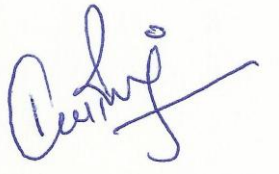


Validation report form for GS4GG project activity
(Gold Standard for Global Goals)

BASIC INFORMATION

Title of the project activity	Boreas-1 Enez Wind Power Plant
Version number of the validation report	3.0
Completion date of the validation report	15/07/2025
Version numbers of the PDD to which this report applies	04
Completion date of the PDD to which this report applies	01/07/2025
Project Participants and any communities involved	-Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.
Project Representative	Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.
Host Country (ies)	Turkiye
Sectoral scope	01
Applied methodologies and standardized baselines	AMS-I.D. - Grid connected renewable electricity generation, Version 18.0
Activity Requirements applied	<input type="checkbox"/> Community Services Activities <input checked="" type="checkbox"/> Renewable Energy Activities <input type="checkbox"/> Land Use and Forestry Activities/Risks & Capacities <input type="checkbox"/> N/A
Scale of the project activity	<input type="checkbox"/> Micro scale <input checked="" type="checkbox"/> Small Scale <input type="checkbox"/> Large Scale
Estimated SDG Impacts	SDG 13: 32,049 Annum average Emission reduction SDG 7: 52,941.132 MWh annually SDG 8: 10 jobs generated annually 3 number of trainings

Name and UNFCCC reference number of the VVB	Earthood Services Limited E-0066
Name, position and signature of the approver of the validation report	 Dr. Kaviraj Singh, CEO

SECTION A. Executive summary

The project activity titled “Boreas-1 Enez Wind Power Plant” is a small-scale wind power project which is operated by “Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.,” in country of Turkey. The project is making use of local resources for its energy generation to meet the increasing demands.

The project activity aimed at the installation and operation of a small-scale wind power plant with an installed capacity of 15 MW which consists of 6 Nordex N90 wind turbines with a rated power of 2.5 MW each. The Boreas-1 Enez Wind Power Plant is located within the boundaries of Enez district in Edirne province, northwestern Türkiye. The project activity primarily aims at reducing GHG emissions through the utilisation of renewable energy (wind) for generation of electricity. The wind power plant under construction is estimated to generate an average of 52,941.132 MWh of renewable energy per year. The electricity generated from project activity will displace equivalent electricity generated from the grid-connected power plants which is predominantly fossil-fuel based thereby resulting in an estimated emission reduction of 224,346 VERs in the entire crediting period and was estimated annual emission reduction of 32,049 VERs. The project developer of the project activity is Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.

Parameter	Validated information
GS ID of the PA	GS 702
Title of the PA	Boreas-1 Enez Wind Power Plant
Methodology applied	AMS-I.D. - Grid connected renewable electricity generation, Version 18.0
Crediting period	7 years, Renewable: Twice

In absence of the project activity the power supplied to the grid is generated by the fossil fuel-based power plants, thus the activity ensures that renewable energy is integrated into the national grid of Türkiye.

The project activity under renewal of crediting period is a wind power project and the start date of the project activity is 26/01/2009 on which the validation of EM contract with the second down payment and bank letter was done which was verified from the remote audit/27/ and review of the registered PDD/03/. The commissioning date of the project activity is 09/04/2010, as verified from the provisional acceptance certificate/31/, however the start date of the first crediting period is from 25/04/2011 to 24/04/2018 which is two years before the registration date as per the GS guidelines while the start date for the second crediting period is 18/03/2019 and end date being 17/03/2026 which is verified from the Verification Report/32/. Also, the 01/05/2025 is considered as the start date of the third crediting period while 30/04/2032 as the end date.

There has been a disruption in the continuity of the crediting period timeline mainly due to a delay in the start of the second crediting period. 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 accordingly, the start date of the third crediting period is considered as 01/05/2025, as indicated on the GS Assurance Platform confirmed and verified by the validation team.

The project activity envisages an annual emission reduction of 32,049 VERs under SDG 13, by generating 52,941.132 MWh of renewable energy per year under SDG 7 and estimates to generate 10 jobs and 3 trainings in the crediting period under SDG 8.

Scope of Validation

The scope of the services provided by Earthood Services Limited is to perform renewal of crediting period of the Project Activity titled "Boreas-1 Enez Wind Power Plant". The scope of the revalidation is to assess the claims and assumptions made in the final PDD/01/ against the UNFCCC's CDM and GS4GG criteria, including but not limited to CDM VVS/17/ GS4GG Principles and requirements for GS4GG/05/, GS4GG Renewable activity requirements/06/ and applied methodology, AMS-I.D, version 18.0/04/,GHG Emissions Reduction & Sequestration Product Requirements/13/.

Validation Process

The validation process is undertaken by the validation team that involves the following:

1. The desk review of documents and evidence submitted by the project participant in the context of GS4GG criteria along with the reference CDM rules and guidelines.
2. Undertaking remote site visits and conducting interviews/interactions with the representatives of the Project developer.
3. Reporting audit findings concerning clarifications and non-conformities and the closure of the findings, as appropriate,
4. Preparing a draft validation report for the registration of the project activity complying with the Gold Standard requirements.
5. An independent Technical Review team reviews the validation report prepared by the validation team. The final validation report that is accepted by Technical Reviewer is then approved on behalf of Earthood Services Limited and processed further as per GS4GG procedures.

Conclusion

The review of the PDD, supporting documentation and subsequent follow-up actions have provided Earthood with sufficient evidence to determine the fulfilment of stated criteria. Earthood is of the opinion that Project activity titled "Boreas-1 Enez Wind Power Plant" as described in the PDD/01/ meet all relevant requirements of GS4GG, the regulations of the host country i.e. Türkiye and has correctly applied Methodology AMS-I.D. version 18.0/04/ for Grid-connected electricity generation from renewable sources. Therefore, the activity is deemed to be a valid project activity and is thus being requested for registration (renewal of crediting period).

SECTION B. Validation team, technical reviewer and approver
B.1. Validation team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	Remote Audit*	Interviews	Validation findings
1.	Team Leader	IR	Verma	Anurag	Central office	Y	Y	Y	Y
2.	GS Approved Auditor	IR	Verma	Anurag	Central office	Y	Y	Y	Y
3.	Validator/Trainee TL	IR	Paul	Austin	Central Office	Y	Y	Y	Y

4.	Technical Expert (TA 1.2)	IR	Verma	Anurag	Central office	Y	Y	Y	Y
5.	Local Expert	EI	Agriman	Kubra	Central office	Y	Y	Y	Y

B.2. Technical reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g.name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Varshney	Divij	Central office
2.	TA Expert to TR (TA 1.2)	IR	Varshney	Divij	Central office
3.	Approver	IR	Singh	Kaviraj	Central office

SECTION C. Means of validation

C.1. Desk/document review

The validation of the Project Activity is performed primarily as a document review of the PDD/01/, ER sheet/02/, and independent research on several platforms. The cross checks are performed between information provided in the PDD and information from sources other than those used, if available, the validation team's sectoral or local expertise and, if necessary, independent background investigations.

The complete list of documents/evidence assessed by validation team is included under Appendix 3.

C.2. Remote site inspection

Duration of Remote Audit: 11/04/2025				
No.	Activity performed remotely	Site location	Date	Team member
1.	Opening Meeting: Introduction, scope and objective of work, roles and responsibilities of audit team, resources required, and any concerns from Project developer.	Enez district in Edirne province, northwestern Türkiye	11/04/2025	Anurag Verma, Austin Paul and Kubra Agriman
2.	Discussion on the Project Activity (Technology, Location and Implementation, SDGs, EIA reporting)			
3.	Local Stakeholder Consultation process, feedback, interviews with local stakeholders (end users/supplier etc.), and SD matrix.			
4.	Choice and applicability of baseline methodology(ies)			

5.	Project boundary and emission sources included in the project boundary.			
6.	Baseline identification			
7.	Parameter fixed Ex-ante and Baseline emissions, Project emissions and Leakage calculation			
8.	Review of evidence and supporting documents			
9.	Monitoring plan (feasibility of monitoring arrangements described in PSF, QA/QC procedures, responsibility of implementation of monitoring plan, data recording & storage procedures)			
10.	Operational lifetime of the project activity, Start date of the project activity, Crediting period			
11.	Environmental impacts and need of EIA			
12.	Compilation of the findings by Auditor/s (CARs/CLs)			
13.	Closing Meeting: Submission of the audit findings to the client and agreement on the issues raised and agreement on timelines.			

The GS validation report has transparently justified the site visit approach which was remotely attended by Local Expert + Verifier under the supervision of the Team Leader.

As per GS4GG Site Visit and Remote Audit Requirements and Procedures version 2.0, paragraph 6.1/11/, section 3.2.1 which states that "A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project" and this project activity involves design certification renewal thus validating the fact that no physical site visit is required in the same.

It is to be noted that the remote audit was conducted in presence of Local Expert, Verifier, and Team Leader and a local personnel member from the Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş. (Project Developer) was present at the plant site to provide us with the site pictures of the plant site which helped in visual cross-checks such that VVB was able to reach a reasonable level of assurance.

C.3. Interviews

No	Interviewee			Date	Subject	Team member		
	Last name	First name	Affiliation					
1.	Balat	Baris	Chief Executive Officer - Erguvan	11/04/2025	Project Implementation, ER calculations, Calibrations requirements	Anurag Verma, Austin Paul and, Kubra Agriman		
2.	Ayhan	Ilker	Plant Manager BOREAS		Project Implementation, ER calculations, Calibrations requirements			
3.	Koc	Dr. Eyuphan	Chief Research Officer - Erguvan		Project Implementation, ER calculations, Calibrations requirements			
4.	Semdino glu	Ece	Environmental Engineer - Erguvan		Project Implementation-Grievance mechanism, environmental, social and SDGs achieved		Anurag Verma, Austin Paul and, Kubra Agriman	
5.	Karakaya	Muzaffer	Hisrali Village Headman		11/04/2025		Participation in LSC meeting, Topics discussed in LSC meeting, Feedback regarding the PA	Anurag Verma, Austin Paul and, Kubra Agriman
6.	Irдем	Ahmer	Sergeant village headman					
7.	Eagle	Nauaf	Local Stakeholder					

The VVB has obtained the interviewees' consent during the remote audit/27/ to include their names in the public verification report and the interviewees demonstrated no objection towards its inclusion.

C.4. Sampling approach

The project activity does not required sampling and hence no sampling approach was applied.

C.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of validation of compliance	No. of CL	No. of CAR	No. of FAR
Compliance with PDD form	-	CAR#01 CAR#02	-
General description of the Project activity	-	CAR#02	-

Application of methodologies and standardized baselines	-	CAR#03	
<ul style="list-style-type: none"> Reference to methodologies and standardized baselines 	-	-	-
<ul style="list-style-type: none"> Project boundary, sources and GHGs 	-	-	-
<ul style="list-style-type: none"> Baseline scenario 	-	CAR#03	-
Estimation of emission reductions or net anthropogenic removals	-	-	-
<ul style="list-style-type: none"> Equations and parameters applied to calculate GHG emission reductions or net anthropogenic GHG removals 	-	-	-
<ul style="list-style-type: none"> Data and parameters fixed ex ante 	-	-	-
<ul style="list-style-type: none"> Ex ante calculation of GHG emission reductions or net anthropogenic GHG removals 	-	-	-
Monitoring plan	-	-	-
<ul style="list-style-type: none"> Data and parameters to be monitored 	-	-	-
<ul style="list-style-type: none"> Description of the monitoring plan 	-	-	-
Start date, crediting period type and duration	-	-	--
Environmental impacts	-	-	-
Local stakeholder consultation (Interviews)	-	-	-
Remote Survey	-	-	-
Sustainable development indicators	-	CAR#03	-
Safeguarding Principles	-	-	-
Double counting	-	-	-
Grievance mechanism	-	-	-
Estimated annual Emission Reductions	-	-	-
Others (GS Standard Renewable Energy Activity Requirements)	-	CAR#02	-
Total	00	03	00

SECTION D. Validation findings

D.1. Compliance with PDD form

Means of validation	The PDD/01/ have been prepared using the applicable version of GS4GG PDD template, i.e., version 1.5/08/. It has been checked from the GS website that the form used is the appropriate and applicable for this project activity. Each section of the PDD/01/ was also checked with the GS4GG PDD template guidelines/08/ and requirements were met in the PDD/01/.
Findings	CAR#01 and CAR#02 were raised and resolved successfully
Conclusion	The PDD/01/ has been found to be completed using the valid version of the PDD form template/08/. The information that is transferred in the current version of PDD/01/ is materially the same as that in the registered PDD/03/, and in line with the GS4GG principle & requirements/05/.

D.2. General description of the PA

Means of validation	<p>The project activity involves electricity generation using wind power plant, replacing the equivalent amount of electricity from the national grid of the host country, i.e Türkiye, thereby leading to a reduction in atmospheric CO₂ emission emitted from the fossil fuels-based power plants.</p> <p>The project activity is being developed by Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.</p>
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Title of PA	Boreas-1 Enez Wind Power Plant
GS ID	GS 702
Project Developer	Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.

The location of the project activity is in Enez district of Edirne province, Türkiye. The location of the project activity site as described under section A.2 of the PDD/01/ is verified through the provisional acceptance certificate/31/ and forest permits/36/. The project site boundary coordinates as confirmed from the google earth maps/19/ and verified from the remote audit/27/.

The technology under section A.3 of the PDD/01/ is the installation of 15 MW wind power plant the project consists of six Nordex N90 wind turbines, each with a rated power of 2.5 MW and an 80-meter hub height in Enez district of Edirne province, Türkiye which has been verified through the google earth maps/19/ and verified from the remote audit/27/.

An important point to address here is that the project capacity initially is 15 MW (small-scale project) when it got registered with GS and its current capacity is 20 MW (large-scale project). It was discussed during the "GS4GG Renewal of Crediting Period Review" (Comment/Request 2, Clause 1) whether there would be a change in the project's methodology (i.e. AMS-I.D.) due to the capacity addition. It was responded by the project developer and the VVB at that time that the design change request was rejected because the 1-year deadline period for T7 and T8 turbines with GS4GG, which caused the project capacity increase, was missed and therefore emission reductions calculations would be made with 15 MW capacity. This answer was accepted by GS4GG, and the finding was closed during the review period which is verified from the verification report version 3.0 dated 06/12/2024/32/.

The wind power plant generates wind renewable electricity which is supplied directly to the Turkish national electricity grid via the Enez TM 154 kV substation through a 10 km transmission line.

Technology Description	Details
Turbine Manufacturer and Model	Nordex N90/2500 HS
Number of Turbines	6 units
Installed Capacity per Turbine	2.5 MW each
Total Installed Capacity	15 MW (registered Gold Standard capacity)
Hub Height	80 meters
Rotor Diameter	90 meters
Swept Area	6362 m ²
Cut-in / cut-out wind speed Wind class	3.0 - 25.0 m/s
Frequency	50 Hz
Generator Type	Asynchronous double fed

In the baseline scenario the main source of emission was found to be CO₂ as electricity generated mainly through fossil fuel dominated national power plants whereas in project scenario the electricity was generated by the wind power plant thereby reducing the CO₂ emissions. Thus, non-application of global warming project in this project activity was found to be acceptable as the project boundary includes emissions from on-site electricity in the project scenario as per applied

methodology, however electricity generated from grid connected wind power plant is being used.

The Project activity is expected to supply an average of 52,941.132 MWh of clean energy to the grid annually over the crediting period.

The wind power plant will evacuate power generated to national grid of Türkiye. No sampling approach was applied, as it was not required by the applied methodology.

The legal owner of wind power plant is Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş. as verified from the generation license/29/ and provisional acceptance certificate/31/.

Implementation status:

The start date of the project activity is taken as 26/01/2009 as on this day of the validation of EM contract with the second down payment and bank letter verified from the registered PDD/03/. The commercial operation of the plant is 09/04/2010 verified from the Provisional Acceptance Protocols of the Wind Turbines/42/. But however, the start date of the first crediting period is from 25/04/2011 with its end date as 24/04/2018. The crediting cycle length of the activity is 7 years renewable twice as described under section C of the PDD/01/.

The project envisages an annual emission reduction of 32,049 tCO₂e under SDG 13, by generating 52,941.132 MWh of renewable energy per year under SDG 7, generating about 10 permanent jobs per year under SDG 8 and 3 trainings were provided.

Scale of the project

The project activity is identified as a small-scale project in section A.4 of the PDD/01/ applying CDM small-scale methodology AMS-I.D., v.18/04/. The total capacity of the wind power plant is 15 MW. As per the para 3.3.2.b.i.a of the Renewable energy activity requirements, version 1.4/06/, For applying GS approved methodologies for quantification of GS VERs/CERs, 'small scale' is defined as per the indicated type, as follows -Renewable energy Project with a maximum output capacity of 15 MW. Therefore, the PD has correctly identified the scale of the PA as small scale as the estimated MW for the PA are less than or equal to 15 MW, which has been verified through the Provisional Acceptance Certificate/31/.

No-ODA

Türkiye is a part of the DAC list of ODA Recipients of OECD which has been verified by the assessment team through the no ODA declaration/21/.

Local stakeholder consultation:

The physical stakeholder consultation was conducted on 29/04/2009 to judge the assess the accuracy and reliability of the information provided. The key topics covered in the interviews included:

- Installed technology and monitoring equipment (e.g., electricity meters)
- Project implementation and operational aspects
- Assessment of the baseline scenario
- Staff training procedures
- Calibration procedures for monitoring equipment

	<ul style="list-style-type: none"> • Monitoring system and data management • Data collection, recording, and reporting procedures • QA/QC procedures • Compliance with GS eligibility criteria • Emission reduction calculations values • Evaluation of ex-post parameter • Feedback from local stakeholders regarding project implementation <p>This local stakeholder consultation process took place on 29/04/2009 and the detailed assessment of the local stakeholder consultation has been provided in section D.7 of this report.</p> <p>Grievance Mechanism: A detailed document establishing the Local community Grievance Mechanism has been shared by the PD/26/. The grievance mechanism by the PD includes: 1. Maintaining physical grievance expression process logbooks at sites.</p>
Findings	No findings were raised.
Conclusion	<p>The validation team confirms that the information provided in the PDD/01/ is complete and correct concerning the description of technology(ies) and/or measures to be used and is following the GS4GG principles and requirement/05/.</p> <p>The validation team confirms that:</p> <ol style="list-style-type: none"> 1. The validation team has conducted a thorough and independent assessment of the implementation of the PA against the GS4GG principles and requirements. 2. The validation team has assessed both quantitative and qualitative information on GHG emission reduction or net anthropogenic GHG removals provided in the programme documentation. 3. The validation team has assessed that the implementation and operation of the PA, and the steps taken to report GHG emission reductions or net anthropogenic GHG removals comply with the relevant GS4GG principles and requirements. 4. The validation team has assessed that the data collection system meets the requirements of the monitoring plan is as per the applied methodology. <p>Thus, the implementation of the project activity is meeting the requirements of CDM PS for PA/18/, GS4GG Principles and Requirements, version 1.2/05/, GS4GG renewable energy activity requirements v.1.4 /06/ as well as of the applied methodology AMS-I.D., v.18/04/.</p>

D.2.1. Assessment of the eligibility of the PA under Gold Standard

Means of validation	<p>Paragraph 3.1.1 of the GS4GG Principles and Requirements, version 1.2/05/ includes the general criteria that applies to all the projects seeking Gold Standard Certification. The project activity comprises of renewable energy generation through installation of a wind power plant therefore the eligibility is assessed against section 2.1.3 of "GS4GG Renewable Energy Activity Requirements – v1.4/06/ as well.</p> <p>The demonstration of the PA meeting the eligibility criteria has been represented below:</p>	
	Eligibility Criteria	Assessment
	Type of Project	The project is a wind power plant project

		and is already implemented and registered under GS. The scope of this report is renewal of crediting period for the project activity. It is a WPP and falls under GS eligible project types. The project is in total compliance with the para 4.1.3 of GS principle and requirements/05/.
	Location of Project	The location of project is Turkey and is already registered under GS. Information regarding location in section A.2 has been consistent with the generation licence/29/ and geo coordinates/19/.
	Project Area, Project Boundary and scale	The project activity is implemented within the boundaries of of Enez district in Edirne province, northwestern Türkiye. The scale of the project is small scale as per para 119 of CDM PS for PA/18/ and para 3.3.2 of the Renewable activity requirement/06/.
	Host Country Requirements	The project is in total compliance with applicable Turkey's legal, environmental, ecological and social regulations, which has been verified through EIA Certificate/23/ and Forest permits/36/.
	Contact Details	The contact details provided are found to be consistent between the final PDD/01/ provided by the PD.
	Legal Ownership and other rights	The legal rights of the carbon credits are owned by the Project Developer, which is by Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş. This has been verified through Generation License/29/ and provisional acceptance certificate/31/.
	ODA Declaration	It has been confirmed from the ODA declaration/21/ letter that no Official Development Assistance has been sought for the project activity. This is in accordance with GS4GG Principles and Requirements/05/ paragraph 3.1.1 (h)/05/.
		Therefore, the project activity meets the eligibility criterion.
	All the conditions listed under principles and requirements /05/, and Renewable energy activity requirements/06/ have been correctly listed under section A.1.1 of the PDD/01/. Thus, the PA is meeting the eligibility criteria for inclusion under the gold standard.	
Findings	No findings were raised	
Conclusion	The VVB has accepted and validated the general eligibility criteria that applies to all projects seeking Gold Standard Certification. The eligibility of the project activity is found to be valid in accordance with the section 3.1.1 of GS4GG principles and requirements version 1.2/05/.	

D.3. Application of methodologies and standardized baselines

D.3.1. Reference to methodologies and standardized baselines

Means of validation	<p>The methodology applied for the PA is CDM approved methodology AMS-I.D. Version 18.0/04/ and tools:</p> <ul style="list-style-type: none"> • Tool 01/Version 7.0 "Tool for the demonstration and assessment of additionality" • Tool 07/ Version 7.0 "Tool to calculate the emission factor for an electricity system" <p>The applicability conditions of the applied methodology/04/ and the applied tools are validated below:</p>		
	Applicability Criteria as per methodology	Justification from PD	VVB Assessment
	Applied Methodology: AMS-I.D, version 18.0		
	<p>This methodology is applicable to project activities that (a) install a Greenfield plant; (b) Involve a capacity addition in (an) existing plant(s); (c) Involve a retrofit of (an) existing plant(s); (d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or (e) Involve a replacement of (an) existing plant(s).</p>	<p>The project activity involves installation of a new power plant at a site where there was no renewable energy power plant operating prior to the implementation of the project activity. The proposed project activity is a greenfield project activity.</p>	<p>The project activity is a greenfield renewable energy activity with an installation capacity of 15 MW as described under section A.1 of the PDD/01/ and verified from the provisional acceptance certificate/31/ and remote audit/27/ therefore the applicability criterion is met.</p>
	<p>Hydro power plants with reservoirs that satisfy at least one of the following conditions are eligible to apply this methodology: (a) The project activity is implemented in an existing reservoir with no change in the volume of reservoir; (b) The project activity is implemented in an existing reservoir, where the volume of reservoir is increased and the power density of the project activity, as per definitions given in the project emissions section, is greater than 4 W/m² ; (c) The project activity results in new reservoirs and the power density of the power plant, as per</p>	<p>The project is a wind power plant this criterion is not applicable to the proposed project activity.</p>	<p>The project activity is a wind power plant. Therefore, all conditions (a),(b) and (c) are not applicable.</p>

	<p>definitions given in the project emissions section, is greater than 4 W/m²</p>		
	<p>If the new unit has both renewable and non-renewable components (e.g. a wind/diesel unit), the eligibility limit of 15 MW for a small-scale CDM project activity applies only to the renewable component. If the new unit co-fires fossil fuel, the capacity of the entire unit shall not exceed the limit of 15 MW.</p>	<p>The project has only renewable components with an installed capacity equal to 15 MW.</p>	<p>The project activity is a wind power plant comprises only renewable components, therefore this criterion is not applicable.</p>
	<p>Combined heat and power (co-generation) systems are not eligible under this category.</p>	<p>The project does not involve combine heat and power generation activity</p>	<p>The project activity is a wind power plant; therefore, this criterion is not applicable.</p>
	<p>In the case of project activities that involve the capacity addition of renewable energy generation units at an existing renewable power generation facility, the added capacity of the units added by the project should be lower than 15 MW and should be physically distinct¹ from the existing units.</p>	<p>Since the proposed project activity does not involve addition of renewable energy generation units at an existing renewable power generation facility, this criterion is not applicable to the proposed project activity.</p>	<p>The project activity is a wind power plant. It does NOT involve the capacity addition of an existing renewable power generation facility. Therefore, this criterion is not applicable.</p>
	<p>In the case of retrofit, rehabilitation or replacement, to qualify as a small-scale project, the total output of the retrofitted, rehabilitated or replacement power plant/unit shall not exceed the limit of 15 MW.</p>	<p>Since the proposed project activity does not involve retrofit or replacement, this criterion is not applicable to the proposed project activity.</p>	<p>The project activity is installation of 15 MW wind power plant with no retrofit, rehabilitation or replacement taken place. Therefore, this criterion is not applicable.</p>
	<p>In the case of landfill gas, waste gas, wastewater treatment and agro-industries projects, recovered methane emissions are eligible under a relevant Type III category. If the recovered methane is used for electricity generation for supply to a grid then the baseline</p>	<p>The project activity does not involve the recovery or utilization of methane from landfill gas, waste gas, wastewater treatment, or agro-industrial processes. As such, the applicability condition related to recovered methane emissions under Type III categories is not</p>	<p>The project activity involves installation of a wind power plant; therefore, this criterion is not applicable.</p>

	<p>for the electricity component shall be in accordance with procedure prescribed under this methodology. If the recovered methane is used for heat generation or cogeneration other applicable Type-I methodologies such as "AMS-I.C.: Thermal energy production with or without electricity" shall be explored.</p>	<p>relevant. Furthermore, the project does not involve the generation of heat or operate as a co-generation system. Therefore, there is no need to explore applicability under AMS-I.C. ("Thermal energy production with or without electricity"), and this applicability condition is not applicable to the Boreas-1 WPP</p>	
	<p>In case biomass is sourced from dedicated plantations, the applicability criteria in the tool "Project emissions from cultivation of biomass" shall apply.</p>	<p>The project does not use biomass as a fuel source and does not involve sourcing from dedicated biomass plantations. Since the energy generation is based entirely on wind energy, there is no cultivation, harvesting, or combustion of biomass. Therefore, the applicability criteria concerning the use of the "Project emissions from cultivation of biomass" tool is not applicable to this project activity.</p>	<p>The project activity involves installation of a wind power plant and does not use any biomass therefore, this criterion is not applicable.</p>
Findings	No findings were raised		
Conclusion	The validation team confirms that the project activity is likely to meet all the applicability conditions of the applied Methodology AMS-I.D. Version 18.0/04/, the applied methodological tools and the standardized baseline.		

D.3.2. Project boundary, sources and GHGs

Means of validation	<p>The project boundary applicable to the project activity is defined as per the para 18 of the CDM approved small scale methodology AMS-I.D. Grid-connected renewable electricity generation version 18.0/04/, "The spatial extent of the project boundary includes the project power plant, and all power plants connected physically to the electricity system that the power plant is connected to"</p> <p>The project boundary as defined by section 5.1 of the applied methodology/04/ encompasses the site of the project activity and all the plants connected to national grid.</p> <p>The source and GHG for the baseline emissions is CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity whereas CH₄ and N₂O are being excluded in the baseline emission calculations as per the AMS-I.D. methodology. Also, project emissions in form of CO₂ gas are being generated from the use of diesel generators at the project site,</p>
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	mainly to supply auxiliary power during the grid outages or maintenance periods that are being calculated in line with CDM Tool 03: "Tool to calculate project or leakage CO ₂ emissions from fossil fuel combustion" while CH ₄ and N ₂ O are being excluded from the project emission calculations. The sources and GHGs considered in the project boundary have been appropriately included in the section B.3 of the PDD/01/.
Findings	No findings were raised
Conclusion	The project boundary, sources and GHGs have been determined in line with the applied methodology/04/.

D.3.3. Baseline scenario

Means of validation	<p>PD has applied an approved baseline as per para 19 of the applied methodology. In line with the applied methodology/04/, the baseline scenario in the project area is "that the electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid."</p> <p>The project activity involves installation of a wind power plant of total installed capacity of 15 MW. Turkish national grid relied mainly on the use of non-renewable energy sources for their electricity need. In the absence of above activity, the electricity would have been generated from operation of grid-connected power plants and by the addition of new generation sources into the grid.</p> <p>Thus, the baseline scenario for the project activity is generation of the same amount of electricity through operation of existing power plants connected to the as well as installation of the new power plants in the Turkish Grid.</p> <p>The information provided in the PDD/01/ was verified from the remote audit /27/and found to be consistent. Hence, choosing National grid of Turkiye as a baseline scenario is found to be appropriate. The baseline scenario applied in the PDD/01/ was compared to requirements of the baseline described in the applied methodology/04/ and found consistent. Small amount of project emission and no leakage emissions were considered in the PDD/01/ which is in-line with the applied methodology/04/.</p> <p>The following ex-ante parameters were used to estimate baseline emissions of the project activity:</p>			
	<table border="1"> <thead> <tr> <th>Parameters</th> <th>VVB Assessment</th> </tr> </thead> <tbody> <tr> <td>EF_{CM,y} (Combined margin CO₂ emission factor for the project electricity system in year y)</td> <td> <p>VVB has assessed the final PDD/01/ and confirmed that Operating Margin value of 0.7108 tCO₂/MWh is taken from publicly available national data published by the Turkish Ministry of Energy and Natural Resources in year 2022 as confirmed from the document that the calculation period for it was the year 2022 which got published on 26/11/2024 which validates the fact that the report for the calculation period 2025 has not being released yet thus making it the latest version till date.</p> <p>Further VVB also confirms that the Build Margin emission factor value as 0.2895 tCO₂/MWh which is clearly stated in the PDD for the second crediting period found to be in line with paragraph 72(a) of Tool07 Version 7.0, which states that "for the third crediting period, the build</p> </td> </tr> </tbody> </table>	Parameters	VVB Assessment	EF _{CM,y} (Combined margin CO ₂ emission factor for the project electricity system in year y)
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EF _{CM,y} (Combined margin CO ₂ emission factor for the project electricity system in year y)	<p>VVB has assessed the final PDD/01/ and confirmed that Operating Margin value of 0.7108 tCO₂/MWh is taken from publicly available national data published by the Turkish Ministry of Energy and Natural Resources in year 2022 as confirmed from the document that the calculation period for it was the year 2022 which got published on 26/11/2024 which validates the fact that the report for the calculation period 2025 has not being released yet thus making it the latest version till date.</p> <p>Further VVB also confirms that the Build Margin emission factor value as 0.2895 tCO₂/MWh which is clearly stated in the PDD for the second crediting period found to be in line with paragraph 72(a) of Tool07 Version 7.0, which states that "for the third crediting period, the build</p>			

	<p>margin emission factor calculated for the second crediting period should be used.”</p> <p>Thus, as per the paragraph 86(a) of the Tool07 Version 7.0, the combined margin emission factor value is being calculated taking w_{OM} as 0.75 and w_{BM} as 0.25, thus finally providing the resultant value as 0.6054 tCO₂/MWh which is found to be correct and appropriate.</p> <p>This baseline scenario is correctly identified by the project owner in the PDD. The proportion of the generation through operational power plants and newly build power plants can be addressed by determining the combine margin of the grid in accordance with CDM Tool 07, version 7.0/16/. The project developer has demonstrated the same approach and is verification of it is discussed in section D.4.1 of this report.</p> <p>It is confirmed that the combined margin of the grid is still dominated by the fossil fuel-based electricity generation and in absence of project activity, same amount of electricity would have been generated in the grid resulting into the GHG emissions.</p> <p>Thus, it can be concluded that the baseline scenario in the PDD is reported as the supply of electricity to grid and thereby displacement of electricity from the electricity distribution system connected to the Turkish Power Grid. The baseline scenario applied in the PDD/01/ was compared with the requirements of the baseline described in the applied methodology/04/ and found consistent.</p>
Findings	No findings were raised.
Conclusion	<p>The validation team based on the description provided above, with respect to the assessment of the requirements confirms that:</p> <ul style="list-style-type: none"> a) All documentation used is relevant for establishing the baseline scenario and correctly quoted and interpreted in the PDD/01/. b) Assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable. c) Relevant national and/or sectoral policies and circumstances are considered and listed in the PDD/01/. d) The approved baseline methodology has been correctly applied to identify the most plausible baseline scenario, and the identified baseline scenario reasonably represents what would occur in the absence of the proposed project activity.

D.3.4. Demonstration of Additionality

Means of validation	<p>According to GS4GG Principles and Requirements version 1.2/05/, para 5.1.14 Design Certification Renewal follows the same process as Validation and Design Review (Design Certification) though the scope of assessment is limited to:</p> <ul style="list-style-type: none"> (a) Changes in the Project as related to the General Eligibility Criteria (b) Incorporation of any relevant updates to the Gold Standard Requirements (c) Re-definition of Baseline Scenario and any impact of change on the Eligibility
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	Principles, Criteria and Requirements (d) Any Gold Standard activity, product and methodology-specific Requirements (e) Demonstration of Ongoing Financial Need, where relevant – see Ongoing Financial Need Therefore, additionality assessment is not performed for this project activity as the scope of the assessment is renewal of crediting period.
Findings	No findings were raised.
Conclusion	According to the GS4GG principles and requirements/05/, additionality of the project is not required to reassess at the time of renewal of the crediting period.

D.3.5. Ongoing financial need

Means of validation	OFN is required only at time of Design renewal according to the para 4.1.45 of Principles and requirements, version 1.2/05/. Thus, this section is applicable in this scenario.
Findings	No findings were raised.
Conclusion	The sensitivity analysis of the cash flows in the IRR sheet, clearly shows that the Boreas-1 Enez Wind Power Plant in Türkiye is experiencing significant financial challenges following the expiration of the Renewable Energy Support Mechanism (YEKDEM) feed-in tariff in 2020. Operating under merchant market conditions has exposed the project to electricity price volatility, undermining its financial stability. Sensitivity analyses and financial assessments indicate that, without revenue from Gold Standard carbon credits, the project's economic viability is at considerable risk. These carbon credits have been instrumental in covering operational expenditures such as turbine maintenance and personnel costs. The project's dependency on carbon revenue underscores its ongoing financial need and confirms its continued additionality under current market conditions.

D.3.6. Prior Consideration

Means of validation	Not applicable since this is a regular project in accordance with paragraph 4.1.42 of GS4GG Principles and Requirements, version 1.2/05/. The start date of the project activity is 26/01/2009, which is the date of the validation of EM contract with the second down payment and bank letter verified from the provisional acceptance certificate/31/. As per section 4.1.49 (a) of GS principle and requirements, Regular projects are exempt from any kind of prior consideration of revenues from gold standard certification checks.
Findings	No Findings were raised.
Conclusion	Not applicable.

D.4. Estimation of emission reductions or net anthropogenic removals

D.4.1. Equations and parameters applied to calculate GHG emission reductions or net anthropogenic GHG removals

Means of validation	The applied methodology AMS-I.D. determines the steps to determine the project emissions, baselines emissions, leakages from the proposed project activity. As per the approved consolidated Methodology AMS-I.D. (Version 18)/04/, Emission reductions are calculated as follows: $ER_y = BE_y - PE_y - LE_y$ Where: $ER_y = \text{Emission reductions in year } y \text{ (tCO}_2\text{)}$
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- BE_y = Baseline emissions in year y (tCO₂)
- PE_y = Project emissions in year y (tCO₂)
- LE_y = Leakage emissions in year y (tCO₂)

Baseline Emissions:

The baseline emissions include only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity and are calculated as follows:

$$BE_y = EG_{PJ,y} \times EF_{grid,CM,y} \dots\dots\dots AMS-I.D. \text{ (Equation 1)}$$

- BE_y = Baseline emissions in year y (tCO₂)
- EG_{PJ, y} = Net electricity delivered to the grid by the project activity in year y excluding transmission losses of the grid
- EF_{grid,CM,Y} = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of "Tool to calculate the emission factor for an electricity system" (tCO₂/MWh)

As per the final PDD/01/, it is confirmed that Operating Margin value of 0.7108 tCO₂/MWh is taken from publicly available national data published by the Turkish Ministry of Energy and Natural Resources in year 2022 as confirmed from the document that the calculation period for it was the year 2022 which got published on 26/11/2024 which validates the fact that the report for the calculation period 2025 has not being released yet thus making it the latest version till date. Further the Build Margin emission factor of 0.2895 tCO₂/MWh is clearly stated in the PDD for the second crediting period, which is in line with paragraph 72(a) of Tool07 Version 7.0, which states that "for the third crediting period, the build margin emission factor calculated for the second crediting period should be used."

Thus, as per the paragraph 86(a) of the Tool07 Version 7.0, the combined margin emission factor value is being calculated taking wOM as 0.75 and wBM as 0.25, thus finally providing the resultant value as 0.6054 tCO₂/MWh used for the calculation of baseline emissions.

Since the project activity is the installation of a new wind power plant, then:

$$EG_{PJ, y} = EG_{facility, y}$$

Here:

- EG_{PJ, y} = Net electricity delivered to the grid by the project activity in year y excluding transmission losses of the grid
- EF_{grid,CM,Y} = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of "Tool to calculate the emission factor for an electricity system" (tCO₂/MWh)

Project Emissions

Project emissions occur due to the use of diesel generators at the project site, primarily for auxiliary power supply during grid outages or maintenance periods. These emissions are calculated in accordance with the CDM Methodological Tool 03: "Tool to calculate project or leakage CO₂ emissions from fossil fuel

combustion" (Version 03.0).

Carbon dioxide (CO₂) emissions resulting from fossil fuel combustion in process j are calculated by multiplying the quantity of fuel consumed by the applicable CO₂ emission coefficient, as defined in the following equation:

$$PE_{(FC,j,y)} = \sum FC_{i,j,y} \times COEF_{i,y}$$

Where:

$PE_{FC,j,y}$ = Are the CO₂ emissions from fossil fuel combustion in process j during the year y (tCO₂/yr)

$FC_{i,j,y}$ = Is the quantity of fuel type i combusted in process j during the year y (mass or volume unit/yr)

$COEF_{i,y}$ = Is the CO₂ emission coefficient of fuel type i in year y (tCO₂/mass or volume unit)

i = Are the fuel types combusted in process j during the year y

For diesel fuel, Option B from the methodological tool has been applied, as project-specific data such as the net calorific value and CO₂ emission factor are not available. In the absence of such data, default values provided by the IPCC 2006 Guidelines have been used to ensure a conservative and standardized estimation approach. The CO₂ emission coefficient is calculated as:

$$COEF_{i,y} = NCV_{i,y} \times EF_{CO_2,i,y}$$

Where:

$COEF_{i,y}$ = Is the CO₂ emission coefficient of fuel type i in year y (tCO₂/mass or volume unit)

$NCV_{i,y}$ = Is the weighted average net calorific value of the fuel type i in year y (GJ/mass or volume unit)

$EF_{CO_2,i,y}$ = Is the weighted average CO₂ emission factor of fuel type i in year y (tCO₂/GJ)

i = Are the fuel types combusted in process j during the year y

Thus,

$$COEF_{i,y} = 0.043 \times 0.0741 = 0.0031863 \text{ tCO}_2/\text{kg}$$

This value represents the amount of CO₂ emitted per kilogram of diesel combusted.

To convert this coefficient to represent emissions per litre of diesel, the result must be multiplied by the density of diesel (0.83 kg/litre), as follows:

$$COEF_{\text{diesel(litre)}} = 0.0031863 \times 0.83 = 0.0026446 \text{ tCO}_2/\text{litre}$$

This final value (0.0026446 tCO₂/litre) is used when calculating leakage emissions from diesel fuel consumption measured in litres.

At the facility, the diesel generator is activated approximately 9 days per year due to grid (TEİAŞ) electricity outages. On average, around 25 litres of diesel is

	<p>consumed per day during these periods, resulting in an estimated annual diesel consumption of approximately 225 litres.</p> $0.0026446 \text{ tCO}_2/\text{liter} \times 225 \text{ liters} = 0.595 \text{ tCO}_2/\text{yr}$ $PEy = 0.595 \text{ tCO}_2/\text{yr}$ $PEy = 0.595 \text{ tCO}_2/\text{yr}$ <p><u>Leakage Emissions</u></p> <p>As per the applied methodology AMS-I.D. "Grid-Connected Renewable Electricity Generation" Version 18.0/04/ the leakage emissions are taken as zero.</p> $LEy = 0$ <p><u>Emission Reductions</u></p> <p>As per the AMS-I.D. "Grid-Connected Renewable Electricity Generation" Version 18.0 methodology, emission reductions are calculated using the following approach:</p> $ERy = BEy - PEy - LEy = 33,050 - 0.5905 - 0 = 32,049 \text{ tCO}_2/\text{yr}$ <p>The Ex-ante Emission reduction calculations were assessed by the project verification team against the requirements of the applied methodology AMS.I.D./04/.</p> <p>The ex-ante estimates given in the PDD/01/ are realistic and conservative and estimated in accordance with the requirement of the applied methodology.</p>
Findings	No findings were raised.
Conclusion	The methodological choices are justifiable and appropriate as per GS4GG requirements. All the values applied, and calculations are reviewed from the ER sheet/02/, and in line with respect to the applied methodology/04/, GHG Emissions Reduction & Sequestration Product Requirements/13/ and are found to be acceptable by the assessment team.

D.4.2. Data and parameters:

Means of validation	<p>The monitoring plan enumerated in the final PDD/01/ is found to be following the requirements of the applied methodology and is found to be correctly applied to the PA.</p> <p>The values of ex-ante parameter and monitored parameters can be found in the table given below.</p> <p>Parameter fixed ex-ante:</p> <table border="1"> <thead> <tr> <th>Parameters</th> <th>VVB Assessment</th> </tr> </thead> <tbody> <tr> <td>EF_{CM,y} (Combined margin CO₂ emission factor for the project electricity system in year y)</td> <td>VVB has assessed the final PDD/01/ and confirmed that Operating Margin value of 0.7108 tCO₂/MWh is taken from publicly available national data published by the Turkish Ministry of Energy and Natural Resources in year 2022 as confirmed from the document that the calculation period for it was the year 2022 which got published on 26/11/2024 which validates the fact that</td> </tr> </tbody> </table>	Parameters	VVB Assessment	EF _{CM,y} (Combined margin CO ₂ emission factor for the project electricity system in year y)	VVB has assessed the final PDD/01/ and confirmed that Operating Margin value of 0.7108 tCO ₂ /MWh is taken from publicly available national data published by the Turkish Ministry of Energy and Natural Resources in year 2022 as confirmed from the document that the calculation period for it was the year 2022 which got published on 26/11/2024 which validates the fact that
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Thus, as per the paragraph 86(a) of the Tool07 Version 7.0, the combined margin emission factor value is being calculated taking w_{OM} as 0.75 and w_{BM} as 0.25, thus finally providing the resultant value as 0.6054 tCO₂/MWh which is found to be correct and appropriate.

Data and parameters to be monitored:

Parameter and Unit	Monitoring Frequency	VVB Assessment
<p>ER_y</p> <p>Quantity of net emission reductions occurred due to the implementation of wind plant to the grid in year y.</p> <p>Unit: tCO₂/yr</p>	Yearly	<p>This parameter will be being measured as net Electricity generated and delivered to the grid by the power plant and it will be monitored by means of main electricity meter and check electricity meter of accuracy class 0.2s with EMH manufacturer serial numbers 5316624 and 5316625 respectively. The data will be continuously measured and monthly recorded. This is in line with the applied methodology and therefore accepted. Monthly values for net electricity supplied for parameter will be obtained directly from EPIAS records/39/.</p> <p>The emission reduction is calculated by the multiplication of net electricity generated verified from the separate distinguished metering and monitoring practices set up to ensure compliance with the Gold Standard requirements confirmed from the project developer during remote audit/27/with the emission factor from PDD/01/ thus makes the ER value reliable and valid. Calibration frequency for energy meter is done once in year which is verified from the national standards of Turkiye and hence found appropriate.</p>
<p>EG_{PJ,grid,y}</p> <p>Quantity of net electricity generation supplied by the grid-</p>	Monthly	<p>This parameter will be being measured as net Electricity generated and delivered to the grid by the power plant and it will be monitored by means of main electricity meter and check electricity</p>

	<p>connected wind plant to the grid in year y.</p> <p>Unit: MWh/ year</p>		<p>meter of accuracy class 0.2S. Electricity generated as per the 15 MW capacity is only considered and any additional turbine data is excluded. Also separate distinguished metering and monitoring practices have been set up to ensure compliance with the Gold Standard requirements confirmed from the project developer during remote audit/27/.</p> <p>The data will be continuously measured and monthly recorded. This is in line with the applied methodology and therefore accepted.</p> <p>Monthly values for net electricity supplied for parameter will be obtained directly from EPIAS records/39/.</p> <p>Calibration frequency for energy meter is done once in year which is verified from the national standards of Turkiye and hence found appropriate.</p>
	<p>Number of employees</p> <p>Unit: Employees per year</p>	<p>Annually</p>	<p>The project has created 10 employments in the first year of the crediting period which is 2025 during both operation and construction phase. The project activity has started its operation and the information about the employees working in the plant will be verified during validation.</p>
	<p>a) Number of employees to be trained in the construction and operation of the plant b) Fair wage, working hours and occupational injuries</p>	<p>Yearly</p>	<p>The project has provided a total of 3 trainings for proper construction and operation of the plant per year in the crediting period verified through the training records/33/. Project activity has started its operation and the information about the employees working in the plant will be verified during validation.</p>
<p>The assessment team confirmed that the monitoring parameters are sufficient to calculate the emission reductions in accordance with the methodology. The parameters will be calculated or measured as mentioned above section.</p> <p>The validation team confirms that list of parameters identified by the PD and as mentioned in the PDD/01/ are in line with the monitoring methodology and SDG monitored parameters will be assessed based on monitoring frequency mentioned.</p> <p>The monitoring plan provided in the section B.7.3 of the PDD/01/ has been reviewed and was found to be correct and in line with the methodology. The roles and responsibilities of the management staff appointed at plant for monitoring are clearly indicated in the PD. QA/QC procedure has been laid correctly to monitor electricity generation and calculation of GHG emission reductions.</p>			

Findings	No findings were raised.
Conclusion	The SDGs chosen by project developer are accurate & the monitoring of all the parameter align with the applied Methodology/04/.

D.4.3. Ex-ante estimation of SDG Impact

Means of validation	SDGs Targeted	SDG Indicator	Baseline Scenario	Project Scenario	Net Benefit (Baseline Scenario – Project Scenario)
	SDG 7	Affordable and Clean Energy	0	52,941.132 MWh/Annum	52,941.132 MWh/Annum
	SDG 8	Number of employment generation	0	10 full time jobs are generated and 3 trainings provided	10 full time jobs are generated and 3 trainings provided
	SDG 13	Climate Action	0	32,049 tCO ₂ e /Annum	32,049 tCO ₂ e /Annum
	The validation team confirms that the ex-ante calculations of the SDG impact as verified from the SDG impact tool/25/ are in line with the Gold Standard SDG quantification tool, version 1.0/10/ and the applied methodology/04/.				
Findings	No findings were raised.				
Conclusion	The formulae and approach used for ex ante calculation of baseline emissions has been correctly presented and implemented as per methodology, AMS-I.D. version 18/04/.				

D.5. Start date, crediting period type and duration

Means of validation	<p>According to GS4GG Principles and Requirements version 1.2 para 4.1.39/05/, The Project start date is the earliest date on which the Project Developer has committed to expenditures related to the implementation of the Project however this does not include minor Pre-project expenses. The start date of the project activity is 26/01/2009 which is the date of the validation of EM contract with the second down payment and bank letter verified from the registered PDD/03/. Even though the commissioning date of the power plant is 09/04/2010 verified from the Provisional Acceptance Protocols of the Wind Turbines/42/. The first crediting period start date is 25/04/2011 which is two years before the registration date as per the GS guidelines while the start date for the second crediting period is 18/03/2019 and the end date is 17/03/2026 which is verified from the previous Verification Report/32/. However, 01/05/2025 is considered as the start date of the third crediting period with its end date being 30/04/2032.</p> <table border="1" data-bbox="571 1818 1262 1957" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Crediting Periods</th> <th>Start and End dates</th> </tr> </thead> <tbody> <tr> <td>1st Crediting Period</td> <td>25/04/2011–24/04/2018</td> </tr> <tr> <td>2nd Crediting Period</td> <td>18/03/2019-17/03/2026</td> </tr> <tr> <td>3rd Crediting Period</td> <td>01/05/2025-30/04/2032</td> </tr> </tbody> </table> <p>Due to a delay in the start of the second crediting period, there has been a disruption in the continuity of the crediting period timeline. Delay in the completion</p>	Crediting Periods	Start and End dates	1 st Crediting Period	25/04/2011–24/04/2018	2 nd Crediting Period	18/03/2019-17/03/2026	3 rd Crediting Period	01/05/2025-30/04/2032
Crediting Periods	Start and End dates								
1 st Crediting Period	25/04/2011–24/04/2018								
2 nd Crediting Period	18/03/2019-17/03/2026								
3 rd Crediting Period	01/05/2025-30/04/2032								

	<p>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 accordingly, the start date of the third crediting period is 01/05/2025, as indicated on the GS Assurance Platform confirmed and verified by the validation team.</p> <p>The crediting period for the PA is 7 years which can be renewed twice in line with the GS4GG Principles and Requirements/05/.</p>
Findings	No findings were raised
Conclusion	Start date, crediting period start date, and its duration are appropriately selected and mentioned in the PDD/01/, since the lifetime and crediting period of the PA is in accordance with GS4GG Principles and Requirements/05/.

D.6. Environmental impacts

Means of validation	The proposed wind power plant has no negative environmental impacts. During the Local stakeholder consultation, no negative feedback has been received on the impacts on environment from the project activity.
Findings	No findings were raised.
Conclusion	The proposed project activity is deemed to have positive impacts on the environment. Both Social and environmental aspects have been properly discussed in the PDD/01/.

D.7. Stakeholder consultation

Means of validation	<p>The physical stakeholder consultation was conducted on 29/04/2009 at Hisarlı Village, Enez District, Edirne Province to judge the assess the accuracy and reliability of the provided information confirmed from Local stakeholder consultation report/24/. The key topics covered in the interviews included:</p> <ul style="list-style-type: none"> • Installed technology and monitoring equipment (e.g., electricity meters) • Project implementation and operational aspects • Assessment of the baseline scenario • Staff training procedures • Calibration procedures for monitoring equipment • Monitoring system and data management • Data collection, recording, and reporting procedures • QA/QC procedures • Compliance with GS eligibility criteria • Emission reduction calculations values • Evaluation of ex-post parameter • Feedback from local stakeholders regarding project implementation <p>All the above topics were cross verified from the LSC report/24/ and during the remote audit/27/. Also, it was confirmed through remote audit/27/ that the grievance mechanism is in place, and this was acknowledged by the interviewed stakeholders during the visit.</p> <p>Thus, the assessment team confirmed that section E.2 of the PDD/01/ provide guidelines for establishing grievances mechanism.</p>
Findings	No findings were raised.
Conclusion	Local stakeholder consultation was conducted for the project activity, but the validation team confirms that PD has considered and addressed all the stakeholder

comments through personal visits.

SECTION E. Sustainability Assessment

E.1. Safeguard principles assessment

Assessment Questions/ Requirements	Justification of Relevance (Yes/potentially/no)	How is the project meeting the applicable requirements if the project impacts or can potentially impact the project activity.	Means of validation
Principle 1. Human Rights			
P.1.1.1 a) Does the project developer, its representatives and the Project disrespect internationally proclaimed human rights? b) Is the project involved or complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights? P.1.1.2 Have local communities or individuals raised human rights concerns regarding the project (e.g., during the stakeholder engagement process, grievance processes, public statements)? P.1.1.3 a) Is there a risk that rights-holders (e.g., Project-affected stakeholders) do not	P.1.1.1 a) No b) No P.1.1.2 No P.1.1.3 a) No b) No	The project does not cause any human rights abuse and respects internationally proclaimed human rights issue. Further, the project meets the local labor law requirements thus does not cause any human rights abuse.	The project activity does not cause human rights abuses and is obliged to the local labour law requirements. Thus, no mitigation measure is required. The validation team confirms that project fulfils the GS certification requirement outlined in the para 1.1.1, 1.1.2 and 1.1.3 of the GS4GG safeguarding principles requirements version 2.1/12/.

<p>have the capacity to claim their rights?</p> <p>b) Does this project undermine national or regional measures for the realisation of the right to development?</p>			
<p>Would the project potentially involve or lead to:</p> <p>P.1.1.1 adverse impacts on enjoyment of the human rights (civil, political, economic, social or cultural) of the affected population and particularly of marginalised groups?</p> <p>P.1.1.2 inequitable or discriminatory impacts on affected populations, particularly people living in poverty or marginalised or excluded individuals or groups, including persons with disabilities?</p> <p>P.1.1.3 a) restrictions in availability, quality of and/or access to resources or basic services, in particular to marginalised individuals or groups, including persons with disabilities?</p> <p>b) exacerbation of conflicts among</p>	<p>P.1.1.1 No</p> <p>P.1.1.2 No</p> <p>P.1.1.3 a) No b) No</p>		

<p>and/or the risk of violence to project-affected communities and individuals?</p>			
Principle 2. Gender Equality and Women Empowerment			
<p>P.2.1.1 Have women’s groups/leaders raised gender equality concerns regarding the project, (e.g., during the stakeholder engagement process, grievance processes, public statements)?</p> <p>P.2.1.2 a) Does the project undermine the principles of non-discrimination, equal treatment, and equal pay for equal work? b) Does the project prevent men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions, as appropriate? c) Does the project limit the participation of women or men based on pregnancy, maternity/paternity leave, or marital status? d) Is information about project objectives being communicated in a way that is</p>	<p>P.2.1.1 No</p> <p>P.2.1.2 a) No b) No c) No d) No</p> <p>P.2.1.3 No</p> <p>P.2.1.4 No</p>	<p>The project activity follows country’s national gender strategy or equivalent national commitment to aid in assessing gender risks.</p> <p>The project being a wind project does not reduce access to or control of resources for women.</p> <p>The purpose of the project is not only the mitigation of climate change, but also the provision of access to clean and affordable wind energy from which all genders will benefit equally. Furthermore, women will have the possibility to find employment through this project, Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş. employs women in project activity.</p> <p>Projects applies the principles of non-discrimination, equal treatment, and equal pay for equal work. The equitable participation of men and women is followed in the identified tasks/activities.</p>	<p>The project activity does not involve any form of discrimination based on gender and is obliged to the international Convention on the Elimination of all forms of racial discrimination verified from the gender policy/28/.</p> <p>The validation team confirms that project fulfils the GS certification requirement outlined in the para 2.1.1, 2.1.2, 2.1.3, and 2.1.4 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>

<p>inappropriate for the local context and not tailored to the methods of understanding of both women and men, which could hinder their participation?</p> <p>P.2.1.3 Has the project assessed gender risks without referencing the country's gender strategy or equivalent national commitment?</p> <p>P.2.1.4 Has expert stakeholder(s) been involved, and has their input been requested for the project design on gender equality and women's empowerment?</p>			
<p>Would the project potentially involve or lead to:</p> <p>P.2.1.1 a) adverse impacts on gender equality and/or the situation of women and girls?</p> <p>b) exacerbation of risks of gender-based violence? For example, through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public places and/or transport, etc.</p>	<p>P.2.1.1 a) No b) No</p> <p>P.2.1.2 a) No b) No</p>		

<p>P.2.1.2 a) reproducing discriminations against women based on gender, especially regarding participation in design and implementation or access to opportunities and benefits?</p> <p>b) limitations on women's ability to use, develop and protect natural resources, taking into account different roles and positions of women and men in accessing environmental goods and services?</p> <p>For example, activities that could lead to natural resources degradation or depletion in communities who depend on these resources for their livelihoods and well-being.</p>			
Principle 3. Community Health, Safety			
<p>P.3.1.1 Does the project involve potential risks to the health and safety of affected communities during its life cycle?</p> <p>P.3.1.2 Does the project involve any potential risks to the workers' safety and health?</p>	<p>P.3.1.1 No</p> <p>P.3.1.2 No</p>	<p>The project comprises a renewable energy technology (wind power-based power generation technology) and does not have exposure to increased health risks and shall not adversely affect the health of the workers and the community.</p> <p>Necessary health and safety measures are taken during</p>	<p>The project utilizes renewable energy sources and employs technology that poses minimal health risks and noise disruption. Stringent safety measures ensure worker well-being, supported by emergency training. The project's strict adherence to national laws and regulations reflects its commitment to responsible</p>
<p>Would the project</p>	<p>P.3.1.1</p>		

<p>potentially involve or lead to:</p> <p>P.3.1.1 construction and/or infrastructure development (e.g., roads, buildings, dams)?</p> <p>P.3.1.2</p> <p>a) air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation?</p> <p>b) harm or losses due to failure of structural elements of the project (e.g., collapse of buildings or infrastructure)?</p> <p>c) risks of water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health?</p> <p>d) transport, storage, and use and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel and other chemicals during construction and operation)?</p> <p>e) adverse impacts on ecosystems and ecosystem services relevant to communities' health (e.g., food, surface water purification, natural buffers from</p>	<p>No</p> <p>P.3.1.2</p> <p>a) No</p> <p>b) No</p> <p>c) No</p> <p>d) No</p> <p>e) No</p>	<p>construction and operation phase, as well as throughout the operational lifetime of the project activity, also staffs are trained to be able to work with high voltages and occupational health and safety.</p>	<p>operations. This holistic approach underscores its contribution to sustainable energy while upholding health, safety, and legal standards.</p> <p>The validation team confirms that project fulfils the GS certification requirement outlined in the para 3.1.1 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
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flooding)?			
Principle 4 Cultural heritage, indigenous people, displacement and resettlement			
Principle 4.1 Sites of Cultural and Historical Heritage			
<p>P.4.1.1 Does the project involve altering, damaging, or removing sites, objects, or structures of significant cultural heritage?</p>	<p>P.4.1.1 No</p>	<p>No cultural heritage is observed on the project site, thus no harm observed. As per the list of cultural heritage sites in Turkiye, it is clear the project site is not a cultural heritage site.</p>	<p>The project activity involves generation of electricity from wind power. Therefore, it does not involve or to be complicit in the alteration, damage or removal of any sites, objects or structures of significant cultural heritage.</p>
<p>Would the project potentially involve or lead to:</p> <p>P.4.1.1</p> <p>a) activities adjacent to or within a cultural heritage site?</p> <p>b) significant excavations, demolitions, movement of earth, flooding or other environmental changes?</p> <p>c) alterations to landscapes and natural features with cultural significance?</p> <p>d) adverse impacts to sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, practices)? (Note: projects intended to protect and conserve Cultural Heritage may also have inadvertent adverse impacts)</p> <p>P.4.1.2</p> <p>a) utilization of tangible and/or</p>	<p>P.4.1.1</p> <p>a) No b) No c) No d) No</p> <p>P.4.1.2</p> <p>a) No b) N/A</p> <p>P.4.1.3</p> <p>N/A</p> <p>P.4.1.4</p> <p>a) N/A b) N/A</p>		<p>The project activity does not propose any kind of utilization of cultural heritage including the knowledge, innovations, or practices of local communities. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 4.1.1 to para 4.1.4 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>

<p>intangible forms (e.g., practices, traditional knowledge) of cultural heritage for commercial or other purposes? b) If answer to question above is "YES" or "POTENTIALLY" - are the communities made aware of their right under the law, scope and nature of proposed development and its potential consequences?</p> <p>P.4.1.3</p> <p>If answer to question above is "YES" - does the project provide equitable sharing of benefits from commercialisation of such knowledge, innovation, or practice, consistent with their customs and traditions?</p> <p>P.4.1.4</p> <p>a) If answer to question above is "YES" - are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design? b) If answer to question above is "YES", has project design been changed, modified, updated considering opinions and recommendations of an Expert</p>			
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Stakeholder?			
Principle 4.2 Forced Eviction and Displacement			
P.4.2.1 Does the project involve any risks related to involuntary relocation of people?	P.4.2.1 No	The project has received the necessary approvals from the local authorities and does not lead to any resettlement.	This project involves generation of electricity from wind power and does not involve any kind of relocation of people. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 4.2.1 to 4.2.3 of the GS4GG safeguarding principles requirements version 2.1/12/.
<p>Would the project potentially involve or lead to:</p> <p>P.4.2.1 a) risk of forced evictions or involuntary relocation of people?</p> <p>P.4.2.2 a) temporary or permanent and full or partial physical displacement (including people without legally recognisable claims to land)?</p> <p>b) economic displacement (e.g., loss of assets or access to resources due to land acquisition or access restrictions – even in the absence of physical relocation)?</p> <p>c) If answer to question above is “YES” or “POTENTIALLY”,</p> <p>- has the project developed Resettlement Action Plan or Livelihood Action Plan in consultation and agreement with affected individual,</p>	<p>P.4.2.1 No</p> <p>P.4.2.2 a) No b) No c) N/A</p> <p>P.4.2.3 a) N/A b) N/A</p>		

<p>group or community?</p> <p>- has the project integrated Resettlement Action Plan or Livelihood Action Plan into the Project design?</p> <p>P.4.2.3 a) If answer to question above is "YES" - are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p> <p>b) If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?</p>			
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Principle 4.3 Land Tenure and Other Rights

<p>P.4.3.1 Does the project involve any risks related to identifying and managing legitimate tenure rights that may be affected by the project?</p>	<p>P.4.3.1 No</p>	<p>No Expropriation has been conducted on any private land involved in project activity. Land has been utilised by project developer directly from the owner of the land through direct negotiation of commercial terms.</p>	<p>It does not require to change to land tenure arrangements and/or other rights. Further, All the land agreements are well in place and there are no issues with land tenure, access rights, usage rights or land ownership. Moreover, the project is not located within proximity of any forest. The validation team confirms that project activity fulfils the GS certification</p>
<p>Would the project potentially involve or lead to:</p> <p>P.4.3.1 a) impacts on or changes to land tenure arrangements and/or community-</p>	<p>P.4.3.1 a) No b) No</p> <p>P.4.3.2 a) N/A b) N/A</p>	<p>The Project Developer hold uncontested land title for the entire Project Boundary to complete Project</p>	

<p>based property rights/customary rights to land, territories and/or resources?</p> <p>b) uncertainties with regards to land tenure, access rights, usage rights or land ownership? Examples include, but are not limited to water access rights, community-based property rights and customary rights.</p> <p>P.4.3.2 a) Changes in legal arrangements, if yes, are the changes done in line with relevant laws and regulations?</p> <p>b) Changes in legal arrangements, if yes, are these changes agree with free, prior and informed consent of the involved stakeholders?</p> <p>P.4.3.3 Does some other entity (other than the project developer) hold uncontested land title for the entire Project Boundary?</p> <p>P.4.3.4 a) Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p> <p>b) If answer to question above is "YES", have project design</p>	<p>P.4.3.3 No</p> <p>P.4.3.4 a) No b) N/A</p> <p>P.4.3.5 N/A</p>	<p>Design Certification. The land rights are with project developers.</p>	<p>requirement outlined in the para 4.3.1 to 4.3.5 of the GS4GG safeguarding principles requirements version 2.1/12/.</p>
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<p>been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?</p> <p>P.4.3.5 Have project developer in consultation with stakeholders established a functioning mechanism to receive, process, resolve, communicate and record grievances?</p>			
Principle 4.4 Indigenous people			
<p>P.4.4.1 Does the project involve Indigenous People within the Project area of influence who may be affected directly or indirectly by the Project?</p>	<p>P.4.4.1 No</p>	<p>The project activity is located in a peaceful area and free from terrorist activity or threat from indigenous people</p>	<p>The project does not impact the indigenous people in the project area, land territory owned by the indigenous people. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 4.4.1 to 4.4.9 of the GS4GG safeguarding principles requirements version 2.1/12/.</p>
<p>Would the project potentially involve or lead to:</p> <p>P.4.4.1 a) affect areas where indigenous peoples are present (including project area of influence)</p> <p>b) affect areas, land and territory claimed by indigenous peoples?</p> <p>c) impacts (positive or negative) to the human rights, lands, natural resources, territories, and traditional livelihoods of indigenous peoples?</p>	<p>P.4.4.1 a) No b) No c) No</p> <p>P.4.4.3 No</p> <p>P.4.4.4 No</p> <p>P.4.4.5 N/A</p> <p>P.4.4.6 N/A</p> <p>P.4.4.7 N/A</p> <p>P.4.4.8 a) N/A b) N/A</p>		

<p>P.4.4.2</p> <p>If answer to above questions is "YES" or "POTENTIALLY",</p> <ul style="list-style-type: none"> - Is it determined that the proposed project may affect the rights, lands, resources, or territories of indigenous people? - Has an "Indigenous People Plan" (IPP) or "Indigenous People Plan Framework" been elaborated and included in the project documentation? - Was the plan developed in accordance with the effective and meaningful participation of indigenous peoples and in accordance with UNDP Guidelines? <p>P.4.4.3</p> <ul style="list-style-type: none"> - risk of forcibly removing indigenous people from their lands and territories? - utilisation and/or commercial development of natural resources on lands and territories claimed by indigenous peoples? 	<p>P.4.4.9</p> <p>a) N/A</p> <p>b) N/A</p>		
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<p>P.4.4.4 Consider, and where appropriate ensure, consistency with the answers under Principle 4.1 above</p> <p>If answer to question above is "YES" or "POTENTIALLY"</p> <p>Did the project obtain free, prior and informed consent from indigenous people before taking their cultural, intellectual, religious, and/or spiritual property?</p> <ul style="list-style-type: none"> - Does the project ensure that the indigenous people receive an equitable sharing of benefits resulting from the use of their traditional knowledge and practices? - Does the project ensure that the sharing of benefits resulting from the use of indigenous peoples' traditional knowledge and practices is culturally appropriate and inclusive? - Does the project ensure that the provision of equitable sharing of benefits does not impede 			
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<p>land rights or equal access to basic services including health services, clean water, energy, education, safe and decent working conditions, and housing?</p> <p>P.4.4.5 .</p> <p>P.4.4.6 .</p> <p>P.4.4.7</p> <p>a) Does the project lack appropriate feedback and grievance channels for Indigenous Peoples and their representatives ?</p> <p>b) Has a grievance mechanism not been established at the beginning of programme or project implementation with due consideration given to customary dispute settlement mechanisms among the Indigenous Peoples concerned and will it remain operational throughout the project cycle?</p> <p>P.4.4.8</p>			
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<p>a) Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p> <p>b) If answer to question above is "YES", have project design been changed, modified, updated considering opinions and recommendations of an Expert Stakeholder?</p>			
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Principle 5. Corruption

<p>P.5.1.1 a) Does the project involve, or is it complicit in, contributing to or reinforcing corruption or corrupt projects?</p> <p>b) Does the project have a risk of encouraging bribery, kickbacks, or other unethical behaviour?</p>	<p>P.5.1.1 a) No b) No</p>	<p>The project is renewable energy technology (wind power-based power generation technology) and does not contribute to or reinforce corruption of any kind. Indulgence in corruption is an illegal activity in the host country and the local labour compliance takes into account of the same. The project abides by the United Nations Convention Against Corruption.</p>	<p>The project activity does not involve in any kind of corruption or reinforced corruption or corrupt project. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 5.1.1 of the GS4GG safeguarding principles requirements version 2.1/12/.</p>
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Principle 6 Economic Impacts

Principle 6.1 Labour Rights and working conditions

<p>P.6.1.1 a) Does the project involve, facilitate, or condone forced</p>	<p>P.6.1.1 a) No b) No P.6.1.2</p>	<p>The project does not employ any form of forced or compulsory labour. Employees can quit their Services at</p>	<p>The project activity does not involve any kind of forced labour or compulsory labour. The employees of the project</p>
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<p>labour, or pose a potential risk of forced labour?</p> <p>b) Does the project violate any labour or health and safety laws, international obligations, or ILO conventions?</p> <p>P.6.1.2 Does the project violate the principles of equal opportunity and fair treatment in its employment decisions?</p> <p>P.6.1.3 Does the project violate national laws, if available regarding non-discrimination in employment?</p> <p>P.6.1.4 Does the project allow child labour?</p> <p>P.6.1.5 Does the project allow child labour?</p> <p>P.6.1.7 Does the project have insufficient processes and measures in place to ensure the safety and health of project workers?</p> <p>P.6.1.8 Does the project have insufficient processes and measures in place to ensure the safety and health</p>	<p>No</p> <p>P.6.1.3 No</p> <p>P.6.1.4 No</p> <p>P.6.1.5 No</p> <p>P.6.1.7 No</p> <p>P.6.1.8 No</p> <p>P.6.1.9 No</p> <p>P.6.1.10 No</p>	<p>any time.</p> <p>There are number of trainings (soft and technical skills) planned for the employees.</p> <p>The project activity does not involve any child labour. The country has strict prohibition for child labour. Thus, project does not involve child labour during construction and operation of project activity.</p>	<p>do not collusion any form of forced or compulsory labour and will be provided with training and certification to work with high voltage equipment verified from the training records/33/. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 6.1.1 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
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<p>of project workers? P.6.1.9 Does the project have insufficient measures to safeguard and support vulnerable project workers, such as women, people with disabilities, migrant workers, and young workers, and to prevent any kind of harassment, abuse, bullying, or exploitation, including gender-based violence (GBV)? P.6.1.10 Does the project have no grievance mechanism available for workers to voice workplace concerns? Is information about this mechanism not provided to workers at the time of recruitment, or is it not easily accessible?</p>			
<p>Would the project potentially involve or lead to: (note: applies to both project and contractor workers) P.6.1.1 a) use of forced labour? b) working conditions that do not meet national labour laws and</p>	<p>P.6.1.1 a) No b) No c) No d) No e) No f) No P.6.1.2 a) No b) No c) No P.6.1.3</p>		

<p>international commitments?</p> <p>c) working conditions that may deny freedom of association and collective bargaining?</p> <p>d) absence of documented working agreements with all individual workers</p> <p>e) use of migrant workers?</p> <p>f) having no arrangements for basic services for workers?</p> <p>P.6.1.2 a) any form of discrimination or harassment based on factors unrelated to job requirements, such as gender, race, nationality, ethnicity, social or indigenous origin, religion or belief, disability, age, or sexual orientation?</p> <p>b) any form of discrimination in any aspect of employment, such as recruitment, compensation, working conditions, training, job assignment, promotion, termination, or discipline?</p> <p>c) harassment, intimidation, and/or exploitation, especially in regard to women?</p> <p>P.6.1.3 discrimi</p>	<p>No</p> <p>P.6.1.4 a) No b) No</p> <p>P.6.1.7 a) No b) No c) No</p> <p>P.6.1.8 No</p> <p>P.6.1.9 No</p> <p>P.6.1.10 No</p> <p>P.6.1.11 No</p>		
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<p>natory working conditions and/or lack of equal opportunity where national law provides provision to address non-discrimination in employment?</p> <p>P.6.1.4 a) use of child labour? (including third-party engaged workers)</p> <p>b) inadequate and verifiable mechanisms for age verification?</p> <p>P.6.1.7 a) no processes and measures in place for the safety and health of project workers?</p> <p>b) No provision of safety and health training provisions, including on the proper use and maintenance of personal protective equipment conducted by competent persons and the maintenance of training records?</p> <p>c) No provision to record and document accidents, diseases, incidents, and any resulting injuries, illnesses, or deaths?</p> <p>P.6.1.8 occupational health and safety risks due to physical, chemical, biological and psychosocial hazards (including violence and harassment) throughout the project life-cycle?</p> <p>P.6.1.9 No measures</p>			
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<p>to protect vulnerable project workers from harassment, exploitation, and gender-based violence (GBV)? This includes women, people with disabilities, migrant workers, and young workers.</p> <p>P.6.1.10 No grievance mechanism available for workers to voice workplace concerns.</p> <p>P.6.1.11 No measures for due diligence and the establishment of policies and procedures to manage and monitor the performance of third-party employees in the project?</p>			
Principle 6.2 Negative Economic Consequences			
<p>P.6.2.1 Is there a risk of project failure during implementation or after project certification due to a lack of financial resources?</p> <p>P.6.2.2 a) Does the project have potential negative impacts or pose a risk to the local economy? b) Are there any potential risks or negative impacts this project may have on vulnerable or marginalised social groups, despite the benefits it may bring?</p>	<p>P.6.2.1 No</p> <p>P.6.2.2 a) No b) No</p>	<p>The project does not involve any negative impacts and no potential risk to local economy.</p>	<p>There are no negative economic consequences from the project activity. The validation team confirms that project activity fulfils the GS certification requirement outlined in the para 6.2.1 and 6.2.2 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project</p>	<p>P.6.2.2</p>		

involve or lead to: P.6.2.2 a) economic impacts (negative/detrimental) to the local economy? b) negative economic consequences during and after project implementation, e.g., for vulnerable and marginalised social groups in targeted communities?	a) No b) No		
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Principle 7 Climate and Energy

Principle 7.1 GHG Emissions

P.7.1.1 Does the project have a risk of increasing greenhouse gas emissions over the Baseline Scenario?	P.7.1.1 No	The project is renewable energy technology (wind power-based power generation technology) and does not lead any increase in greenhouse gas emissions over the baseline scenario.	The project activity does not generate emissions and fulfils the GS certification requirement outlined under para 7.1.1 in the GS4GG safeguarding principles requirements version 2.1 /12/.
Would the project involve or lead to: P.7.1.1 increase greenhouse gas emissions over the Baseline Scenario?	P.7.1.1 No		

Principle 7.2 Energy Supply

P.7.2.1 Does the project pose a risk to the availability and reliability of energy supply to other users?	P.7.2.1 No	The project activity supplies energy to national grid and project activity displaces equivalent quantity of electricity which would have been generated by fossil fuel dominated grid connected power plants.	The project activity supplies energy to the national grid. The validation team confirms that project fulfils the GS certification requirement outlined under para 7.2.1 of the GS4GG safeguarding principles requirements version 2.1 /12/.
Would the project involve or lead to: P.7.2.1 negative impact on the availability and reliability of energy supply to other users?	P.7.2.1 No		

Principle 8 Water

Principle 8.1 Impact on Natural Water Patterns/Flows

P.8.1.1 a) Does the project increase water usage to a level that will not allow for the	P.8.1.1 a) No b) No c) No	The project is renewable energy technology (wind power-based power	The project doesn't impact the natural water patterns or flows and doesn't result in
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<p>maintenance of environmental flows? b) Does the project result in the discharge of wastewater that does not meet the required standard for beneficial reuse and could therefore negatively impact the environmental flow? c) Does the project have the potential risk to exceed the rate of recharge for the groundwater source? d) Does the project involve any processes or activities that could contaminate the groundwater and render it unsuitable for use?</p>	<p>d) No</p>	<p>generation Technology) and does not affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s).</p>	<p>discharge of the wastewater. The validation team confirms that project fulfils the GS certification requirement outlined in para 8.1.1 and 8.2.2 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to: P.8.1.1 a) affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity? b) Wastewater discharge of quality that does not meet the required standard for beneficial reuse? c) significant extraction, diversion of ground water? For example, construction of dams, reservoirs, river basin developments, groundwater</p>	<p>P.8.1.1 a) No b) No c) No P.8.1.2 a) N/A</p>		

<p>extraction P.8.1.2 Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p>			
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Principle 8.2 Erosion and/or Water Body Instability

<p>P.8.2.1 Does the project have a risk of negatively impacting the catchment and has it been assessed and addressed?</p>	<p>P.8.2.1 No</p>	<p>The project is renewable energy technology (wind power-based power generation technology) and does not affect Erosion and/or water body stability.</p>	<p>The project does not cause any additional erosion and/or water body instability or disrupt the natural pattern of erosion and therefore no mitigation measure is required. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 8.2.1 to 8.2.6 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to: P.8.2.2 negatively impact on the catchment area? P.8.2.6 Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p>	<p>P.8.2.2 No P.8.2.2 – P.8.2.5 N/A P.8.2.6 N/A</p>		

Principle 9 Environment, Ecology and Land use

Principle 9.1 Landscape Modification and Soil

<p>P.9.1.1 Is there any risk of soil resource degradation or loss of ecosystem services provided by soils in the project?</p>	<p>P.9.1.1 – P.9.1.3 No</p>	<p>The project activity will cover the implementation of a wind plant on farmland to provide protection from the increasingly frequent weather extremes.</p>	<p>The project activity involves the implementation of wind plant on farmland which is verified from forest permit/36/ and remote audit/27/.</p> <p>The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.1.1 to 9.1.4 of the GS4GG safeguarding principles</p>
<p>Would the project involve or lead to: P.9.1.4 production, harvesting, and/or management of living natural resources by small-scale landholders and/or</p>	<p>P.9.1.4 No P.9.1.4 N/A</p>		

<p>local communities? P.9.1.4 if answer to above question "yes" or "potentially", does project adopt appropriate and culturally sensitive sustainable resource management practices?</p>			<p>requirements version 2.1 /12/.</p>
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Principle 9.2 Vulnerability to Natural Disaster

<p>P.9.2.1 Does the project have any risks associated with natural or man-made hazards that could result from land use changes due to the project?</p>	<p>P.9.2.1 No</p>	<p>The project is renewable energy technology (wind bundle plant). The Project will not be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions. Thus, this section is Not Applicable</p>	<p>Not Applicable</p>
<p>Would the project involve or lead to: P.9.2.2 a) any potential risks that require emergency preparedness and response planning? b) if answer to above question "yes" or "potentially", did the project developer disclose appropriate information about emergency preparedness and response to affected communities?</p>	<p>P.9.2.2 a) No b) N/A</p>		

Principle 9.3 Biosafety and Genetic Resources

<p>P.9.3.1 Does the project involve the transfer, handling, and use of genetically modified organisms/living modified organisms that may result in adverse effects on biological diversity?</p>	<p>P.9.3.1 No</p>	<p>The project is renewable energy technology (wind plant) The Project does not use genetically modified organisms or GMOs. Thus, this section is not Applicable.</p>	<p>Not Applicable</p>
<p>Would the project</p>	<p>P.9.3.1</p>		

<p>involve or lead to: P.9.3.1 a) the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology b) If answer to above question is "yes" has a risk assessment by a competent Expert stakeholder been carried out in accordance with <u>annex iii of the cartagena protocol on biosafety to the convention on biological diversity</u> P.9.3.2 If answer to above question is "yes" has any risks identified in the risk assessment? P.9.3.3 Forestry (for example Afforestation/Reforestation) involving GMO planting? Note - Forestry projects (for example Afforestation/Reforestation) involving GMO planting are not eligible for Certification under Gold Standard for the Global Goals</p>	<p>a) No b) N/A P.9.3.2 N/A P.9.3.3 N/A</p>		
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Principle 9.4 Release of pollutants

<p>P.9.4.1 any potential risk of pollutant release that cannot be avoided?</p>	<p>P.9.4.1 No</p>	<p>The project aims at reducing the air pollution that is prevalent due to use of fossil fuel power plants.</p>	<p>Project developer performs project activity in a manner such that there is no release of pollutant which is</p>
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<p>Would the project involve or lead to:</p> <p>P.9.4.1 any potential risk of pollutant release that cannot be avoided?</p> <p>P.9.4.3 If answer to above question is "Yes" or "potentially", has the project identified all potential pollution sources that may degrade the quality of soil, air, surface, and groundwater in the project area?</p> <p>P.9.4.2 If answer to above question is "Yes" or "potentially", do the pollution prevention and control technologies and practices applied during the project life cycle align with national regulations or international best practices?</p> <p>P.9.4.2 If answer to above question is "Yes", is there a monitoring plan to ensure that mitigation measures are implemented, and resources are protected?</p>	<p>P.9.4.1 No</p> <p>P.9.4.3 N/A</p> <p>P.9.4.2 N/A</p> <p>P.9.4.3 N/A</p>	<p>The project promotes environmental protection where Boreas Enerji Company undertakes to dispose of all monitor waste materials in an environmentally friendly way.</p>	<p>verified from the remote audit /27/ PD has also added the monitoring parameter in section B.7.1 of the PDD/01/. The same has been provided in section D.4.2 of this report.</p> <p>The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.4.1 to 9.4.3 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
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Principle 9.5 Hazardous and Non-hazardous Waste			
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<p>P.9.5.1 Does the project involve the generation of waste materials (both hazardous and non-hazardous)?</p> <p>P.9.5.3 Does the project involve risk of release of hazardous</p>	<p>P.9.5.1 No</p> <p>P.9.5.3 No</p> <p>P.9.5.5 No</p>	<p>The project is renewable energy technology (wind plant). The project involves the generation of waste oil during the maintenance work of the equipment which is handled through</p>	<p>The project activity is a wind power plant and involves the release of waste oil generated during the maintenance work of the equipment which is handled as per the Turkiye laws and regulations for</p>
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<p>materials resulting from their production, transportation, handling, storage, or use?</p> <p>P.9.5.5 Does the project involve the use of any chemicals or materials subject to international bans or phase-outs?</p>		<p>national laws and regulations of waste disposals of the Turkiye</p>	<p>management of hazardous waste which is confirmed through the remote audit/27/. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.5.1 to 9.5.5 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to:</p> <p>P.9.5.1 a) the generation and management of waste materials?</p> <p>b) treatment, destruction, or disposal of waste material?</p> <p>c) If answer to above question is "Yes", does the project involve an environmentally friendly method that includes appropriate control of emissions and residues resulting from the handling and processing of waste material?</p> <p>P.9.5.3 a) risk of release of hazardous materials resulting from their production, transportation, handling, storage, or use?</p> <p>b) If answer to above question is "yes", does project has measures in place to address health risks?</p> <p>P.9.5.4 Involve manufacture, trade, and use of chemicals and hazardous materials subject to</p>	<p>P.9.5.1 a) No b) No c) N/A</p> <p>P.9.5.3 a) No b) N/A</p> <p>P.9.5.4 No</p>		

<p>international bans or phase-outs due to their high toxicity to living organisms, environmental persistence, potential for bioaccumulation, or potential for depletion of the ozone layer</p>			
Principle 9.6 Pesticides & Fertilisers			
<p>P.9.6.1 Does the project involve the use of chemical pesticides? P.9.6.5 Does the project involve purchase, store, manufacture, trade or use products that fall in Classes IA (extremely hazardous) and IB (highly hazardous) P.9.6.6 Does the project use fertilisers, and if so, are measures being taken to minimise their use and nutrient losses to the environment?</p>	<p>P.9.6.1 No P.9.6.5 No P.9.6.6 No</p>	<p>There are not any involvement of pesticides and/or fertilisers.</p>	<p>N/A</p>
<p>Would the project involve or lead to: P.9.6.1 chemical pesticides use for pest management? P.9.6.4 If answer to question above is "yes" or "potentially", does project has documented Chemical Pesticides Policy in place? P.9.6.5 a) purchase, store, use, manufacture, or trade in Class II (moderately hazardous) pesticides? b) If answer to</p>	<p>P.9.6.1 No P.9.6.4 NA P.9.6.5 a) No b) NA</p>		

<p>question above is “yes” or “potentially”, does project has appropriate controls on manufacture, procurement, or distribution and/or use of these chemicals?</p>			
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Principle 9.7 Harvesting of Forests

<p>P.9.7.1 a) Does the project have a risk of unsustainable forest management, including timber harvesting? b) Does the project pose a risk of depleting biodiversity and ecosystem functionality in areas where improved forest management is undertaken? c) Does the project risk not meeting requirements for environment-friendly, socially beneficial, and economically viable plantations using native species whenever possible?</p>	<p>P.9.7.1 a) No b) No c) No</p>	<p>The project does not involve harvesting of forest.</p>	<p>The project is a wind power plant project and does not involve harvesting of forests. Thus, no mitigation measure is required. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.7.1 and 9.7.2 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
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Principle 9.8 Food security

<p>P.9.8.1 Does the project involve the risk of negatively influencing access to and availability of food for people affected?</p>	<p>P.9.8.1 No</p>	<p>The project activity does not negatively modify the quantity or nutritional quality of food available.</p>	<p>The project is a wind power plant project and does not involve modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives. Thus, no mitigation measure is required. The validation team confirms that project activity fulfils the GS</p>
<p>Would the project involve or lead to: P.9.8.1 modification of the quantity or nutritional quality of food available such as through crop regime</p>	<p>P.9.8.1 No</p>		

alteration or export or economic incentives?			certification requirement outlined in para 9.8.1 of the GS4GG safeguarding principles requirements version 2.1 /12/.
Principle 9.9 Animal welfare			
<p>P.9.9.1 DOES the project involve any risks to animal welfare?</p> <p>Animal welfare shall be ensured by providing access to water and food, appropriate environment, humane treatment, and staff training. Evidence of mistreatment will be treated as an immediate non-conformity.</p> <p>P.9.9.2 Does the project involve any potential risk of excessive or inadequate use of veterinary medicines?</p> <p>P.9.9.4 Does the project involve the risk of administering synthetic growth promoters, including hormones?</p>	<p>P.9.9.1 No</p> <p>P.9.9.2 No</p> <p>P.9.9.4 No</p>	<p>The project activity does not involve any risks to animal welfare. Thus, Not Applicable.</p>	<p>N/A</p>
<p>Would the project involve or lead to:</p> <p>P.9.9.1 a) animal husbandry or harvesting of fish populations or other aquatic species?</p> <p>b) limiting access for animals to basic needs like drinking water, adequate food, daylight, appropriate shelter etc.?</p> <p>P.9.9.3 inadequate</p>	<p>P.9.9.1 a) N/A b) No</p> <p>P.9.9.3 N/A</p> <p>P.9.9.5 N/A</p> <p>P.9.9.6 N/A</p> <p>P.9.9.7</p>		

<p>measures to isolate sick animals and control the spread of disease, especially zoonotic diseases?</p> <p>P.9.9.5 inadequate low-stress methods, equipment, and facilities that facilitate calm animal movement.</p> <p>P.9.9.6 inadequate measures to ensure that animals are exposed to the least stress possible during transportation and slaughtering?</p> <p>P.9.9.7 Inappropriate spacing per animal and stocking rates per land unit?</p> <p>P.9.9.8 inadequate measures to address the specific needs of aquatic animals?</p> <p>P.9.9.9, P.9.9.10 primary production of living natural resources such as animal husbandry, aquaculture, and fisheries?</p> <p>If the answer is yes, implement industry-standard sustainable management practices in line with to one or more relevant and credible standards and utilise available technologies.</p>	<p>N/A</p> <p>P.9.9.8 N/A</p> <p>P.9.9.9, P.9.9.10 N/A</p>		
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Principle 9.10 High Conservation Value Areas and Critical Habitats

<p>P.9.10.1 Does the project have the risk of negatively impacting HCV areas and/or critical habitats?</p>	<p>P.9.10.1 No</p> <p>P.9.10.2 No</p>	<p>The Project does not affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats,</p>	<p>The project does not physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats,</p>
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<p>P.9.10.2 Does the project in the project area or area of downstream impacts have risks to the following: native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?</p>		<p>landscapes, key biodiversity areas or sites identified.</p>	<p>landscapes, key biodiversity areas or sites identified. Thus, no mitigation measure is required. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.10.1 to 9.10.5 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to: P.9.10.1 a) identified habitats as HCV areas and or Critical habitats? b) If answer to above question is "yes", does the project have any risks that could negatively impact the catchment, project success, and surrounding HCV and ecological assets, as well as any measurable adverse impacts on the criteria or biodiversity values for which the critical habitat was designated, and on the ecological processes supporting that biodiversity? c) If answer to above question is "yes", is a robust, appropriately designed, and long-term Habitats and Biodiversity Action</p>	<p>P.9.10.1 a) No b) NA c) NA P.9.10.2 a) No b) NA P.9.10.3 NA P.9.10.4 NA P.9.10.5 NA</p>		

<p>Plan absent which will make the project unable to achieve net gains of those biodiversity values for which the critical habitat was designated?</p> <p>P.9.10.2 a) Does the project area or area of downstream impacts have native tree patches, individual native trees, freshwater resources (including rivers, lakes, swamps, temporary water bodies, and wells), habitats of rare, threatened, and endangered species, and biodiversity-enhancing areas?</p> <p>b) If the answer to the above question is "yes", will the project have any adverse effects on these areas?</p> <p>P.9.10.3 If the answer to above question is "yes", does the project has opportunities to minimise unwarranted conversion or degradation of the habitat and to enhance the habitat as part of its development?</p> <p>P.9.10.4 Is the project applying Land Use & Forest Activity Requirements and managing a minimum 10% of the project area to protect or enhance the biological</p>			
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<p>diversity of native ecosystems following HCV approach as per the given requirements?</p> <p>P.9.10.5 Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p>			
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Principle 9.11 Endangered Species

<p>P.9.11.1 Does the project lead to the reduction or negative impact on any recognised Endangered, Vulnerable or Critically Endangered species?</p>	<p>P.9.11.1 No</p>	<p>There are no endangered species identified at project site and no species have the route through area.</p>	<p>The project activity does not include any endangered the flora and fauna types which have been identified within the boundaries of project area and therefore, no mitigation measure is required. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.11.1 to 9.11.3 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to:</p> <p>P.9.11.2 a) distortion of habitats of endangered species? b) If answer to the above question is "yes", does the project plan to protect and enhance them? c) Are opinions and recommendations of an Expert Stakeholder(s) not sought and demonstrated as being included in the project design?</p>	<p>P.9.11.2 a) NA b) NA c) NA</p>		

Principle 9.12 Invasive Alien Species

<p>P.9.12.1 Does project introduce any alien species (not currently established in the country or</p>	<p>P.9.12.1 No</p>	<p>The project activity does not introduce alien species.</p>	<p>The project activity does not introduce any alien species that is not currently established in the country or region</p>
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<p>region of the project) into new environments?</p>			<p>within the boundaries of project area and therefore, no mitigation measure is required. The validation team confirms that project activity fulfils the GS certification requirement outlined in para 9.11.1 to 9.11.3 of the GS4GG safeguarding principles requirements version 2.1 /12/.</p>
<p>Would the project involve or lead to: P.9.12.1 a) risk of introducing any alien species with a high risk of invasive behaviour regardless of whether such introductions are permitted under the existing regulatory framework? b) risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species. P.9.12.2 risk of spreading alien species into areas in which they have not already been established?</p>	<p>P.9.12.1 a) No b) No P.9.12.2 No</p>		

E.2. Gender Sensitive requirements

Means of validation	Question	Justification provided by PD	VVB Assessment
	Question 1-- Explain how the project reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy?	This project is a renewable energy project and does not have any adverse impacts on men and women as it complies with the criteria mentioned. Moreover, Turkiye has ratified ILO convention 100 ¹ , 111 ² , 122 ³ and 142 ⁴ , which provides gender equality, and this project tries to align with the national gender strategy. The BOREAS project activity ensures equal opportunities for both men and women which is in accordance with non-discrimination principles.	The project activity will abide by the national gender strategy. The project activity has identified women as key stakeholders and do not promote gender disparity in any manner So, the project activity does not involve and is not complicit in any form of discrimination based on gender difference verified from Turkiye Gender policy/28/.
	Question 2-- Explain how the project aligns with existing country policies, strategies and best practices	The project provides new employment and income opportunities as per the scope of SDG 8. While doing so, a gender-equal strategy is being implemented by generating employment opportunities for both man and woman without any kind of discrimination. Turkiye has ratified the International Labour Organization (ILO) Convention with Articles 100 and 111 particularly addressing the non-discrimination and equal treatment in employment.	The PA aligns with the Policy for the "Convention on the Elimination of All Forms of Discrimination against Women". The Project activity does not aggravate the gender discrimination. The project activity aligns with the gender strategy as agreed in the ILO conventions.
	Question 3-- Is an Expert	No,	The PA does not require a

¹Chapter 1: Introduction. In 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy. Intergovernmental Panel on Climate Change.

¹ chapter 2: Stationary Combustion. In 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy. Intergovernmental Panel on Climate Change.

CC Guidelines for National Greenhouse Gas Inventories, Volume 2: Energy. Intergovernmental Panel on Climate Change.

² [w.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312256](https://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312256)

³ https://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312267

⁴ https://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312287

	required for the Gender Safeguarding Principles & Requirements?		mitigation measure for Safeguarding Principles & Requirements to Gender equality. Thus, no expert is required.
	Question 4-- Is an Expert required to assist with Gender issues at the Stakeholder Consultation?	No,	There were no such issues identified at LSC/24/. Thus, the PA does not need an expert to assist with Gender issues at the Stakeholder Consultation. The project is developed in line with GS4GG Principles & Requirements as well as the Stakeholder Consultation and Engagement Requirements/07/.
Findings	No findings raised		
Conclusion	The Validation team confirms that the project activity complies with the GS4GG Gender Equality guidelines and requirements.		

SECTION F. Internal quality control

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

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

SECTION G. Validation opinion

Earthood Services Limited (formerly Earthood Services Private Limited) has performed a Gold Standard renewal of crediting period of the project activity "Boreas-1 Enez Wind Power Plant". The renewal of crediting period was performed based on rules and requirements defined by Gold Standard and UNFCCC, as appropriate.

The review of the final PDD/01/ supporting documents and subsequent follow-up actions (independent research of information) has provided Earthood with evidence to determine the fulfilment of the stated criteria.

The monitoring plan explained in PDD/01/ is in total compliance with the applied methodology AMS-I.D., V.18/04/. It adequately provides for the ex-post monitoring of the project's emission reductions and sustainable indicators. The monitoring arrangements described in the monitoring plan are feasible within the project design and it is Earthood's opinion that the project developer "*Boreas Enerji Üretim Sistemleri Sanayi ve Ticaret A.Ş.*", shall be able to implement the monitoring plan.

The proposed GS project activity is likely to achieve the anticipated emission reductions stated in the PDD/01/ provided the underlying assumptions do not change. The expected emission reductions (annual average) from the project activity are estimated to be 32,049 tCO₂e/year over the 7 years of renewable crediting period and even though the commissioning date of the power plant is 09/04/2010, the crediting period starts two years before the registration date as per the GS guidelines but however, the start date of the first crediting period is considered as 25/04/2011. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achievable given that the project is implemented as designed and underlying assumptions do not change.

In summary, "Boreas-1 Enez Wind Power Plant" in Türkiye as described in the PDD/01/ meets the relevant GS requirements and correctly applies Methodology AMS-I.D.: Grid connected renewable energy generation, version 18.0/04/. Therefore, the Project activity if implemented as per the description, is deemed to be a valid activity and is estimated to generate 32,049 tCO₂e/yr GS VERs annually in the opinion of VVB.

Appendix 1. Abbreviations

Abbreviations	Full Texts
AM	Approved Methodology
AMS	Approved Methodology for Small Scale Projects
BE	Baseline Emission
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
EB	CDM Executive Board
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GHG	Greenhouse gas(es)
KW	kilo Watt
KWh	kilo Watt hour
IPCC	Intergovernmental Panel on Climate Change
LSC	Local Stakeholder Consultation
MW	Megawatt
SPV	Special Purpose Vehicle
PA	Project Activity
VVB	Validation and Verification Body
PE	Project Emission
PLF	Plant Load Factor
OM	Operating Margin
UNFCCC	United Nations Framework Convention on Climate Change

Appendix 2. Competence of team members and technical reviewers

Competence Statement			
Name	Kubra Agriman		
Education	BS Environmental Engineering		
Experience	2+ years		
Field	Environmental Engineering		
Approved Roles			
Team Leader	NO		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Local expert	Yes (Türkiye)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria, Quality Manager	Date	27/12/2022
Approved by	Deepika Mahala, Technical Manager	Date	27/12/2022

Competence Statement			
Name	Anurag Verma		
Education	M.Tech (ESN Programme) B.E (Mechanical Engineering)		
Experience	1+ Year		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 1.2)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	10/02/2025
Approved by	Deepika Mahala (Technical Manager)	Date	10/02/2025

Competence Statement			
Name	Austin Paul		
Education	B.Sc Geology - Geochemistry, Petrology, Palaeontology M.Sc Environmental Management - EIA, Environmental Policy		
Experience	NA		
Field	Environmental Management, Climate change		
Approved Roles			
Team Leader	NO		
Validator	Yes		
Verifier	Yes		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	Date	21-10-2024
Approved by	Deepika Mahala (Technical Manager)	Date	21-10-2024

Competence Statement (ISO 14065)			
Name	Divij Varshney		
Education	M. Tech. Renewable energy systems B.Tech. Electrical Engineering		
Experience	3.5 years		
Field	Climate Change & Environment / Industry		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	Yes		
TA Expert (X.X)	Yes (1.2 & 3.1)		
Reviewed by	Shifali Guleria, Quality Manager	Date	04/04/2024
Approved by	Deepika Mahala, Technical Manager	Date	04/04/2024

Appendix 3. Documents reviewed or referenced

S.No	Title	References to the document	Provider
1.	Final PDD	Version 4.0, dated 02/07/2025	PD
2.	ER Sheet for the project activity	Version 2.0 dated 02/07/2025	PD
3.	Registered PDD	Version 13.0 dated 30/05/2019	PD
4.	AMS-I.D. -Grid connected renewable electricity generation	Version 18.0	Others
5.	GS4GG Principles and requirements	Version 1.2	Others
6.	GS4GG Renewable Energy Activity Requirements	Version 1.4 Dated: 16/08/2021	Others
7.	GS4GG Stakeholder consultation and engagement requirements	Version 2.1 Dated 14/06/2022	Others
8.	GS4GG PDD Template GS4GG PDD Guidelines	Version 1.5 dated 29/06/2023. Version 1.4, dated 21/06/2023.	Others
9.	GS4GG Validation and verification standard	Version 1.0	Others
10.	Gold Standard SDG quantification tool	version 1.0	Others
11.	GS4GG Site Visit and Remote Audit Requirements and Procedures	version 2.0	Others
12.	GS4GG Safeguarding principles requirements	Version 2.1	Others
13.	GHG Emissions Reduction & Sequestration Product Requirements	28/08/2023	Others
14.	Tool 01: "Tool for the demonstration and assessment of additionality"	Version 07.0	Others
15.	Tool 03: "Tool to calculate project or leakage CO ₂ emissions from fossil fuel combustion"	Version 03.0	Others
16.	Tool 07:" Tool to calculate the emission factor for an electricity system"	Version 07.0	Others
17.	CDM VVS	Version 9.0	Others
18.	CDM PS for PA	Version 3.0	Others
19.	Google earth maps (Location of the project activity)	Last assessed on 28/04/2025	Google Maps
20.	Plant layout	-	PD
21.	ODA Declaration	10/04/2025	PD
22.	Technical specifications of all equipment	-	PD
23.	EIA Certificate	17/07/2007	PD
24.	Local Stakeholder Consultation (LSC) report	29/04/2009	PD
25.	SDG Impact tool	Version 1.0 dated 28/04/2025	PD
26.	Grievance Registry	-	PD
27.	Remote audit	11/04/2025	ESL
28.	Gender Policy	-	Others

29.	Generation License	03/05/2007	PD
30.	GS Previous Validation Report for renewal of crediting period	31/05/2019	Others
31.	Provisional Acceptance Certificate	22/10/2009	PD
32.	Previous Verification Report	Version 3.0 ,dated 06/12/2024	PD
33.	Training Records	-	PD
34.	Employment and Social Security records	-	PD
35.	No Double Counting	10/04/2025	PD
36.	Forest Permit	08/08/2008	PD
37.	Noise Report	13/02/2014	PD
38.	Ornithology report	-	PD
39.	EPIAS records	2024	PD
40.	EB 48 Annex 11 "Guidelines for the reporting and verification of Plant load factors"	Version 1.0	Others
41.	Latest Turkish production capacity projection report	-	Others
42.	Provisional Acceptance Protocols of the Wind Turbines	-	PD
43.	Report published by the Republic of Turkiye Ministry of Energy and Natural Resources for the year 2022	2024	PD

Appendix 4. Clarification requests, corrective action requests and forward action requests

Table 1. Remaining FAR from validation and/or previous verification

There are no FARs from validation and/or previous verification

Table 2. CL from this verification

CL ID	XX	Section no.	XX	Date : DD/MM/YYYY
Description of CL				
XX				
Project participant response				Date : DD/MM/YYYY
XX				
Documentation provided by project participant				
XX				
DOE assessment				Date: DD/MM/YYYY
XX				

Table 3. CAR from this verification

CAR ID	01	Section no.	Key Project Information	Date : 10/04/2025
Description of CAR				
Under the “Key Project Information” page of PDD dated 15/03/2025,				
<ul style="list-style-type: none"> i. PD to update the version of the PDD from 09 to 01. ii. PD to checklist the box for <i>project cycle</i> parameter. 				
Project participant response				Date : 17/04/2025
<ul style="list-style-type: none"> i. The version number of the Project Design Document (PDD) has been updated from Version 09 to Version 01. ii. The checkbox for the Project Cycle Parameter marked in the updated PDD version. 				
Documentation provided by project participant				
<i>Updated PDD named “April16_BoreasWPP_PDD_ Revised”</i>				
VVB Assessment				Date: 25/04/2025
The VVB has assessed the updated PDD and confirmed that the information under the KPI page is correctly updated. This finding is CLOSED.				
This CAR01 is CLOSED.				

CAR ID	02	Section No.	A	Date : 10/04/2025
Description of CAR				
<ul style="list-style-type: none"> i. Under section A.1 “Purpose and general description of project” of the PDD dated 15/03/2025, PD shall also add <i>project boundary</i> and <i>baseline scenario</i> as per the GS template version 1.5 dated 29/06/2023. ii. Under section A.3 “Technologies and/or measures” of the PDD dated 15/03/2025, PD shall also add the following: <ul style="list-style-type: none"> a. The age and average lifespan of the equipment based on the manufacturer’s specifications and industry standards. b. All information that is essential to understand the purpose of the project and how it reduces GHG emissions and/or contributes to SDGs. iii. Under section A.4 “Scale of the project”, paragraph 1 line 3 of the PDD dated 15/03/2025, PD to correct the threshold condition from 45 MW to 15 MW as per the latest Gold Standard Renewable Energy Activity Requirements. 				
Project participant response				Date : 17/04/2025

i.	Section A.1 in the PDD has been revised and the section now includes a description of the project boundary and baseline scenario.
ii.	<ul style="list-style-type: none"> a. The average age and lifespan of the equipment have been included in the updated PDD under section A.3. Additionally, the technical specification document for the Nordex N90 turbines has been provided as an attachment to the LOD. b. All key information regarding the project's purpose, GHG reduction mechanism, and SDG contributions has been included in Section A.3 of the updated PDD.
iii.	The threshold condition under Section A.4 "Scale of the project," has been corrected from 45 MW to 15 MW.

Documentation provided by project participant
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Updated PDD named "April16_BoreasWPP_PDD_Revised" Nordex Technical Description

VVB Assessment	Date: 25/04/2025
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i.	The VVB has assessed the section A.1 "Purpose and general description of project" of the updated PDD and confirmed that the <i>project boundary</i> and <i>baseline scenario</i> have been correctly added in the same. This finding is CLOSED.
ii.	The VVB has assessed the section A.3 "Technologies and/or measures" of the updated PDD and confirmed that the desired information has been appropriately being updated in the desired sections. This finding is CLOSED.
iii.	The VVB has assessed the section A.4 and confirmed that the "scale of the project" has been correctly updated from 45 MW to 15 MW. This finding is CLOSED.

The CAR02 is CLOSED.

CAR ID	03	Section no.	B	Date : 10/04/2025
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Description of CAR

1.	Under the section B.2 "Applicability of methodology (ies)", PD shall also add the remaining two applicability conditions as per the methodology AMS I.D. version 18.0 and provide justification for the same.
2.	Under the section B.4 "Establishment and description of baseline scenario", PD also needs to add relevant applicable legislation and how effectively these are enforced as per the GS4GG Principle.
3.	Under the section B.6.1 "Explanation of methodological choices/approaches for estimating the SDG Impact" under heading <i>Goal 8 Decent Work and Economic Growth</i> , PD to mention the value of full time personnels employed that are contributing to local economic development and job creation.

Project participant response	Date : 17/04/2025
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1.	The two remaining applicability conditions under Section B.2 have been added in accordance with AMS-I.D. Version 18.0.
2.	Relevant legislation and its enforcement have been added under Section B.4, and all four core GS4GG principles have been incorporated into the updated PDD.
3.	Section B.6.1 has been updated to indicate that 10 full-time personnel are employed at the site, 9 of whom are from the local region, thereby contributing to local job creation and economic development.

Documentation provided by project participant
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Updated PDD named "April16_BoreasWPP_PDD_Revised" Employment and Social Security Records

VVB Assessment	Date: 25/04/2025
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1. VVB has assessed section B.2 of the updated PDD and confirmed that the two remaining applicability conditions have been correctly added as per AMS-I.D. Version 18.0. This finding is CLOSED.
2. VVB has assessed section B.4 of the updated PDD and confirmed that PD has correctly added the relevant applicable legislation and how effectively these are being enforced as per the GS4GG Principle. This finding is CLOSED.
3. VVB has assessed section B.6.1 and confirmed that there is total 10 full-time personnel employed at the site, 9 of whom are from the local region, thereby contributing to local job creation and economic development cross verified during the remote site visit also. This finding is CLOSED.

This CAR 03 is CLOSED.

Table 4. FAR from this validation

There is no FARs from this validation