



South Asia

Gold Standard Verification Report

GOLD STANDARD VERIFICATION OF
GS PROJECT NO. (GS-10975)
HOA BINH 1 - PHASE 2 WIND POWER PROJECT

Report No. [ET-006408]

28 May 2024

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Date of first issue of this report	Revision No. of this report	
09/12/2023	02.1	
Project Participant (contractor): Hoa Binh 1 - Phase 2 Wind Power Project Vinh Hau A Commune Hoa Binh District, Bac Lieu Province, Vietnam	Project Site(s): Latitude: 09°11'43"; Longitude: 105°41'35" Host Country: Vietnam	
Applied Methodology / Version: ACM0002 "Grid-connected electricity generation from renewable sources", version 20.0		Scope(s): 01 Technical Area(s): 1.2
Monitoring Period:		
First MR Version: Date: 12/06/2023 Version No.: 01	Final MR Version: Date: 19/03/2024 Version No.: 02.1	
VERIFICATION STATEMENT TÜV SÜD was appointed by the client Swiss Carbon Value Limited to perform the verification of the GS project activity "Hoa Binh 1 - Phase 2 Wind Power Project" with the reference number 10975. Standard auditing techniques have been used for the verification of the project. The review of the monitoring report and the sustainability parameters followed by subsequent follow-up interviews, and further verification of references have provided TÜV SÜD with sufficient evidence to determine the fulfilment of GS criteria. In the opinion of TÜV SÜD, the project meets all relevant Gold Standard requirements for the VER if the underlying assumptions do not change. TÜV SÜD recommends the project for issuance to the Sustain cert team. The project is generating emission reductions as a GS project. The verifier can confirm that the GHG emission reductions are calculated without material misstatements. Our opinion refers to the project's GHG emissions and resulting GHG emission reductions reported, both determined due to the valid and registered project's baseline, its monitoring plan and associated documents. The verification has been performed following the latest GS requirements provided in the GS Validation and Verification Standard v1, other relevant GS guidelines and CDM Validation and Verification Standard v 3.0. During the course of verification, verification team has raised 02 CARs, 1 CL and 0 FARs. All the findings were successfully closed. Based on the desk review and site visit assessment, VVB confirm that the implementation of the project resulted in 124,091 tCO₂e of emission reductions during the monitoring period 30-08-2021 to 31-10-2022 (includes the first and last day). The reported emissions reductions achieve the reasonable level assurance and are real, measurable and verifiable. Pune, 28/05/2024  Deepankar Chowdhury Certification Body "Environment and Energy" TÜV SÜD South Asia		

Abbreviations

ACM	Approved Consolidated Methodology
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CR	Clarification Request
DNH	Do No Harm
EIA / EA	Environmental Impact Assessment / Environmental Assessment
ER	Emission Reduction
FAR	Forward Action Request
GHG	Green House Gas(es)
GS	Gold Standard
GS 4 GG	Gold Standard For Global Goals
LSC	Local Stakeholder Consultation
MP	Monitoring Plan
MR	Monitoring Report
PDD	Project Design Document
SDG	Sustainable Development Goals
TRF	Transition Requesting Form
TÜV SÜD	TÜV SÜD South Asia Pvt. Ltd
UNFCCC	United Nations Framework Convention on Climate Change
VER	Verified Emission Reduction
WT	Wind Turbines

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1 METHODOLOGY

1.1 Objective

TÜV SÜD has been commissioned by the client Swiss Carbon Value Limited to perform an independent verification assessment.

The objective of the verification work is to comply with the requirements of Gold Standard requirements. According to this assessment TÜV SÜD shall:

- ensure that the project activity has been implemented and operated as per the registered PDD, and that all physical features (technology, project equipment, monitoring and metering equipment) of the project are in place,
- ensure that the Submitted MR and other supporting documents provided are complete, verifiable and in accordance with applicable GS and CDM requirements,
- ensure that the actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology,
- evaluate the data recorded and stored as per the applicable requirements.
- assessment of the sustainability monitoring parameters as per the GS requirements.

1.2 Scope

The scope of any assessment is defined by the underlying legislation, regulation and guidance given by relevant entities or authorities. In the case of GS project activities, the scope is set by:

- Gold Standard Validation and Verification Standard (VVS) Version 1 and GS 4 GG requirements
- Gold Standard-Renewable Energy Activity Requirements, version 1.4
- Clean Development Mechanism VVS, version 03 published under <http://cdm.un-fccc.int>
- Baselines and monitoring methodology ACM0002, version 20
- Environmental issues relevant to the applicable sectoral scope
- Applicable environmental and social impacts and aspects of GS project activity
- Current technical and operational knowledge of the specific sectoral scope and information on best practice
- Stakeholder consultation and feedback

The verification process is not meant to provide any form of consulting for the project participant (PP). However, stated requests for clarifications, corrective actions, and/or forward actions may provide input for improvement of the project design.

PP has submitted the MR to the verification team of TÜV SÜD to perform the desk review and the site visit.

1.3 Verification Process

The verification has been performed as described in the Gold Standard for the Global Goals Principles and Requirements.

- a) Desk review of the GS4GG MR and the relevant documents
- b) On-site visit (05/07/2023) conducting visit and inspection of the project site and monitoring equipment, interview with the representatives of the project owner and developer,
- c) Issuance of draft verification report & verification protocol
- d) Desk review of the GS4GG MR and related documents
- e) Resolution of the raised CAR
- f) Issuance of the final verification report
- g) Independent technical review of the draft verification report and final/revised documentation (e.g., GS4GG Monitoring Report, corresponding ER sheet and evidences)

- h) Reporting and closure of TR comments/findings and final approval for the decision made
i) Issuance of final verification report to contracted PP (or authorized representatives) and submission of request for issuance, as appropriate

1.4 Appointment of the Team

According to the technical scopes and experiences in the sectoral or national business environment, TÜV SÜD has composed an assessment team in accordance with the appointment rules of the TÜV SÜD Certification Body “Environment and Energy”.

The composition of an assessment team has to be approved by the Certification Body (CB) to assure that the required skills are covered by the team. The CB of TÜV SÜD operates the following qualification levels for team members that are assigned by formal appointment rules:

- Assessment Team Leader (ATL);
- Verifier (V);
- Verifier Trainee (T);
- Technical Experts (TE);
- Country expert (CE);
- Technical reviewer (TR).

It is required that the sectoral scope(s) and the technical area(s) (TA) linked to the methodology/ies and project has to be covered by the assessment team. Appointment certificates of the selected team members are attached to this report as Annex.

Assessment Team:

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader, Technical Expert, Local Expert	El	Meesa	Srikanth	TUV SUD South Asia Private Limited	Y	Y	Y	Y

Technical reviewer and approver of the validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Kudtarkar	Shruti	TUV SUD South Asia Private Limited

2.	Approver	IR	Chowdhury	Deepankar	TUV SUD South Asia Private Limited
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1.5 Review of Documents

Based on the submitted MR the assessment team performed a desk review to:

- verify the completeness of the data and the information presented in the MR.
- check the compliance of the MR with respect to the monitoring plan depicted in the registered PDD and verify that the applied methodology was carried out. Particular attention to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures was paid,
- evaluate the data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

A complete list of all documents reviewed is available in the Information Reference List attached as Annex 2 to this report.

1.6 On-site Assessment and follow-up Interviews

During on-site visit i.e. 05/07/2023 TÜV SÜD performed a physical site inspection and interviewed project stakeholders. It is to be noted the selection of interviewees and the interviews were conducted in un-biased manner.

List of Participants – Hoa Binh 1 WPP Verification Meeting

No.	Interviewee			Date	Subject	Team Member
	Last Name	First name	Affiliation			
1	Tien Hai	Nguyen	Director of Project Development and Implementation VNEEC (GS Consultant)	05/07/2023	- General aspects of the project - Project Design - Project started construction and operation time - Project Equipment - Monitoring equipment - Project Technical process - Equipment Technical parameters - Local Wind sources - Actual electricity generation - National Grid composition - Grid connection approach	Srikanth Meesa
2	Van Cuong	Hoang	Project Director Cong ty Co phan Dau tu Dien gio Hoa Binh 1 (Project Owner)	05/07/2023		
3	Viet Can	Nguyen	VNEEC – Project Developer	05/07/2023		
4	Tan An	Ho	Shift Leader – Hoa Binh 1 WPP	05/07/2023		
5	Trung Ket	Tran	Head of Technical Department of Hoa Binh 1 WPP	05/07/2023		
6	Trung Kien	Nguyen	Director of Hoa Binh 1 WPP	05/07/2023		

7	Minh	Ngo Quang	Deputy Director of Hoa Binh 1 WPP (Project Owner)	05/07/2023	- Power purchase agreement - Project implementation status - Quality management system - Involved personnel and responsibilities - Training and practice of the monitoring personnel - Monitoring plan - Environmental aspects	
8	Thi Phuong	Pham	Local people – Hamlet 12, Vinh Hau A commune	05/07/2023	GS Sustainability parameters: 1.SDG 8, SDG 13 and SDG 7: Employees' wages, Training related documents Any grievances on the project activity or against the project developer	
9	Chi Tam	Luong	Local people – Toan Thang hamlet, Vinh Hau Commune	05/07/2023		
10	Thi Hue	Dong	Local people – Hamlet 12, Vinh Hau A commune	05/07/2023		

1.7 Resolution of Clarification and Corrective and Forward Action Requests

The objective of this phase of the verification is to resolve the requests for corrective actions, clarifications, and any other outstanding issues which need to be clarified for TÜV SÜD's conclusion on the achieved emission reductions. The CARs and CRs raised by TÜV SÜD are resolved during communication between the client and TÜV SÜD. To guarantee the transparency of the verification process, the concerns raised and responses that have been given are documented in detail in the List of Findings that is attached as Annex 1 to this report.

1.8 Sampling Approach

No sampling approach has been applied by the verification team as all the monthly reported figures in the MR and the ER sheet were checked from the actual records and invoice documents.

1.9 Internal Quality Control

Internal quality control within the team is assured by means of a technical review process that takes place after the on-site assessment and after closure of findings. The internal quality control in the verification process is given by the final decision (Verification and Certification Conclusion) made by the CB "Environment and Energy".

1.10 Application of materiality

No.	Risk that would lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/ or sampling plan
		Risk levels	Justification	
1	Human errors: Readings from Meters (if not automatic)	Low	Errors in the data recording and monitoring processes may occur if the monitoring person was not trained well or inexperienced. This could also be a human error.	The monitoring staff are well-trained and have reduced the risk of human error in data collection. The assessment team reviewed their training records and confirmed their ability to perform the monitoring activities for the project.
2	Human error: Qualification of emission reduction.	Low	Use of spread sheets without adequate data control, changes/ updates, version tracking, traceability and security.	The assessment team verified the monthly electricity protocol and the invoices for the entire monitoring period and confirmed that the ER value was accurate and conservative.

Consideration of materiality in conducting the verification

In accordance with the Guidelines for the Application of Materiality in Verifications (version 02), the verification team has conducted a complete verification of all information presented in the monitoring report and data monitored as presented in the emission reduction calculation spreadsheet. The team followed the paper trail back to the raw data, such as meter reading records and invoices. No material errors, overestimation of ER, omissions, or misstatements were found.

1.11 Clarification requests (CLs), Corrective Action Requests (CARs) and Forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form		01	
Compliance of the project implementation and operation with the registered PDD			
Post-registration changes			
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines			
Compliance of monitoring activities with the registered monitoring plan			
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of emission reductions or net removals			

Assessment of reported sustainable development co-benefits	01	01	
Global stakeholder consultation			
Others (please specify)			
Total	01	02	00

2 GOLD STANDARD VERIFICATION AND REPORTING

In the following sections, the results of the verification are stated. The verification results relate to the project performance as documented and described in the registered PDD and final Monitoring Report. The verification findings for each verification subject are presented below.

2.1 Compliance with the monitoring report form

Means of verification	The monitoring report form used is Monitoring Report Template, V 1.1 available on the GS website, which was the latest version and appropriate form available at the time of verification. All the sections of the form were filled as per the guidelines and gave all the relevant details.
Findings	No CARs/CLs/FARs were raised.
Conclusion	All the sections of the form were filled as per the latest template guidelines to complete Monitoring Report Template, V 1.1 available on the GS website, for GS project activities and gave all the relevant details. The verification team confirms that the monitoring report has been appropriately prepared using the applicable monitoring report form and that all the sections are completed in line with the guidelines.

2.2 FARs from Validation / Previous Verification

Based on the review of validation report, there is a FAR as stated below :

The commissioning records of the project and capacity of WTGs shall be cross check during first verification of the project by the verification entity.

Assessment team has conducted the site visit, and reviewed the commissioning certificates. The detailed assessment on the project commissioning is provided in the below section 2.3.

2.3 Compliance of the project implementation and operation with the registered project design document

Means of verification	The GS project activity was fully implemented according to the description presented in the registered PDD. The assessment team confirms, through the visual inspection that all the physical features of the GS project activity including data collecting systems have been implemented in accordance with the registered PDD. The project activity involves the installation and operation of 13 off-shore wind turbine generators (WTGs) of Vestas make in Vinh Hau and Vinh Hau A communes, Hoa Binh district, Bac Lieu province of Viet Nam and has an installed capacity of 3.8 MW and 4 MW. This was confirmed from the document review of commissioning certificates. The commercial operation of the project activity had been started on 30/08/2021 which was verified via commissioning certificate.
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WTGs specifications are stated below:

Main Parameter	Description
WTG Make	Vestas
Model	Vestas V150
Capacity	3.8 MW and 4 MW
Generator	Three-phase synchronous induction generator with cage rotor; Voltage : 3x0.8 KV; Frequency 50 Hzs
Main Transformer	3- Phase; 63 MVA Rated capacity and Voltage 22/110
Life	20 Years

This is the first verification of the project activity covering the period from 30/08/2021 to 31/10/2022 (inclusive of both days). The technical specifications of WTGs were verified through the nameplate details (imprinted/placed at the bottom of the WTG tower) available at the WTGs, checked during the onsite visit and were found to be consistent with the details provided in the registered PDD.

The project is located in the Vinh Hau and Vinh Hau A communes, Hoa Binh district, Bac Lieu province of Viet Nam. The geo-coordinates of the WTGs were verified using the google earth and were found to be consistent with the same mentioned in the renewed PDD and MR. WTG geo co-ordinates are provided below:

WT Number	Capacity (MW)	Longitude	Latitude	Commissioning date
WT-14	3.8	105° 43' 42.97" E	9° 8' 39.81" N	14/09/2021
WT-15	3.8	105° 43' 46.59" E	9° 8' 30.75" N	30/08/2021
WT-16	3.8	105° 43' 50.20" E	9° 8' 21.67" N	30/08/2021
WT-17	3.8	105° 43' 53.82" E	9° 8' 12.58" N	30/08/2021
WT-18	4	105° 43' 57.44" E	9° 8' 03.49" N	06/09/2021
WT-19	4	105° 44' 01.06" E	9° 7' 54.44" N	30/08/2021
WT-20	4	105° 41' 51.01" E	9° 8' 01.72" N	06/09/2021
WT-21	3.8	105° 41' 54.63" E	9° 7' 52.63" N	06/09/2021
WT-22	3.8	105° 41' 58.21" E	9° 7' 43.54" N	06/09/2021
WT-23	3.8	105° 42' 01.83" E	9° 7' 34.49" N	29/10/2021
WT-24	3.8	105° 42' 05.45" E	9° 7' 25.40" N	29/10/2021
WT-25	3.8	105° 42' 09.07" E	9° 7' 16.31" N	14/09/2021
WT-26	3.8	105° 42' 12.68" E	9° 7' 07.22" N	14/09/2021

The continuous operation of the WTGs instantaneously as well as during the monitoring period were cross-checked upon the SCADA system

	available at the control room as part of the onsite visit conducted. It was observed during the site visit that there are 1 main meter and 2 back up meters installed WTG central monitoring station at Vinh Hau A communes, Hoa Binh district. Electricity exported and imported by all the WTGs is recorded through these meters. This was also verified by interviewing the staff at the substation and the officials of the state utility. The PP has signed PPA with the state utility for the sale of electricity to the grid and has been supplying electricity in compliance with the PPA as confirmed from the monthly invoices. The project was registered as GS project on 20/12/2021 and the GS reference number is 10975. As per the registered PDD, the crediting period is 5 years and can be renewed twice. The current crediting period duration from 30/08/2021 to 29/08/2026 and the estimated emission reductions are 706,064 tCO₂e for the whole crediting period and 141,213 tCO₂e per annum. The evaluation team confirmed that all 13 WTGs were fully operational during the on-site audit and there was no downtime due to incidents of equipment. In addition, the assessment team examined the following documents during the site visit to ensure project implementation: • Commissioning certificate • Power Purchase Agreement valid until 05/08/2031 • Joint Balance Sheets issued by Vietnam Electricity Company (EVN) • Invoices raised by the PP to the EVN • Testing certificates of all energy meters The total amount of emission reductions accomplished within this monitoring period, from 30/08/2021 to 31/10/2022 (both days included), is 124,091 tCO₂e.
Findings	CAR 01 was raised and closed successfully.
Conclusion	Assessment team confirmed that the implementation of project activity is in compliance with GS requirement stipulated under paras 9.4.5 and 9.4.6 of GS-VVS V.1. • The implementation and operation of the project activity has been conducted in accordance with the description contained in the renewed PDD. • The verification team can confirm that all physical features (technology, project equipment, monitoring, and metering equipment) of the registered GS project activity are in place and that the project participants have carried out the project activity in accordance with the registered PDD based on the information that was verified during the on-site audit. • No information concerning data and variables was identified that may surpass the expected number of ERs in the renewed PDD. • The amount of CO₂ emissions reduced over the present monitoring period is 124,091 tCO₂e, which is within the estimated amount for equal to the current monitoring period (165,587 tCO₂e) in the registered PDD for the same period.

2.4 Post-registration Changes

Based on the document review and site visit, assessment team confirms that there were

no post-registration changes to the project as it is implemented as per the registered PDD including the monitoring plan.

2.5 Compliance of the registered monitoring plan with applied methodologies, applied standardized baselines, and other applied methodological regulatory documents

Means of verification	The project has been registered under "Consolidated baseline methodology for grid-connected electricity generation from renewable sources" ACM0002 version 20 in accordance with the registered PDD. The assessment team evaluated the renewed monitoring plan against ACM0002 version 20 and confirmed that it adheres to the methodology that has been approved and is being used by the project activity in the registered PDD. The monitoring plan in the registered PDD includes the parameter EGfacility,y which stands for the net quantity of electricity exported to the grid in MWh. According to the applied methodology, ACM0002 version 20, energy meters must be used to measure the "Net Quantity of Electricity exported to the Grid." This parameter (EGfacility,y) is directly monitored in accordance with the registered monitoring plan using the dedicated meters (main and check) installed by the utility at the central monitoring station. This parameter (EGfacility,y) is measured continuously and recorded monthly, this is in line with methodology and is accepted. The representatives of project participants and state utility officials jointly conduct joint meter readings and joint balance sheet is then created. The method of measurement consistently uses the option picked for assessing baseline emissions. The monitoring plan outlines the procedures for collecting and storing all pertinent data required for estimating or quantifying the emission reductions inside the project boundaries during the crediting period. The final MR has been examined, and it has been determined that the process for handling data uncertainty, emergency preparedness, roles and responsibilities, and operational and management structure are accurately defined. The monitoring plan/5/ thoroughly outlines the activities to be performed to monitor all necessary parameters. The equipment's placement was specified in the monitoring plan. Energy meters need to be calibrated once in three years. Furthermore, according to Decision No. 2739 QD-TDC on promulgating metrological technical standard of Viet Nam., "All interface meters shall be tested at least once every three years." Therefore, it is determined that the calibration frequency of once every three years is adequate for the project activity. As a result of the above discussion, it has been concluded that the PP has sufficient ability to carry out the monitoring plan. The monthly Joint Balance Sheets produced by the Vietnam Electricity Company (EVN) are used to calculate the parameter "Net Quantity of Electricity exported to the grid." EVN, an external government entity, prepares and approves the monthly joint balance sheets, and the PP has no influence over the entire system. As a result, the data provided by the EVN in the monthly Joint Balance Sheets are considered reliable. The project site was inspected by the assessment team, and it was discovered that the project activity is connected to the grid via an appropriate power evacuation system. The monitoring plan clearly describes the appropriate metering equipment and calculation techniques, allowing accurate estimation of emission reductions achieved by the project activity.
Findings	No findings were raised
Conclusion	The monitoring plan provided in the submitted monitoring report adheres to the applied methodology and is correctly implemented by the registered GS project activity.

2.6 Compliance of monitoring activities with the registered monitoring plan

2.6.1 Data and parameters fixed ex-ante or at renewal of crediting period

Means of verification	$EF_{grid,OM,y}$, $EF_{grid,BM,y}$, $EF_{grid,CM,y}$, were mentioned as ex-ante fixed parameter. Assessment team checked the values, source of data, choice of data, purpose of the data mentioned in the MR from and the registered PDD and confirms that the similar approach was considered for the current monitoring period also. The values for $EF_{grid,OM,y}$, $EF_{grid,BM,y}$, $EF_{grid,CM,y}$, were considered from the Co₂ baseline database provided from Viet Nam National electricity grid version 7.0. The values mentioned in the registered PDD and MR are observed to be similar. The combined margin emission factor of the national grid ($EF_{grid,CM,y}$) is calculated according to Tool 07 - "Tool to calculate the emission factor for an electricity system" and the assessment team confirms the values are correct and appropriate. Data to calculate $EF_{grid,CM,y}$ for specific wind power projects is published by Department of Climate Change - Ministry of Natural Resources and Environment, Official Letter No. 263/BDKH dated 12/03/2020 on "Viet Nam grid emission factor 2018".
Findings	No findings were raised
Conclusion	The relevant emission factor values use for the emission reduction calculation is as below $EF_{grid,OM,y} = 0.8795 \text{ tCO}_{2e}/\text{MWh}$ $EF_{grid,BM,y} = 0.9465 \text{ tCO}_{2e}/\text{MWh}$ $EF_{grid,CM,y} = 0.89625 \text{ tCO}_{2e}/\text{MWh}$ It is to be noted, all the above stated ex-ante parameters were assessed during the course of validation. Hence, these parameters need not to be assessed and are found acceptable.

2.6.2 Data and parameters monitored

In line with the Gold Standard for the Global Goals Principles and Requirements, and the applied methodology, the verification team has thoroughly reviewed the registered GS PDD, validation report and monitoring Report (MR) and cross-checked against other available data and documents.

The team has verified that all the Sustainable Development Goals (SDGs) monitored parameters comply with all relevant requirements in the Gold Standard for the Global Goals Principles. They have also confirmed that the MR lists all SDG data and parameters to be monitored, as required by the monitoring plan.

The team has ensured that the data and parameters were obtained in a reasonable manner, and that the source and value of the monitored parameter are acceptable. They have also verified that the monitored parameters accurately reflect the operational and management structure, responsibilities, and institutional arrangements for data collection/archiving, as well as Quality Assurance/Quality Control (QA/QC) procedures.

The information flow and values in the monitoring report were verified as follows:

Data / Parameter	SDG 7 - Indicator 7.2.1: Renewable energy share in the total final energy consumption EG_{facility,y} - Access to affordable and clean energy services
Unit	MWh/Year
Description	Net electricity supplied to the national grid by the project activity.
Source of data	Direct measurement at the connection point by power meters
Value(s) applied	25,603.899 MWh/year in 2021 (from 30/08/2021 to 31/12/2021) 112,852.678 MWh/year in 2022 (from 01/01/2022 to 31/10/2022) Total of 138,456.577 MWh for this monitoring period
Measurement methods and procedures	Calculating by subtracting EG_{y, import} from EG_{y, export} . Two-way power meters are installed at the grid-connected point to measure the amount of electricity supplied and consumed by the project by the reverse direction. The readings of electricity meter are continuously measured and monthly recorded. The recorded data are confirmed by the joint balance sheets which are signed by the representatives of EVN and the project owner. Electronic data will be archived within the crediting period and 2 years after the end of the crediting period.
Monitoring frequency	Continuous measurement and monthly recording
QA/QC procedures	The uncertainty level of this data is low. The measurement/monitoring equipment are complied with national standard and technology. These power meters are calibrated and checked at least every 3 years according to the related national regulations. Electricity protocols shall be crosschecked with electricity sale invoices.
Purpose of data	Contribution of clean and sustainable energy from the Project to the national grid and to the increase of the share of the renewable energy in the global energy mix.
Means of Verification	The Assessment Team has verified the bi-directional energy meter system located at the substation during the site visit. The team also cross check the provided monthly electricity protocol to the monthly electricity invoices from the national grid. The Energy meters measured EG _{facility,y} import and export data continuously and was recorded on a monthly basis at the connected national grid. The assessment team has also verified with the monthly joint balance sheets which are signed by the representatives of EVN and the Project owner. Based

	on the review, assessment team confirms all the reported energy generation data is consistent, accurate and verifiable. In addition to it, the measuring and recording frequency is in line with the ER, MR and Registered PDD. As per the registered PDD, the calibration frequency is once in 3 years. However, PP has provided the calibration records and were assessed in section 2.6.3 below.
Conclusion	Based on the review of the provided energy meter readings in the ER sheet and the energy meter billing records and invoices, it is confirmed that reported energy data is accurate, reliable and verifiable.

Data / Parameter	SDG 13: Climate action ERy - Annual emission reduction
Unit	tCO _{2e} /year
Description	The project generates renewable power, which displaces part of the electricity otherwise supplied by fossil fuel fired power plants, thus GHG emission reductions are achieved via this project
Source of data	Electricity generated by Hoa Binh 1 - Phase 2 Wind Power Project and calculated combined margin (CM) emission factor are used as reference in calculation of the emission reductions.
Value(s) applied	22,947 tCO _{2e} /year in 2021 (from 30/08/2021 to 31/12/2021) 101,144 tCO _{2e} /year in 2022 (from 01/01/2022 to 31/10/2022) Total of 124,091 tCO _{2e} in this monitoring period
Measurement methods and procedures	According to ACM0002 version 20.0
Monitoring frequency	Annual
QA/QC procedures	Cross-checking with electricity data
Purpose of data	Direct emission reductions of the Project over the Baseline
Means of Verification	Emission reductions are calculated by multiplying the energy generation (MWh) with the emission factor (t CO _{2e} /Mwh). Detailed assessment of the energy generation data is provided above for EG facility.

	It is to be noted that the emission factor is ex-ante and was assessed during validation. Hence, assessment team confirms that the reported emission reductions data is accurate, realistic and verifiable.
Conclusion	As illustrated above, grid emission factor is fixed for this crediting period and the emission reductions related assessment provided in the table for parameter EG facility. Hence, it is assessed that the reported emission reductions data is accurate, reliable and verifiable.

Data / Parameter	SDG 8 - Indicator 8.5.1 – Average hourly earnings of female and male employees, by occupation, age and persons with disabilities • Quality of employment; • Quantitative employment and income generation; • Equal pay for work of equal value for both men and women.
Unit	• Number of employees (for data on quantitative employment); • Income in USD and VND (for data on income generation). • List of employees, functions and respective income (for data on equal pay for work of equal value for both men and women)
Description	The employees of the project are trained on technical aspects relating to the operation of the wind power plant and provided with labour contracts, medical insurance and social insurance. The employees of the project are paid higher than the minimum wage regulated by the Government (3.64 mil. VND/month). Men and women are paid equally for work of equal value.
Source of data	Training certificates, labour contracts, salary records
Value(s) applied	- Five training courses have been provided to the employees including - the wind power plant operation training (2) operation and management of the 110kV substation (3) electricity safe training (4) fire protection and rescue (5) occupational safety and hygiene training - The employees are provided with labour contracts, social and medical insurances; - Number of employees: 2 (including 5 female and 19 male employees); - Average income: 17.5 million VND per month.
Measurement methods and procedures	Checking documents
Monitoring frequency	As per the registered PDD - Once per monitoring period
QA/QC procedures	Cross-checking by interviews
Purpose of data	Contribution of the project to provide full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

Means of Verification	The assessment team has verified the available plant employment records with PP declaration. Further, assessment team have also interviewed some employees and local stakeholders to cross checked whether the provided documents related to the training, employee wages, number of employees and the social security standards were actually implemented during the current monitoring period. The interviews revealed that PP has implemented all as per the registered PDD. It was also observed, the provided average wage paid for the labours in higher than the minimum wage required as per the local laws. Thus, the assessment team confirms that the reported data for SDG 8 is acceptable, reliable and verifiable.
Conclusion	Refer the above.

2.6.3 Compliance with calibration frequency requirements for measuring instruments

Means of verification	The assessment team has reviewed the calibration certificates and as per the registered PDD the calibration frequency is in compliant. There is no further calibration until 26/04/2025 for main meter and 29/11/2023 for the backup meters.			
	Technical details	Main meter 131M	Backup meter 131B	Backup meter M174
	Serial No.	19030354	20036286	20036500
	Installation Date	08/07/2021	08/07/2021	08/07/2021
	Model	A1700	A1700	A1700
	Accuracy	0.2s	0.5s	0.5s
	Operation status during the monitoring period	Good	Good	Good
	Manufacturer	Elster	Elster	Elster
	Calibration frequency as the national regulations	At least once every three years		
	1st calibration Date:	16/05/2019	30/11/2020	30/11/2020
	Calibration entity:	Quality Assurance and Testing Centre 1		
	2nd calibration Date:	27/04/2022		
	Calibration entity:	Southern Electrical Testing Company		
	Valid until:	26/04/2025	29/11/2023	29/11/2023
	Findings	CAR 01 was raised and closed successfully.		

Conclusion	As discussed above, the calibration is complaint with the monitoring plan provided in the registered PDD. Hence, assessment team confirms that the provided energy meter data is accurate, verifiable and reliable.
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2.7 Assessment of data and calculation of emission reductions or removals

2.7.1 Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	The verification team verified that a) A full set of data for the monitoring period was available, and Section 2.6.2 of this report elaborates on the verification of each monitoring parameter. The final Monitoring Report and corresponding ER sheet also includes a summary of the entire monitoring data. b) The data included in the monitoring report was cross-checked with additional sources, where appropriate and as available, and such data is also included under Section 2.6.2 of this report. c) The baseline emission calculations shown on the corresponding ER sheet of the final Monitoring Report were examined, and it was found that they were in accordance with the formulas and procedures outlined in the registered monitoring plan and the employed methodology. d) All assumptions made in the emission calculations were found to be reasonable and thus justified. e) Correct reference values and appropriate emission factors have been used. This has been further discussed in this report's Section 2.6.1. The baseline emissions are calculated by multiplying the net electricity supplied to the grid, expressed in MWh of electricity generated by the renewable generating unit, by the grid emission factor. Operating margin (OM) and build margin (BM) factors are combined to determine the baseline emission factor, which is defined as the combined margin. $BE_y = EG_{PJ,y} * EF_{grid,CM,y}$ where, BE_y = Baseline emissions in year y (tCO₂/yr) 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/yr) EF_{grid,CM,y} = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the "Tool to calculate the emission factor for an electricity system" (tCO₂/MWh) = 0.89625 tCO₂e/MWh Baseline Emission Reductions: $EG_{PJ,y} * EF_{grid,CM,y} = 138,456.557 * 0.89625 = 124,091 \text{ tCO}_2\text{e}$ According to the approved methodology ACM0002 version 20. $ER_y = BE_y - PE_y - LE_y$ Since PE_y and LE_y are zero, the emission reductions by the project activity during a given year y are: $ER_y = BE_y - 0 - 0$
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	ERy = 124,091 tCO ₂ e
Findings	CL 01 was raised and concluded successfully.
Conclusion	In accordance with paragraph 374 of VVS for PAs version 03.0, the verification team confirms that: a) All information was available and reported properly. b) As previously stated, the information of the cross-check of submitted data is included under the relevant parameter (see Section 2.6.2 of this report). c) The correct formulas and methods for computing baseline net GHG removals or baseline net GHG emissions were used. d) Correct reference values and appropriate emission factors were used.

2.7.2 Calculation of project GHG emissions or actual net GHG removals by sinks

Means of verification	The applied monitoring methodology and the registered PDD do not specify any project emissions to be considered. The project design and site visit did not identify any prospective sources that should be considered.
Findings	No CARs/CLs/FARs were raised.
Conclusion	No project emissions were required to be calculated.

2.7.3 Calculation of Leakage GHG emissions

Means of verification	The applied monitoring methodology and the registered PDD do not specify any leakage emissions to be considered. The project design and site visit did not identify any prospective sources that should be considered.
Findings	No CARs/CLs/FARs raised.
Conclusion	No leakage emissions were required to be calculated.

2.8 Summary of actual net SDG impacts

Means of verification	The verification team has reviewed the calculation of GHG emission reductions in the MR version 02 and ER Calculation Sheet as per the PDD for the second crediting period and the applied methodology.				
	SDG	SDG Impact	Base line estimate	Project estimate	Net benefit
	SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	MWh of renewable energy generated	0 MWh	138,456.557 MWh	138,456.557 MWh
	SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	The employees have access to training, healthcare, insurances and better income	0 employee	24 employees	24 employees
Findings	SDG 13: Take urgent action to combat climate change and its impacts	Emissions reductions	124,091 tCO ₂ e	0 tCO ₂ e	124,091 tCO ₂ e
	CAR 02 was raised and closed successfully.				
Conclusion	The verification team confirms that a) The complete data was available and is duly reported; b) As indicated above, the description with regard to cross-check of reported data is included under respective parameter. c) Appropriate methods and formulae for calculating net benefits for each SDG Impact were followed; The calculation of net benefits for each SDG Impact is correct.				

2.9 Comparison of actual SDG Impacts with estimates in registered PDD

Means of Verification	The verification team has checked if the MR includes a comparison of actual values of the monitoring period with the estimations in the approved PDD for each SDG. Conclusion is as below table:			
	SDG	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period	Difference between estimated and actual value
	SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	184,755.288 MWh	138,456.557 MWh	It is to be the power generation depends on the wind availability which is not in the control of PP. Further, based on the provided documents, it was observed that the actual generation per annum is found 6% lower than estimated generation data which is acceptable.
	SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	30 employees No information on trainings 8 Million VND per month in the registered PDD	24 employees 5 trainings 17.5 Million VND per month	Assessment team has interviewed the plant representative and understood the 24 employees are sufficient to operate the plant though it was anticipated as 30 at the time project validation.
	SDG 13: Take urgent action to combat climate change and its impacts	165,587 tCO ₂ e	124,091 tCO ₂ e	The generation is not in the control of PP. It may vary depending on the wind availability at the project site. As per the MR, it is clear that 75% of the estimated value is actually achieved.
Findings	N/A			
Conclusion	The MR includes a summary table of comparison of actual values of the monitoring period with the estimations in the for each SDG. The assessment team had made few observations as stated.			
Means of verification	The comparison of actual GHG emission reductions with estimates in the PDD for the second crediting period has been checked and re-calculated by the verification team.			
Findings	No findings were raised.			
Conclusion	The MR includes a summary table of comparison of actual values of the monitoring period with the estimations in the for each SDG. The assessment team had made few observations as stated.			

2.10 Compliance of Safeguards Reporting

Data / Parameter	Principle 4.3 Land Tenure and Other Rights Compensation records,
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Unit	N/A
Description	The project owner has paid money to households who lose their land due to the implementation of the project activity. The compensation plan and compensation expenditure were validated and approved by the District People's Committee. The compensation work has been completed and it has been officially confirmed in writing by the District People's Committee.
Source of data	Compensation records (the approved compensation plan, the confirmation on completion of compensation work by the District People's Committee), the land use right certificate.
Value(s) applied	N/A
Measurement methods and procedures	Site observation and checking documents
Monitoring frequency	Once per monitoring period
QA/QC procedures	Cross-checking by interviews
Means of Verification	The assessment team checked the compensation records i.e. the approved compensation plan, confirmation on the compensation work by the District People's Committee and found it is implemented as per the registered monitoring plan. Further, The assessment team has visited coastal area and interviewed the stakeholders and found the provided statement by the client is valid.. Hence, it is assessed that this parameter is monitored as per the registered PDD.

Data / Parameter	Principle 8.2 Erosion and/or Water Body Instability Cultivation of plant and afforestation for impacted areas
Unit	N/A
Description	The project owner has planted trees in the campus such as powerhouse, transformer station site, coastal area to restore the green cover, create nice scenery and improve the ecosystem as well as the landscape and soil conditions in the area. The project owner has paid money to the Government to plant new equivalent forest area to replace the area occupied by the project activity.

Source of data	Site observation, proof of payment for afforestation, bills for buying trees and fertilizers.
Value(s) applied	N/A
Measurement methods and procedures	Site observation and checking documents
Monitoring frequency	Once per monitoring period
QA/QC procedures	Cross-checking by interviews
Purpose of data	Prevent the penetration of waste, lubricant and grease into soil and groundwater
Means of Verification	The assessment team has verified the hazardous waste collection and storage point. Also checked the licensed third-party treatment in accordance with the local laws and related regulations. The assessment team confirmed that there are no safeguarding principles to be monitored. The project implementation is in line with the MR and the registered PDD.
Conclusion	Based on the means of verification above, assessment team concludes the requirement related to safeguarding parameter is complied.

Data / Parameter	Principle 9.5 Hazardous and Non-hazardous Waste Hazardous waste (lubricant, grease, light bulb, accumulator, etc.); and Non-hazardous waste (domestic waste).
Unit	Kg
Description	- Hazardous wastes are collected and properly stored in the dedicated hazardous waste storage at the plant. When the volume is substantial, the project owner has licensed third party to transport and treat hazardous waste in accordance with the law. - Non-hazardous wastes are collected and treated in accordance with local laws and related regulations.
Source of data	Site Observation; The signed contract with Urban Service Center of Bac Lieu Province for collection, transportation and treatment of domestic solid waste, and payment records; The signed contract with Viet Xanh Environmental Manufacturing – Trading – Service Co., Ltd for collection, transportation and treatment of hazardous waste, and receipts of hazardous waste.
Value(s) applied	Total of 475 kg of hazardous wastes has been treated (including 300 kg of engine, transmission and waste lubricating oil and 175 kg of absorbent, filter material, cleaning cloth, hazardous components)
Measurement methods and procedures	Site observation and checking documents
Monitoring frequency	Once per monitoring period
QA/QC procedures	Cross-checking by interviews
Purpose of data	Prevent the penetration of waste, lubricant and grease into soil and groundwater
Means of Verification	The assessment team has verified the hazardous waste collection and storage point. Also checked the licensed third-party contract agreement for the disposal of hazardous waste. Further, the reported data is found consistent with the provided evidence document. Hence, it is assessed that the disposal is done in accordance with the local laws and related regulations.
Conclusion	Based on the above, assessment team concludes that PP is managing the hazardous and non-hazardous waste as per the local regulations and the same is inline with the registered PDD.

Data / Parameter	Principle 9.5 High conservation value areas and critical habitats Number of dead birds/ bats
Unit	N/A
Description	Number of birds or bats are killed by wind turbines
Source of data	Site observation; and checking the monitoring book of bird, bat and aquatic at the project site.
Value(s) applied	0 (no birds or bats were killed by collisions with the turbines during this monitoring period)
Measurement methods and procedures	Site observation and checking document i.e. monitoring book of bird and bat
Monitoring frequency	Once per monitoring period
QA/QC procedures	Cross-checking by interviews
Purpose of data	Prevent the penetration of waste, lubricant and grease into soil and groundwater
Means of Verification	The assessment team has gone through the monitoring book of bird, bat and aquatic and found no recorded deaths due to collisions with the turbines. r. Hence, the assessment team confirmed that there are no safeguarding principles to be monitored. The project implementation is in line with the MR and the registered PDD.
Conclusion	Assessment team concludes PP has the required procedures to ensure the parameter is monitored as per the registered PDD. Hence, it is complied.

Assessment of the monitoring of the Sustainability Indicators:

Thus, verification team confirms that

- the monitoring activities comply with the monitoring plan of the registered PDD.
- all parameters that are baseline, project and leakage emission parameters are monitored as described in the registered monitoring plan.
- all Gold Standard SDG indicators are found monitored as per the registered PDD

The frequency of monitoring and the accuracy of the information obtained through surveys and tests are in line with the registered monitoring plan and the methodology as well, considering the temporary deviations.

2.11 Assessment on stakeholder inputs and legal disputes

Means of Verification	As confirmed through the onsite visit and interview with the users, it is verified that the grievance records have been located Vinh Hau A and Vinh Hau Commune People Committee and Hoa Binh 1 Wind Power Plant offices as the stakeholders'
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	chosen places. All the sites are appropriate publicly accessible location where local stakeholders can provide their feedback about the project. Project Participant will check the comments in the book on a regular basis, and record responses. They are respectful to the views of stakeholders and suggest alternative solutions or compromises wherever possible.
Findings	N/A
Conclusion	The continue input/grievance mechanism has been in place for the stakeholders to provide feedback on the project. There was no comment collected on the comment books, via phone calls or emails during the monitoring period. The assessment team has interviewed local common people and it is observed that there are no grievances on the running project during the monitoring period.

3 VERIFICATION OPINION

The verification team appointed by TUV SUD has concluded that the first periodic verification of the "Hoa Binh 1 Wind Power Project" in Vietnam, as detailed in the GS4GG 1st Monitoring report and the final version of the Monitoring report, complies with all relevant requirements stipulated by the Gold Standard for the Global Goals Principles and Requirements.

The project activity was executed correctly in accordance with the selected monitoring methodology and plan. The data collected during monitoring enabled the verification of the achieved SDG impacts. The project has made significant contributions to sustainable development. Therefore, TUV SUD is pleased to provide a positive verification opinion. This rigorous verification process underscores our commitment to maintaining the highest standards of accuracy and transparency in our project activities.

4 CERTIFICATION STATEMENT

TUV SUD has successfully completed the first periodic verification of the reported SDG Impacts for the “Hoa Binh 1 Wind Power project” in Vietnam, covering the period from 30/08/2021 to 31/10/2022.

The verification process was conducted in accordance with the baseline and monitoring methodology ACM0002 “Grid-connected electricity generation from renewable sources” (Version 20.0), the GS4GG, and the final version of the monitoring report. The process comprised three phases:

1. A desk review of the project design and the baseline and monitoring plan.
2. An on-site visit and interviews with project participants.
3. Resolution of outstanding issues and issuance of the final verification and certification report.

The Project Participants (PPs) were tasked with collecting, calculating, and determining the SDG Impacts data in line with the monitoring plan. They also reported SDG Impacts based on the criteria outlined in the project monitoring report.

As an independent entity, TUV SUD’s role was to provide a verification statement on the reported SDG Impacts for the project. Understanding the risks associated with reporting SDG Impacts data and the controls implemented to mitigate these risks, TUV SUD planned and executed our work to gather necessary information and explanations. This was done to provide reasonable assurance that reported SDG contributions are accurately stated.

TUV SUD can confirm that the SDG Impacts have been calculated without significant errors. Based on necessary evidence and information that ensure appropriate calculation of SDG contributions, TUV SUD verifies that the SDG contributions from the “Hoa Binh 1 - Phase 2 Wind Power Project” during the monitoring period 30/08/2021 to 31/10/2022 are as follows:

Monitoring Period Number: 1st

Monitoring period: 30/08/2021 to 31/10/2022.

The verified amount of each SDG impact in the GS project as per vintage is stated below:

Amount Achieved				
Start Dates	End Dates	SDG 7 (MWh)	SDG 8 (Employees)	SDG 13 (VERs)
30/08/2021	31/12/2021	25,603.899	24	22,947
01/01/2022	31/10/2022	112,852.577		101,144

Annex 1

Clarification requests, corrective action requests and forward action requests

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

FAR ID	01	Section no.		Date: 03/01/2024
Description of FAR				
Project participant response				Date: p4/01/2024
PP has included the commissioning dates of the project in the MR and provided the documents.				
Documentation provided by project participant				
Commissioning records				
VVB assessment				Date: 04/01/2024
Assessment team has reviewed the MR and the commissioning certificated and found that the provided project commissioning dates are consistent in the MR.				

Table 2. CL from this verification

CL ID	01	Section no.		Date: 31/07/2023
Description of CL				
PP is required to provide the below stated documents: 1.Evidence for the design certification date. 2.Signed monitoring report of each year. 3.Internal audit reports 4. Relevant evidence documents (translated) for equal pay for work of equal value for both men and women shall be submitted to justify the statement.				
Project participant response				Date: 22/08/2023



South Asia

1. The date of receiving the GS feedback round 1 for Design Review under GS4GG (19/08/2021) is considered as the project design certification date. The email from SustainCERT Certification Team is submitted to the VVB. The design certification date has been corrected in the revised MR.
2. At the end of each year, the project owner conducts a meeting to review the operation and monitoring of the plant according to GS4GG. The monitoring management reports are prepared and signed by the plant manager. The signed reports are submitted herewith.
3. The purpose of internal audits is to improve GS monitoring capacity of staffs and to ensure monitoring activities in compliance with the approved monitoring plan. The internal audit reports are submitted herewith.
4. The translation of payrolls is submitted to the VVB, it demonstrates equal pay for work of equal value for both men and women at the project.

Documentation provided by project participant

23_ Evidence for the design certification date. Date of GS feedback round 1 for the design review under GS4GG
 24.1_ Monitoring Management Review Report 2021
 24.2_ Monitoring Management Review Report 2022
 25_ Internal audit reports
 08_ Payroll for employees

VVB assessment

Date: 22/09/2023

The assessment team has reviewed the provided documents including the design certificate, monitoring management review, internal audit reports and payroll for employees. It is also observed that the PP make sure the reports are signed by plant manager and are submitted. Hence, the CL is closed.

Table 3. CAR from this verification

CAR ID	01	Section no.	Table 1, A.2, B.7.1 and B .7.2	Date: 31/07/2023
Description of CAR				



• The stated name of the project representative in the title page of the MR is not found consistent with the name provided in the registered PDD. • During the site visit, it was found there is a variation in the provided geo co-ordinates. Thus, the geo co-ordinates provided in section A.2 of the MR are not accurate. Hence, PP is required to update the geo co-ordinates as per recorded information during the site visit in section A.2 of the MR. • Include other indicators for SDG 8 in Table 1 of the MR. • For the sake of transparency, PP is required to include the installation date of all the energy meters in table 7 of the MR. • Units provided for the EG facility, y are found not consistent with the registered PDD.	
Project participant response	Date: 22/08/2023
• The project representative name has been corrected in the title page of the revised MR. • The geo-coordinates of WTGs have been revised in the MR according to the approval of the overall project site of Hoa Binh 1 WPP issued by the national authority – People's Committee of Bac Lieu Province and the approval of plant acceptance report issued by Ministry of Industry and Trade. The variation between the coordinates measured during the site visit and the coordinates accepted by the national authorities is insignificant and the cause may be due to the low accuracy of the measurement equipment during the site visit. The coordinates measured by the cell-phone during the site visit should only be used for crosschecking purpose. • The indicators for SDG8 have been added in Table 1 of the revised MR. • The installation date of power meters has been added in Table 7 of the revised MR. • In the registered PDD, $EG_{\text{facility},y}$ is estimated for once year so the unit is "MWh/year". This monitoring period is from 27/07/2021 to 31/10/2022 (not a year) so the unit must be changed to "MWh" for reasonable.	
Documentation provided by project participant	
26_ Approval of the overall project site issued by People's Committee of Bac Lieu Province 27_ Approval of plant acceptance report issued by Ministry of Industry and Trade 28_ Acceptance report of the power metering system	
VVB assessment	Date: 22/09/2023



The assessment team made sure that the requested information and documents submitted by PP are compliant.

1. Project representative name has been added.
2. Coordinates of WTG are been revised.
3. SDG 8 Table has been added
4. Installation date of all energy meter is added.
5. $EG_{\text{facility},y}$ value is changed.

Hence the CAR is closed.

CAR ID	02	Section no.	B.7.1 and F	Date: 31/07/2023
Description of CAR				
- PP is required to include a statement on the daily minimum wage recommended by the Vietnam government and demonstrate that the average pay for the employees is higher than the daily minimum wage recommended by the government for SDG8 in section B.7.1 of the PDD. - Include the number of trainings provided to the employees for SDG 8 in section B.7.1 of the PDD. - As per the design review comment, Bird mortality during the project operations shall be included as a monitoring parameter in section F of the MR.				
Project participant response				Date: 22/08/2023
- According to the Government Decree No.38//2022/ND-CP dated 12/06/2022, the minimum wage applied to the project area is 3.64 mil. VND/month. The average pay for the employees is 20.7 mil. VND/month, it is much higher than the minimum wage. This information has been added in Section B.7.1 of the revised MR. - Five training courses have been provided to the employees including (1) the wind power plant operation training (2) operation and management of the 110kV substation (3) electricity safe training (4) fire protection and rescue (5) occupational safety and hygiene training. The information has been added in Section B.7.1 of the revised MR. The supporting documents have been submitted to the VVB. - The mitigation measures including painting over turbines with white colour and installation of warning lights have been taken to prevent any bird mortality. The bird/ bat mortality during the project operation is monitored and the information has been added in Section F of the revised MR.				
Documentation provided by project participant				

29_Government Decree No.38-2022_ND-CP on minimum wages	
30_General Statistics Office of Vietnam Average income per capita of Bac Lieu Province 2022	
31_Monitoring book of bird, bat and aquatic	
VVB assessment	Date: 22/09/2023
The assessment team has reviewed the revised MR and the documents. After the review, it is assessed that all the points are addressed adequately. Hence, the CAR is closed.	

Table 4. FAR from this verification

FAR ID	Xx	Section No.	Date: DD/MM/YYYY
Description of FAR			
NO FARs from the Verification assessment			
Project participant response			Date: DD/MM/YYYY
Documentation provided by project participant			
VVB assessment			Date: DD/MM/YYYY

ANNEX 2

Information Reference List

REF. NO.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date (dd/mm/yyyy)
1	Gold Standard	Monitoring Report Version 2.1 Monitoring Report Version 1	19/03/2024 12/06/2023
2	Gold Standard	ER Sheet, version 01	12/06/2023
3	Swiss Carbon Value Limited	Registered PDD, version 03.2	05/04/2022
5	Carbon Check India Ltd	Validation report of the project, version 2.1	06/04/2022
6	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2	Internal Audit reports for the current monitoring period	01/12/2021 01/06/2022 01/12/2022
7	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2	Management Review reports for the current monitoring period	31/12/2021 31/12/2022
7	Gold Standard	Validation and Verification Standard, Version 1.0 Other Documents of Gold Standard for Global Goals	06/03/2023
8	UNFCCC CDM	ACM0002 - Grid-connected electricity generation from renewable sources V 20.0	
9	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2	Payroll for employees	12/2021 09/2022
10	Gold Standard	Monitoring Report template, version 1.1	14/10/2020
11	Gold Standard	Design Review under GS4GG V 1.2	23/10/2022
12	Gold Standard	Project Annual Report Form V2.0	16/08/2022
13	SPCETC	Calibration certificates of the complete monitoring period	30/08/2021 to 31/10/2022
14	Vietnam Electricity Company	Commissioning certificates for WTs 15,16,17 and 19 (Commissioned on 30/08/2021) Commissioning certificates for WTs 18,20,21 and 22 (Commissioned on 06/09/2021) Commissioning certificates for WTs 14,25 and 26 (Commissioned on 14/09/2021)	01/09/2021 10/09/2021 17/09/2021 30/10/2021

REF. NO.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date (dd/mm/yyyy)
		Commissioning certificates for WTs 23 and 24 (Commissioned on 29/09/2021)	
15	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2	Sample work contract for both skilled and non-skilled manpower	07/04/2021
16	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2	Grievance register	For the current monitoring period 30/08/2021 to 31/10/2022
17	CONG HOA XA HI CHU NGHIA VIT NAM	Fertilizer Purchase Contract bills	05/09/2022
18	Phuong anh construction and trading investment company limited	Tree Purchase Invoices	10/08/2021
19	Ho Chi Minh City Electric Power College	Training Certificates • Training certificates • Electricity Safety Certificate • Confirmation of commercial operation date • Certificate of fire Protection and rescue • Occupation Safety and Hygiene • Electricity operation certificates of operators Certificate of Management and Operation of 110kV substation	For the current monitoring period 30/08/2021 to 31/10/2022
20	Socialist republic of Vietnam	Government Decree on minimum wages	12/06/2022
21	CONG HOA XA HI CHU NGHIA VIT NAM	Labour Contract	01/11/2020
22	Bac lieu Province urban service centre	Contract for collection, transport and treatment of domestic waste	11/06/2021
23	The Bao Hiem Y te	Health Insurance Card, Social Insurance	For the current monitoring period 30/08/2021 to 31/10/2022
24	Ministry of industry and trade electric regulatory authority of Vietnam	Electricity Generation Permit	23/06/2021
25	Cong ty TNHH Dien Gio Hoa	Monthly Electricity Invoices	For the current monitoring period

REF. NO.	Author/Editor/ Issuer	Title/Type of Document. Publication place	Issuance and/or submission date (dd/mm/yyyy)
	Binh 1 Giai Doan 2		30/08/2021 to 31/10/2022
26	Vietnam Electric	Joint Meter balance records	For the current monitoring period 30/08/2021 to 31/10/2022
27	CONG HOA XA HI CHU NGHIA VIT NAM	Confirmation email screenshot in the design certification date	1708/2021
29	Vietnam Government	DECREE PRESCRIBING STATUTORY MINIMUM WAGES PAID TO EMPLOYEES WORKING UNDER EMPLOYMENT CONTRACTS	12/06/2022
30	CONG HOA XA HI CHU NGHIA VIT NAM	Proof of payment on the disposed waste	For the current monitoring period 30/08/2021 to 31/10/2022
31	CONG HOA XA HI CHU NGHIA VIT NAM	monitoring book of bird, bat	For the current monitoring period 30/08/2021 to 31/10/2022
32	Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2 and Viet Xanh Environmental Manufacturing – Trading – Service Co., Ltd Cong ty TNHH Dien Gio Hoa Binh 1 Giai Doan 2 and Urban Service Center of Bac Lieu Province	Receipts of Hazardous waste submitted by the authorized vendor Contract agreement for Hazardous waste treatment and disposal	25/11/2022 15/11/2022
33	VESTAS	Maintenance Reports	For the current monitoring period 30/08/2021 to 31/10/2022

ANNEX 3
Appointment Certificates



South Asia

CERTIFICATE OF APPOINTMENT

Mr. Srikanth Meesa fulfills the requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification applicable to						
Standard	CDM	GS	VCS	ISO-14064-1, 2	Other- GCC	
	☒	☒	☒	☒	☒	
Qualified as						
Status	Validator	Verifier	ATL	Technical Reviewer	Financial Expert	Technical Expert
	☒	☒	☒	☒	☒	☒
TA- *A	CDM - 1.2, 3.1, 7.1, 13.1 ISO 14064-1 – (2,10,13) ISO 14064-2 - (1,7,) VCS -1, 7					
TA- **UA	-					
Country Expertise						
Region	1 Americas ☐	2 ASEAN, South Asia, Middle East & Africa ☒	3 Central & Eastern Europe ☐	4 Germany ☐	5 North Asia ☐	6 Western Europe ☐
Countries	India, Thailand, Vietnam, Indonesia, Turkey					
Technical Area (TA) / Scope						
TA-*Accredited CDM - 1.2_Renewable, 3.1_Energy demand (GHG), 7.1_Transport (incl aviation), 13.1_Waste handling and disposal ISO 14064 -1 - General Manufacturing (physical or chemical or transformation of materials or substance into new products), Transport, General ISO 14064-2 - Energy industries (renewable), Transport VCS - Energy Industries (renewable), Transport						

This appointment is valid until 31/05/2025 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.

In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.
Your Certificate has the internal reference no. CB-IND-CCP-0096/012.

Date	Signature
01/06/2024	 Deepankar Chowdhury

IS-CMS-CB-POG-01/05, Version 04/10-02-2024

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CERTIFICATE OF APPOINTMENT

Ms. Shruti Kudtarkar fulfills the requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification applicable to					
Standard	CDM	GS	VCS	ISO-14064-1, 2	Other GCC, PAS 2060
	☒	☒	☒	☒	☒

Qualification as						
Status	Validator	Verifier	ATL	Technical Reviewer	Financial Expert	Technical Expert
	☒	☒	☒	☒	☒	☒
TA (s)	CDM - 1.2, 13.1, 13.2 ISO 14064-1 – (1,11,13) ISO 14064-2 - (1,13)					

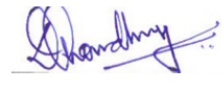
Country Expertise						
Region	1	2	3	4	5	6
Further countries	India, Malaysia, Sri Lanka, Indonesia, Paraguay, Myanmar					

Technical Area/ Scopes
CDM - 1.2_Renewable, 13.1_ Solid waste and wastewater, 13.2_Manure ISO 14064 –1 - Power Generation and Electric Power Transactions, Waste handling and disposal, General ISO 14064-2 - Energy industries (renewable/non-renewable sources), Waste handling and disposal

This appointment is valid until 25/10/2024 and is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd.

In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Your Certificate has the internal reference no. CB-IND-CCP-0022/003.

Date	Signature
01/11/2023	 Deepankar Chowdhury

IS-CMS-CB-POG-01/05, Version 03

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