Grid Connected 25 MW PV Solar Power Project at Charanka in Gujarat

Document Prepared by

Galaxy Certification Services Private Limited

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[1] https://registry.verra.org/app/projectDetail/VCS/1685

Client	Asvata Climate Solutions Private Limited[2] (PP: GMR Gujarat Solar Power Private Limited -GGSPPL)
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Summary:

Galaxy Certification Services Private Limited has been contracted by "*Asvata Climate Solutions Private Limited[3] (PP: GMR Gujarat Solar Power Private Limited -GGSPPL)*" to perform the verification of the "Grid Connected 25 MW PV Solar Power Project at Charanka in Gujarat" (VCS ID 1685).

The main purpose of this project activity generates a clean form of electricity through solar power source. GMR Gujarat Solar Power Private Limited (GGSPPL) has set up a 25 MW solar power project in Charnaka Gujarat Solar Power Park, District Patan in the State of Gujarat, India. The electricity generated from the project activity is supplied to the Indian electricity grid as per Power Purchase Agreement signed with Gujarat Urja Vikas Nigam Limited (GUVNL)/9/.

The objective of this verification is to conduct an independent third-party review of the monitoring report and emission reduction calculations to ensure the project complies with applicable VCS requirements. In particular, project's baseline and monitoring plan have been assessed in accordance with ACM0002 (Version 12.3.0). Additionally, the verification follows the CDM Validation and Verification Standard for Project Activities (Version 03.0/16/), the VCS Program Guide (Version 4.4/10), and the VCS Standard (Version 4.7/10).

The verification scope includes assessing the implementation of the monitoring plan as per the registered VCS-PD and the application of the monitoring methodology "ACM0002: Consolidated Baseline Methodology for grid connected electricity generation from renewable sources, Version 12.3.0. The process involved three phases: desk review, stakeholder interviews, and resolution of outstanding issues leading to the final verification report and opinion. The entire verification was conducted in accordance with Galaxy Certifications internal quality procedures.

The monitoring period for this VCS verification is 01-November-2020 to 03-March-2022 (including both days) and the project activity achieved 44,188 tCO_2e emission reductions during this monitoring period

[2] Asvata Climate Solutions Private Limited is the authorized representative of the Project Proponent (GMR Gujarat Solar Power Private Limited - GGSPPL)

thereon displaced 46,583 MWh amount of electricity from the generation-mix of power plants connected to the Indian Grid, which is mainly dominated by thermal/fossil fuel-based power plant.

A risk-based approach was adopted for this verification. During the process, 5 Corrective Action Requests (CARs) and 3 Clarification Requests (CLs) were raised, with no Forward Action Requests (FARs). Based on the review of the monitoring report, emission reduction calculations, supporting documents, and interviews, Galaxy Certification Services Pvt. Ltd. (referred as Galaxy). (VVB) obtained sufficient evidence to confirm compliance with VCS requirements.

The assessment team used a risk-based approach to evaluate the completeness, accuracy, and conservativeness of claims in the Monitoring Report (MR/6/), focusing on key risks affecting project implementation and VCU generation. While not intended as consultancy, clarification and corrective requests may have supported improvements in the monitoring report.

This verification, conducted solely for VCS issuance purposes, provides a reasonable level of assurance as per VCS requirements. Galaxy Certification Services Pvt. Ltd. cannot be held liable for decisions beyond this scope. No sampling was used; the verification was based entirely on available information, with no identified restrictions or uncertainties. All documents were thoroughly reviewed to support a positive verification conclusion

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1 INTRODUCTION

1.1 Objective

Galaxy Certification Services Private Limited (Hereafter referred as VVB) has been appointed by “Asvata Climate Solutions Private Limited (PP: GMR Gujarat Solar Power Private Limited - GGSPPL)” to perform verification of the “Grid Connected 25 MW PV Solar Power Project at Charanka in Gujarat.” under VCS guide V4.4 and VCS standard version 4.7. The objective of this verification activity is to have an independent third party for the assessment of the Monitoring Report, ER spreadsheet and to ensure a thorough assessment of the proposed project activity against the applicable CDM and VCS requirements. The verification was conducted in accordance with applicable standards and guidelines, including ACM0002 – Version 12.3.0/17/ for baseline and monitoring plan assessment, and also referred CDM Validation & Verification Standard (Version 03.0)/16/, key VCS documents such as the VCS Standard (v4.7)/10/, Program Guide (v4.4)/10/, Program Definitions (v4.5)/10/, Registration and Issuance Process (v4.5)/10/, and Validation and Verification Manual (v3.2)/10/.

Verification is a requirement for all VCS projects and is seen as necessary through the provision of objective evidence, provide assurance to stakeholders for the quality of the project and requirements for a specific intended future use or application have been fulfilled regarding its intended GHG claims (i.e. generation of verified & certified units (VCUs)).

Galaxy Certification Services Private Limited, acting as the Validation/Verification Body (VVB) for the project, is registered with NABCB for the validation and verification activities and complies with the competence requirements outlined in ISO 14065:2020.

1.2 Scope and Criteria

The scope of this verification involves an independent and objective assessment of the Monitoring Report MR/6/, prepared in line with the registered VCS joint PD-MR and CDM PDD/4/, and based on the approved methodology ACM0002 – Version 12.3.0. The MR was reviewed against the relevant criteria (as outlined in Section 1.1), including methodology ACM0002 v 12.3.0 /17/. The verification was carried out in accordance with the VCS Standard, Version 4.7/10/, applicable VCS regulatory documents and templates, and ISO requirements, specifically ISO 14064-3:2019 and ISO 14065:2020 (refer to Appendix 2).

The verification is not meant to provide any consulting towards the project proponent. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the Monitoring report. The Verification is not meant to provide any consulting towards the project participants. However, stated requests for clarification and/or corrective actions request may have provided inputs for improvement of the project design.

In accordance with the *Guidelines for Application of Materiality in Verifications as per VCS Standard, V4.7/10/* the verification team conducted a comprehensive review of the monitoring report and emission reduction calculation spreadsheet. This included tracing data back to original sources such as meter reading records and invoices. No material errors, overestimations, omissions, or misstatements were identified.

An onsite audit and inspection were also carried out to assess the metering and monitoring arrangements in line with the VCS Standard (Version 4.7/10/). The verification team reviewed all relevant supporting documents, including commissioning certificates /1/, technical specifications /3/, share certificates /11/, and the grievance register /15/.

1.3 Level of Assurance

The verification team reviewed the complete monitoring data /6/ for all parameters outlined in the monitoring plan, cross-checked it against the Monitoring Report /6/ and the Emission Reduction Calculation Sheet /7/, and confirmed that the reported emission reductions are free from material errors. A site visit was conducted to verify the implementation of the monitoring plan and confirm the installation of major equipment and metering systems. This was validated through the Commercial Operation Date document /1/, calibration certificates /5/, and direct observations during the visit. The implementation was found to align with the Monitoring Report /6/ and the registered VCS PD-MR & CDM PDD /4/. Technical details of project equipment and metering arrangements were also verified with supporting documents /5/ and found accurate. Based on this assessment, Galaxy Certification Services confirms that the verification has been conducted with a reasonable level of assurance.

The VVB conducted a thorough verification process, including detailed document review, interviews with project proponents, onsite audits, and assessment of GHG emission reduction calculations against the applicable methodology and regulatory requirements. Based on the objective evidence gathered, the VVB concludes that the verification was carried out with a reasonable level of assurance, in line with VCS Standard Version 4.7, Clause 4.1.10(1) /10/.

A materiality threshold of 5% was applied for any omissions or misstatements in reported quantities, as per Clause 4.1.10(4) of the VCS standard Version 4.7.

1.4 Summary Description of the Project

The project involves the implementation of 25 MW grid connected solar PV power project in Charnaka Gujarat Solar Power Park District Patan in the State of Gujarat by GMR Gujarat Solar Power Private Limited (GGSPPL). The power generated is supplied to the Gujarat Urja Vikas Nigam Limited (GUVNL) and replaces the equal amount of power which would have been generated by fossil fuel-intensive thermal power plants in the Indian Grid. The plant was commissioned on 04-March-2012 which is verified against registered VCS Joint PD-MR & CDM PDD/4/ and commissioning certificates/01/. In the pre-project scenario, in absence of the project activity for generation of same amount of power through fossil fuel (coal/ gas/ oil) based power plants – the currently dominating fuel use for power generation in the Indian grid.

The project activity is undergoing the third verification under VCS for the crediting period from 01-November-2020 to 03-March-2022 (10 years & renewal twice).

The geographical coordinates of the project activity are between: Latitude: 23˚55' 03.32" N, Longitude: 71°12'53.24" E.

Location of the project was verified through Google Maps (https://www.google.com/maps) during the desk review and GPS Map Camera (app)/19/ during the site visit as well as through recorded live coordinates by onsite assessment team and found consistent with the data provided in the registered documents/4/ and MR/6/.

Technical specifications/3/ of the equipment's i.e. Solar PV Modules, Inverters etc involved in the project activity as reported under section 3.1 of the MR/6/ are verified by document review & during onsite visit and interviews with PP representative's present onsite of the project activity, the verification team confirms that all the components of installed technology are fully functional and found to be in line with the details provided in the registered VCS Joint PD-MR & CDM PDD/4/.

During the current monitoring period, it was observed that few unforeseen incidents/events evolved that can impact the operation of the project activity, which was verified from breakdown records/13/. The project undergone continuous operation and only scheduled maintenance is observed as per the manufacturer's specification as evident from generation.

The organisational roles and responsibilities as mentioned in the registered Joint PD-MR/4/ are followed onsite. All the emergency preparedness as mentioned in the registered Joint PD-MR/4/ are followed onsite and no discrepancies were found regarding the same as confirmed during the onsite visit & interviews with the PP representatives.

The VVB has cross-checked the available registries of Gold Standard (GS)/26/, International Carbon Registry (ICR)/26/ and the Global Carbon Council (GCC)/27/ and has not found this project activity registered in any of these schemes. However, it was observed that project is also registered under UNFCCC having reference number 7128[4]. The CDM crediting period was from 01-January-2013 to 30-August -2019 and the first verification completed from 01-January-2016 to 31-August -2016[5] with having emission reductions of 146,109 tCO_2e

The project activity is a solar power energy, a renewable energy generation and the electricity generated by the project activity is exported to the Indian electricity grid. The project will therefore displace an equivalent amount of electricity which would have otherwise been generated by fossil fuel dominant electricity grid. The PP has entered into long term power purchase agreement with Gujarat Urja Vikas Nigam Limited (GUVNL)/9/. The electricity generated by the project activity is supplied to the Indian electricity grid

The current monitoring period is covered from 01-November-2020 to 03-March-2022 (inclusive of both dates) and the project activity is exported 46,583 MWh of net electricity to Indian grid and achieved 44,188 tCO_2e reductions.

2 VERIFICATION PROCESS

The registered VCS project is undergoing 3rd verification period under VCS, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

Galaxy conducted the verification to assess the implementation and emission reduction reporting of the project against the criteria and guidance of the VCS Board. The process included a desk review of the VCS PD-MR and CDM PDD, stakeholder interviews, and resolution of outstanding issues. Following internal quality control, the final verification report was submitted for credit issuance as per VCS Standard Version 4.7.

The project assessment was carried out in accordance with the CDM Validation and Verification Standard for Project Activities (Version 03.0), the VCS Program Guide (v4.4), and the VCS Standard (v4.7). Standard auditing techniques and a pre-approved audit plan were used to evaluate the accuracy of the information provided by the project proponent, as per the defined verification schedule.

[4] https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1346316979.16/view

[5] https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1346316979.16/iProcess/RWTUV1479219004.27/view

The assessment was conducted on 16 June 2025 and included an initial meeting and interviews with relevant personnel, a review of project design and characteristics, a detailed desk review, an internal meeting of the audit team, and a final closing meeting.

The verification was conducted in line with ISO 14064-2 & 3: 2019, ISO 14065:2020, and VCS Standard v4.7 using standard auditing techniques. Audit team members with the required technical, sectoral, and regional expertise were appointed as per Galaxy's procedures, aligned with ISO 14065:2020 requirements.

Galaxy has completed a strategic review and risk assessment of the project activities and processes in order to gain a full understanding of:

- Activities associated with all the sources contributing to project emissions and emission reductions, including leakage if relevant;
- Protocols used to estimate or measure GHG emissions from these sources;
- Collection and handling of data;
- Controls on the collection and handling of data;
- Means of verification; and
- Compilation of the information in the VCS MR.

Based on the above, the VVB prepared a Verification Plan and applied an evidence-gathering plan designed to collect sufficient and appropriate evidence upon which to base the conclusion and to consider the inherent risk for the verification under section 3.23.3. The evidence-gathering plan is based on analytical procedures & tests and considers thresholds for materiality as per the regulatory documents applied for this verification (five percent for projects and one percent for large projects as per the applied para 4.1.10 (4) of VCS Standard version 4.7).

The applied evidence-gathering plan is used by VVB to determine the conformity of the statements made by client against the principles and requirements of applied regulatory documents during current verification.

The evidence-gathering plan designed by the VVB takes into consideration, as a minimum:

- The selection and management of the data and information;
- The processes for collecting, processing, consolidating, aggregating and reporting the data & information;
- Systems and processes in place to ensure the validity and accuracy of the data and information;
- The design and maintenance of the system to control the data and information;

- Systems, processes and personnel that support system in place, including activities for ensuring data quality;
- The plans for instrument maintenance and calibration where appropriate;

Once the project's initial documentation is received by the assessment team, the members of the assessment team carried out:

- Galaxy Certification Services Private Limited has verified the implementation of the monitoring plan and the data presented in the Monitoring Report for the monitoring period applicable to this verification process.

  The process of verification involved the following relevant milestones:

- The signature of the contract for verification between the PP and the VVB;
- A kick-off meeting/communication to require the documentary material to perform an initial desk review;
- An initial desk review of the documentary evidences prepared by the Project Proponent;
- The issuance of findings coming from this initial desk review (if any);
- The conduction of an onsite visit, including interviews with project proponent and project stakeholders (see Sections 2.3 and 2.4 below);
- The issuance of findings from the Site Visit/remote inspection and communication of such deviations (if any) to the Project Proponent;
- The assessment of their resolution and closure, when appropriate;
- Once all the findings have been closed, the elaboration of this Verification Report, in which such findings (if any) are described;
- The conduction of an independent Technical Review;
- Upon conclusion of the Technical Review, the VVB may perform a final quality check before the issuance of the Final Verification Report (FVR) and signature of the corresponding Verification Deed.

The process of this verification assessment has not implied any sampling plan.

<u>Appointment of the assessment team</u>

Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the VCS project activity are appointed in accordance with the Galaxy's procedures and policies, that are in accordance with the ISO 14065:2020 regulatory provisions.

According to the applicable sectoral scope / technical area and experience in the sectoral or national business environment, Galaxy Certification Services Private Limited has composed an assessment team in accordance with the appointment rules in the internal Quality Management System of Galaxy Certification Services Private Limited.

The composition of audit team is approved by Galaxy Certification Services Private Limited during its Contract Review stage, ensuring that the required skills are covered by the team.

The qualification levels for Assessment Team members that are assigned by aforementioned appointment rules are as presented below:

- Lead Auditor (LA).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Any of the above-mentioned roles in training (iT, e.g. AiT for auditor in training).

The Sectoral Scopes/Technical Areas required knowledge linked to the applied methodology(ies) is covered by the Assessment Team as shown below:

Name	Role	SS/TA Coverage	Financial Aspect	Host country Experience
Mr. Amit Rai	LA/TE	YES (1.2)	NA	YES
Mr. Ravikant Soni	TR/TE	YES (1.2)	NA	YES

The complete list of CVs is included as Appendix 4 of this report.

<u>Document review</u>

The Monitoring report (version 01) submitted by the PP was reviewed against the approved methodology, registered VCS Joint PD-MR & CDM PDD/4/, final validation report and other relevant criteria to verify the correctness, credibility, and interpretation of the presented information.

Furthermore, a cross-check between information provided and information from other sources has been done. A complete list of all documents and evidence material reviewed is included in this report below in Appendix 1.

<u>On-site Audit</u>

An on-site audit on 16-June-2025 is conducted by Galaxy Certification Services Private Limited assessment team who performed interviews and on-site inspection with project's stakeholders to confirm selected information and to resolve issues identified in the document review. The detail is provided in this report in below sections Resolution of Clarification and Corrective Action Request.

<u>Resolution of Clarification and Corrective Action Request</u>

The objective of this verification phase was to address and resolve all corrective action and clarification requests necessary for Galaxy to reach a positive conclusion on the Monitoring Report. These issues were resolved through transparent communication between the Client and Galaxy, with a summary of the concerns and responses provided in Appendix 2.
The final version of the Monitoring Report (MR/6/) submitted by the Project Proponent formed the basis of the final assessment. Any changes made during the verification process were not deemed significant in relation to the core CDM/VCS objectives—namely, reducing anthropogenic GHG emissions and contributing to sustainable development in the host country.

Internal quality control

As the final step, all verification documents—including the report and checklist—undergo internal quality control by the technical review team. Reviewer details are provided in Appendix 4 of the verification report. Following technical review, an administrative review is conducted by the Project Manager and/or Technical Support of Galaxy Certification Service Private Limited. The final documents are then prepared and signed by the Technical Manager or an authorized deputy. To ensure independence, personnel involved in the assessment or technical review cannot approve the final documents. Upon confirmation from the Project Proponent, the positive verification opinion and supporting documents are submitted to the VCS Board via the VCS web platform.

2.2 Document Review

The verification was conducted primarily through a review of documents, including the approved VCS PD-MR & CDM PDD/4/, the previous Monitoring Report and Verification Report/4/, and other relevant documents detailed in Appendix 2. The assessment was carried out by the verification team using a defined protocol, which included cross-checking information in the Monitoring Report with the VCS PD and, where applicable, with independent sources, sectoral or local expertise, and background investigations

2.3 Interviews

The site visit was conducted for the project activity and the physical inspection of power plant, interviews with the PP representative and stakeholders were conducted and reviewed documents to achieve a reasonable level of assurance in the verification. No sampling procedures were adopted in document verification and all the document were cross checked to ensure conservative estimation of emission reduction.

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Somkuwar	Ms. Vishakha	Consultant Asvata Climate Solutions Private Limited	16-June-2025 (On-site visit)	Project Implementation, Daily Performance Report's &	Mr. Amit Rai

					invoicing procedure,	(Lead Auditor/Technical Expert)
2.	Barot	Mr. Krunal	Assistant Manager, (GGSPPL representative)		Management practices, data storage, QA/QC, calibration, Grievance mechanism	
3.	Chaudhary	Mr. Mahesh	Site In-charge (GGSPPL representative)			
4.	Chauhan	Mr. Sarvan	Sr. Engineer (GGSPPL representative)			
5.	Ahir	Mr. Vasaram Bhai	Local Stakeholder		Grievances, Issue related to local area development, Awareness about the project under GHGs reductions. SDGs	
6.	Ahir	Mr. Ala bhai	Local Stakeholder			
7.	Jadeja	Mr. Ganpat Singh	Local Stakeholder			

2.4 Site Visits

As a part of verification an onsite visit has been performed by VVB team. Physical site visit was conducted for the project activity on 16-June-2025. During the onsite visit representative of the project proponent, operation and maintenance staff; personal responsible for monitoring, collecting data & management and QA/QC procedure & local stakeholders were interviewed.

The details of the activity performed during site visit are mentioned in table below:

Duration of on-site visit: 16-June-2025			
Activity performed during on-site audit	**Site location**	**Date**	**Team member**

Assessment team checked the implementation of the project, Baseline emission, Emission reduction calculation, technical description of the project and Monitoring. Assessment team also checked that whether the monitoring plan as described in the VCS Joint PD-MR & CDM PDD/4/ is actually practised onsite. Also, assessment team checked any change in host country criteria which may affect the baseline of the project activity.	Charanka Village of Patan District of Gujarat State in India.	16-June-2025	Mr. Amit Rai (Lead Auditor/Technical Expert)

2.5 Resolution of Findings

The objective of this step is to identify, discuss, and conclude on issues related to the monitoring, implementation, and operation of the registered project activity that could affect its ability to achieve or accurately report emission reductions. This assessment is based on both desk review and onsite inspection.

During this process, the verification team develops or updates an internal verification protocol to document conformities and non-conformities. These may include:

- Corrective Action Requests (CARs): Raised when there is non-compliance with the monitoring plan, methodology, or standardized baseline; insufficient documentation of modifications; errors in assumptions, data, or calculations affecting emission reductions; or unresolved issues flagged in previous FARs.
- Clarification Requests (CLs): Issued when the information provided is unclear or insufficient to determine compliance with applicable CDM requirements.
- Forward Action Requests (FARs): Raised when improvements are needed in monitoring or reporting for future verification periods.

In this verification, a total of 5 CARs and 3 CLs were raised and resolved satisfactorily. No FARs were issued. Details of all CARs, CLs, and FARs, including their resolution, validation methods, and corresponding document references, are provided in Appendix 03 of this report.

2.5.1 Forward Action Requests

This is 3rd periodic verification of the project activity under VCS and no FAR was raised from validation or previous verification as verified from the validation report and previous verification report.

2.6 Eligibility for Validation Activities

This section is not applicable for present verification, as Galaxy holds the necessary accreditation for the validation and verification for projects under Scope 1/Technical Area

3 VALIDATION FINDINGS

3.1 Methodology Deviations

PP has not sought any methodology deviations under current monitoring period. Hence, this section is not applicable for present verification.

3.2 Project Description Deviations

There are few deviations approved in previous verification periods which were cross-checked and verified with registered documents/4/ and found acceptable.

There were deviations in the 2nd monitoring period (01-September-2016 to 31-October-2020) with respect to the Joint PD & MR dated 16/10/2018.

- There is a typo error in joint PD & MR, the start date (i.e PPA signing date) mentioned joint PD & MR is as per CDM definition of start date. As per VCS standard, the earliest commissioning date is the starting date, hence VCS MR has mentioned 04/03/2012 as start date of project activity and start date of crediting period. Deviation is requested in VCS MR for same.

- Joint PD & MR dated 16/10/2018, has mentioned CDM crediting period as 01 Jan 13 - 30 Aug 19 which is 7 years renewal twice. This is a typo error in Joint PD & MR dated 16/10/2018, regarding mention of CDM crediting period and not mention of VCS crediting period.

These deviations are approved in the 2nd verification period 01-September-2016 to 31-October-2020. And further verification team confirmed that, in line with the Para 3.21.2 (2) of the VCS standard version 4.7, this deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology.

3.3 New Project Activity Instances in Grouped Projects

The project is not a grouped project. Thus, this section is not applicable.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	<table><tr><th>Audit type</th><th>Period</th><th>Program</th><th>Validation/verification body name</th><th>Number of years</th></tr><tr><td>*Validation*</td><td>01-Jan-2013– 30-Aug-2019</td><td>CDM program</td><td>Lloyd's Register Quality Assurance Limited (LRQA)</td><td>7 years</td></tr><tr><td>*Verification (1st Monitoring Period under CDM)*</td><td>01-Jan-2013– 31-Aug-2016</td><td>CDM program</td><td>TÜV NORD CERT GmbH</td><td>2 years & 8 months</td></tr><tr><td>*Joint Validation-verification (1st Monitoring Period under VCS)*</td><td>04-March-2012- 31-Dec-2012</td><td>VCS program (VERRA)</td><td>TUV NORD CERT GmbH</td><td>09 months & 27 days</td></tr><tr><td>*Verification (2nd Monitoring Period under VCS)*</td><td>01-Sep-2016- 31-Oct-2020</td><td>VCS program (VERRA)</td><td>TUV SUD SOUTH ASIA PVT LTD</td><td>4 years</td></tr><tr><td>*Verification (3rd Monitoring Period under VCS)*</td><td>01-Nov-2020- 03-March-2022</td><td>VCS program (VERRA)</td><td>Galaxy Certification Services Private Limited</td><td>One year and 04 months & 03 days</td></tr></table> The above audit history of the project has been verified and confirmed to be correct by the assessment team from the VERRA/CDM project portal /24//25/, Validation-verification report, registered VCS PD-MR, the previous monitoring reports & respective verification reports of previous monitoring periods /4/.

Double counting and participation under other GHG programs	The current project activity is not receiving or seeking credits for reductions and removals from a project activity under another GHG program other than VCS. Verification team checked independently other registries such as Gold Standard for the Global Goals (GS4GG), Global Carbon Council (GCC), International Carbon Registry (ICR) /26//27//26/ and confirmed that project is not participating in any other GHG programs other than VCS program under current monitoring period. Verification team also reviewed International REC (I-REC) registry (https://www.irecstandard.org/) and found that this project is not under I-REC as well. However, it was observed that project is registered under UNFCCC CDM registry/25/ having reference number 7128[6]. The CDM first crediting period was from 01-January-2013 to 30-August -2019 and the first verification completed from 01-January-2016 to 31-August -2016[7] with having emission reductions of 146,109 tCO_2e. Further, project was transitioned from CDM to VCS VERRA and second verification was conducted from 01-September-2016 to 31-October-2020 under VERRA scheme with having emission reductions 151,131 tCO_2e. which has been further verified from the registered documents, VCS Joint PD-MR & CDM PDD/4/. The project proponent has submitted a declaration dated 30-June-2025/12/ to the verification team declaring that the project has not claimed, and will not claim, greenhouse gas (GHG) emission reduction credits under any other GHG programs for the considered monitoring period 01-November-2020 to 03-March-2022.

[6] https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1346316979.16/view

[7] https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1346316979.16/iProcess/RWTUV1479219004.27/view

No double claiming with emissions trading programs or binding emission limits	The project activity is not participating in other emission trading programs or binding emission limits as confirmed in declaration submitted by the project proponent/12/. VVB confirms that project activity not included in ET program and not used for compliance with an emission trading program or to meet binding limits on GHG emissions. Project Proponent has submitted a declaration dated: 19-June-2025/12/ for no double counting with any other GHG program. PP declared that that the credits claimed under VCS for the current monitoring period are not claimed under any other GHG mechanism. This has also been confirmed by the assessment team during the site visit and by interviews with the concerned person from the project proponent.
No double claiming with other forms of environmental credit	The project has not sought, received or planning to receive any other forms of environmental credit for reductions and removals from another GHG-related environmental credit system. The project proponent has submitted a declaration dated: 09-June-2025/12/ to VVB team declaring that the project is not claiming any other form of GHG related environmental credit under any other emissions trading programs or binding emission limits during the current monitoring period. The assessment team has also cross-checked the issuance records available on the Verra and UNFCCC-CDM/24/ /25/ web-portal and thus confirmed & ensured that the emission reductions generated from the project activity are not & will not be double counted, hence accepted by the assessment team. The GHG credits from 01-November-2020 to 03-March-2022 (both days included) will be claimed under VCS only. At any point of time during the crediting period, the project proponent will abide by the declaration of "No Double Counting"./12/
Supply chain (scope 3) emissions double claiming	The project activity is solar energy-based project developed by project proponent GMR Gujarat Solar Power Private Limited (GGSPPL). The basic objective of the project is to the generate electricity and supply to Indian grid (via state electricity board). The project proponent is not involved in any other business activity where they can act as a buyer or seller of a product whose emission footprint is changed by the project activity. The project activity is not a part of any supply chain. Hence, there is no possibility for double claim. This has been confirmed by the assessment team during the site visit and by interview with the concerned person from the project proponent.

Sustainable development contributions	The Project activity is contributing to SDG 7, SDG 8 and SDG 13. The same is described in Section 1.12 of VCS MR/6/. VVB confirmed that the project implementation has led in contribution to SDG 7, SDG 8 and SDG 13. The project supplies clean, affordable and renewable energy without reliance on fossil fuels for generation of electricity to meet the growing demands in the region. The generated electricity avoided release of 44,188 tCO_2e into the atmosphere. As declared by the project proponent in section 1.12 of the monitoring report/6/, the project contributes to below sustainable development goals:

SDG	SDG Target	SDG Indicator	VVB assessment
8	8.5	8.5.2. Unemployment rate, by sex, age and persons with disabilities	The project contributed to this SDG by providing employment to up to 10 people's during current monitoring period including local villagers nearby the project site locations. Female employes are also engaged into the maintenance activities like grass cutting, cleaning activities on daily wage basis. The submitted employment records /12/ by the project proponent has been verified to confirm the same and was also cross-checked during the onsite audit & interviews with PPs representatives.
7	7.2	7.2.1 Renewable energy share in the total final energy consumption	The project contributes to this SDG by delivering 46,583 MWh electricity to the central grid (via state DISCOM) during the current monitoring period. The verification team has verified the reported electricity export/import data through Share certificates (based on Joint meter readings)/11/ and the monthly invoices/11/ issued by GMR Gujarat Solar Power Private Limited (GGSPPL) to the utility company, GUVNL (Gujarat Urja Vikas Nigam Limited) which were shared by the PP and found it to be consistent.

				The project has supplied 383,248 MWh of electricity to the grid till date i.e. from the date of commissioning of the project till end of this monitoring period. This has been verified from the previous verification reports/4/ and the current monitoring report/6/. <table><tr><th>Verification Term</th><th>Net Electricity Generation Value (MWh)</th></tr><tr><td>1st Verification (Under CDM Scheme)</td><td>154,027</td></tr><tr><td>1st Verification (Under VCS Scheme)</td><td>31,507</td></tr><tr><td>2nd Verification (Under VCS Scheme)</td><td>151,131</td></tr><tr><td>3rd Verification (Under VCS Scheme)</td><td>46,583</td></tr><tr><td>**Total till date**</td><td>**383,248**</td></tr></table>
	13	13.0	Tonnes of greenhouse gas emissions avoided or removed.	The project contributes to this SDG by avoiding GHG emission due to reduction in consumption of fossil fuels in electricity production and using Solar energy instead for electricity generation. The project has avoided 371,315 tCO_2e being emitted to the environment till date i.e. from the date of commissioning of the project till end of this monitoring period. The project has avoided 44,188 tCO_2e in the current monitoring period. This has been verified from the previous period

				verification reports/4/ and the current monitoring report/6/. Verification Term | ER Value (tCO_2e) 1st Verification (Under CDM Scheme) | 146,109 1st Verification (Under VCS Scheme) | 29,887 2nd Verification (Under VCS Scheme) | 151,131 3rd Verification (Under VCS Scheme) | 44,188 **Total till date** | **371,315**
Additional information relevant to the project	No commercially sensitive information has been mentioned in the monitoring report to have been excluded from the public version of the project documents. This has also been confirmed during interview with the concerned person from the project proponent.			

Verification Term	ER Value (tCO_2e)
1st Verification (Under CDM Scheme)	146,109
1st Verification (Under VCS Scheme)	29,887
2nd Verification (Under VCS Scheme)	151,131
3rd Verification (Under VCS Scheme)	44,188
Total till date	**371,315**

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The local stakeholder consultation was conducted on dated_11-June-2011, at GPCL developed Gujarat Solar Park located in the Charanka Village of Patan District of Gujarat State in India. The stakeholder consultation were conducted for the project site prior to validation of project activity, as verified from the registered CDM-PDD/4/ and validation report/4/ of the project activity. Project proponent has identified following stakeholders:

	1. Local villagers/ farmers 2. Shopkeepers 3. Government organization 4. Principal (Education center) 5. Representative of PPs Verification team checked the approved registered documents and interviewed local stakeholders during the onsite visit & interviews and found that Stakeholder identification appropriate.
Legal or customary tenure/access rights	Assessment team confirms that there are no legal rights to territories and resources, including collective and conflicting rights held by stakeholders, indigenous people (IPs), Local communities (LCs), and customary rights holders with regards to the project. The project is solar power-based energy generation, and it is established on the GPCL's (Gujarat Power Corporation Limited) land (under charanka Solar Park) which is leased by the PP from GPCL and there are no conflicting rights with the local community or other parties. This was also confirmed during the on-site visit and interviews with the local stakeholder's./19/, approved VCS- Joint PD-MR & CDM PDD/4/ and grievance register/15/.
Stakeholder diversity and changes over time	During onsite inspection/19/ verification team confirmed that stakeholders identified for this project activity are diverse in nature – in terms of socio-economic status, age and gender wise and the diversity is unlikely to change over time.
Expected changes in well-being	The project facilitated the creation of employment opportunities during both the construction and operation phases. Additionally, it contributed to regional infrastructure development, including the construction of roads. The VVB team confirms the same through onsite inspection and interviewing local stakeholders.
Location of stakeholders	Local stakeholders consist of residents within and surrounding the project area and same has been verified by assessment team through local stakeholder records and onsite interview
Location of resources	The project is installation of a new solar power plant. It does not involve resources owned by the stakeholders. Hence, not applicable

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Project Proponent has submitted the feedback/ grievance register/15/ kept at site for the ongoing communication with the local stakeholders. VVB confirmed the same through onsite audit and interviews/19/. In plant site office seeking complaints/grievances from local communities i.e. i.e., local villagers, local government officials (village council members), Governmental, Non-governmental organization, Farmers, Education Centre etc as a part of ongoing communication with stakeholders in line with clause 3.18.3 of VCS Standard, v.4.7.
Date(s) of stakeholder consultation	The stakeholder consultation was conducted on 11-September-2011 i.e. prior to current verification period (at time of registration). The stakeholder consultation details have been verified with the registered CDM-PDD/4/ and ongoing communication with local stakeholders during current verification has been verified from the grievance register/15/ at plant site and from interview with local stakeholders & project representatives during the onsite audit/19/.
Communication of monitored results	Verification team has checked the registered VCS Joint PD-MR& CDM PDD/4/ and pertaining stakeholder consultation information and confirmed that the stakeholder consultation meeting was focused towards making aware local stakeholders including local community, local administration representatives working for environmental cause etc., about the project activity that involves electricity generation produced by solar plant with the primary objective of reducing emissions of GHGs in compared to pre-project or baseline scenario. The grievance register/15/ is always available at the site to monitor the comments received from the stakeholders during ongoing communication under current verification. Further, assessment team observed that no any grievance received during current monitoring period. The verification team confirmed the same by checking the grievance register/15/ maintained by the PP during onsite audit.
Consultation records	The consultation records for the respective consultation meetings are as below:

	Verification team confirmed the details of stakeholder consultation of VCS-PD-MR/4/, during the onsite audit/19/ which was based on the minutes of meeting, mode of invitation, groups involved into the stakeholder consultation etc and found acceptable. Moreover, for ongoing communication/feedback with local stakeholders. PP maintains grievance registers/15/ for the records of all the comments/ grievances received for the project activity. The verification team confirmed from the grievance register maintained by the PP that no comments (refer section 4.2.4 for more details) were received during the current monitoring period.
Stakeholder input	The project proponent has considered suggestions and opinions of stakeholders. Verification team checked the details pertaining to stakeholder consultation during registration/4/ & feedback/comments/15/ during ongoing communication with stakeholders under current verification and confirm the same during the onsite audit and interviews with stakeholders & employees.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	No rehabilitation, relocation, or resettlement of local residents occurred as a result of the project activity. Furthermore, no ongoing or unresolved conflicts arose due to the project activity. During onsite audit & inspection/19/ VVB team verified the clarity and stability of land tenure, access rights, usage rights, and ownership, eliminating any uncertainties in these aspects.
Outcome of FPIC discussion	The project activity is under 3rd verification under VCS. These aspects have been covered under validation. Project proponent asserts that no land encroachment occurred, no individuals were relocated without consent, and no instances of forced physical or economic displacement were initiated by the project. VVB team verified the same by interview local stakeholder and during onsite audit & inspection/19/.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Verification team has checked the feedback cum grievance register/15/ submitted by project proponent. Verification team found that no any grievances was received during the current monitoring period. Grievance register was verified by VVB by interviewing local stakeholders during the onsite audit & inspection/19/. Thus, verification team is of the opinion that the grievance mechanism is adequate and appropriate
Grievance redress procedure	Assessment team during the onsite audit & interview found that, Grievance redressal mechanism is established as per the company policy/28/. PP has maintained the grievance register at the project site for any kind of complaints if any. PP regularly review the grievance book and resolve the issue of local stakeholder and employee as well. Same has been confirmed during the onsite interview/19/. During onsite audit, it was confirmed that Stakeholder's feedback is monitored continuously, and the stakeholders are well aware of the grievance redressal procedure. Thus, verification team concludes grievances redressal process is adequate and appropriate.

4.2.5 Public Comments

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Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No negative comments received	Not applicable as no negative comments received from public channel.	This is verification of the project. The expected comment is from the local stakeholders only. Verification team checked the feedback cum grievance register/15/ and confirmed that no any grievances have been received during current verification period. Thus, verification team is of the opinion that the ongoing stakeholder communication is adequate and appropriate

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

During the onsite audit, the assessment team has interviewed PP representatives and have confirmed that the management team is with the PP for a long time and having a vast experience of implementing such projects (Ex. VCS-1783). Operation and maintenance team has years of experience on the renewable energy sector. In addition to the owner's engineer, the project proponent employed skilled employees who have relevant experience in managing the project construction, operation, and community engagement or its environmental and social aspects.

The project team operates within a defined organizational structure approved by the board members. The project management team consists of experienced professionals with diverse backgrounds in environmental management, data, and project management. Their combined expertise ensures the effective implementation and monitoring of the project, adhering to the Verra requirements.

Few carbon advisors/consultants were hired by the project proponent in previous verifications/24/ such as EKI Energy Services Limited for the consultancy purposes.

These details were confirmed by the assessment team by reviewing the registered project documentation, previous verifications/4/, by reviewing Employee register/14/ and through interviews with project proponent representatives/19/.

Thus, assessment team noted that the team has all the expertise or experience needed to support the current project activity.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No Natural of human induced risks to stakeholder's wellbeing were identified for this project activity. Furthermore, assessment team through the documentary review, reviewed the project location and by onsite interviews confirmed that the project is located in a remote area. Therefore, the project operation did not pose any risks to the stakeholder's well-being. Regardless of the project location, the project proponent has a Community Health and Safety Plan/28/ to prevent risks from occurring. They appointed site HSE personnel who are responsible for ensuring community health and safety near the site and detecting any early signs of risks through regular meetings with the local stakeholders. This practice was confirmed by the assessment team through onsite interviews/19/

	with local stakeholders and PP representatives. Proper safety protocols are followed in and around the project premises. Also, it was confirmed that the local community did not experience any adverse impacts from the project. No grievances were raised for the same issues. Assessment team confirmed the same through onsite interviews and by reviewing the grievance register./15//19/ Thus, assessment team confirms that there are no Natural and human induced risks identified pertaining to stakeholders' wellbeing.
Risks to stakeholder participation	Stakeholder meeting was conducted during the validation stage of the project activity. There is no separate stakeholder consultation for the current verification other than ongoing communication with the stakeholders. Verification team has checked feedback register and found that there is no risk to stakeholder for registering the grievances.
Working conditions	Assessment team during the onsite audit confirmed that all the safety provisions/measures are in place as per the Health and Safety regulations. The workforce is provided with appropriate safety equipment and PPE. Their consistent use at the project site is ensured by the HSE team and also confirmed from submitted safety trainings/22/ records, which are provided to the workers. This was confirmed by assessment team by checking the training records and onsite interviews/22//19/ with the employees at site. The risks about occupational health and safety were considered to be negligeable during the operation phase. Thus, it can be concluded that, the project proponent has undertaken necessary safety measures to reduce and avoid any risks related to working conditions and safety of the employees. No such risks identified during the current monitoring period.
Safety of women and girls	No risk identified. PP has implemented the company policy CSR policy/28/ to mitigate the risk.
Safety of minority and marginalized groups, including children	No risk identified. PP has implemented the CSR and EHS/28/ policy to mitigate the same.

Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	Risk identified. The project is a solar power plant, thus eliminating concerns regarding air pollution. Additionally, the power generated by this project contributes to improved air quality, avoiding use of coal dominated power plants in baseline and thus eliminating waste water discharge & hazardous materials, excess noise generating heavy machineries. The VVB has reviewed the evidence (Daily/Monthly Generation Report & Invoices/11/ and commissioning certificates/1/) and concludes that the project effectively enhances nearby environment and achieved significant emission reductions. Verification team noted that, construction activities result in creation of fugitive dust, excess noise, release of hazardous waste are considered to have occurred during the construction period only. Owing to the fact that construction period being a short-term activity, the impact is considered to be low and mitigation measures/policies/28/ are in place for the other applicable risk related to operation of the project activity.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	During the onsite audit and interviews, representative of the PP confirmed that the national law prohibiting the discrimination and sexual harassment[8] is being followed strictly. Further, verification team did not find any complain regarding the same in grievance register and through independent search. PP representative confirmed during onsite audit & interviews that there have been no reports of discrimination or sexual harassment for this monitoring period. The same has been confirmed from the HR policy of the company. Also, PP has implemented "Policy on Prevention of Sexual Harassment"/28/.
Sexual harassment	VVB team conducted interviews with key personnels and checked the Company policy for the sexual harassment and ethics committee formation procedure and member selection process. Same was found appropriate.

[8] The Sexual Harassment Of Women At Workplace (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013
ACT NO. 14 OF 2013, Dated 22-April-2013

Gender equity in labor and work	PP provides equal opportunities in the context of gender equity and pay for labour and work as confirmed during the onsite audit & interviews. The VVB team verified this by reviewing the policy documentation and interviewing personnel responsible for talent acquisition to ensure adherence to the outlined parameters. Additionally, Assessment team has checked the company human right (HR) policy/28/ and found it consistent with national labour law.
Forced labor	Assessment team verified that, project is undergoing verification, project activity is already validated, thus during onsite audit and interview with plant personnels of project proponent was confirmed that, project operates in compliance with the national labour law and PPs not employ victims of human trafficking, forced labour, as required by the Act. No forced labour observed during the inspection of solar power plant and desk review of employment records submitted by PP
Child labor	The project proponent bans all types of child labour via its policy. No complaints related to child labour have been received. The PP strictly follows the national laws prohibiting human trafficking, forced labour and child labour. There have been no reports of human trafficking, forced labour and child labour during this monitoring period as observed during the onsite audit or feedback records which were confirmed through interviews with project staff. /19/ The project aligns with the labour convention and labour rights of India, which is a member of the International Labour Organisation (ILO). No human trafficking, no forced labour (all employees declared) and no children are employed by the project.
Human trafficking	The company staff are hired on a consensual and contractual basis. No complaints related to human trafficking have been received. The PP strictly follows the national laws prohibiting human trafficking, forced labour and child labour. There have been no reports of human trafficking, forced labour and child labour during this monitoring period as observed during the onsite audit and confirmed through interview with project staff./19/ The project aligns with the labour convention and labour rights of India, which is a member of the International Labour Organisation (ILO). No human trafficking, no forced labour (all employees declared) and no children are employed by the project.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Project Proponent following the international human rights law[9], the UNDRIP [10] and ILO Convention 169. There are no human rights violation of any kind to any of the stakeholders during construction and operation of the project activity. The project is a solar power project activity which is implemented without cultural or social biases, safeguarding the rights of IPs, LCs, and customary rights holders to be free from discrimination. There are no human rights violation of any kind to any of the stakeholders during construction and operation of the project activity observed during the audit.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified to the cultural heritage	The project activity is Implemented on a land which is belongs by project owner. Hence, no tangible cultural heritage has been hampered for the project activity. There is no indigenous and cultural heritage near the project as observed from the latest submitted site photographs and plant videos/18/ shared by the PP and same has also been confirmed from the onsite visit & interviews/19/. Further, PP's committed to protect regional as well as national cultural heritage confirmed from Environment, Quality, Occupational Health, Safety & Social Policy/28/ submitted to assessment team.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion

[9] https://www.ohchr.org/sites/default/files/Documents/Publications/fs9Rev.2.pdf

[10] https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf

No risk identified	The project activity was implemented on land that was owned by project owner. Thus, No conflict emerged during this monitoring period. As verified by the assessment team from the registered VCS PD-MR & CDM PDD and from the local stakeholders during the onsite interviews/19/, there are no agreement signed on property rights, and project activity was conducted on land that was privately owned. There were no pending property rights conflicts and disputes as confirmed by the local stakeholders in the interviews for current monitoring period. No conflict emerged during this monitoring period. Thus, no risks related to the property rights were identified

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The project does not have any adverse impact on other stakeholders' property rights. Since the benefits of the carbon credits lies with the project proponent and there is no benefit sharing plan. Hence, this section not applicable.
Benefit sharing during the monitoring period	The project does not have any adverse impact on other stakeholders' property rights. Since PP is the sole owner of the revenue generated from the project activity and no agreement was affected during the monitoring period, there is no benefit sharing plan. Hence, this section not applicable.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	No risk identified related to impacts on biodiversity and ecosystems identified during current monitoring period. The project carries out control measures, including no access outside of the project area, no hunting, and control of lighting and night-time vehicle movements were incorporated in the project schedule. This will ensure no operational disturbance outside of the project area.

	Assessment team discussed these points during the onsite visit & interviews with project proponent representatives/19/.
Soil degradation and soil erosion	No risk identifies. No soil erosion and degradation are likely to be caused by the project confirmed by project representatives during the onsite audit & interviews to the VVB. Moreover, no any issues has been included under feedback forms or neither reported during the interviews with local stakeholders.
Water consumption and stress	No risk identified related Water consumption and stress identified during current monitoring period. Assessment team noted that, there is no surface water flow and groundwater wells established within the project implementation territory. The project transports its purchased bottled drinking water bottles, O & M equipment's etc. There was no adverse impact or stress on water consumption during the monitoring period. This was confirmed by project staff and local stakeholders during onsite audit & interviews. /19/ Since there are no permanent streams near the project, the sensitivity is considered low, and the significance of the impact is assessed as negligible. The project will not establish a new groundwater well and hence it will not have a significant impact on the groundwater.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	During the onsite audit/19/, project proponent informed that there are no sensitive, rare, threatened, or endangered flora or fauna species or habitat within the project implementing territory. Same was confirmed by the local stakeholders too. Hence, this section is not applicable.
Areas needed for habitat connectivity	As project is not located to any adjacent habitat for rare, threatened or endangered species. Therefore, project does not act as a barrier in habitat connectivity. Assessment team confirmed the details during the onsite audit & interviews with project proponent representatives and also local stakeholders. Hence, this section is not applicable.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	This section is not applicable. Since, there is no impact on Habitats for rare, threatened, and endangered species. The project has not adversely impacted areas needed for habitat connectivity during the monitoring period. Assessment team through the review of project location and geo-coordinates confirmed that the project is relatively located in a remote area, which makes the project isolated. There are no habitats of people or any bird or animal species nearby the project area. Moreover, during the onsite audit/19/ project representatives and local stakeholders informed that there are currently no other planned hydro farms in the area. Therefore, it was confirmed that project did not impact the potential endangered species during current monitoring period. Hence, this section is not applicable. .
Areas for habitat connectivity	This section is not applicable. Since, there is no impact on areas needed for habitat connectivity. The project has not adversely impacted areas needed for habitat connectivity during the monitoring period.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable, as no species introduced.	This section is not applicable since no new species have been introduced in the project implementation area as verified by the assessment team during the onsite inspection & interviews/19/ with PP representatives.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable.	This section is not applicable since there are no existing invasive species in the project implementation area as verified by the assessment team during the onsite audit & interviews with PP representatives.

	Evidence gathering activities, evidence checked, and assessment conclusion

Invasive species	This section is not applicable since no new species have been introduced in the project implementation area and there are no invasive species in the project implementation area as verified by the assessment team during the onsite audit & interviews with PP representatives.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project activity is not ARR, ALM, WRC or ACoGS project. Hence it is not applicable.

4.3 Accuracy of Reduction and Removal Calculations

Means of verification	The verification team assessed whether the data and calculations of GHG emission reductions achieved resulting from the VCS PD-MR & CDM PDD/4/. The verification team has checked whether calculations of baseline GHG emissions, project GHG emissions and leakage GHG emissions have been carried out in accordance with the formulae and methods described in the monitoring plan of the VCS PD-MR & CDM PDD/4/.
Findings	CAR01 was raised during the verification process and closed successfully. Please refer Appendix 3 of this report for the detailed closure of the findings.
Conclusion	The baseline emissions for a given monitoring period is calculated in accordance with the equation (6) of approved methodology ACM0002, version 12.3.0 as the project activity claims emission reduction from electricity generation. Formula used: Baseline emissions $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where: BE_y = Baseline emissions in year y (tCO_2) $EG_{PJ,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y (MWh) For Greenfield projects $EG_{PJ,y} = EG_{PJ,facility,y}$ (as equation 07, ACM0002, Version 12.3.0) $EF_{grid,CM,y}$ = CO_2 emission factor of the grid in year, y (tCO_2/MWh) = Combined Margin CO_2 emission factor in the year y (tCO_2/MWh). <u>**Ex-ante parameters**</u>

	The grid emission factor i.e., 0.9486 tCO_2/MWh is sourced from the VCS registered Joint PD&MR and CDM PDD/4/. The same is used for calculation of emission reductions. In addition to this, other ex-ante parameters which are soured from the VCS registered Joint PD&MR & CDM PDD are provide below: $EF_{grid,OM,y}$ - Operating Margin CO_2 emission factor in year y. The value monitored is 0.9941 tCO2/MWh. $EF_{grid,BM,y}$ - Build Margin CO_2 emission factor in year y. The value monitored is 0.8123 tCO_2/MWh. $EF_{grid, CM,y}$ - Combined Margin CO_2 emission factor in year y. The value monitored is 0.9486 tCO_2/MWh. Here, $EG_{PJ,facility,y}$ = 46,583 MWh (Round - down value) $EF_{grid,CM,y}$ = 0.9486 BE_y = 46,583* 0.9486 = 44,188 tCO_2e (Round- down value) **<u>Monitored Parameters</u>** $EG_{PJ,facility,y}$- Quantity of net electricity generation supplied by the project plant/unit to the grid in year y in MWh. The value monitored is 46,583 MWh during the monitoring period (01-November-2020 to 03-March-2022) which has been verified from the submitted Share certificates/11/ (based on monthly generation records). . The verification team has checked the entire share certificates/11/ issued by GETCO (Gujarat Energy Transmission Corporation Ltd) (prepared on the basis of monthly joint meter records) for the monitoring period as per the project activity applied for verifications and found the monitoring parameters are monitored and recorded as per the monitoring plan in the registered VCS Joint PD & MR & CDM PDD/04/. Electricity supplied to the grid by the project activity during the year y ($EG_{PJ,facility,y}$) by the project activity during the current monitoring period 46,583 MWh. The net electricity supplied by project activity to grid is calculated by subtracting total electricity imported by project from grid from total electricity delivered by project to grid. The verification team has crosschecked the emission reduction sheet/6/ and monitoring report data/7/ with share certificates (based on JMR) and sales invoice bills and found all the values are consistent. The emission reduction as per the applied methodology equals the baseline emissions (project emissions and leakage emissions for such project activities is considered zero). <u>Leakage Emissions</u>: As per applied methodology ACM0002, 12.3.0, no Leakage emissions are considered. The main emission potentially giving rise to leakage in the context of electrical sector projects is emission arising due to activities arising such as power plant construction and upstream

	emission from fossil fuel use (e.g. extraction, processing, and transport). These emission sources are neglected. Emission reductions are calculated as follows: $ER_y = BE_y - PE_y$ (as per equation 11 of ACM0002, v12.3.0) Where: ER_y = Emission reductions in year y (t CO_2) BE_y = Baseline Emissions in year y (t CO_2) PE_y = Project emissions in year y (t CO_2) Here, PE_y = 0 Hence, ER_y = 44,188 tCO_2e According to the applied methodology, the conservativeness of the achieved emission reduction was checked, and the detailed emission reduction calculation has been transparently provided in the ER sheet/7/. All the formulae and the calculation procedure were checked by the verification team. In the opinion of verification team, the assumptions, emission factors and default values that were applied in the calculations have been justified. Also, the verification team confirms that there were no manual transposition errors between the data sets in the ER Sheet/7/ during the current monitoring period. It is confirmed that the data has been measured directly from meters and it was cross checked from the monthly electricity generation records/share certificates and the invoices raised and was able to verify the same. Verification team confirms that the monitoring has been carried out in accordance with the monitoring plan, trainings and QA/QC procedure and emergency preparedness contained in the registered VCS joint PD-MR & CDM PDD/4/. Assessment team confirmed that the GHG emission reductions and removals have been quantified correctly in line with the registered VCS Joint PDD & MR/4/.

4.4 Quality of Evidence to Determine Reductions and Removals

Means of verification	The verification team checked the Calibration details of the monitoring meters with the calibration evidence/5/ and whether the monitoring has been carried out in accordance with the applicable regulatory documents, inter alia, the applied methodology and registered monitoring plan./4//17/
Findings	CAR02 and CAR 05 were raised during the verification process and closed successfully. Please refer Appendix 3 of this report for the detailed closure of the findings.
Conclusion	The metering arrangement is dedicated bi-directional electronic energy meters/3/ of accuracy class 0.2s (main and backup) at Project site . These meters record several parameters including electricity exported & imported.

	These electricity meters are being used by PP and grid company for monthly generation reports based on it, state grid company GETCO issues share certificates /11/. The metering system includes three main meters and check meters (also known as Backup meters) at HT side of the transformers. (three transformers exist). The Backup meters are used for cross checking. Total electricity generated by the project activity would be the sum of three-meter readings of the main meters having facilities to record both export and import of electricity to and from the grid. The net electricity exported from project to the grid is a calculated parameter and is determined from the difference between the electricity export and import. In case of failure of the main meters, check meter readings would be used. The meter readings (coded) will be taken by GETCO on monthly basis and will be decoded at their end and send a statement of electricity generation to PP The data type for the project is measured, with energy meters employed for monitoring purposes. Recording is conducted through continuous monitoring, with data recorded monthly from the energy meters. The installed meters are subject to calibration at a frequency of once every three years, in line with applicable standards. Same has been verified during the onsite visit and interviews/19/ with project proponent and found as per registered monitoring plan/17/ The details of meters which are installed during the monitoring period are included in appendix 06 of this report. All the meters are of same accuracy class i.e., 0.2s as per the registered VCS Joint PD-MR & CDM PDD/4/. No meters have been changed during the current monitoring period. However, the main meters were replaced on 20- November-2024 with new ABT meters and check meters remain unchanged. The replacement of meters is beyond our monitoring period i.e. 01-November – 2020 to 03-March-2022. Additionally, assessment team has checked the meter change document/20/ and found acceptable. The installed meter details during current monitoring period are checked & verified during the on-site audit observations/inspection/19/ and meter calibration certificates & photographs/5//18/ submitted by the PP and were found to be correct. The Verification Team has checked the calibration evidence for electricity meters/5/ and noted that the calibration was conducted as per calibration details included under appendix 06 of this report. And, no delayed calibration observed for the current monitoring period i.e from 01-November-2020 to 03-March-2022 Project activity is in continuous operation no major breakdowns except a few minor incidents were found to have occurred/13/ during the current monitoring period.

	Project proponent clarified that the breakdown incidents occurred during current MP did not affect the production, monitoring and measurement, so no conservative measure shall be applied to the ER calculations. Assessment team cross-checked the plant breakdowns sheet /13/ to confirm about this and noted that the breakdown incidents that occurred during the current MP did not have any effect on the plant production. Overall, the plant was operating satisfactorily during the current MP. Hence, PP's clarification was found to be appropriate and acceptable. No unforced errors were observed. No sampling procedure applied for monitoring of the data parameter and entire documents were checked by the assessment team to arrive at positive verification conclusions. The monitoring plan is followed at the project site. All relevant documents were checked to assess the correctness and quality of data submitted by the project proponent, which are used to determine emission reductions. All the records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant lack of evidence and missing data were detected during onsite audit and discussion. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The monitoring parameters have been measured / determined without material misstatements and is in line with all applicable standards and relevant requirements. The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included in section 4 under each parameter and confirms to the requirement of the VCS Joint PD-MR & CDM PDD/4/. The export and import data are measured by the electricity meters, recorded continuously through electronic means and the invoices are generated monthly. The data is then reported annually on the VCS Monitoring Report as verified by the verification team through onsite audit and assessment. It was also verified through onsite audit inspection/19/ that the plant's team involved in the monitoring of project activity is well experienced. Hence, the verification team concludes that competent staff is employed by the project proponent to carry out the relevant tasks with sufficient accuracy. Furthermore, it was confirmed during onsite audit & discussion that internal training programs/22/ for the monitoring staff is conducted on regular basis. The VVB confirms that the monitoring has been carried out in accordance with the applicable regulatory documents, inter alia, the applied methodology/17/ and that there are no material discrepancies between the project implementation and the project description, the implementation of the monitoring plan, its completeness and adequacy to the methodology.

	If any discrepancies have been found, these are reported, assessed and closed accordingly in the form of CLs or CARs (see Appendix 3), as well as if any project/methodology deviation is sought for this monitoring period, can be found in Section 3 of this Verification Report/4/. As a result of verification of the Emission Reductions calculation process, the VVB confirms that all the parameters required for their determination have been included in the Monitoring Report/6/ and ER Calculation sheet/7/ for which this verification applies. After verifying the data sources, data collection and aggregation processes and final calculations and reported figures, it is confirmed that the values of the parameters from the data sources are consistent with those finally reported in the Monitoring Report and ER Calculation sheet. /6//7/ The verification process for the same and the quality of used evidence have been clearly described above in Section 4 of this Verification Report/4/. The verification team can confirm that sufficient evidence is available for the whole monitoring period and the same is verifiable and that the data collection system meets the requirements of the monitoring plan and the applied methodology according to the assessment carried out during the onsite audit /19/ and in the document review.

4.5 Non-Permanence Risk Analysis

Not applicable as this is a renewable project type.

5 VERIFICATION OPINION

5.1 Verification Summary

Galaxy Certification Services Private Limited has been contracted/2/ by "*Asvata Climate Solutions Private Limited* (PP: GMR Gujarat Solar Power Private Limited - GGSPPL)" to perform the 3rd periodic verification (under VCS) of GHG Emission Reductions for the project activity "Grid Connected 25 MW PV Solar Power Project at Charanka in Gujarat" (*VCS project ID #1685)/24/*.

The monitoring period included in the Monitoring Report/6/ for which this verification applies is: 01-November-2020 to 03-March-2022 (both days included).

The management of GMR Gujarat Solar Power Private Limited (GGSPPL) is responsible for preparing the GHG emissions data and reported reductions in line with the Monitoring Plan outlined in the registered VCS Joint PD-MR, CDM PDD /4/, and approved methodology ACM0002, Version 12.3.0 /17/.

The VVB confirms that the GHG statement is the responsibility of the Project Proponent and that the project meets the verification criteria set out in Section 4 of the VCS Standard Version 4.7 /10/. The verification team reviewed the Monitoring Report, conducted an onsite audit and follow-up interviews /19/, and found the project to be in full compliance.

Galaxy expresses an unmodified opinion, confirming that the data is consistent, complete, and free of material misstatements. The verification team followed a risk-based approach per applicable regulatory documents (see Appendix 2). The project has been implemented and monitored in line with the registered documents and methodology, with all essential equipment operational and calibrated where required, and an effective monitoring system in place.

The verification can confirm that, the project has been implemented and operated in accordance with the registered VCS Joint PD-MR and CDM PDD /4/. The monitoring plan aligns with the applied methodology /17/ and has been properly followed. The monitoring report and supporting documents are complete, verifiable, and meet all applicable VCS and regulatory requirements. Essential equipment's operational and, where applicable, properly calibrated. A functional monitoring system is in place to generate GHG emission reduction data, and the reported emission reductions are free from material misstatements.

As per VCS Standard Version 4.7, Para 4.1.10, the VVB confirmed that the project activity was verified in accordance with applicable VCS Version 4 criteria/10/. The objective was to provide an independent third-party assessment of the Monitoring Report and emission reduction calculations against regulatory requirements.

In line with Para 4.1.18 of the VCS Standard, the VVB concluded the assessment with a positive verification opinion. During the process, 5 CARs and 3 CLs were raised and successfully resolved, with no FARs issued. These are detailed in Appendix 3 of the report.

The VVB confirms there are no material misstatements in the GHG statement and that the verification was conducted in accordance with ISO 14064-3:2019 and ISO 14065:2020.

5.2 Verification Conclusion

Galaxy Certification Services Private Limited is contracted by *"Asvata Climate Solutions Private Limited (PP: GMR Gujarat Solar Power Private Limited – GGSPPL"*, has performed the independent verification of the emission reductions for the VCS project activity (VCS ID- 1685) "Grid Connected 25 MW PV Solar Power Project at Charanka in Gujarat" in Village Charanka, Gujarat for the monitoring period 01-Nov-2020 to 03-Mar-2022 as reported in the final Monitoring Report/1/. PP is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

Galaxy commenced the verification on the basis of the baseline and monitoring methodology ACM0002- Version 12.3.0, the monitoring plan contained in the registered VCS Joint PD-MR & CDM PDD/04/, VCS guidelines/10/ and initial Monitoring Report/6/ as per the process described under Section 2 of this report.

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

In our opinion the GHG emissions reductions reported for the project activity for the period 01-Nov-2020 to 03-Mar-2022 are fairly stated in the final Monitoring Report/6/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002- Version 12.3.0 and the VCS standard, V4.7.

Verification period: From **01-November-2020 to 03-March-2022**

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Reduction VCUs (tCO_2e)	Removal VCUs (tCO_2e)	Total VCUs (tCO_2e)
01-Nov-2020 to 31-Dec-2020	5,657	-	-	5,657	5,657	5,657
01-Jan-2021 to 31-Dec-2021	32,625	-	-	32,625	32,625	32,625
01-Jan-2022 to 03-March-2022	5,906	-	-	5,906	5,906	5,906
Total	**44,188**	-	-	**44,188**	44,188	**44,188**

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01-Nov-2020 to 31-Dec-2020	5,759	5,657	-1.78%	The actual emission reductions achieved during this vintage are 1.78% lower than the estimated emission reductions in VCS Joint PD-

				MR/6/ for corresponding vintage period. This is mainly due to the variations in sun shine hours (solar irradiance levels), seasonal weather conditions and the National Power Transmission Grid's unavailability/breakdown or maintenance/13/. The variations in the sun shine hours/solar irradiance are not in control of the PP and hence the justifications provided are acceptable.
01-Jan-2021 to 31-Dec-2021	34,462	32,625	-5.33%	The actual emission reductions achieved during this vintage are 5.33% lower than the estimated emission reductions in VCS Joint PD-MR/6/ for corresponding vintage period. This is mainly due to the variations in sun shine hours (solar irradiance levels), seasonal weather conditions and the National Power Transmission Grid's unavailability/breakdown or maintenance/13/. The variations in the sun shine hours/solar irradiance are not in control of the PP and hence the justifications provided are acceptable
01-Jan-2022 to 03-March-2022	5854	5906	0.89%	The actual emission reductions achieved during this vintage are 0.89% higher than the estimated emission reductions in VCS Joint PD-MR/6/ for corresponding vintage period. This is mainly due to the variations in sun shine hours i.e. higher Plant Load Factor (PLF) which is affected by the factors such as solar irradiation levels,

				module performance, and grid availability which is not under the control of project proponent. Hence, the justifications provided are acceptable
Total	46,075	44,188	-4.10%	The actual emission reductions achieved during this vintage are 4.10% lower than the estimated emission reductions in VCS Joint PD-MR/6/ for corresponding vintage period. This is mainly due to the variations in sun shine hours (solar irradiance levels), seasonal weather conditions and the National Power Transmission Grid's unavailability/breakdown or maintenance/13/. The variations in the sun shine hours/solar irradiance are not in control of the PP and hence the justifications provided are acceptable.

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	*Information*	*Justification*	*Assessment method and conclusion*
N/A	N/A	N/A	Not applicable as there is No commercially sensitive information has been included in this report.

APPENDIX 2: DOCUMENTS REVIEWED OR REFERENCED (VERIFICATION)

No.	Author	Title	References to the document	Provider
/1/	GEDA	Commissioning certificate issued by GEDA (Gujarat Energy Development Agency)	GEDA/SLR/GMR -78 Dated: 04-March-2012	Project Proponent
/2/	VVB	Contract of the project Proponent with the VVB	Contract document signed between PP and VVB, dated 22-May-2025	Project Proponent
/3/	Project Proponent	Technical Specifications for the Solar Modules, Inverters, Transformers etc along with the metering equipment's	Manufacturer technical specifications	Project Proponent
/4/	Project Proponent & VVBs	Project Portal VCS Joint PD-MR monitoring period 04-March-2012 to 31-December-2012 VCS Joint Validation-Verification Report by TUV Nord Cert GmbH VCS Verification Report for 2nd Verification 01-September-2016 to 31-October-2020 by TUV SUD South Asia Pvt Ltd VCS Monitoring Report for 2nd Monitoring Period 01-September-2016 to 31-October-2020 by EKI Energy Services Limited CDM Registered PDD Validation Report by LQRA CDM M.R for 1st Monitoring Period i.e 01-January-2013 – 31-August-2016 CDM Verification report for 1st Verification Period i.e 01-January-2013 – 31-August-2016	https://registry.verra.org/app/projectDetail/VCS/1685 Version 5.0, dated 16-October-2018 Version 1, dated 20-November-2018 Version 2.0, dated 28-February-2021 Version 2.0, dated 28-January-2021 Version 07, dated 20-August-2012 Version 03, dated 21-August-2012 Version 02, dated 31-May-2017 Version 1.0, dated 01-June-2017	Others

No.	Author	Title	References to the document	Provider
/5/	Yadav Measurements Private Limited	Calibration Certificates of energy meters	covering current monitoring period i.e. 01-November-2020 to 03-March-2022.	Project Proponent
/6/	Project Proponent	Monitoring Report version 01 (Initial) Monitoring Report version 1.3 (Final)	11-June-2025 15-July-2025	Project Proponent
/7/	Project Proponent	Emission reduction sheet version 01(Initial) Emission reduction sheet version 1.3 (Final)	11-June-2025 15-July-2025	Project Proponent
/8/	Project Proponent	Operation and Maintenance Agreement's Signed between PP and solarig gensol utilities pvt ltd	Validity for the period 25-April-2017 to 31-July-2023	Project Proponent
/9/	Project Proponent And Grid Company	Power Purchase Agreement • Signed between PP and Gujarat Urja Vikas Nigam Limited (GUVNL)	Dt. 08-December-2010	Project Proponent
/10/	VERRA	Standard documents used in the project activity • VCS Standard, v4.7 • VCS Program Guide, v4.4 • VCS Program Definitions, v4.5 • Registration and Issuance Process, v4.5 • Validation and Verification Manual, v3.2 • VCS Monitoring Report Template, v4.4 • VCS Verification Report Template, v4.4	VCS web site (https://verra.org/programs/verified-carbon-standard/vcs-program-details/)	VERRA
/11/	GETCO	Monthly Generation Records/Share Certificates and respective invoices/sales records for the monitoring period	For the monitoring period 01-November-2020 to 03-March-2022	Project Proponent
/12/	Project Proponent	Self-Declaration regarding no double counting or participation in other GHG program or emissions trading program or any other mechanism that includes GHG allowance trading for the concerned monitoring period	30-June-2025	Project Proponent
/13/	Project Proponent	Breakdown details for the monitoring period	Shutdown breakdown records of the current monitoring period	Project Proponent
/14/	Project Proponent	Employment evidence for plant persons	For the monitoring period 01-November-	Project Proponent

No.	Author	Title	References to the document	Provider
		Declaration by PP for the employees engaged during the current monitoring period	2020 to 03-March-2022. 19-June-2025	
/15/	Project Proponent	Grievance Registers maintained at site	For the monitoring period 01-November-2020 to 03-March-2022	Project Proponent
/16/	UNFCCC	CDM validation and verification standard for project activities, Version 03.0	https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210921115831128/reg_stan06_v03.0.pdf	Others
/17/	UNFCCC	Applied Methodology, ACM0002: Grid-connected renewable electricity generation, Version 12.3.0 Tool 07: Tool to calculate the emission factor for an electricity system (Version 02.2.1)	https://cdm.unfccc.int/methodologies/DB/5725LCHYPYM4I1V8OD9SFYVAMFFWNP https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v1.1.pdf/history_view	Others
/18/	NA	Site photographs of Solar power plant along with major equipment's submitted by PP	Dt 16-June-2025	Project Proponent
/19/	VVB	Onsite audit records	Dated 16-June-2025	VVB
/20/	Project Proponent	MoM signed between the project proponent and DISCOM for Main meters change (outside the current verification period) at project site.	20-November-2024	Project Proponent
/21/	Project Proponent	Single Line Diagram (SLDs).	-	Project Proponent
/22/	Project Proponent	Training Records	For the monitoring period 01-November-2020 to 03-March-2022	Project Proponent
/23/	Project Proponent	Solar Module Layout of the Plant along with modules count installed under plant	-	Project Proponent
/24/	VERRA	VCS webpage for the project, VCS ID 1685	https://registry.verra.org/app/projectDetail/VCS/1685	Others

No.	Author	Title	References to the document	Provider
/25/	UNFCCC	Official registry website of Clean Development Mechanism https://cdm.unfccc.int/Projects/projsearch.html	Last retrieved data on 26-June-2025	Others
/26/	GS	Official registry website of Gold Standard https://www.goldstandard.org/	Last retrieved data on 26-June-2025	Others
/27/	GCC	Official registry website of Global Carbon Council https://www.globalcarboncouncil.com/	Last retrieved data on 26-June-2025	Others
/28/	Project Proponent	Company Policies • CSR Policy • Sexual Harassment Policy • Whistle Blower Policy • EHS • HR Policy	For the monitoring period 01-November-2020 to 03-March-2022	Project Proponent
/29/	Project Proponent	Organization Chart for GMR Gujarat Solar Power Private Limited (GGSPPL)	-	Project Proponent
/30/	PP	KML file with demarcation of project location		Others
/31/	ICR	Official registry website of International Carbon Registry: https://www.carbonregistry.com/	Last retrieved data on 26-June-2025	Others
/32/	I-REC	Official registry website of International REC (I-REC) registry: https://www.irecstandard.org/	Last retrieved data on 26-June-2025	Others

APPENDIX 3: CORRECTIVE ACTION REQUESTS, CLARIFICATION REQUESTS AND FORWARD ACTION REQUESTS (CAR/CL/FAR)

Table 1. Remaining FAR from validation and/or previous verifications (Applicable for verification)

~~FAR ID~~	~~xx~~	~~Section no.~~		~~Date: DD/MM/YYYY~~
~~Description of FAR~~				

~~Project participant response~~	~~Date: DD/MM/YYYY~~
~~Documentation provided by project participant~~	
~~VVB assessment~~	~~Date: : DD/MM/YYYY~~

Table 2. CL from this validation/verification

CL ID	**CL 01.**	**Section no.**	1.2	**Date:** 11/06/2025
Description of CL				
Findings from Initial Document Review Under section 1.9 of monitoring report, it's mentioned that version of applied methodology, ACM0002 is 12.3 which is observed to be inconsistent with section 4.3 of MR and previous registered monitoring. PP shall clarify which version of methodology is applied in-line with latest VCS Joint PD-MR, dt 16/10/2018. Also, verification team observed that VCS Joint joint PD-MR, dt 16/10/2018 not yet showing on VCS project portal (https://registry.verra.org/app/projectDetail/VCS/1685). Therefore, PP shall submit the same for further assessment.				
Project participant response				**Date:** 24/06/2025
The version of the methodology applied in this project activity is ACM0002 v12.3 which is as per the registered joint PD-MR dated 16/10/2018. The version no. of methodology under section 4.3 of MR has now corrected in the revised MR. The PD-MR and the Joint Validation and Verification Report have been submitted to the VVB and uploaded to the Verra Registry for public review.				
Documentation provided by project participant				
VCS-MR-GMR_01112020 to 03032022_V1.1				
VVB assessment				**Date:** 25/06/2025
PP has now submitted revised monitoring report which mention's version of applied methodology as ACM0002 v12.3.0 which is checked and found in-line with the previous approved verification and registered VCS Joint Validation & Verification Report, dt 20/11/2018. **Hence, CL(01) is Closed now.**				

CL ID	CL 02	**Section no.**	1.4	**Date:** 18/06/2025
Description of CL				

During the scrutinization of submitted/registered documents as well as based on site visit interviews, it has been observed that project was initially registered under CDM registry and then transitioned to VERRA having first verification issuance under CDM. Thus, PP shall clarify the reason for transitioning the project from CDM to VERRA registry by incorporating chronology of key events.	
Project participant response	**Date:** 24/06/2025
Under Section 1.2 of the MR, the chronology of verification events — including the number of verifications conducted under both the CDM and VCS registries has been incorporated as part of the audit history. The reason for transitioning the project from CDM to VERRA registry is as follows: • From 2016, the declining of the CDM (Clean Development Mechanism) under the Kyoto Protocol and the rise of the voluntary carbon market, many CDM project developers opted to transition their projects to the Verra Registry under the Verified Carbon Standard (VCS). Starting around 2018, Verra provided a structured pathway for CDM projects to transition, allowing them to Continue issuing carbon credits (VCUs) in the voluntary market as it clarifies that projects transitioning can claim credits from their commissioning date, provided they meet VCS eligibility and validation requirements. Thus, project crediting period can start from commissioning date and crediting period can be of 10 years with maximum renewal of 2 times. Hence VCS project crediting period is from 04/03/2012 to 03/03/2022 (10 years period) renew twice.	
Documentation provided by project participant	
VCS-MR-GMR_01112020 to 03032022_V1.1	
VVB assessment	**Date:** 25/06/2025
The detailed clarification provided by the project proponent from transitioning project from UNFCCC CDM to Verra is found acceptable and found in-line with in the *Errata and Clarifications, VCS Standard, v4.0*. However, under section 1.2, "Audit History", the monitoring detail for the period 04/03/2012 to 31/12/2012 under VCS scheme, still observed to be missing. Further clarification required. **Hence, CL-02 is still OPEN**	
Project participant response	**Date:** 30/06/2025
The footnote has been added under section 1.2 of Audit history that the "Subsequent verifications have been conducted in sequential order in CDM & VCS with no overlap in verification periods throughout the entire crediting period". Moreover, added the emissions reductions for all verification period under section 1.12 of the revised MR.	
Documentation provided by project participant	
VCS-MR-GMR_01112020 to 03032022_V1.2	

VVB assessment	Date: 02/07/2025
Section 1.2, "Audit History" has now been updated with complete details of previous validation and verification activities under both schemes/registries i.e. CDM & VCS_VERRA. Further, total generation & corresponding emission reductions are demonstrated transparently in table 1.0 of section 1.12 of monitoring report which has been checked and verified from previously registered documents and found acceptable. **Hence, CL-02 has now been closed.**	

CL ID	CL 03	Section no.	4.2	Date: 18/06/2025
Description of CL				
In section 3.1. Demonstration of number of modules as per wattage (335 Wp and 340 Wp) observed to be missing and damaged/broken modules are staked into the premises during the physical site visit. Therefore, PP shall clarify, how the DC capacity has been maintained in-line with registered documents.				
Project participant response				**Date:** 24/06/2025
The details of the number of installed modules along with their DC capacity have been submitted to the VVB for review. The total number of modules i.e. 105,624 along with its DC capacity mentioned in section 3.1 of the MR has not changed during the monitoring period.				
Documentation provided by project participant				
Installed Module Details 2012-2022				
VVB assessment				**Date:** 25/06/2025
Section 3.1, of revised monitoring report now incorporates the details of installed solar modules and their numbers which is further checked & verified by the verification team with submitted spreadsheet for "Installed Module Details 2012-2022" which includes the details of Modules (both 335Wp and 340 Wp), Installed Inveter's and connected strings which demonstrate the DC capacity of the project. **Hence, CL – 03 is closed now.**				

Table 3. CAR from this validation/verification

CAR ID	CAR 01	Section no.	4.1	Date: 11/06/2025
Description of CAR				

Findings from Initial Document Review • In section 1.1 of submitted monitoring report, Electricity generation and Emission reduction observed to be inconsistent with submitted ER spreadsheet. Corrective Action shall be required. • In section 1.1 of submitted monitoring report, the monitoring period mentioned 01/11/2020 to 03/03/2022. However, on cover page it's mentioned as 01-October-2020 to 03-March-2022. Corrective action shall be required in-line with previously registered documents.				
Project participant response				**Date:** 24/06/2025
• Under section 1.1 of the revised MR, Electricity generation and emission reduction for the concerned monitoring period is now corrected as per the revised ER sheet. • In the revised MR, the monitoring period i.e. from 01-November-2020 to 03-March-2022 is now corrected on the cover page of MR as well as in other section.				
Documentation provided by project participant				
VCS-MR-GMR_01112020 to 03032022_V1.1				
VVB assessment				**Date:** 25/05/2025
• The achieved net electricity exported and emission reductions during the current monitoring period i.e. from 01-November-2020 to 03-March-2022 (Inclusive of both the dates) now been updated in-line with revised ER spreadsheet which is checked and found acceptable to the verification team. Thus, sub-finding is closed now. • The monitoring period from 01/11/2020 to 03/03/2022 has now been correctly mentioned on cover page and through-out the revised monitoring report which is further checked and found in-line with previously approved verification documents. Thus, sub-finding is closed now. **Hence, CAR(01) is closed.**				

CAR ID	CAR 02	**Section no.**	4.4	**Date:** 11/06/2025
Description of CAR				
Findings from Initial Document Review Make of meter is observed to be missing, PP shall include complete meter details under section 4.2, for monitoring parameter, $EG_{,Facility,y}$				
Project participant response				**Date:** 24/06/2025
Under section 4.2 of the revised MR, the make of meter for main and check meter has been updated.				
Documentation provided by project participant				
VCS-MR-GMR_01112020 to 03032022_V1.1				
VVB assessment				**Date:** 25/06/2025
In section 4.2 of revised monitoring report, project proponent has included the make (wallaby) of meter's installed during the current monitoring period i.e. from 01/11/2020 to 03/03/2022 which is checked and verified from the onsite visit observation (photographs) and submitted calibration certificates (for main and check meters). **Hence, CAR-02 is closed now.**				

<table>
<tr><td>CAR ID</td><td>CAR 03</td><td>Section no.</td><td>1.4</td><td>Date: 18/06/2025</td></tr>
<tr><td colspan="5">Description of CAR</td></tr>
<tr><td colspan="5">As project is also registered under CDM registry, PP shall demonstrate details of emission reductions issuance under CDM and VERRA scheme transparently for each monitoring period and illustrate how the issued emission reductions will not be double counted along with declaration.
Under section 1.8, PP shall clearly incorporate demarcation of installed solar plant and submit KML file to verify spread of the project.</td></tr>
<tr><td colspan="4">Project participant response</td><td>Date: 24/06/2025</td></tr>
<tr><td colspan="5">The Declaration for NO-Double counting has now been submitted to the VVB for the concerned monitoring period which can confirmed there is no double counting of ERs.
The geocoordinates of the project activity has mentioned under section 1.8 of the MR, the KML file of the solar plant boundary has now shared with VVB.</td></tr>
<tr><td colspan="5">Documentation provided by project participant</td></tr>
<tr><td colspan="5">Declaration for no double counting of GHG

Solar plant KML file</td></tr>
<tr><td colspan="4">VVB assessment</td><td>Date: 25/06/2025</td></tr>
<tr><td colspan="5">Declaration for No-double counting (claiming for emission reductions in any other GHG program) by dated 19/06/2025 has been submitted by the project owner, however as per Verification report template filling instructions for “section 4.1”, it doesn’t include details about weather project activity claiming with other emissions trading programs or binding emission limits. Thus, corrective action required for further assessment and thus, sub-finding is currently open.
Project owner has now been submitted the KML file with transparent demarcation of installed solar plant which is checked & verified by the assessment team and found acceptable. Thus, sub-finding is closed.
Hence, CAR 03 is still Open.</td></tr>
<tr><td colspan="4">Project participant response</td><td>Date: 30/06/2025</td></tr>
<tr><td colspan="5">The revised no double accounting declaration has been submitted to VVB.</td></tr>
<tr><td colspan="5">Documentation provided by project participant</td></tr>
<tr><td colspan="5">Declaration for no double counting of GHG</td></tr>
</table>

VVB assessment	Date: 02/07/2025
Project proponent has now been submitted revised declaration dt 30-June-2025 confirming that project activity has not claimed, and will not claim, greenhouse gas (GHG) emission reduction credits under any other GHG programs, emissions trading programs or binding emission limits for the considered monitoring period 01/11/2020 to 03/03/2022 which is checked and found in-line with verification template filling instructions, Version 4.4. **Hence, CAR-03 is closed.**	

CAR ID	CAR 04	**Section no.**	4.1	**Date:** 18/06/2025
Description of CAR				
• Under section 1.12 (table 1), PP shall incorporate the accurate number of employment opportunities generated during the current monitoring period and provide relevant supporting documentation (e.g., employment records, contractor agreements, etc.) to substantiate the reported figures.				
Project participant response				**Date:** 24/06/2025
The declaration for the no. of people employed during the monitoring period have been provided to VVB.				
Documentation provided by project participant				
Declaration for no. of people				
VVB assessment				**Date:** 25/06/2025
Declaration by dated 19/06/2025 for no of people employed (10 No's) at project site during the current verification period has now been submitted by the project proponent which is checked and found in-line with the attendance register verified during the on-site visit by the verification team. **Hence, CAR (04) is closed now.**				

CAR ID	CAR 05	**Section no.**	4.4	**Date:** 18/06/2025
Description of CAR				
• In Section 4.2 of the submitted Monitoring Report (MR), the meter details (Main) provided for the current monitoring period are found to be inconsistent with the actual installed main meters. Corrective action is required, along with submission of supporting evidence.				
Project participant response				**Date:** 24/06/2025
No meter was replaced during the current monitoring period. However, the main meters were recently replaced on 20- November-2024 with new ABT meters which is beyond our monitoring period. The check meters remain unchanged. The evidence for meter replacement has been provided to VVB.				
Documentation provided by project participant				
VCS-MR-GMR_01112020 to 03032022_V1.1				

VVB assessment	Date: 25/06/2025
The meter details including their make, accuracy class, serial numbers are incorporated in section 4.2 of revised MR which are checked by the verification team and found that same are installed during the current verification period i.e. 01/11/2020 to 03/03/2022. Further, Verification team also found that, set of main meters are replaced by dated 20-November-2024 (outside the current verification period) and verified the same with submitted MOM signed between the project proponent and representatives of state DISCOM (GETCO). **Hence, CAR (05) is closed.**	

Table 4. FAR from this verification

~~FAR ID~~	~~FAR 01~~	~~Section no.~~		~~Date: DD/MM/YYYY~~
~~Description of FAR~~				
~~Project participant response~~				~~Date: DD/MM/YYYY~~
-				
~~Documentation provided by project participant~~				
~~VVB assessment~~				~~Date: DD/MM/YYYY~~

APPENDIX 4: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Prior to the assessment, Galaxy Certification Services Private Limited appointed team members with appropriate technical, sectoral, and host country expertise, in line with its internal procedures and the requirements of ISO 14065:2020. The assessment team was formed based on the applicable sectoral scope, technical area, and relevant experience, ensuring compliance with Galaxy's internal Quality Management System, contract review procedures, and the accreditation standard.

Short CVs of the Team:

Mr. Amit Rai	Mr. Amit Rai, has done Bachelor of Technology in Electrical & Electronics Engineering from Dr. A.P.J. Abdul Kalam Technical University and persuing his Master of Technology in Energy Management from School of Energy & Environmental Studies, DAVV, Indore, India and He is also Government Certified Competency Class – I, Electrical Supervisor from Government of National Capital Territory of Delhi, India. He has more than 8 years of working experience in different organizations like Sunrator Technologies, Sun Source Energy Private Ltd. (SHV Energy Group, Singapore) & KBS Certification Services Private Ltd. (UNFCCC's – DOE), In the area of Renewable Project Management, Execution, Designing & Climate Change Services. Currently he is empanelled with Galaxy Certification Services Private limited to carry out GHG audits in the aforementioned schemes. Mr. Amit Rai is based in New Delhi, India.
Mr. Ravikant Soni	Mr. Ravi Kant Soni is a certified Lead Auditor ISO 17029:2019, ISO 14065:2020 & Lead Auditor ISO 14064:2019 GHG Inventory and verification. He has more than 10 years of work experience across Climate Change, Environmental Management & Monitoring, Health & Safety Management, and Statutory Compliance. He was involved in more than 150 CDM validation and verifications activities and Gold Standard, VER projects as a team leader/technical reviewer / validator / verifier covering the sectoral scope 1 (technical area 1.1 & 1.2) and scope 3 (technical area 3.1). He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from M.I.T.S Gwalior Jiwaji University Gwalior, India. Mr. Ravi Kant Soni is based in Indore, India. He participates in the project's technical review team as Technical Reviewer.

APPENDIX 5: ABBREVIATIONS

Abbreviations	Full texts
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction(s)
CL	Clarification request
CM	Combined Margin
CMS	Central Monitoring system

CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
DR	Document Review
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reductions
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GWP	Global Warming potential
PD	Project Description
JMR	Joint Meter Reading
PD-MR	Project Description and Monitoring Report
PP	Project Proponent
QA/QC	Quality Assurance and Quality Control
SDGs	Sustainable Development Goals
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Voluntary Carbon Standard
VCSA	Voluntary Carbon Standard Association
VCS PD	VCS Project Description
VCUs	Voluntary Carbon Units
VVB	Validation Verification Body

APPENDIX 6: METER DETAILS

Main Meters:

Type of Meter	Main Meter -1	Main Meter -2	Main Meter -3
Location	Transformer-1	Transformer-2	Transformer-3
Serial No.	GJ-1819-A	GJ-1820-A	GJ-1818-A
Accuracy class	0.2s	0.2s	0.2s
Make of meter	Wallaby	Wallaby	Wallaby
Last Calibration Date	26/09/2019	25/09/2019	25/09/2019
Valid till date	25/09/2022	24/09/2022	24/09/2022
New meter Sr. No[11]	**GJ-9308-A**	**GJ-9307-A**	**GJ-9306-A**

Check Meters:

Type of Meter	Check Meter -1	Check Meter -2	Check Meter -3
Transformer	Transformer-1	Transformer-2	Transformer-3
Serial No.	HT01131053	HT01131051	HT01131052
Accuracy class	0.2s	0.2s	0.2s
Make of meter	Wallaby	Wallaby	Wallaby
Last Calibration Date	26/09/2019	26/09/2019	25/09/2019
Validity till	25/09/2022	25/09/2022	24/09/2022

[11] Based on the review of submitted documents and site verification, it is confirmed that no meters were changed during the current monitoring period. However, it was observed that the main meters were replaced with new ABT meters on **20 November 2024**, which falls **outside the current monitoring period**. The check meters have remained unchanged throughout and same as of previous verification.