

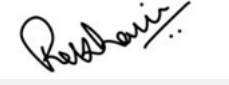


**Verified Carbon
Standard**

GRID CONNECTED WIND POWER PROJECT IN TAMIL NADU



Report ID	EPL-VCS-2024-62
Project title	Grid Connected Wind Power Project In Tamil Nadu
Project ID	909
Verification period	01/01/2023 to 31/12/2023
Original date of issue	14 November 2024
Most recent date of issue	20 November 2024
Version	1.1
VCS Standard Version	4.7
Client	Apraava Renewable Energy Private Limited (AREPL) 7th Floor, FULCRUM, Sahar Road, Andheri (East), Mumbai – 400 099. India

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Summary:

EcoLance Private Limited (EPL), appointed by Apraava Renewable Energy Private Limited, has performed the 3rd verification of 2nd crediting period of the greenhouse gas emission reductions reported for the project activity “Grid Connected Wind Power Project In Tamil Nadu” VCS 909, covering monitoring period from 01/01/2023 to 31/12/2023 regarding the relevant requirements for VCS activities.

The project activity is a 24.75 MW grid connected wind power plant which is using 15 WTGs of each capacity 1.65 MW are of Vestas make (model V-82) each at Theni district of Tamil Nadu state in India. The Project is spread across Jangalpatti, Poomalaikundu, Govindanagram & Seepalakottai villages in Theni & Uttamaplayamtaluka Taluk of Theni district of Tamil Nadu state in India. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

The objective of the verification is to have an independent review ex-post determination of the monitored reductions in GHG emissions. Verification was conducted using EPL’s procedures in line with the requirements specified in the CDM M&P, the VCS validation and verification manual version 3.2, VCS standard v4.7, ISO14064-3: 2019 and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques. The verification consisted of desk review of documents,

Remote assessment and the resolution of outstanding issues and the issuance of the verification opinion.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

The GHG emission reductions were calculated on the basis of the approved methodology ACM0002 'Grid-connected electricity generation from renewable sources' version 20.0 and the monitoring plan included in the registered Joint Validation and Verification report for "Grid Connected Wind Power Project in Tamil Nadu", version 02 of 24/08/2022.

During this verification, 01 Clarification Requests (CLs) and 04 Corrective Action Request (CARs) were identified related to operation, VCS Standard requirement, and Project Proponent name change.

These CARs and CLs are successfully closed after necessary corrections/clarifications by the client. The same has been discussed in Appendix 3 of this verification report.

VVB found no uncertainties during this verification of the project activity.

In conclusion, it is EPL's opinion that the project activity "Grid Connected Wind Power Project In Tamil Nadu" VCS ID 909, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology ACM0002 'Grid-connected electricity generation from renewable sources' version 20.0. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, EPL is able to certify that the emission reductions from the project during the monitoring period 01/01/2023 to 31/12/2023 amount to 40,308 tCO_{2e}.

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1 INTRODUCTION

1.1 Objective

Apraava Renewable Energy Private Limited has appointed EcoLance Private Limited (EPL) to carry out verification of the project “Grid Connected Wind Power Project In Tamil Nadu” (VCS 909) for the period from 01/01/2023 to 31/12/2023 (both dates included). This report summarizes the findings of the verification of the project, performed on the basis of VCS requirements as well as UNFCCC criteria of CDM to provide for consistent project operations, monitoring and reporting.

The objective of the verification is to have an independent evaluation of a project activity by an accredited validation and verification body against the requirements of the VCS Program Guide, Version 4.4 /03/, VCS standard version 4.7 /04/, GHG program applied on the basis of the registered joint PD and MR /07/. The objectives of this verification exercise are, by review of objective evidence, to establish that:

- The project activity has been implemented and operated as per registered Joint PD and MR /07/ and that all physical features (technology, project equipment and monitoring systems) of the project are in place and in line with the applied methodology /20.0/;
- Monitoring report /01/ and Emission Reduction Calculation Sheet /02/ and other supporting documents are complete in line with the monitoring report templates for VCS, version 4.4 /05/;
- The data is recorded and stored as per the monitoring methodology /06/ and registered joint PD and MR /07/.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units (VCUs) without any double counting, and to establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR /01/.

1.2 Scope and Criteria

The verification scope is:

- to verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- to evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- to verify that reported GHG emission data is sufficiently supported by evidence.
- to confirm that the project has performed to contribute to the sustainable development goals indicated in the MR.

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Validation and Verification Manual, version 3.2 /13/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.3. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

In order to ensure a complete, transparent and timely execution of the verification task the team leader has planned the complete sequence of events necessary to arrive at a substantiated final verification opinion. Various tools have been established in order to ensure an effective verification planning.

Materiality Threshold: The verification assessment for the GHG emission reduction was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold as defined in the VCS standard /17/ as below:

	Threshold	Related to
<input type="checkbox"/>	1 %	Emission reductions or removals for large projects achieving a total emission reduction or removal of greater than 300,000 tonnes of carbon dioxide equivalent per year
<input checked="" type="checkbox"/>	5 %	Emission reductions or removals for projects achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less.

Risk Analysis and verification planning: Before starting the remote assessment, the team leader has assessed the nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the project activity. The team leader has collected and reviewed the information relevant to the project activities and assessed the team competency to carry out the verification and ensured that it is able to conduct the necessary risk analysis. Based on the documents review and the stage of the project, potential risks that are material for the GHG emission reporting and estimation were identified and potential mitigation measures were identified before the remote audit starts. Potential reporting risks and necessary auditing procedures for residual risk areas identified and assessed are tabulated below:

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Assessment of the records/information/interview with personnel to check controls/mitigation measures
		Risk level	Justification	
1.	Monitoring, recording and reporting of the information in database and ER spreadsheet.	Low	The project has successfully completed previous verifications. The project proponent is familiar with monitoring procedures and data reporting in line with the registered joint PDD and MR and previous verification and certification report. Hence, the risk level is low.	The verification team had interviewed the staff of the monitoring team and checked all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of electricity export and import from grid according to the monitoring plan is recorded monthly. The team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records.

				The verification team shall interview the staff of the monitoring team and verify the relevant records to confirm whether the data collection procedure and QA/QC procedure have been well implemented.
2.	Information System: Use of spreadsheets without adequate controls related to data changes/ updates, version tracking, traceability, security	Low	The project proponent has already established a well-organized monitoring team, monitoring plan, including data collection procedure and QA/QC procedure consistent with approved monitoring plan. Govt. controlled generation reports are available. Monitoring equipment are calibrated at defined frequency. Hence, the risk level is low.	The verification team had interviewed the staff of the monitoring team and checked all records and found that the monitoring plan has been well implemented. The team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records. The verification team interviewed the staff of the monitoring team and verified the relevant records and confirm that the data collection procedure and QA/QC procedure have been well implemented.
3.	Accuracy of the measuring equipment	Low	The data of the main monitoring parameters are taken from calibrated meters	The verification team interviewed the staff of the monitoring team and checked all records to confirm whether the

			<p>(energy meters). The monitoring equipment are calibrated according to national standards and rules. Hence, the risk level is low.</p>	<p>monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of electricity export and import from grid according to the monitoring plan is recorded monthly. The team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records. The verification team interviewed the staff of the monitoring team and verified the relevant records and confirm that the data collection procedure and QA/QC procedure have been well implemented.</p>
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Verification team formation: The appropriate verification team was formed with qualified members qualified in accordance with EPL's qualification procedure for assessing the project for this monitoring period considering the potential risks and potential mitigation measures for those risks. The verification team and the technical reviewer consist of the following personnel.

Role/Qualification	Last Name	First Name
Team Leader	Lahon	Biswajit
Technical Expert	Buragohain	Champok
Verifier	Das	Debarshi
Team Member	Sharma	Neelam
Technical Reviewer	Murty	Eswar

Consideration of materiality in conducting verification: Based on the verification planning, the audit has been carried out. This is performed by conducting a remote assessment and obtaining documentary evidences and other information and explanations to achieve reasonable assurance on emission reduction reporting and compliance with the registered Joint PD and MR /07/. From the audit findings, it is found that the GHG emission reduction are fairly stated and are in compliance with the standards and guidelines of VCS and applied methodology /03/, /04/, /05/, /06/, /13/.

The assessment was done through relevant document review as given in section 2.2 of this report and the corrective actions/clarifications as given in appendix 3 of this report. The final verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent EPL’s instructions, with a reasonable level of assurance. The technical review was performed by a technical reviewer qualified in accordance with EPL’s qualification procedure. Therefore, there is no material changes in reporting of ER in the final version (version 1.1, dated 26/10/2024) of the monitoring report /01/ by PP. So, the audit was done appropriately and sufficiently and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

The project has been implemented by Apraava Renewable Energy Private Limited (AEPL) (formerly known as CLP India Private Limited) /16/ in the state of Tamil Nadu. The Project is spread across Jangalpatti, Poomalaikundu, Govindanagram & Seepalakottai villages in Theni & Uttamaplayamtaluka Taluk of Theni district of Tamil Nadu state in India. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

Out of the fifteen turbine, fourteen turbines under the project activity was commissioned on 29-07-2010 and only turbine (T126) was commissioned on 02-07-2010. The combined capacity of

the project is 24.75 MW which involve 15 WTGs of Vestas make Model V-82 (1650 kW capacity each). The commissioning date for all the turbines installed in the project activity is given in the table below:

Commissioning Date /15/	Total Turbines	Per turbine capacity (MW)	Total Capacity (MW)
02 July 2010	01	1.65	1.65
29 July 2010	14	1.65	23.1

The generated electricity is exported to NEWNE Grid. The project qualifies as "Projects" as per the VCS Standard /17/. Estimated annual power generation is 60,325 MWh/year /07/ with full capacity resulting emission reductions of 56,132 tCO_{2e} per year /07/. During this current monitoring period with 24.75 MW capacity the project exported 43,319.66 MWh of electricity resulting emission reductions of 40,308 tCO₂.

2 VERIFICATION PROCESS

2.1 Method and Criteria

Verification was conducted using EPL's procedures in line with the requirements specified in the VCS Requirements, i.e. VCS Program Guide version 4.4 /03/, VCS standard version 4.7 /04/. The GHG emission reductions is assessed on the basis of the approved baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources (Version 20.0) /06/ and registered Joint PD and MR /07/.

Since the scope of the activity was to verify already registered project (not grouped project), the verification consisted of the following major three phases:

- Legal contracting with PP, Document review and planning;
 - Contract with PP for the scope of the activity
 - Desk review of the Monitoring Report /01/, Emission Reduction Calculation sheet /02/, registered Joint Project Document and Monitoring Report /07/, Validation report /08/, UNFCCC website /09/, Gold Standard registry /10/, GCC registry /12/ and VCS registry /11/.
 - VCS validation and verification manual, version 3.2 /13/.
 - Assessment of materiality threshold based on VCS standard /17/, risk analysis, audit planning including the remote planning and verification team appointment.
- Remote audit and supporting documents review

- Remote assessment aided with video conference was conducted as per VCS Standard version 4.7 /04/. The verification for this project is not the first verification of the project after validation. This verification is done for the 3rd monitoring period of 2nd crediting period /01/, in addition VVB has conducted a risk assessment which is mentioned in detail in section 1.3 of this report and found that the level of risk is low for the following;
 - a. Monitoring, recording and reporting of the information in database and ER spreadsheet.
 - b. Accuracy of the measuring equipment
 - c. Use of spreadsheets without adequate controls related to data changes/ updates, version tracking, traceability, security

Hence VVB in its own capacity decided to conduct a remote assessment for the verification of the project.

- Interview with PP regarding the project implementation, GHG accounting systems, monitoring, project management, repair & maintenance, data management, ownership of the activity, double counting issues, QA/QC and calibration of measuring equipment etc.
- Resolution of any material discrepancy and the issuance of the final verification report and certification.
 - Issuance of the findings (CARs/CLs) based on desk study and remote assessment regarding any discrepancy between registered documents, reporting and the actual implementation situation.
 - Prepare final verification report based on the assessment, resolution of findings and technical reviews.

The following sections outline each step in more detail. The major milestones for the validation are provided below:

- Legal contract with PP for the scope of activity: 18th January 2024
- Receipt of initial project documents: 11th May 2024
- Submission of Notice of Validation/Verification Service (NOVS): 22nd June 2024
- Audit Plan communication to PP: 05th July 2024
- Remote Assessment: 11th July 2024
- Audit finding communication to PP: 19th August 2024
- Response Received from PP: 4th October 2024

2.2 Document Review

EPL has primarily conducted the document reviews of the monitoring reports (MR) /01/ and emission reduction calculation sheets /02/ submitted by PP. Also, the registered joint validation and verification report and registered joint PD and MR /07/ /08/, have been reviewed. In addition, other supporting documents to cross-check PP's information and statements in the MR are reviewed which are listed below:

Code	Document's Name
/01/	Apraava Renewable Energy Private Limited: Monitoring Report of the project "Grid Connected Wind Power Project In Tamil Nadu" covering monitoring period from 01/01/2023 to 31/12/2023 (both dates included), version 1.0 of 03-October-2024, version 1.1 of 26-October-2024
/02/	Apraava Renewable Energy Private Limited: Emission Reduction Calculation Spreadsheet for the project "Grid Connected Wind Power Project In Tamil Nadu", version 1.1 of 26-October-2024
/03/	VCS: VCS Program Guide, version 4.4 of 29-August-2023
/04/	VCS: VCS Standard, version 4.7 of 16-April-2024
/05/	VCS: VCS Monitoring Report Template, version 4.4
/06/	CDM Executive Board: ACM0002: Grid-connected electricity generation from renewable sources (Version 20) TOOL 01: Tool for the demonstration and assessment of additionality, (version 6.0) TOOL 07: To calculate the emission factor for an electricity system, (version 7.0)
/07/	Apraava Renewable Energy Private Limited: a) Registered Joint project design document and Monitoring report "Grid Connected Wind Power Project In Tamil Nadu, version 1.3 of 22 August 2022.
/08/	LGAI Technological Center, S.A. (Applus+ Certification): Joint Validation and Verification report for registration of "Grid Connected Wind Power Project In Tamil Nadu" VCS 909, version 2.0 of 24-August-2022
/09/	UNFCCC website for project activities and programme of activities https://cdm.unfccc.int/Projects/projsearch.html
/10/	Gold Standard Registry: https://registry.goldstandard.org/projects?q=&page=1
/11/	VERRA registry for VCS Projects: https://registry.verra.org/app/search/VCS
/12/	Global Carbon Council: GCC Project Portal https://projects.globalcarboncouncil.com/pages/gcc_home
/13/	VCS: VCS Guidance-Validation and Verification Manual, Version 3.2
/14/	Project link in VERRA: https://registry.verra.org/app/projectDetail/VCS/909
/15/	Government of India Ministry of Corporate Affairs: Certificate of Incorporation pursuant to change of name; Dated: 10/12/2021
/16/	Apraava Renewable Energy Private Limited: https://www.apraava.com/sustainability/environment https://www.apraava.com/about-us
/17/	Ministry of Labour & Employment: https://labour.gov.in/labour-law-reforms

/18/	Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL): <ul style="list-style-type: none"> I. Commissioning of Fourteen no's of 1650 KW Wind Turbine Generators; dated 29-07-2010 II. Commissioning of One Wind Turbine Generators of 1650 KW; dated 02-07-2010
/19/	CLP Wind Farms (India) PVT LTD: <ul style="list-style-type: none"> I. Bill of supply for the month of January 2023, dated: 11/02/2023 II. Bill of supply for the month of February 2023, dated: 10/03/2023 III. Bill of supply for the month of March 2023, dated: 15/04/2023 IV. Bill of supply for the month of April 2023, dated: 09/05/2023 V. Bill of supply for the month of May 2023, dated: 08/06/2023 VI. Bill of supply for the month of June 2023, dated: 10/07/2023 VII. Bill of supply for the month of July 2023, dated: 16/08/2023 VIII. Bill of supply for the month of August 2023, dated: 08/09/2023 IX. Bill of supply for the month of September 2023, dated: 09/10/2023 X. Bill of supply for the month of October 2023, dated: 09/11/2023 XI. Bill of supply for the month of November 2023, dated: 23/12/2023 XII. Bill of supply for the month of December 2023, dated: 09/01/2024
/20/	Tamil Nadu Generation and Distribution Corporation Limited (Theni): <ul style="list-style-type: none"> I. Statement Showing the Energy Generated (JMR) for the month of January 2023, dated: 10/02/2023 II. Statement Showing the Energy Generated (JMR) for the month of February 2023, dated: 06/03/2023 III. Statement Showing the Energy Generated (JMR) for the month of March 2023, dated: 13/04/2023 IV. Statement Showing the Energy Generated (JMR) for the month of April 2023, dated: 08/05/2023 V. Statement Showing the Energy Generated (JMR) for the month of May 2023, dated: 07/06/2023 VI. Statement Showing the Energy Generated (JMR) for the month of June 2023, dated: 05/07/2023 VII. Statement Showing the Energy Generated (JMR) for the month of July 2023, dated: 05/08/2023 VIII. Statement Showing the Energy Generated (JMR) for the month of August 2023, dated: 06/09/2023 IX. Statement Showing the Energy Generated (JMR) for the month of September 2023, dated: 06/10/2023 X. Statement Showing the Energy Generated (JMR) for the month of October 2023, dated: 01/11/2023 XI. Statement Showing the Energy Generated (JMR) for the month of November 2023, dated: 05/12/2023 XII. Statement Showing the Energy Generated (JMR) for the month of December 2023, dated: 05/01/2024
/21/	Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL): Calibration/testing report of energy meters
/22/	Community Grievance Register
/23/	Staff Training Record
/24/	UNFCCC: CDM validation and verification standard for project activities, version 3.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20210921115831128/reg_stan06_v03.0.pdf

2.3 Interviews

During the verification, VVB followed a remote inspection enabled with video conference, documents check and interview with Project Proponent, employees and stakeholders to check if the reported information for the monitoring period are correct and followed due process in-line with the registered joint project document and monitoring report/07/. For checking electricity generation, monthly generation records and invoices were checked in line with the registered project document and monitoring report /07/. Other parameters such as repair/maintenance activities and grievance if any are checked during the remote assessments through video conferencing and cross-checked with reporting.

The table below list the detail of interview taken with the PP and the individuals involved in preparing MR and accounting ERs during the verification and associated scope of the interview.

Serial No.	Date	Name, Role	Organization	Scope of interview
1	11th July 2024	Karthik, Site in charge	Apraava Energy	Project management, QA/QC for the project, Grievance mechanism, monitoring of project activity, Project implementation, ownership, legal compliance, environmental impacts, ongoing communications, calibration of the measuring equipment's, maintenance and operation etc
2	11th July 2024	Madaiah Raghavendra, Manger	Apraava Energy	Information flows for generating, aggregating and reporting- ER calculations. Data collection approach, tools and applied methodology use for ER calculation, QA/QC, Social and environmental impacts etc.
3	11th July 2024	Abhishek Bharti	Carbon Consultant of Apraava Energy	

4	11 th July 2024	i. Umesh Nainkar ii. Ebin G Dsilva	Local Stakeholders	Socio-Economic benefits, stakeholder engagement, grievance handling mechanism, Corporate social responsibilities, etc.
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2.4 Site Visits

EPL team conducted a remote audit on 11th July 2024. During the remote assessment of the project, EPL team via a video conferencing mode had checked whether the specifications and number of the energy meters and WTGs are in accordance with that described in the registered Monitoring Report (MR). EPL team assessed the implementation and operation of the proposed project activity, cross checked the WTGs with respect to commissioning records and project design, reviewed the information flows for generating, aggregating and reporting the monitoring parameters, interviewed key personnel of the plant to confirm the operational and data collection procedures. Reviewed calculations and assumptions made in determining the GHG data and emission reductions, checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters. EPL team during their remote assessment has inquired in detail about the risk assessment done by PP for safeguard of Local Communities and other Stakeholders, as well as for safeguard of Environment, Ecosystem, Health and Human Rights. EPL has found that PP has followed a proper risk assessment procedure and their risk assessment is satisfactory.

2.5 Resolution of Findings

The findings can be raised in any stage of the verification to ensure the transparency of the information given and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions, and misrepresentations. The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL’s positive conclusion on the project description. The verification protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of tables for Forward Action Request (FAR), Corrective Action Request (CAR) and the Clarification Request (CL); the different columns in these tables are described below.

Forward Action Request (FAR) is raised during verification to highlight issues related to project implementation that require review during the next verification or throughout remaining verifications of the project activity.

A corrective action request (CAR) is raised if one of the following occurs:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions;
- Issues identified in a FAR during validation or previous verifications to be verified during the current verification have not been resolved by the project participants.
- A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

For this project activity, findings were raised after remote assessment based on the desk review of the projects specially the MR and ER sheet submitted, registered project documents and validation reports and any outstanding issues raised during validation and outcome of the remote assessment. In summary, 01 CLs and 04 CARs were raised during this verification. No FAR was raised from this verification. The findings were sent to PP in a separate sheet. With appropriate response and supporting documents from the PP, these were closed successfully based on verification and cross check. The detail of the findings and their resolution are given under Appendix 3 of this report.

2.5.1 Forward Action Requests

No FAR was raised from this verification.

2.6 Eligibility for Validation Activities

The project is a registered VCS project and already validated /14/. This is the 3rd verification of the 2nd crediting period. The project falls under the sectoral scope of 01. This is a verification activity and EPL is accredited for validation and verification of GHG emission reduction project activities falling under sectoral scope 1 under VCS. So, the VVB comply with requirement for validation and verification for particular sectoral scope.

3 VALIDATION FINDINGS.

3.1 Methodology Deviations

No methodology deviations have been applied during this monitoring period.

3.2 Project Description Deviations

In line with Paragraph 3.21 of VCS standard 4.7, deviations from project description are permitted at verification. Paragraph 3.21.2 of VCS standard v4.7 requires to assess whether the deviations impact the applicability of the methodology, additionality, or the appropriateness of baseline scenario. Accordingly, VVB has assessed the deviations following CDM Guidelines on assessment of different types of changes from the project activity as described in the registered PDD. Deviations proposed during this verification is given below:

As per registered joint PD and MR.	Proposed deviation as per registered PD and MR.	VVB's assessment
The project proponent is CLP Wind Farms (India) Private Limited	The project proponent name is updated to Apraava Renewable Energy Private Limited.	VVB noted the deviation is a 'Correction' in PP's name due to change of name without changing the ownership. The name from CLP Wind Farms (India) Private Limited. is changed to Apraava Renewable Energy Private Limited which has been checked from Certificate of Incorporation pursuant to change of name from CLP India Wind Farms Private Limited to Apraava Renewable Energy Private Limited by Ministry of Corporate Affairs, Govt. of India /15/. Hence, the correction does not have any impact on the applicability of the methodology, additionality or the appropriateness of baseline scenario. This deviation is accepted as per VCS rule. The joint PD and MR correctly incorporates this change.

3.3 New Project Activity Instances in Grouped Projects

The Project is not a group project. Therefore, 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	The Project Activity is a registered VCS project under VERRA with VCS ID 909 /14/. The project was validated by LGAI Technological Center, S.A. (Applus+ Certification) for a crediting period of 10 years which can be renewed for maximum 2 times. The crediting period is from 2 nd July 2020 to 1 st July 2030 /08/. This is the third verification from the second crediting period.
Double counting and participation under other GHG programs	The PP has confirmed that the emission reductions for this project are not double counted and are claimed only under VERRA for this monitoring period. The PP also confirms regarding no participation in any other GHG mechanism for this monitoring period. The VVB confirms that PP is not participating in any other GHG mechanism. Furthermore, VVB confirms that the project has not been registered nor seeking registration in any other GHG program which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/. So, the VVB is able to confirm that this project activity is registered only in VERRA and is neither participated in other GHG programs nor intended to do so. VVB also confirm that the project is not rejected by any other program.

<p>No double claiming with emissions trading programs or binding emission limits</p>	<p>The PP has confirmed that the emission reductions for this project are not double counted and only claimed under VERRA for this monitoring period. The PP also confirms regarding no participation in any emission trading program or binding limits. So, the project complies with the requirements of the VCS program.</p>
<p>No double claiming with other forms of environmental credit</p>	<p>The PP has confirmed that the emission reduction credits that will be issued in this monitoring period will not be claimed as other environmental credits /01/. Furthermore, VVB confirms that the project has not availed ERs for the current monitoring period under any of these programs which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/.</p>
<p>Supply chain (scope 3) emissions double claiming</p>	<p>The project does not have any supply chain emission source. The wind project is in commissioning stage and generated electricity (as product) is supplied to connected grid.</p>
<p>Sustainable development contributions</p>	<p>During the monitoring period, the project activity contributed to the sustainable development of the host country by generating clean energy and contributing to energy mix. PP also provides frequent donations to the local community for the community development. It also contributes to the well-being and health of its employees. VVB has confirmed this during the remote audit and the evidences. From the assessment, VVB confirm that the project has contributed to achieve SDG 7, SDG 8 and SDG 13 aligning with Indian Sustainable Development Criteria and Sustainable Development Goals.</p> <p>SDG 7: The project utilizes the wind energy for electricity generation which replaces equivalent electricity otherwise would have generated in fossil fuel dominated grid. Therefore, the project contributes to SDG 7 (SDG Indicator 7.2.1: Renewable energy share in the total final energy consumption).</p> <p>SDG 8: The project has provided employment opportunity to skilled and unskilled personnel and relevant trainings for quality employment. VVB verified the employment records and training records during the monitoring period and confirms the project</p>

	<p>positively contributed to SDG 8 (SDG Indicator 8.6.1: Quality of employment).</p> <p>SDG 13: Project activity has reduced GHG emission in this MP by utilizing generating electricity from wind energy. During the monitoring period, the project has contributed to reduce 40,308 tCO₂ of emissions. VVB confirm the contribution of projects towards achieving SDG 13.</p>
<p>Additional information relevant to the project</p>	<p>Not applicable as PP has not included any commercially sensitive information that are excluded from the report or public disclosure.</p>

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
<p>Stakeholder identification</p>	<p>Stakeholders associated with the project activity throughout its lifetime are identified at different stages of project development. The stakeholders identified are generally grouped under two categories- directly affected parties, and indirectly affected parties as shown below:</p> <ul style="list-style-type: none"> a) Representatives from EIL now WWIL; b) Employees of AREPL; c) Contractor of AREPL; d) Villagers from nearby villages <p>Furthermore, all the stakeholders mentioned above were identified at the project's validation. There has been no change in stakeholder makeup since validation.</p>
<p>Legal or customary tenure/access rights</p>	<p>The project activity is a greenfield wind power project and it has not involved any legal or customary tenure/access rights to territories and resources. So, this section is not applicable.</p>

Stakeholder diversity and changes over time	<p>Not applicable</p> <p>This is renewable energy project and does no impact on the diversity of the stakeholders.</p>
Expected changes in well-being	<p>There are not any significant impacts due to implementation of project activity on air, water, soil quality and ambience are envisaged due to the project activity. Furthermore, wind projects in India have indirect positive socio-economic impacts:</p> <p>a) Job Creation: Wind energy projects create jobs in various sectors, contributing to local economic growth.</p> <p>b) Economic Growth: These projects contribute to economic growth and community investment.</p> <p>c) Reduced Electricity Rates: Wind energy can reduce electricity rates for project neighbours.</p> <p>d) Health Benefits: Wind turbines help reduce carbon footprints and improve air quality, leading to better health outcomes.</p> <p>e) Educational Opportunities: They provide educational and research opportunities, fostering innovation and knowledge exchange.</p>
Location of stakeholders	<p>No negative impact generated outside/inside of the project boundary.</p> <p>(All stakeholders who will be directly affected by the project activity are included within the project boundary.</p>
Location of resources	<p>Not Applicable</p> <p>(In the project activity, neither any territories and resources are owned by the stakeholders, nor they have any customary access)</p>

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	<p>Stakeholders' consultation is a continuous process and hence a feedback register is kept at the project site office where any stakeholder can come and share his/her feedback. The feedback irrespective of the type is taken care by PP with utmost priority.</p>

Date(s) of stakeholder consultation	18/02/2010
Communication of monitored results	<p>Monitored outcomes are conveyed to the stakeholders in two ways:</p> <ol style="list-style-type: none"> 1.Through VERRA Website: - PP submits third-party (i.e., VVB) verified monitoring results to VERRA, and once approved, the project documentation is made publicly available on the VERRA webpage for each monitoring period. 2.Through PP regional office: - A copy of all the project related documents and monitoring data (e.g., grievance register) is available at regional offices of the PP, which is accessible to all the stakeholders associated with the project activity.
Consultation records	The Local Stakeholder Consultation (LSC) records were submitted to VVB at the time of validation and grievance register records for the current monitoring period will be submitted to VVB.
Stakeholder input	Stakeholder input/feedback received during LSC and the LSC report for the same had been submitted to the VVB during validation. .

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Before the project commissioning PP had taken appropriate approvals from relevant authorities.
Outcome of FPIC discussion	<p>Not Applicable.</p> <p>The project activity does not affect any type of property rights, and there are no ongoing or unresolved conflicts over property rights, usage, or resources. This project activity does not involve any encroachment on land, people’s relocation, or forced physical or economic displacement</p>

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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<p>Grievance received and steps taken to resolve the grievance including the outcomes of the resolution</p>	<p>Not applicable</p> <p>The PP is available to receive feedbacks/grievances at any time through different means. However, no grievance was found to be received during this monitoring period by VVB as discussed during off-site assessment.</p>
<p>Grievance redress procedure</p>	<p>For grievance redressal PP has prepared a grievance redressal register and made it available for the stakeholders and local public within the project boundary. This grievance redressal register has been shared by PP with EPL and the EPL team has reviewed the grievance redressal register and found that no comments has been given by any of the stakeholders or local public during this monitoring period /24/.</p>

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
<p>Not applicable</p>	<p>Not applicable</p>	<p>As mentioned above, during this monitoring period, no public comments/grievances were received through any means. Same is verified during off-site assessment by VVB. PP has confirmed that any comments that will be received for issuance will be addressed by PP.</p>

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The EPL team while performing the remote assessment had interviewed the project proponent regarding the knowledge and efficiency of the O&M team as well as the overall management experience in handling wind power projects. In response to EPL's query, PP has stated that frequent training is being provided to all the staff involve in this project activity. The staff training record has been shared with EPL. EPL has reviewed the staff training record and found it to be satisfactory /25/. Additionally, Apraava Renewable Energy Private Limited (AREPL) which was

founded in 2002, has been in the renewable energy business for more than 20 years which is verified from publicly available data /16/.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	<p>No risk has been identified.</p> <p>As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during off-site assessment, VVB identified no risks to the stakeholder's participation by the project activity.</p>
Risks to stakeholder participation	<p>No risk has been identified.</p> <p>As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during off-site assessment, VVB identified no risks to the stakeholder's participation by the project activity.</p>
Working conditions	<p>No risk has been identified.</p> <p>The Company has a robust Health, Safety, Security & Environment (HSSE) Policy & management system that is applicable to all employees, contractors and relevant stakeholders of the organization. As verified from off-site assessment, employees always wear PPE during O& M.</p>
Safety of women and girls	<p>No risk has been identified.</p> <p>PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.</p>
Safety of minority and marginalized groups, including children	<p>PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.</p>

<p>Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers</p>	<p>The project involves electricity generation from wind energy. Hence, no significant pollutants are generated from this project.</p>
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4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Mitigation or preventive measure(s) taken
Discrimination	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /16/. There is no discrimination found followed as part of human resource management.
Sexual harassment	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Gender equity in labor and work	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /16/. There is no discrimination found followed as part of human resource management.
Forced labor	PP has laid written human rights policy as available publicly in company website /16/. No forced labor is possible as per host country's labour law /17/.
Child labor	PP has laid written human rights policy as available publicly in company website /16/. No child labor is possible as per host country's labour law /17/.
Human trafficking	The host country has put strict regulations in place to avoid any human trafficking. The project proponent has also laid written human rights policy as available publicly in company website /16/. The project does not create any scope for human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The host country (India) has enacted human rights protection act which is applicable for this project also. The company has strict human rights policy in place. VVB via interview with project proponent, site personnel and publicly available records such as Company annual report could confirm that the project does not put any human rights risk.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's bidding process. There is no risk to indigenous people and cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's approval. All regulatory approvals are in place and verified by VVB /18/.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefit sharing is not applicable for the project. From the evidences the project is implemented by Apraava Renewable Energy Private Limited and there are no disputes on property rights of the IPs, LCs and customary right holders.
Benefit sharing during the monitoring period	The benefit sharing is actually not applicable for the project as mentioned above

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project is a wind power project. Hence, no risk identified.
Soil degradation and soil erosion	The project is a wind power project. Hence, no risk identified
Water consumption and stress	The project is a wind power project. Hence, no risk identified

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project is a wind power project. Hence, no risk identified
Areas needed for habitat connectivity	The project is a wind power project. Hence, no risk identified

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	The project is a wind power project. Hence, no risk identified.
Areas for habitat connectivity	The project is a wind power project. Hence, no risk identified

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project is a wind power project. Hence, not applicable

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	The project is a wind power project. Hence, not applicable.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project is a wind power project. Hence, not applicable

4.3 Accuracy of Reduction and Removal Calculations

GHG According to the applied methodology “ACM0002”, “Consolidated baseline methodology for grid connected electricity generation from renewable sources”, version 20.0 /06/, the emission reductions have been calculated based on the following formula:

Baseline Emission:

The baseline emissions (BE_y) are calculated based on the following formula:

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

Where,

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

EF_{grid,CM,y}: Combined margin CO₂ emissions factor in year y (tCO₂/MWh)

And

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

Where,

EG_{facility,y}: Quantity of net electricity generation supplied by the project plant/unit to the grid in year ‘y’

Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity (EG_{PJ,y})

EG_{PJ,y} = EG_{facility,y} = 43,319.66 MWh (round down value) during the monitoring period from 01 January 2023 to 31 December 2023.

EF_{grid,CM,y}: Combined margin emission factor for grid connected power generation fixed ex- ante, as 0.9305 tCO₂ /MWh /07/

Therefore,

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

$$BE_y = 43,319.66 \times 0.9305$$

$BE_y = 40,308 \text{ tCO}_2\text{e}$ (round down value)

As per the methodology and the registered Joint PD and MR, the project does not need to consider **project and leakage emissions**.

VVB confirms that GHG emission reductions and removals have been quantified correctly in accordance with the joint PD and MR and applied methodology during the monitoring period from 01 January 2023 to 31 December 2023.

4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan. Below table describes the data parameters relevant to the monitoring plan:

Data parameters fixed ex-ante and available at validation are given below:

DATA/PARAMETER Unit	Source of data	Reported value for the project period	Assessment/Observation
Operating margin CO ₂ emission factor in year y ($EF_{grid,OM,y}$)	The CO ₂ Baseline Database for the Indian Power Sector - Ministry of Power: Central Electricity Authority (CEA) Version 17.	0.9522 tCO ₂ /MWh	Operating Margin Emission Factor has been calculated by the Central Electricity Authority using the simple OM approach in accordance with the methodological tool to calculate the emission factor for an electricity system Version 7.0 and using data base of CEA. Computed once during PDD finalization. The values are as per the registered Joint Validation and Verification report /08/.

Build margin CO ₂ emission factor in year y (EF _{grid, BM, y})	The CO ₂ Baseline Database for the Indian Power Sector - Ministry of Power: Central Electricity Authority (CEA) Version 17.	0.8653 tCO ₂ /MWh	The EF _{grid, BM, y} was calculated as per “Tool to calculate the emission factor for an electricity system, version 07”. The values as per the registered Joint validation and Verification report /08/. The data is obtained from “CO ₂ Baseline Database for Indian Power Sector” version 17.0, published by the Central Electricity Authority, Ministry of Power, Government of India. This is consistent in the registered Joint validation and Verification report /08/.
Combined margin CO ₂ emission factor in year y (EF _{grid, CM, y}) tCO _{2e} /MWh	The CO ₂ Baseline Database for the Indian Power Sector - Ministry of Power: Central Electricity Authority (CEA) Version 17.	0.9305 tCO ₂ /MWh	The EF _{grid, CM, y} was calculated based on 75% of OM and 25% of BM values approach as directed by ‘Tool to calculate the emission factor for an electricity system’, version 07”. This is consistent in the registered Joint Validation and Verification report /08/.

Data parameters monitored:

Data/Parameter	Assessment
Data Unit	EG _{PJ, y} ; MWh/year
Description	Quantity of net electricity generation supplied by the project (Wind) plant/unit to the grid in year y
Source of data to be used	Joint Meter Reading Sheets and credit notes issued by Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL) for all the feeders to which WTGs of the project activity are connected.
Value of monitored	43,319.66 MWh during the monitoring period. Each WEGs are

parameter for the monitoring period	connected to a 33kV outgoing feeder and each feeder has a main meter and check meter. /20/,/. Monthly net generation value is further crosschecked from the bill of supply/invoice raised by PP and confirm to be consistent /19/.
Accuracy of the monitoring equipment	The main energy meter and check meter is of accuracy class of 0.2s which is consistent with registered joint VCS-PD and MR. /2/. The accuracy of the meters is as per industry standard.
Measuring/Reading/Recording frequency	Continuous monitoring and aggregated monthly basis.
Calculation method (if applicable)	Not applicable
Calibration	
Calibration frequency/interval Is the calibration interval in line with the monitoring plan of the PD?	The meter is approved, tested & sealed by the state utility. The meter is in custody of state utility. As per registered Joint PD and MR, the calibration frequency of energy meters is at least once in every three years /07/. Also, CEA Notification No. 502/70/CEA/DP&D dated 17/03/2006 which is considered as national standard mentions that 'all interface meters shall be tested at least once in five years. Hence, calibration frequency of once in 5 years is considered to be appropriate. The calibration dates were verified through calibration certificates /21/. However, a delay in calibration was identified for the electricity meters. Consequently, a conservative adjustment was applied to the confidence interval of the meter error, affecting the import and export electricity generation values. This adjustment corresponds to the accuracy class of the meters 0.2S ($\pm 0.2\%$) and was implemented for the months during which the calibration gap occurred, in accordance with paragraph 366 of the CDM VVS /26/.
Does the calibration cover the monitoring period? Has the calibration frequency been respected?	The monitoring period is from 01 January 2023 to 31 December 2023. It is noted, there was calibration gap for all the turbines To adjust the calibration gap, PP has applied the maximum error factor of the energy meters (0.2%) over the measured values for the delayed time period as shown in detail in the Table: 2 below. The calibration results show the error was within the permissible limit. The adjustment is as per CDM validation and verification standard version 3.0 /24/ and hence adjusted value is accepted by VVB. The calibration details of energy meters are given below in Table 1.
Calibration certificate	The meters are calibrated by Tamil Nadu Generation and Distribution Corporation Limited /21/

Whether calibration done by an accredited person or institution?	Yes, calibration of the meters was carried out by Tamil Nadu Generation and Distribution Corporation Limited /21/
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Table: 1 Calibration details of energy meters /21/:

HTS C No.	Meter Details	Meter Serial Number	Calibration Before Monitoring period	Calibration during monitoring period	Calibration Valid Till	Accuracy Class	Make
T110	Main Meter	624921	05-04-2017	12-04-2023	11-04-2028	0.2s	HPL Electric
	Check Meter	3033736	08-12-2017	12-04-2023	11-04-2028	0.2s	HPL
T123	Main Meter	3033730	08-12-2017	24-01-2023	23-01-2028	0.2s	HPL
	Check Meter	5839971	29-05-2017	24-01-2023	23-01-2028	0.2s	Genus
T124	Main Meter	1379648	27-05-2017	11-04-2023	10-04-2028	0.2s	Genus
	Check Meter	3033750	08-12-2017	11-04-2023	10-04-2028	0.2s	HPL
T125	Main Meter	3033745	08-12-2017	24-01-2023	23-01-2028	0.2s	HPL
	Check Meter	HT 2180087	21-05-2020	24-01-2023	23-01-2028	0.2s	EDMI
T126	Main Meter	HT 2180279	08-12-2017	11-04-2023	10-04-2028	0.2s	EDMI
	Check Meter	3033747	08-12-2017	11-04-2023	10-04-2028	0.2s	HPL
T127	Main Meter	625156	03-04-2017	12-04-2023	11-04-2028	0.2s	HPL Electric
	Check Meter	3033728	08-12-2017	12-04-2023	11-04-2028	0.2s	HPL

T128	Main Meter	4321966	30-05-2017	12-04-2023	11-04-2028	0.2s	Genus
	Check Meter	3033714	08-12-2017	12-04-2023	11-04-2028	0.2s	HPL
T129	Main Meter	HT 2180305	08-12-2017	12-04-2023	11-04-2028	0.2s	EDMI
	Check Meter	3033713	08-12-2017	12-04-2023	11-04-2028	0.2s	HPL
T130	Main Meter	625093	05-04-2017	12-04-2023	11-04-2028	0.2s	HPL Electric
	Check Meter	3033739	08-12-2017	12-04-2023	11-04-2028	0.2s	HPL
T131	Main Meter	3033725	08-09-2017	10-04-2023	09-04-2028	0.2s	HPL
	Check Meter	3033726	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL
T132	Main Meter	625097	04-04-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
	Check Meter	3033729	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL
T133	Main Meter	624927	11-04-2017	10-04-2023	09-04-2024	0.2s	HPL Electric
	Check Meter	3033741	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
T134	Main Meter	624929	11-04-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
	Check Meter	3033721	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
T135	Main Meter	625096	04-04-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
	Check Meter	3033711	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL Electric

T136	Main Meter	625094	04-04-2017	10-04-2023	09-04-2028	0.2s	HPL Electric
	Check Meter	3033715	08-12-2017	10-04-2023	09-04-2028	0.2s	HPL Electric

Delay in calibration was identified for the electricity meters. Consequently, a conservative adjustment was applied for all the turbines. To adjust the calibration gap, PP has applied the maximum error factor of the energy meters shown below in Table:2

Table:2

HTSC No.	Meter Serial Number	Previous Calibration		Validity of previous calibration	Recent calibration	Delay Factor applied for the following months in the current MP (01-01-2023 to 31-12-2023)
T110	624921	05-04-2017		04-04-2022	12-04-2023	01-01-2023 to 30-04-2023
T123	3033730	08-12-2017		07-12-2022	24-01-2023	01-01-2023 to 31-01-2023
T124	1379648	27-05-2017		26-04-2022	11-04-2023	01-01-2023 to 30-04-2023
T125	3033745	08-12-2017		07-12-2022	24-01-2023	01-01-2023 to 31-01-2023
T126	HT 2180279	08-12-2017		07-12-2022	11-04-2023	01-01-2023 to 30-04-2023
T127	625156	03-04-2017		02-04-2022	12-04-2023	01-01-2023 to 30-04-2023
T128	4321966	30-05-2017		29-05-2022	12-04-2023	01-01-2023 to 30-04-2023
T129	HT 2180305	08-12-2017		07-12-2022	12-04-2023	01-01-2023 to 30-04-2023
T130	625093	05-04-2017		04-04-2022	12-04-2023	01-01-2023 to 30-04-2023
T131	3033725	08-09-2017		07-09-2022	10-04-2023	01-01-2023 to 30-04-2023

T132	625097	04-04-2017		03-04-2022	10-04-2023	01-01-2023 to 30-04-2023
T133	624927	11-04-2017		10-04-2022	10-04-2023	01-01-2023 to 30-04-2023
T134	624929	11-04-2017		10-04-2022	10-04-2023	01-01-2023 to 30-04-2023
T135	625096	04-04-2017		03-04-2022	10-04-2023	01-01-2023 to 30-04-2023
T136	625094	04-04-2017		03-04-2022	10-04-2023	01-01-2023 to 30-04-2023

During the verification, all relevant documents were checked to assess the correctness and quality of data submitted by the project participants, which are used to determine emission reductions.

All 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 verification. 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.

Calibrated energy meters are in use /21/. Invoices are raised by Apraarva Renewable Energy Pvt. Ltd. (CLP Wind farms India Pvt. Ltd) and approved by Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL) /19/. The net export of electricity is directly taken from monthly generation records/credit note/apportioning sheet approved by Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL) /20/, .

Therefore, EPL is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is line with the applicable VCS requirements.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent.

5 VERIFICATION OPINION

5.1 Verification Summary

EPL has performed verification of the emission reductions reported for the project activity with regard to the relevant requirements for VCS activities. The project participants of the project is responsible for:

- the preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document.
- the development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project in line with applied methodology and VCS.

It is the responsibility of EPL to express an independent verification opinion about the project’s conformity with the requirements of VCS Standard version 4.7 /04/ and GHG program applied on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and corroborated by a remote assessment, EPL can confirm that:

- the project has been implemented and operated as per the registered joint Project Description and Monitoring Report. /07/;
- the monitoring report /01/ and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7 /04/ requirements;
- the monitoring is in place as per the applied baseline and monitoring methodology /06/;
- the monitoring plan in the MR is as per registered Joint PD and MR /07/ complying with the applied baseline and monitoring methodology /06/.

Verification was conducted using EPL’s procedures in line with the requirements specified in the VCS program guide version 4.4, VCS standard Version 4.7, VCS validation and verification manual version 3.2, ISO14064-3: 2019, CDM M&P, the latest version of the CDM Validation and Verification Standard and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques.

5.2 Verification Conclusion

It is EPL’s opinion that the GHG emission reduction stated in the monitoring report version 1.1 of 26-October-2024 for the “Grid Connected Wind Power Project In Tamil Nadu” (VCS 909)” for

the period 01 January 2023 to 31 December 2023 and corresponding emission reduction calculation sheet are fairly stated with the reasonable level of assurance. The GHG emission reductions are calculated on the basis of approved methodology ACM0002 version 20.0 /06/ and the monitoring plan included in the registered Joint Project Description and Monitoring Report, version 1.3 of 22-August-2022. Hence, EPL hereby confirm that the verification is done in line with criteria of VCS. The EPL is able to certify that the emission reduction from the project during the monitoring period is as shown below:

Verification period: From 01-January-2023 to 31-December-2023

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-January-2023 to 31-December-2023	40,308	0	0	40,308	0	40,308
Total	40,308	0	0	40,308	0	40,308

5.3 Ex-ante vs Ex-post ERR Comparaison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-January-2023 to 31-December-2023	56,132	40,308	-28.19%	The actual emission reductions achieved during this monitoring period are -28.19%, which is lower than the estimated reductions as per the registered PD. This difference is due to seasonal and cyclical variations in wind characteristics. In EPL's opinion, the difference between the ex-ante estimated reductions and the achieved reductions is acceptable.

Total	56,132	40,308	-28.19%	
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APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
Not Applicable	Not Applicable	Not Applicable	Not Applicable

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
EPL	EcoLance Pvt. Ltd.
AREPL	Apraava Renewable Energy Private Limited
TNEB	Tamil Nadu Electricity Board
TNGDCL	Tamil Nadu Generation and Distribution Corporation Limited
WWIL	Wind World India Limited
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH4	Methane
CL	Clarification Request
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
EB	Executive Board
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
LoA	Letter of Approval
MoV	Means of Verification
MWh	Mega Watt Hour

MR	Monitoring Report
NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document
VVB	Validation Verification Body
MM	Main Meter
CM	Check Meter
SM	Standby Meter

APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARDS ACTION REQUEST

Table 1. CL from this verification

CL ID	01	Section no.		Date: 16/08/2024
Description of CL				
<ol style="list-style-type: none"> 1. It is stated no break-down took place during the MP, whereas as per generation sheet, some WEGs reported zero generation in couple of months. Kindly clarify the same. 1. Please clarify how training contributes to quality of employment under SDG 8 				
Project participant response (First round)				Date: 22/08/2024
<ol style="list-style-type: none"> 1. PP has provided complete breakdown report for the entire monitoring period and the same has been updated in the revised Monitoring report. 2. Training conducted in the MP is strategically designed to enhance employees' skills, which directly contributes to improving work quality. This aligns with Sustainable Development Goal 8 (SDG 8), which emphasizes the promotion of sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. 				
Documentation provided by project participant				
<i>Breakdown records, Revised MR (Version 1.1)</i>				
VVB's assessment (First round)				Date: 25/10/2024
<ol style="list-style-type: none"> 1. In the revised MR PP has provided the breakdown report for the WEGs which reported zero generation. VVB crosschecked the breakdown report and JMR and found consistent. 2. VVB has gone through SDG 8 and justification given by PP regarding the training of the employee and impact of training in the quality of employment aligns with the SDG 8 goals. <p>Hench, CL is closed.</p>				

Table 2. CAR from this verification

CAR ID	01	Section no.	General	Date: 16/08/2024
Description of CAR				
<ol style="list-style-type: none"> 1. The page numbers are missing in the MR. 2. Section 1.2 of the MR, in audit history, current MP is not reported. 				

Project participant response (First round)		Date: 22/08/2024
<ol style="list-style-type: none"> 1. In the revised MR, page number are inserted and also index has been updated. 2. In the revised MR, section 1.2 has been revised to include this MP in the audit history. 		
Documentation provided by project participant		
<i>Revised MR (Version 1.1)</i>		
VVB's assessment (First round)		Date: 25/10/2024
<ol style="list-style-type: none"> 1. VVB reviewed the updated MR and found page numbers has been updated by the PP. 2. Current monitoring period has been included in the audit history of the updated MR. <p>Hence, CAR is closed.</p>		

CAR ID	02	Section no.	Section 1.7/ 1.10.2 of MR	Date: 16/08/2024
Description of CAR				
<ol style="list-style-type: none"> 1. The crediting period cycle mentioned is not correct as per VERRA registry and registered PD. 2. Registration in other programme is selected as 'No' whereas the project is so also registered under CDM. PP is requested to provide details of the same and confirm how double counting is avoided. 				
Project participant response (First round)				Date: 22/08/2024
<ol style="list-style-type: none"> 1. In the revised MR, the description of crediting period has been revised and mentioned as OTHER under section 1.7. 2. The details for the same project in CDM have been mentioned under the section 1.10.2 in the revised MR. 				
Documentation provided by project participant				
<i>Revised MR (version 1.1)</i>				
VVB's assessment (First round)				Date: 25/10/2024
<ol style="list-style-type: none"> 1. VVB reviewed the revised MR and found crediting period mentioned is maximum 10 years, twice renewable which in lines with registered joint PD and MR. 2. In the revised MR, PP Mentioned registration in other programme selected 'Yes' as the project was transferred from CDM to VERRA, no double counting was registered. <p>Hence, CAR is closed.</p>				

CAR ID	03	Section no.	Section 3.2 of MR	Date: 16/08/2024
Description of CAR				

<ol style="list-style-type: none"> 1. The project proponent name is updated from registered PD. In case this is changed, the same is not reported as deviation in the MR. 2. Section 3.2.2 states some deviations applicable in previous MP. It is not confirmed whether the same are applicable during this MP as well. 	
Project participant response (First round)	Date: 22/08/2024
<ol style="list-style-type: none"> 1. Name Change Certificate has been submitted to support the name change of PP from CLP Wind Farm (India) Private Limited to Apraava Renewable Energy Private Limited (AREPL). 2. Under section 3.2.2, the deviation mentioned were applicable in previous MPs and are not applicable in the current MP. 	
Documentation provided by project participant	
<i>Name Change Certificate, Revised MR (Version 1.1)</i>	
VVB's assessment (First round)	Date: 25/10/2024
<ol style="list-style-type: none"> 1. PP has provided the Name Change Certificate. VVB has cross-checked the document and confirm the same. 2. VVB reviewed the revised MR and found PP has mentioned in Section3.2.2. that no deviation was applicable in the current MP. <p>Hence, CAR is closed.</p>	

CAR ID	04	Section no.	Section 5.3 of MR	Date: 16/08/2024
Description of CAR				
It is noted the achieved emission reductions are 28.84% lower than estimated emission reductions. PP is requested to provide a comparison of PLF over the monitoring periods and justify if the increase PLF has any impact on additionality of the project.				
Project participant response (First round)				Date: 22/08/2024
PLF increase of 19.99% is well below additionality limits and there is no adverse impact on additionality due to this variation. The increase in PLF is due to seasonal and cyclical variation in wind characteristics which is beyond the control of project participant.				
Documentation provided by project participant				
<i>Revised MR (Version 1.1)</i>				
VVB's assessment (First round)				Date: 25/10/2024
VVB reviewed the ER sheet and revised MR and found increases PLF is well below additionality limits. Hence, CAR is closed.				

APPENDIX 4: COMPETENCY CERTIFICATES



Certificate of Appointment

<< CHAMPOK BURAGOHAIN >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
<input checked="" type="checkbox"/> VCS	<input checked="" type="checkbox"/> CCBS	<input checked="" type="checkbox"/> GS4GG	<input checked="" type="checkbox"/> GCC
<input type="checkbox"/> SD Vista	<input checked="" type="checkbox"/> Social Carbon	<input type="checkbox"/> Plan Vivo	<input type="checkbox"/> Plastic Standard
<input type="checkbox"/> CerCarbono	<input checked="" type="checkbox"/> ISO 14064-1: 2018		

Role			
<input checked="" type="checkbox"/> Auditor	<input checked="" type="checkbox"/> Team Leader	<input type="checkbox"/> Reviewer	<input checked="" type="checkbox"/> Technical Expert
<input type="checkbox"/> Financial Expert	<input type="checkbox"/> Trainee	<input type="checkbox"/> Local Expert	<input checked="" type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
<input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable)
<input checked="" type="checkbox"/> Energy Demand
<input checked="" type="checkbox"/> Waste Handling and Disposal
<input type="checkbox"/> Forestry and Other Land Use
<input type="checkbox"/> Agriculture
<input type="checkbox"/> Livestock and Manure
<input checked="" type="checkbox"/> General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/CH/4
Date	15/02/2024
Validity	14/02/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< **BISWAJIT LAHON** >>

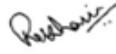
The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
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<input type="checkbox"/> SD Vista	<input type="checkbox"/> Social Carbon	<input type="checkbox"/> Plan Vivo	<input type="checkbox"/> Plastic Standard
<input type="checkbox"/> CerCarbono	<input type="checkbox"/> ISO 14064-1: 2018		

Role			
<input checked="" type="checkbox"/> Auditor	<input checked="" type="checkbox"/> Team Leader	<input type="checkbox"/> Reviewer	<input checked="" type="checkbox"/> Technical Expert
<input type="checkbox"/> Financial Expert	<input type="checkbox"/> Trainee	<input type="checkbox"/> Local Expert	<input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
<input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable)
<input checked="" type="checkbox"/> Energy Demand
<input type="checkbox"/> Waste Handling and Disposal
<input type="checkbox"/> Forestry and Other Land Use
<input type="checkbox"/> Agriculture
<input type="checkbox"/> Livestock and Manure
<input type="checkbox"/> General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/BL/2
Date	15/02/2024
Validity	14/02/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< DEBARSHI DAS >>

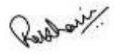
The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
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<input type="checkbox"/> CerCarbono	<input type="checkbox"/> ISO 14064-1: 2018		

Role			
<input checked="" type="checkbox"/> Auditor	<input type="checkbox"/> Team Leader	<input type="checkbox"/> Reviewer	<input checked="" type="checkbox"/> Technical Expert
<input type="checkbox"/> Financial Expert	<input type="checkbox"/> Trainee	<input type="checkbox"/> Local Expert	<input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
<input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable)
<input checked="" type="checkbox"/> Energy Demand
<input type="checkbox"/> Waste Handling and Disposal
<input type="checkbox"/> Forestry and Other Land Use
<input type="checkbox"/> Agriculture
<input type="checkbox"/> Livestock and Manure
<input type="checkbox"/> General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/DD/2
Date	20/09/2024
Validity	20/09/2025

Authorized by	Rekha Menon
Designation	Director
	



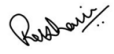
<< ESWAR MURTY >>

Standard/ Scheme			
<input checked="" type="checkbox"/> VCS	<input checked="" type="checkbox"/> CCBS	<input checked="" type="checkbox"/> GS4GG	<input checked="" type="checkbox"/> GCC
<input type="checkbox"/> SD Vista	<input checked="" type="checkbox"/> Social Carbon	<input type="checkbox"/> Plan Vivo	<input type="checkbox"/> Plastic Standard
<input type="checkbox"/> CerCarbono	<input checked="" type="checkbox"/> ISO 14064-1: 2018		

Role			
<input checked="" type="checkbox"/> Auditor	<input checked="" type="checkbox"/> Team Leader	<input checked="" type="checkbox"/> Reviewer	<input checked="" type="checkbox"/> Technical Expert
<input type="checkbox"/> Financial Expert	<input type="checkbox"/> Trainee	<input type="checkbox"/> Local Expert	<input checked="" type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
<input checked="" type="checkbox"/> Energy Industries (Renewable/Non-Renewable)
<input checked="" type="checkbox"/> Energy Demand
<input checked="" type="checkbox"/> Waste Handling and Disposal
<input type="checkbox"/> Forestry and Other Land Use
<input type="checkbox"/> Agriculture
<input type="checkbox"/> Livestock and Manure
<input checked="" type="checkbox"/> General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/EM/1
Date	15/02/2024
Validity	14/02/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< NEELAM SHARMA RIJAL >>

The qualification and appointment are done following the requirements of
 ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
<input checked="" type="checkbox"/> VCS	<input type="checkbox"/> CCBS	<input checked="" type="checkbox"/> GS4GG	<input type="checkbox"/> GCC
<input type="checkbox"/> SD Vista	<input type="checkbox"/> Social Carbon	<input type="checkbox"/> Plan Vivo	<input type="checkbox"/> Plastic Standard
<input type="checkbox"/> CerCarbono	<input type="checkbox"/> ISO 14064-1: 2018		

Role			
<input type="checkbox"/> Auditor	<input type="checkbox"/> Team Leader	<input type="checkbox"/> Reviewer	<input checked="" type="checkbox"/> Technical Expert
<input type="checkbox"/> Financial Expert	<input type="checkbox"/> Trainee	<input checked="" type="checkbox"/> Local Expert (Nepal)	<input type="checkbox"/> GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
<input type="checkbox"/> Energy Industries (Renewable/Non-Renewable)
<input checked="" type="checkbox"/> Energy Demand
<input checked="" type="checkbox"/> Waste Handling and Disposal
<input type="checkbox"/> Forestry and Other Land Use
<input type="checkbox"/> Agriculture
<input type="checkbox"/> Livestock and Manure
<input type="checkbox"/> General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/NR/1
Date	21/05/2024
Validity	20/05/2025

Authorized by	Rekha Menon
Designation	Director
