



# ICR

international  
carbon  
registry

## ICR Review Report

### *Summary*

ICR serves as a framework for climate projects of any size, promoting environmental integrity through accelerating credible action and ensuring credibility, consistency, and transparency in quantification, monitoring, reporting, validation, and verification

## Project Details

<b>Title of project</b>	Albay Çiğiltepe WPP Capacity Addition Project	
<b>ID of project</b>	ICR223	
<b>Project proponent</b>	Olgu Enerji Yatırım Üretim ve Ticaret A.Ş.	
<b>Representative</b>	Sıla DURAN Sekans Danışmanlık Ltd. Şti., Consultant <a href="mailto:sila@sekansdanismanlik.com">sila@sekansdanismanlik.com</a> +90 (532) 438 30 29	
<b>Pre-registration date</b>	28/12/2023	
<b>Version of PDD</b>	5.0	
<b>Date of PDD version</b>	22/01/2025	
<b>Monitoring period</b>	NA	
<b>Methodology(ies) applied and version number</b>	ACM0002: Grid-connected electricity generation from renewable sources - Version 22.0	
<b>Criteria for validation</b>	<input checked="" type="checkbox"/> ICR requirement document v.5.0 <input checked="" type="checkbox"/> ISO 14064-2 <input checked="" type="checkbox"/> Applied methodology, ACM0002, V22.0	
<b>Host country(ies)</b>	Türkiye	
<b>Host country approval</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Sectoral scope of project activity</b>	Scope 1 - Energy industries (renewable - / non-renewable sources)	
<b>Multiple project activities</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Methodology(ies) applied and version number</b>	ACM0002: Grid-connected electricity generation from renewable sources - Version 22.0	
<b>Type (CDR, avoidance, hybrid)</b>	<input checked="" type="checkbox"/> Avoidance	
<b>MRV cycle:</b>	Once for generation up to first verification, every 2 years thereafter.	
<b>Estimated annual average GHG emission mitigation (t CO<sub>2</sub>-e)</b>	127,915	

## Validation/Verification Details

<b>Date of Project design document</b>	22/01/2025	
<b>Version of project design document</b>	05	
<b>Monitoring period</b>	NA	
<b>ID of report</b>	1183	
<b>Date of validation</b>	18/10/2024	

<b>Version number of validation report</b>	03	
<b>Date of version of validation report</b>	29/01/2025	
<b>Independent review</b>	Mr. Sandeep KANDA	
<b>Validation team leader</b>	Mrs. Beyda ALTUNTAŞ	
<b>Validation and verification body</b>	Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.	

## ICR Review Details

<b>Date</b>	15.4.2025
<b>Version of review report</b>	2.0
<b>Version of project design document</b>	5.0
<b>Version number of validation report</b>	03
<b>Review conducted by</b>	Guðmundur Sigbergsson

# 1. Summary

According to ICR process requirements the following documentation is needed for projects that have been validated for registration.

## 1.1 Documentation

Documentation	Available (Y/N) Public/private	Filename	Uploaded	Findings
<b>Project design description</b>	Public	ICR PDD ID223 v4.0.docx	31-10-24 09:23 Christian Johannes	PDD uploaded in docx format. Please upload in pdf format. PP should upload the PDD ICR: v2.0 resolved
	Public	PDD Albay Cigiltepe WPP Capacity Addition Project - v5.0.pdf	Thu, 30 Jan 2025 08:43:43 GMT SILA DURAN	
	Private	ALBAYCIGILTEPE_WPP_Project-Submission-Form-v4.0_v2_11.09.2023.docx	27-12-23 08:20 Ilke Kilic	
	Private	ALBAYCIGILTEPE_WPP_Project-Submission-Form-v4.0_v2_11.09.2023.docx	27-12-23 08:00 Ilke Kilic	
<b>Project design description and monitoring report</b>				
<b>Validation report</b>	Public	ICR ValR ID223 v3.0.pdf	31-10-24 08:28 Christian Johannes	
	Public	ICR ValR ID223 v3.0_tc.pdf	Thu, 30 Jan 2025 08:47:39 GMT SILA DURAN	
	Public	ICR ValR ID223 v3.0_clean.pdf	Thu, 30 Jan 2025 08:47:20 GMT SILA DURAN	
<b>Methodology specific documentation</b>				
<b>Documentation relating to conformity to other criteria</b>				
<b>Representation deed</b>	Private	Albay Cigiltepe WPP_Representation-Deed-v2.0.pdf	Tue, 21 Jan 2025 16:05:05 GMT SILA DURAN	Under Ownership proof. <u>PP Response:</u>

				Moved to “Representation Deed” document type. ICR: v2.0 resolved
<b>Validation plan</b>				Included in the VVB agreement
<b>Ownership proof</b>	Private	ICR-Representation-Deed-v2.0_Albay ĀþiĀĀiltepe.pdf	27-12-23 08:20 Ilke Kilic	Representation deed. Please upload proof of ownership of the actual project.
	Private	Albay Cigiltepe_Generation License.pdf	Tue, 21 Jan 2025 16:07:03 GMT SILA DURAN	
	Private	ICR-Representation-Deed-v2.0_Albay ĀþiĀĀiltepe.pdf	27-12-23 08:00 Ilke Kilic	ICR: v2.0 resolved
	Private	ICR-Representation-Deed-v2.0_Albay ĀþiĀĀiltepe.pdf	27-12-23 07:56 Ilke Kilic	
<b>ER Excel calculation Sheet</b>				
<b>Finance sheet sheet</b> <i>(to be uploaded in case of financial additionality)</i>				
<b>KML file</b>				
<b>Project concept</b>				
<b>Statement of no issuance</b>				
<b>VVB agreement</b>				
<b>Monitoring report</b>				
<b>Verification report</b>				
<b>Validation and verification report</b>				
<b>Methodology concept</b>				
<b>Non-permanence report</b>				
Review report	Private	ICR 223 review report v1.0.docx	Sun, 12 Jan 2025 16:30:06 GMT Guðmundur Sigbergsson	
	Public	ICR 223 review report v1.0.pdf	Sun, 12 Jan 2025 16:29:51 GMT Guðmundur Sigbergsson	
<b>Reversal event report</b>				

<b>Other documents</b>				
Public	Final_ER Calculations_1183 Albay Wind-Val_v3_14-10-2024.xlsx	31-10-24 09:29 Christian Johannes	Needs to be public. <u>PP Response:</u>  Uploaded as a public document.  ICR: v2.0 resolved	
Private	Final_Common Practice Analysis_1183 Albay Wind-Val_v2_09-08-2024.xlsx	31-10-24 09:25 Christian Johannes		
Private	Final_IRR_1183 Albay Wind-Val_v3_09-08-2024_confidential.xlsx	31-10-24 09:24 Christian Johannes		
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 18:43 SILA DURAN	Same document, Please confirm that it's ok to delete duplicate files. Should be filed under VVB agreement.  <u>PP Response:</u>  Duplicate files can be deleted. Agreement is reuploaded under "VVB agreement" document type.  ICR: v2.0 resolved	
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 18:43 SILA DURAN		
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 18:43 SILA DURAN		
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 08:20 Ilke Kilic		
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 08:00 Ilke Kilic		
Private	Signed_Agreement_1183 Albay Wind_Chris Johannes_25.12.2023.pdf	27-12-23 07:56 Ilke Kilic		
Public	ICR 223 review report v1.0_Responded by VVB.docx	Thu, 30 Jan 2025 08:46:03 GMT SILA DURAN		

## 1.2 Registry platform information

<b>Documentation</b>			
<b>Project Information</b>	<b>Completed</b>	<b>Details</b>	<b>Findings</b>
<b>Headline</b>	Y	Albay Çiğiltepe WPP	Please add headline  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>Full Name</b>	Y	Albay Çiğiltepe WPP Capacity Addition Project	Please don't use all CAPS.  <u>PP Response:</u>

			Name of the project is revised. ICR: v2.0 resolved
<b>Short description</b>	Y	The Albay Cigiltepe WPP Capacity Addition Project is an increase capacity addition wind power plant, located in Afyonkarahisar Province, Turkey owned by Olgu Enerji Yatırım Üretim ve Ticaret A.Ş. The generation license of the project was issued by the Energy Market Regulatory Authority (EMRA) on 16/03/2011 for 49 years. The project has an installed capacity of 85.25 MWm/57.60 MWe. The annual emission reduction estimated by the project is 130,677 tonnes of CO <sub>2</sub> .	Max no. characters are 500. Please shorten.  <u>PP Response:</u>  Description of the project is now shortened.  ICR: v2.0 resolved
<b>Is this a grouped project?</b>	N		
<b>Website</b>	Y	www.gurisholding.com.tr/	
<b>Start of project</b>	Y	6/12/2016	Inconsistency from PDD  <u>PP Response:</u>  Corrected  ICR: v2.0 resolved
<b>Project type</b>	Y	ICR program	
<b>Sector</b>	Y	1. Energy industries	Missing.  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>Other sectors</b>	N		
<b>Methodology</b>	Y	ACM0002	Missing  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>Deviation from methodology</b>	N		
<b>Status</b>	Y	Validated	

Project Information	Completed	Details	Findings
<b>Project type</b>	Y	Avoidance/Reduction	
<b>Crediting period renewal</b>	Y	No	Crediting period in PDD 10 year. No renewal allowed  <u>PP Response:</u>  Corrected.  ICR: v2.0 resolved
<b>Host country approval</b>	N	No	
<b>Crediting period start date</b>	Y	6/12/2016	Inconsistency from PDD  <u>PP Response:</u>  Corrected.  ICR: v2.0 resolved
<b>Crediting period</b>	Y	10 years	Inconsistency, 10 years in PDD  <u>PP Response:</u>  Corrected.  ICR: v2.0 resolved
<b>Estimated annual emission reduction</b>	Y	1,279,149 CO <sub>2</sub> -e	Inconsistency from PDD  <u>PP Response:</u>  Corrected.  ICR: v2.0 resolved
<b>MRV Cycle</b>	N	Once for generation up to first verification, every 2 years thereafter.	Missing  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>Project location</b>	<b>Completed</b>	<b>Details</b>	<b>Findings</b>
<b>Host country</b>	Y	Turkey	Missing  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>Geographical region</b>	Y		Missing

			<p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>City</b>	Y	Afyonkarahisar	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>Streetname</b>	Y	Keklicek	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>State / Province</b>	Y	Dinar	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>Zip / Postcode</b>	Y	03400	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>KML</b>	Y	<p>KML File.kml</p> <p>File size: 25.2 KiB</p> <p>Uploaded: 23/03/25 - 20:36</p> <p>Created by: SILA DURAN</p>	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>
<b>Benefits</b>	<b>Completed</b>	<b>Details</b>	<b>Findings</b>
<b>Additionality</b>	Y	Level 1, 2a, 3, 4a	<p>Missing</p> <p><u>PP Response:</u></p> <p>Added.</p> <p>ICR: v2.0 resolved</p>

<b>SDGs targeted</b>	Y	7, 8, 13	Missing  <u>PP Response:</u>  Added.  ICR: v2.0 resolved
<b>People</b>	<b>Role</b>	<b>Details</b>	<b>Findings</b>
<b>People</b>	Auditor	Christian Johannes <a href="mailto:chrjohannes@re-carbon.net">chrjohannes@re-carbon.net</a>	
	Admin	SILA DURAN <a href="mailto:sila@sekansdanismanlik.com">sila@sekansdanismanlik.com</a>	
	Admin	Ilke Kilic <a href="mailto:ilkekilic@hotmail.com">ilkekilic@hotmail.com</a>	Pending acceptance
	Auditor	Beyda Altuntaş <a href="mailto:beyaltuntas@re-carbon.net">beyaltuntas@re-carbon.net</a>	Pending acceptance
	Auditor	Helin Tüzer <a href="mailto:heltuzer@re-carbon.net">heltuzer@re-carbon.net</a>	
<b>Organizations</b>	Owner	Olgu Enerji Yatırım Üretim ve Ticaret A.S.	In the PDD the proponent/owner is identified as Olgu Enerji Yatırım Üretim ve Ticaret A.Ş.  <u>PP Response:</u>  The company that owns the project and its carbon rights is "Olgu Enerji Yatırım Üretim ve Ticaret A.Ş." and the project consultant/developer is "Sekans Energy Co". Since the project design process management work done by Sekans Enerji within the scope of consultancy and the creation of the project in the ICR Registry is done through Sekans Energy's ICR account, "Sekans Energy Co" is currently appears as the project owner. After the ICR credits are issued, the project will be transferred to the account of the project owner "Olgu Enerji".  ICR: v2.0 resolved
	Developer	Sekans Energy Co	Missing. In the PDD the consultant/developer is identified as Sekans Energy Co  <u>PP Response:</u>  The company that owns the project and its carbon rights is "Olgu Enerji Yatırım

			<p>Üretim ve Ticaret A.Ş" and the project consultant/developer is "Sekans Energy Co". Since the project design process management work done by Sekans Enerji within the scope of consultancy and the creation of the project in the ICR Registry is done through Sekans Energy's ICR account, "Sekans Energy Co" is currently appears as the project owner. After the ICR credits are issued, the project will be transferred to the account of the project owner "Olgu Enerji".</p> <p>ICR: v2.0 resolved</p>
	Validation Body	Re Carbon Gözetim Denetim ve Belgelendirme Limited Sirketi	
	Verification body		
<b>Validation and verification</b>	<b>Criteria</b>		
<b>Validation Criteria</b>	<p>ISO 14064-2:2019            ICR requirement document v5.0            Applied methodology</p>		<p>Missing. ICR requirement document v.5.0 and applied methodology identified in the PDD as the criteria</p> <p><u>PP Response:</u>            Added.</p>
<b>Verification Criteria</b>			

## Project summary and validation and verification

Below ICR review provides findings raised during review process of ICR for the below Albay Çiğiltepe WPP Capacity Addition Project. The PP and VVB must address the findings to ensure approval by the International Carbon Registry (ICR).

**General findings** *(Please note: These findings are encountered overall in the document and requires to be corrected)*

1. Fix formatting of PDD and VVR, justify text, fonts, tables, along with the spell check,
2. Registry platform information needs to be checked for consistency.
3. The documents uploaded on the registry platform, kindly ensure that naming of documents is descriptive of content of documents and/or follow naming conventions stipulated.

**ICR v2.0:** Findings have been resolved

1. Project Description			
Observation	Accountability		Response
	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
2. Project Type and Sectoral Scope			
Observation	Accountability		Response
	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
3. Project			
Observation	Accountability		Response
	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status : No Finding</b>			
4. Location			
Observation	Accountability		Response
	PP	VVB	
KML file with location of turbines not uploaded	X		<u>PP Response:</u>

<b>Findings</b>			
The project would benefit from showing locations of turbines.	X		KML file of the project is uploaded to the registry.
<b>Status: Closed</b>			
<b>ICR v2.0: Resolved</b>			
<b>5. Conditions prior to implementation</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>6. Technology applied</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>7. Roles and Responsibility</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>
In the PDD the proponent/owner is identified as Olgu Enerji Yatırım Üretim ve Ticaret A.Ş. and the project developer is identified as Sekans Danışmanlık Ltd. Şti.	X		The company that owns the project and its carbon rights is "Olgu Enerji Yatırım Üretim ve Ticaret A.Ş" and the project consultant/developer is "Sekans Energy Co". Since the project design process management work done by Sekans Enerji within the scope of consultancy and the creation of the project in the ICR Registry is done through Sekans Energy's ICR account, "Sekans Energy Co" is currently appears as the project owner.
<b>Findings</b>			
Please identify project owner and developer in the registry platform according to the PDD	X		
<b>Status: Closed</b>			

			After the ICR credits are issued, the project will be transferred to the account of the project owner "Olgu Enerji".
<b>ICR v2.0: Resolved</b>			
<b>8. Chronological plan/implementation</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>9. Eligibility</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<p><b>PP Response:</b></p> <p>Statement about CORSIA requirements is deleted and corresponding explanation about the eligibility criteria is revised in Section 1.9.</p> <p><b>VVB Response:</b></p> <p>PDD has been revised with deleting of CORSIA para and eligibility criteria of project activity has already been explained in Section 5.1.9 of VR in line with ICR Standard Version 5.0.</p>
The PDD states that the project complies with CORSIA requirements.	X	X	
<b>Findings</b>			
ICR has as of now not been endorsed under the ICAO CORSIA. Please provide evidence of how the project complies with CORSIA requirements	X	X	
<b>Status: Closed</b>			
<b>ICR: v.2.0 resolved</b>			
<b>10. Funding</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<p><b>PP Response:</b></p> <p>Abbreviation of "ODA" is added.</p>
Reference to "ODA"	X		
<b>Findings</b>			
No information found what ODA refers to	X		
<b>Status: Open</b>			

11. Ownership			
	Accountability		Response
Observation	PP	VVB	<u>PP Response:</u>  “Generation License” is now uploaded as a proof of ownership.  <u>VVB Response:</u> Generation License has already been provided by PP as an evidence document of ownership and VVB confirmed that ownership of Albay Çiğiltepe WPP Capacity Addition Project is “Olgu Enerji Yatırım Üretim ve Ticaret A.Ş.” as indicated in Generation License.
Proof of ownership has not been provided on the registry platform.	X	X	
Findings			
Please provide proof of ownership	X	X	
<b>Status: Closed</b>			
ICR: v.2.0 resolved			
12. Other Certifications			
	Accountability		Response
Observation	PP	VVB	<u>PP Response:</u>  The project has no other certification. This information is added and section 1.12 is revised.
No information related to other certification like ISO 9001, 14001, FSC, etc. Reference made to a GS registration which is irrelevant to the section.	X		
Findings			
Provide information about any other certifications	X		
<b>Status: Closed</b>			
ICR: v.2.0 resolved			
13. Double Counting Issuance and Claiming			
	Accountability		Response
Observation	PP	VVB	
No			
Findings			
No			
<b>Status: No findings</b>			
14. Other Benefits			
	Accountability		Response
Observation	PP	VVB	
No			
Findings			

No			
<b>Status: No findings</b>			
<b>15. Host Country Attestation</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>
See section 9 above.	X		Section 1.15 is revised.
<b>Findings</b>			
See section 9 above	X		
<b>Status: Closed</b>			
ICR: v.2.0 resolved			
<b>16. Additional Information</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>17. Crediting (Section 2.1 - 2.4 of PDD)</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>
Inconsistency in start date of project observed and crediting period. See summary on platform information.	X		Start date of the project is corrected in registry platform.
<b>Findings</b>			
Fix inconsistencies in start date of the project	X		
<b>Status: Closed</b>			
ICR: v.2.0 resolved			
<b>18. Safeguards</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>19. Statutory requirements</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			

<b>Status: No finding</b>			
<b>20. Potential negative environmental and socio-economic impacts</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>21. Consultation with interested parties and communication</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>22. Environmental Impact Assessment</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>  EIA Approval and Report is now uploaded to the registry.
Reference made to an EIA.	X		
<b>Findings</b>			
Please upload the EIA to the registry platform.	X		
<b>Status: No findings</b>			
<b>23. Risk Assessment</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>  Section 3.5 is now revised.
In the PDD no risks have been identified or assessed that could substantially affect the project's GHG emissions mitigations.	X	X	
<b>Findings</b>			<u>VVB Response:</u> Section 5.3.5 of VR has been revised in line with all related risk assessment criterias especially after capacity addition conditions.
Please discuss and argue that no regulatory, financial, technical, operational risks can affect the project's ability to meet claimed GHG emission mitigations. Especially consider monitoring has deviation from the estimation.	X	X	
<b>Status: Closed</b>			
ICR: v.2.0 resolved			
<b>24. Methodology (Section 4.1 to 4.4 of PDD )</b>			
	Accountability		Response

<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>25. Additionality (Section 5.1 to 5.7 of PDD)</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<u>PP Response:</u>
Based on information available under Turkey NDCs, i.e. Turkey has taken many steps to significantly reduce energy consumption, development of energy efficiency and renewable energy. Renewable energy is included under national GHG inventory. <i>“Country energy policy has prioritized utilizing renewable energy sources to the maximum extent while decreasing import dependency by improving the security of supply. Türkiye’s main mitigation policy in the energy sector for 2030 is utilizing the energy efficiency and renewable potential at the highest level possible by considering feasibility, market conditions, and energy security. The Renewable Energy Sources Support Mechanism (YEKDEM) and By-Law on Renewable Energy Resource Areas (YEKA) have significantly contributed to the acceleration of renewable energy investments, especially wind and solar power.”</i>	X	X	Section 5.7 is revised.
<b>Findings</b>			<u>VVB Response:</u>
No Level 5 means that a project goes beyond any national contributions toward mitigating climate change. Please consider section.	X	X	Section 5.5.7 of VR has been revised accordingly.
<b>Status : Closed</b>			
ICR: v.2.0 resolved			
<b>26. Baseline Scenario</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>27. Project Boundary</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			

No			
<b>Status: No findings</b>			
<b>28. Quantification of GHG emission mitigations</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>29. Quantification of Net GHG emission and/or removals</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status : No finding</b>			
<b>30. Risk assessment for permanence</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>31. Management of data quality</b>			
	Accountability		Response
<b>Observation</b>	PP	PP	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>32. Monitoring - Monitoring Plan</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			

<b>33. Data and parameters remaining constant</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>34. Data and parameters monitored</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>35. Data and parameters remaining constant</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>36. Appendix I</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No finding</b>			
<b>37. Summary of validation and verification (2.1 to 2.7 of the ValR)</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
1. Reference to ICR Standard Version 5.0 is unclear, likely reference to ICR requirement document v.5.0			
2. No reference is made to ICR validation and verification specifications			
3. Missing reference to ISO 14064-2.			
4. Unclear the purpose of reference to CDM Project Standard for Project Activities version 3.0			

5. No reference made to section 5.1.7 relating to materiality.			
<b>Findings</b>			
1. Fix reference to ICR requirement document v.5.0 2. Make reference to ICR validation and verification specifications 3. Make reference to ISO 14064-2 4. Clarify the purpose of the CDM project standard for project activities version 3.0 5. Consider referring in the context of this section also specifically to ICR validation and verification specifications. Further consider section 5.1.7 in ICR validation and verification specifications regarding materiality threshold.			
<b>Status: No findings</b>			
<b>38. Validation activities (Section 4.1 to 4.8 of the ValR)</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	
No			
<b>Findings</b>			
No			
<b>Status: No findings</b>			
<b>39. Independent Review</b>			
	Accountability		Response
<b>Observation</b>	PP	VVB	<b><u>VVB Response:</u></b>
1. Unclear what GHGRS acronym stands for 2. In the context of the ValR “the ITR makes the decision on whether or not to confirm the claim”, claim is not defined specifically.		X	1. “GHGRS” term has been defined in section 6 of VR. 2. “claim” term has been defined in Section 6 of VR.
<b>Findings</b>			3. “Technical Review and Team Performance Evaluation Form” has been prepared by taken into account the ISO 14064-3:2019 Standard. This has been indicated in section 6 of VR.
1. Define GHGRS 2. Define “claim” in the context of the ValR 3. Consider if all items from a)-h) from section 8 in ISO 14064-3 have been covered.		X	
<b>Status: Closed</b>			
<b>ICR: v.2.0 resolved</b>			
<b>40. Validation/verification Opinion</b>			

Observation	Accountability		Response
	PP	VVB	<b><u>VVB Response:</u></b>
<ol style="list-style-type: none"> <li>1. Reference to ICR Version 5 is unclear, likely reference to ICR requirement document v.5.0</li> <li>2. No reference is made to ICR validation and verification specifications</li> <li>3. Unclear the purpose of reference to CDM Project Standard for Project Activities version 3.0</li> <li>4. Unclear what EB-guidance refers to</li> <li>5. Possible typo “Validation of the GHG statement was conducted in accordance with ISO 14064-2” referring to ISO 14064-3 (and ICR validation and verification specifications)</li> <li>6. Unclear the intention of the statement “Article 12 of the Kyoto Protocol, the Modalities and Procedures for CDM (Marrakesh Accords) and the subsequent decisions and guidance by the COP/MOP and the CDM Executive Board]” relating to the validation of the ICR project.</li> </ol>		X	<p>1. Reference to ICR requirement has been corrected throughout the Validation report.</p> <p>2. ICR validation and verification specifications have been referenced in the validation report.</p> <p>3. Reference to CDM Project Standard for Project Activities version 3.0 have been removed from the validation report.</p> <p>4. EB-guidance stands for CDM Executive Board guidance, and it refers to CDM Executive Board decisions in conclusion to their Executive Board meetings.</p> <p>5. Typo has been removed and ICR validation and also verification specifications Version 1.0 has been referenced.</p> <p>6. Statement has been removed.</p>
<p><b>Findings</b></p> <p>Consider sections 9.2 and 9.3 in ICR validation and verification specifications for types of opinions and content of the opinion.</p> <ol style="list-style-type: none"> <li>1. Fix reference to ICR requirement document v.5.0</li> <li>2. Make reference to ICR validation and verification specifications</li> </ol>		X	
<p><b>Status: Closed</b></p>			
<p><b>ICR: v.2.0 resolved</b></p>			