD	-
VVB assessment	It is confirmed by the verification team that no carbon credits were issued from 19/03/2023 and 22/06/2023. **Hence, FAR 01 is closed.**

FAR ID	2
Section no.	GS review -Previous Verification
Date	05/03/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	The complete re validation report was uploaded on 22 June 2023 after the 2nd crediting period end. Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle. Thus PD can claim realized ERs starting from 22 June 2023 in the 3rd crediting period.
Project developer response	Between the 19/03/2023 and 22/06/2023 there will be no issuance of carbon credits from this period.
Documentation provided by PD	-
VVB assessment	It is confirmed by the verification team that no carbon credits were issued from 19/03/2023 and 22/06/2023. **Hence, FAR 02 is closed.**

Section 2: CLs from the verification

CL ID	1
Section no.	Whole Report
Date	23/07/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	Please clarify/revise the listed issues: - SGK Service List is not provided to confirm the number of employees working in the project activity. - GS Review document should be provided to confirm the FAR given in MR. In addition, Val report refers to the same FAR given in the GS Review. If the second FAR still needs to be shown in the report, please ensure it is answered as well. - None of electricity meters supporting documents can be confirmed since they can not be opened. - Please check the training again. The given current situation that 2 trainings were given per year is not in line with the provided supporting documents. - Water quality and quantity: Please add the disposal dates for the parameter. - Solid Waste: Since "source of data" is "Garbage bins' photos", please provide them and revise "Value(s) applied" part of the table. In addition, for waste oil, the given amount of waste oil is not in line with the provided supporting document. - Nest and carcass observation: It is specified that "Assigned personnel will be responsible for observation of project site bi- weekly. The personnel will record their observations and report them to the project manager every 3 months". However, no supporting document is provided. - In Section E.4 of the MR, SDG 6 is not discussed. - In Section E.5 of the MR, the number of employments given for PDD value is not in line. Also, the wastewater discharge value is present only for a year, not the monitoring period. - Logbook photos should be provided.

Project developer response	- SGK records and the Social Security Institution service list were provided. According to the records: In 2023, 10 employees worked on the project. In 2024, 11 employees worked on the project. In 2025, 11 employees are working on the project. Additionally, Asım Erdem Soydan started in 2024. - GS review document and Val report provided. FARs and their answers in the reports were added to MR. - Electricity meters supporting documents submitted - During this monitoring period 3 trainings (2023:1 ,2024:2) conducted. MR is updated. - Disposal dates are added. - Garbage bins photos are provided. - Nest and carcass observation records provided. - SDG 6 is added to section E.4. - Number of employees and wastewater discharge value is updated. - A new logbook was left the current Mukhtar during this this monitoring period. The logbook from the previous monitoring period could not be located due to the change of Mukhtar. However, documentary evidence confirming that the new logbook was delivered to the Mukhtar has been provided
Documentation provided by PD	- SGK1 and SGK2 documents - GS review form and Val report. - Electricity meters change records dated 28/12/2015 and 21/04/2014 - Disposal invoices - Garbage bins photos. - Nest and carcass observation records. - MR document section E.4 - Mr document section E.5 - Mukhtar documents records.
VVB assessment	- SGK records are now provided for the entire crediting period. - FARs are now given in MR correctly. - Meter change protocols are now provided. Calibration record is shared, and necessary changes were made in the MR. - The training information is now corrected. - Water quality and quantity: The disposal dates are now corrected for the parameter. - Solid Waste: "Solid waste collection invoices" are now provided. - Nest and carcass observation: Supporting document is now provided. - In Section E.4 of the MR, SDG 6 is now discussed. - In Section E.5 of the MR, the number of employments given for PDD value is now in line. The actual data is now in line with the current situation. - Logbook photos are now provided. **Hence, CL 01 is closed.**

Section 3: CARs from the verification

CAR ID	1
Section no.	Whole Report
Date	23/07/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	- 06/2023 and 04/2025 could not be verified for EPİAŞ, since daily measurements could not be open because of their long file name. - Please check TEIAŞ data, they are not in line with the provided supporting documentation. - Emission reduction should be rounded down yearly, not monthly. - Calculation of Avoidance of Wastewater Discharge Amount for Water Quality and Quantity: In monitoring plan in ER sheet, it is stated that "Turkey's most recent wastewater data belongs to 2018". However, 2020 data is given. Please also guide with a clear explanation for "Total Electricity Generation by Thermal Power Plants in 2020 (GWh) (2)".
Project developer response	- EPİAŞ screenshot and daily data excel submitted. - TEİAŞ data are revised. - Emission Reduction rounded yearly - The most recent data, 2020, was used when calculating SDG 6. Confusion corrected.
Documentation provided by PD	GS436_ER_03 Epiaş screenshot and daily data excel (06/2023 and 04/2025)
VVB assessment	- 06/2023 daily measurements are provided. 04/2025 data is revised. - 02/2025 data is revised. Import is 8,823.96 MWh and export is 14.45 MWh. - Emission reduction is now rounded down yearly. - "Monitoring plan" tab in ER excel sheet is now revised. **Hence, CAR 1 is closed.**

Section 4: FARs from the verification

FAR ID	>>
Section no.	>>
Date	>>
Status	☐ Open ☐ Closed ☐ Turned to a FAR
Description of FAR	>>
Project developer response	>>
Documentation provided by PD	>>
VVB assessment	>>

DOCUMENT HISTORY

Version	Date	Description
1.0	DD/MM/YYYY	Initial adoption