Gold Standard
for the Global Goals

TEMPLATE

VERIFICATION REPORT FOR PROJECT ACTIVITIES (STANDALONE PROJECTS)

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SUMMARY

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KEY PROJECT INFORMATION

GS ID	GS 11404	
Title of Project	Lingasugur Wind Power Project in Karnataka	
Version number of the Verification Report	2.4	
Completion Date of Verification Report	04/09/2025	
Version number and completion date of the PDD to which this report applies	06, 22/07/2023	
Date of listing	15/09/2021	
Project Developer	Renew Power Synergy Private Limited	
Project Representative	Renew Power Synergy Private Limited	
Project Participants and any communities involved	Renew Power Synergy Private Limited	
Host Country (ies)	India	
Activity Requirements applied	☒ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☐ Land-Use & Forests Activity Requirements ☐ New project types ☐ Others (*rules and requirements available in Principles and Requirements apply*)	
Scale of the project activity	☐ Microscale ☐ Small scale ☒ Large scale ☐ Others	
Methodology (ies) applied and version number	☒ Gold Standard approved methodology, including any specific Gold Standard applicability criteria. ☐ A project-specific methodology (Applicable to Microscale Project only)	
	Title(s) of methodology (ies)	ACM0002: Grid-connected electricity generation from renewable sources
	The version number of the methodology (ies)	Version 20.0
Product Requirements applied	☒ *GHG Emissions Reductions & Sequestration* ☐ *Renewable Energy Label* ☐ Others *For all other Certification Statements, Certified SDG Impact Statements or Products.*	

	Please specify: ☐ N/A
Project cycle	☒ Regular ☐ Retroactive
Deviation applicable to the project (accepted and rejected both)	Deviation ID: N/A Applicable section of verification report: N/A

VVB information

Name of the VVB	KBS Certification Services Limited
GS accreditation expiry date	19/03/2027
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Mr. Praveen N. Urs Director- Climate Change and Sustainability
Signature (Final version only)	

Table 1 – Verified Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	ACHIEVED ANNUAL AVERAGE	UNITS OR PRODUCTS
SDG 13 - Take urgent action to combat climate change and its impact	Emission reductions	36,187 tCO_2e	GS VER
SDG 7 – Ensure access to affordable, reliable and modern energy for all	MWh of renewable energy generated	38,894.26	MWh
SDG 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Number of trainings and hiring through project	Total number of trainings imparted to employees during the entire monitoring period: 15 Total number of employment opportunities created during the entire monitoring period: 2	Number of trainings and Employment generated through project

PART I – EXECUTIVE SUMMARY

KBS Certification Services Limited has been commissioned by "Renew Power Synergy Private Limited" to perform independent verification of its design certified GS project activity, "Lingasugur Wind Power Project in Karnataka", with GS Ref. No. 11404 for the reported GHG emission reductions for the given monitoring period from 01/09/2023 to 31/03/2024 (both days are included) and is the third verification of the second crediting period.

The project activity reduces anthropogenic greenhouse gas emissions by 36,187 tCO_2e, displacing approximately 38,894.26 MWh of electricity from the generation mix of power plants connected to the Indian grid, during the monitoring period from 01/09/2023 to 31/03/2024. The project has a total installed capacity of 40 megawatts (MW) of 20 WTGs with each WTG capacity of 2 MW.

The project activity is located in the vicinity of Khota Village of Raichur district of Karnataka state, India and the project activity applies methodology ACM0002: Grid-connected electricity generation from renewable sources Version 20.0 /18/, on the basis of GS4GG criteria for the GS, as well as criteria given to provide for consistent project operations, monitoring and reporting. Commissioning details of the WTG's are as below:

WTG ID	Date of Commissioning
GKL-11,12,13,14,15,16,17,18,19,20	31/12/2015
GKL-21,22,23,24,25,26,27,28,29,30	31/12/2015

The registered project activity aims to replace thermal/fossil fuel-based power plants by utilizing a renewable energy source (wind energy) and selling the power generated to third parties through the national grid, which operates under the purview of the Indian electricity grid.

The verification scope is defined as an independent and objective review and ex-post determination of the monitored GHG emission reductions and consists of the following three phases:

i) desk review of the project design, the baseline, and monitoring plan;
ii) follow-up interviews with project stakeholders;
iii) resolution of outstanding issues and the issuance of the final verification report and opinion.

The overall verification, from Contract Review to Verification Report and opinion, was conducted using KBS Certification's internal procedures. In summary, it is KBS's opinion that the project activity, as described in the updated monitoring report, meets the

relevant GS4GG requirements for the verification. KBS has employed a rule-based verification approach, as outlined in the latest Validation and Verification Standard, version 2.0 /27/, focusing on identifying significant reporting risks and assessing the reliability of the project's monitoring system. The verification team prepares a detailed verification protocol, based on standard auditing practices and the latest GS rules, to document the assessment of compliance with relevant GS requirements /24, 25, 26, 27, 28, 29, 30/, including the latest GS rules, GS4GG Transition Annex, applied methodologies/tools, and recent decisions. The verification protocol serves as a transparent record of the verification team's observations, findings of compliance, and any identified non-conformities. While the verification protocol is primarily an internal document, it is accessible upon request.

PART II – VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER

2.1 | Verification team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1.	Bharath S	Team leader	Internal	Desk Review, Onsite inspection, Interviews, Verification Findings
2.	M.P Prasanna	Technical Expert (TA 1.2)	Internal	Desk Review, Onsite inspection, Interviews, Verification Findings
3.	Alen Mariyam Thomas	Verifier	Internal	Desk Review, Onsite inspection, Interviews, Verification Findings

2.2 | Technical Reviewer(s) and approver(s) of the verification report

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1.	Ashish Yadav	Technical reviewer (TA 1.2)	Internal	Technical Review of Documents
2.	Margaret Francis (Till 11/06/2025)	Manager Technical & Certification	Internal	Technical Certification
3.	Rishabh Madan (from 11/06/2025)	Manager Technical & Certification	Internal	Technical Certification

4.	Praveen N Urs	Approver	Internal	Approval of the final report

PART III – MEANS OF VERIFICATION

3.1 | Desk review/Planning

The verification process primarily involved a comprehensive review of the monitoring report version 1.0 and subsequent revisions, submitted by the project developer to KBS before the verification activity started. In addition to the monitoring documentation provided by the project developer, the verification team reviewed Project Design Document /1/, ER sheet /6/, SDG impact tool /7/ and other supporting documents, application of standard auditing techniques including but not limited to desk review, follow-up actions (e.g., in person and electronic (telephone or e-mail) interviews) and also the review of the applicable approved methodological and relevant tools , guidance and GS decisions. All the documents used for arriving verification conclusion are listed in Appendix 03 and referenced accordingly in this verification report.

3.2 | On-site inspection

As per § 9.3.4 of GS4GG validation and verification standard version 2.0 /27/, a site visit is undertaken by members of the verification team on 01/07/2024 and 02/07/2024, which included the visit to site facilities, connected sub-station and interview with the relevant personnel involving but not limited to,

- An assessment of the implementation and operation of the GS4GG Project activity as per the registered PDD;
- Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the approved monitoring plan;
- A cross-check between information provided in the monitoring report and data from other sources such as JMRs, purchase records or similar data sources;
- A check of the monitoring equipment, including calibration performance and observations of monitoring practices against requirements of the PDD and the selected methodology;
- A review of calculations and assumptions made in determining the GHG data and emission reductions.

DURATION OF ON-SITE INSPECTION: 01/07/2024 TO 02/07/2024

NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Bharath S	Team Leader	Khota, Lingasugar, Raichur	Physical inspection of the site, conformity with the operational and data collection procedures, Verification of management and operational system, Quality control and quality

			assurance procedures, compliance of monitoring procedures followed at project site, review of ER sheet with JMRs, interview with the relevant personnel.
Prasanna M P	Technical Expert and Verifier	Khota, Lingasugar, Raichur	Physical inspection of the site, conformity with the operational and data collection procedures, Verification of management and operational system, Quality control and quality assurance procedures, compliance of monitoring procedures followed at project site, Review of ER sheet with JMRs, interview with the relevant personnel.
Alen Mariyam Thomas	Verifier	Khota, Lingasugar, Raichur	Physical inspection of the site, conformity with the operational and data collection procedures, Verification of management and operational system, Quality control and quality assurance procedures, compliance of monitoring procedures followed at project site, Review of ER sheet with JMRs, interview with the relevant personnel.

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1.	B. Sunilkumar	Senior Engineer, Renew Power	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas

2.	Rajanikanta	Senior Engineer, Renew Power	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
3.	GMD. Basavaraj	Senior Engineer, Renew Power	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
4.	Shrikant C	Junior Engineer, Renew Power	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
5.	Yogendra	Engineer, Renew Power	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
6.	Durugesh	Technician, Nexco	01/07/2024 & 02/07/2024	Implementation and operation, Monitoring systems, safeguards, Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
7.	Channabasava	Security Supervisor, SGRE (PSS)	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
8.	Ramesh	Security, SGRE (PSS)	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas

9.	Madevappa	Security, SGRE (PSS)	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
10.	Venkatesh	Security, SGRE (PSS)	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
11.	Anjaneya	Operator, VOLTECS	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas
12.	Daval sab	Driver, ReNew (3rd party)	02/07/2024	Stakeholder engagement	Bharath S, Prasanna M P, Alen Mariyam Thomas

3.3 | Remote audit (if applicable)

N/A as physical site visit is conducted.

~~DURATION OF REMOTE INSPECTION: DD/MM/YYYY TO DD/MM/YYYY~~

~~NAME~~	~~ROLE~~	~~REMOTE AUDITING MEANS/METHODS~~	~~TOPICS COVERED~~
		NA	

3.4 | Sampling approach

Not applicable as a physical site visit was conducted by the verification team covering all the WTGs.

3.5 | Application of materiality

3.5.1 | Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human errors in the readings from meters	Low	The least chance of human error is likely to only occur if the monitoring personnel are not trained well or inexperienced in data recording procedures and monitoring process	Training records /12/ were reviewed to confirm that personnel involved in monitoring and data collection were adequately trained for the project activity throughout the monitoring period. This

				mitigates the risk of human error.
2.	Human error in the quantification of emissions	Low	To ensure the accuracy and reliability of the data, all readings were verified against relevant and authoritative sources.	Verification against the data source and cross-checks confirm the plausibility and consistency of the monitoring parameter $EG_{facility,y}$. The assessment team performed a review of the relevant energy statements, i.e., JMRs /8/, covering the entire monitoring period. This review confirms the ER value is both conservative and materially correct.

3.5.2 | Consideration of materiality in conducting the verification

In line with the § 9.6 of validation and verification standard, version 2.0 /27/, the identified thresholds for materiality is as stated below:

Prescribed range of ERs/annum	500,000+	300,000+ to 500,000	300,000	SSC PAs	MSC PAs
Prescribed Threshold	0.5%	1.0%	2.0%	5.0%	10.0%

The identified materiality threshold for the project activity under the current monitoring period is 2.0% as the project activity is a large-scale project activity and VER threshold is within 300,000 VERs.

	MR Version 01	MR Version (Final)
Emission reductions	36,187	36,187
Identified Threshold	2.0 %	2.0 %

To obtain a reasonable level of assurance, the verification team conducted a comprehensive review of all monitoring records, comparing them against the data presented in the ER sheet /6/, confirming there is no change in the claimed emission reductions from MR, version 01 (Initial) to MR version 5.0 (Final) /2/. Several minor inconsistencies were identified and documented as findings in Appendix 4. These findings were subsequently addressed and resolved by the verification team. As a result, the verification team concludes that there are no material errors, omissions, or misstatements, and a reasonable level of assurance has been achieved.

PART IV – VERIFICATION ASSESSMENT

4.1 | General

ASSESSMENT QUESTIONS

1. Did the audit team corroborate the relevance of the people interviewed as a legitimate stakeholder?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team interviewed stakeholders during the on-site visit, further also interviewed the technician and operators, who are stationed in the substation, Hirehesaruru 110/33 kV where the grid connection for the project is located. The verification team also confirms the same from the verified identification documents/ employment records inspected during the on-site visit. Hence the verification team concludes that the people interviewed are legitimate stakeholders.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team concluded that the on-site inspection involving direct interviews with the stakeholders concerned, is appropriate to corroborate that the people interviewed are legitimate stakeholders.
2. Did the audit team confirm that the anonymity of the person interviewed does not introduce a bias to the information provided (if applicable)?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no anonymity for the people interviewed, as all the individuals willingly shared their identities and did not express any opposition to disclosing their names publicly. Hence, this question is not applicable.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not applicable.

Findings	
☐ CL	No CL raised for this section.
☐ CAR	No CAR raised for this section.
☐ FAR	No FAR raised for this section.

Means of verification and assertion statement

The verification team concluded that all the information provided during the onsite inspection, including direct interviews with the concerned stakeholders, was accurate. This conclusion was based on a thorough desk review and the local and sector expertise by the project verification team, which was sufficient to confirm that the interviewees were legitimate stakeholders.

4.2 | Key Project Information

ASSESSMENT QUESTIONS

1. Is the key project information of the project accurate, complete, and consistent with the applicable PDD? Including but not limited to: • Title of the project • PDD applicable version • Project scale • Project Developer • Project Participant (if any) • Methodology(ies) and version(s) • Activity and Product requirements • SDGs ex-ante values	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project activity was implemented and commissioned prior to its registration. During the on-site visit and a thorough review of the registered PDD (version 6.0) /1/ and the monitoring report, the verification team made the following observations: The "Lingasugur Wind Power Project in Karnataka" is a large-scale initiative consisting of 20 wind turbines (WTGs), each with a capacity of 2 MW, resulting in a total capacity of 40 MW. The project is developed by Renew Power Synergy Private Limited and is currently in the third monitoring period of its second crediting period. The applied methodology is ACM0002: Grid-connected electricity generation from renewable sources, version 20.0. The project complies with the GS4GG renewable energy activity requirements, version 1.4 /30/ as confirmed by the verification team through a review of the PDD, validation report, and previous verification reports. The ex-ante values for the Sustainable Development Goals (SDGs) are detailed in section D.1 of the monitoring report and are consistent with the information provided in the PDD /1/ and the SDG impact tool /7/. The verification team confirms that all key details in the monitoring report align with the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for*	In accordance with § 9.4.C of GS4GG validation and verification standard, version 2.0 /2727/, verification team confirms that the implementation and operation of the project was conducted in accordance with the description contained in the registered PDD /1/ and was found to be accurate, and complete.

the aspect validated.	
2. Does *Table 1 of the Monitoring Report – "Sustainable Development Contributions Achieved"* clearly summarize what GS Products and Certified Impact Statements are requested for issuance as per the monitoring plan in the design certified PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Table 1 of the monitoring report summarized the SDG contribution achieved during the current verification period. The values are accurately calculated for the SDGs and the same is cross-checked with the ER sheet /6/ and SDG impact tool /7/ and found to be consistent and appropriate with the MR /2/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Table 1 provides all information related to the current monitoring periods SDG contributions, which is consistent with the monitoring plan specified in the registered PDD /1/.
3. Does *Table 2 of the Monitoring Report – "Product Vintages"* clearly divide the monitoring period into calendar years and calculate the number of Products generated in each calendar year?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Table 2 of the monitoring report demonstrates the product vintages achieved for the current monitoring period, which is divided into each calendar year. The verification team assessed the calculation provided in the ER sheet /6/, monitoring report /2/ , and applied methodology /18/, and found it to be appropriate and consistent with the MR /2/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	For the current monitoring period, the product vintages achieved is divided into the calendar years and calculated the number of products generated in each calendar year is as per monitoring report template guideline.
4. For micro and small-scale projects when emission reductions in a calendar year or in a monitoring year exceed the cap based on the scale. Are emission reductions claimed capped according to the scale of the project?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The Lingasugur Wind Power Project in Karnataka is a large-scale project activity generating 38,894.26 MWh of electricity per year and total amount of 36,187 tCO_2e of emission reductions. Therefore, this question is not applicable to this project.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not applicable.
5. Does the project activity demonstrate no double counting and no overlaps with that of another Gold Standard or other voluntary or compliance	☒ Yes ☐ No

standard programme? Please refer to section 14 of the GHG Emissions Reductions & Sequestration Product Requirements	☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project is not registered under any other GHG programmes such as GS, CDM, VCS, ICR, GCC etc. and any forms of environmental credits programme as confirmed from the self-declaration provided by PD /11/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The project details, including the project title, location, and capacity, were verified on the project landing pages of the other GHG programs mentioned above. It was observed that the project activity is registered only under the Gold Standard, as also stated in Section A.1 of the Monitoring Report (MR) /2/. The verification team noted that the project activity was part of CPA 9416-P1-0015-CP1: Lingasugur Wind Power Project in Karnataka, under PoA 9416: Promotion of Renewable Energy Generation in India - Programme of Activities. However, no issuance has been requested, and the crediting period has expired, with no further renewal applicable, as confirmed on the CDM CPA webpage[1]. The verification team further confirms that there has been no double counting during the current monitoring period (01/09/2023 to 31/03/2024), as supported by the self-declaration letter dated 07/11/2024 from ReNew Power Synergy Private Limited. In accordance with Annex-A of the validation and verification standard, version 2.0 /27/, the verification team confirms that no double counting has occurred.

Findings

☐ CL	No CAR was raised for this section.
☒ CAR	CAR 05 was raised and closed successfully. Refer to Appendix 04 for further details.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

In accordance with § 9.4.5 of the validation and verification standard, version 2.0 /27/, the verification team confirms that all the key project information described in the monitoring report is found to be accurate, complete, and consistent with the registered PDD /1/. Further, Table 1 and Table 2 of the monitoring report include all the required information as per the monitoring report template guidelines. There is no double counting

[1] https://cdm.unfccc.int/ProgrammeOfActivities/cpa_db/GWOZ1XYMI984UEK7BQVJS5A6P2TLNC/view

of emission reduction, and the project activity does not overlap with any other gold standard or other voluntary or compliance standard programme.

4.3 | Description of Project

4.3.1 | *General description of project*

ASSESSMENT QUESTIONS

1. Does the general description of the project include a summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario; and aligns to the information presented in the applicable PDD?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The total installed capacity of this project activity is 40 MW wind power project, with a total of 20 WTGs installed of 2 MW each. Make of the WTGs are Gamesa Wind Turbines Private Limited, and model of the WTG is G-97. 10 WTGs each are connected to both the Feeder 1 and Feeder 2, and the same is confirmed by the verification team from the single line diagram, PSS line diagram, Internal Line Renew A, and Internal Line Renew B documents /33/. The project boundary encompasses the WTGs, substations, the grid, and all power plants connected to it. The project activity evacuates power to the Unified Indian Grid, thereby, the entire Unified Indian Grid and all connected power plants are considered as the project boundary and is in line with the applied methodology. The wind turbines are located at the Raichur district of Karnataka state, where the Lingasugur Wind Power Project is implemented in the Khota village. The verification team confirms the same by checking the geocoordinates of each WTGs during the on-site visit, and the same was found to be consistent with the monitoring report. The verification body confirms that the project activity reduces anthropogenic greenhouse gas emissions by 36,187 tCO_2e by displacing 38,894.26 MWh of electricity from the generation mix of power plants connected to the Indian Grid, which is predominantly dominated by thermal and fossil fuel-based power plants. Based on the onsite visit and review of the commissioning certificates /10/, the verification team confirms that the WTGs are commissioned and operational as per registered PDD. The details of the commissioning of the WTGs are as mentioned below: WTG ID: GKL-11,12,13,14,15,16,17,18,19,20 — Date of Commissioning: 31/12/2015 WTG ID: GKL-21,22,23,24,25,26,27,28,29,30 — Date of Commissioning: 31/12/2015 The verification team confirms that the technical specifications and rated capacity of the project activity remained same during the current monitoring period, which is in line with the registered PDD /1/. Also, the implementation and operation of the project activity have been conducted in accordance with monitoring plan in the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	As per § 9.4.5 and § 9.4.6 of the validation and verification standard, version 2.0 /27/, the verification team confirms that the information provided under the general description of the project activity including the technology/measures, project boundary, project location, baseline scenario and the summary are cross-checked and is found to be in line with the registered PDD.
Findings	

☒ CL	CL 03 was raised and closed successfully. Refer to Appendix 04 for further details.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the general description of the project is included as a summary with the project location, technology implemented, project boundary and the baseline scenario and is accurate and consistent with the registered PDD /1/ and § 9.4.5 and § 9.4.6 of the validation and verification standard, version 2.0 /27/.

4.3.2 | *Location of project*

ASSESSMENT QUESTIONS

1. Are details of the physical/geographical location of the project activity provided (physical address, map, GPS coordinates if necessary)?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project activity is located at the Khota village of Raichur district, Karnataka state. The monitoring report consists of the information of all the 20 WTGs geocoordinates, which is in line with the registered PDD. The geo-coordinates for the implemented project in the monitoring report which was verified by the verification team by using the google earth pro software /32/during the on-site visit.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	By using google earth pro software, the geographical location/coordinates provided in the section A.2 of the MR is cross-checked with the information provided in the registered PDD /1/ and found to be correct and accepted by the verification team.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the location details of the project activity is accurately provided in the monitoring report, which is in line with the registered PDD. The verification team also cross-checked the same with the google earth pro software and found to be accurate and acceptable.

4.3.3 | *Reference of applied methodology*

ASSESSMENT QUESTIONS

1. Does the project demonstrate compliance with all the applicable methodology(ies), tool(s), and guideline(s)?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The implemented project uses the applied methodology, ACM 0002: Grid-connected electricity generation from renewable sources, version 20.0 /18/, and the following tools: 1. Tool 01: Tool for the demonstration and assessment of additionality - Version 07.0.0. 2. Tool 07: Tool to calculate the emission factor for an electricity system - Version 07.0 3. Tool 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period, Version 03.0. To assess the SDG's impact tool, PD has used the GS4GG SDG impact tool version 1.0 which is the latest valid version of tool available on GS.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.2.6 (d) of the validation and verification standard, version 2.0 /27/, the verification team confirms that the details provided in the MR is checked with the registered PDD, applied methodology and associated tools. The monitoring parameters included in the monitoring report allow determination of proper emission reduction in the context of the project activity. This was verified through the monitoring plan in monitoring and the same was found to be in accordance with the referred applied methodology ACM 0002, version 20.0 /18/.

2. Does the project provide justification of the applicable tool(s) or guideline(s) that are not used?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project developer has described all the relevant applicable tools or guidelines that are used for the project. The verification team cross-checked the same and found to be consistent with the registered PDD /1/. Hence, this criterion is not applicable for this project.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

3. Does the project meet the requirements of micro, small or large scale, according to the methodologies or other rules specified in the Gold Standard?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has used the applied methodology ACM 0002: Grid-connected electricity generation from renewable sources, version 20.0 /18/ for the project activity. In section A.3 of the MR, PD has mentioned that the project activity meets the eligibility criteria of large-scale project as it is more than 15 MW. The verification team confirms that the implemented project activity is a 40 MW large-scale wind power project, and there are no changes in the scale of the project activity. The project activity further captures all the required criteria of large-scale methodology and is in line with the registered PDD /1/.
Justification of the MOV	The project activity is large-scale project which fulfils all the criteria of the applied methodology ACM 0002: Grid-connected electricity generation from renewable sources, Version 20.0 /18/.

Justify how the used MoV was appropriate for the aspect validated.	

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

By reviewing the registered PDD and interview with PD during on-site visit, the verification confirms that the project is compliant with all the applicable methodology, tools and guidelines as per the registered PDD and meets all the requirement of large-scale project activity as per the applied methodology; ACM0002: Grid-connected electricity generation from renewable sources, version 20.0 /18/.

4.3.4 | *Crediting period of project*

ASSESSMENT QUESTIONS

1. Is the start date, end date, and length of the crediting period similar to that given in the PDD and specified in DD/MM/YYYY format?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The start date of project is 30/06/2015 and the crediting period selected for a project is 5-year renewal from 05/08/2021 to 04/08/2026 (both start and end dates included), which is in the DD/MM/YYYY format. Th verification team confirms that the start date, end date, and length of the crediting period, is in line with the information provided in the registered PDD. This is the second crediting period of the project activity with first crediting period between 05/08/2016 to 04/08/2021(both days are included), with length of the crediting period is 5-years and twice renewable.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 6.1.2 (f) of principal and requirements version 2.0 /24/, the PD has stated the start date, end date and length of the crediting period as per DD/MM/YYYY format and the same is in line with the registered PDD and project web page.
2. If not, does the update complies with the standard requirements and includes evidence when necessary?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The start date, end date and crediting period length of the implemented project is in line with the registered PDD, and no updates in the above dates. Hence, this criterion is not applicable.
Justification of the MOV	Not applicable.

Justify how the used MoV was appropriate for the aspect validated.	

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the PD has addressed the start date of the project, end date and length of the crediting period correctly and is consistent with the registered PDD and all the dates are specified in DD/MM/YYYY format as per the GS4GG guidelines.

4.4 | Implementation of Project

4.4.1 | *Description of implemented project*

ASSESSMENT QUESTIONS

1. Is the information on the project implementation and actual operation accurate, complete, and consistent (including relevant dates of construction, commissioning, and start of operation)?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team conducted a thorough review of the registered PDD /1/, monitoring report /210/, and commissioning certificates dated 31/12/2015 /10/ to evaluate the project's implementation and actual operation. This was further validated through on-site visit interviews. Based on the commissioning certificates, the verification team confirms that the project was implemented on 31/12/2015, which aligns with the registered PDD and the monitoring report.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.4.7 of validation verification standard, version 2.0 /27/, the verification team confirms that the project implementation and actual operation date is accurate and consistent with the registered PDD and is also in line with the monitoring report /2/.

2. Does the project clearly state any change(s) to the project design from the approved Design Certified PDD?	☐ Yes ☒ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The total installed capacity of this project activity is 40 MW wind power project, with a total of 20 WTGs installed of 2 MW each. The verification team confirms that the project is implemented as per the registered PDD and there is no change in the project design from the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate*	Based on the desk review and on-site assessment, the verification team confirms that the project is implemented on project site as per the registered PDD. Hence, there are no changes to the project design from the approved PDD.

for the aspect validated.	

Findings

☒ CL	CL 03 was raised and closed successfully. Refer to Appendix 04 for further details.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Assertion Statement

The monitoring report accurately documents all relevant details regarding project implementation, including construction, commissioning, and operational dates. Through the desk review and on-site interviews, the verification team confirms that the project was implemented in accordance with the registered PDD. The information was verified to be accurate, consistent, and free of any deviations from the original project design outlined in the registered PDD.

4.4.2 | *Forward Action Requests*

ASSESSMENT QUESTIONS

1. If any, were FARs from the Design Certification or previous performance certification addressed by project developer?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	During the previous verification, GS has raised two FARs to complete the verification process during the performance review, which is applicable during this current monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.7.2 (i) (j) and § 9.7.6 of the validation and verification standard, version 2.0 /27/, the verification team confirms that the there are two FARs issued to the project developer by the gold standard during the performance review for the second monitoring period. Details of FARs are provided in section B.1.1. of the MR /2/, and Appendix 4 below. From the supporting documents provided by the PD and interviews with the ReNew Power team, the verification team closed out the raised FARs.

Findings

☐ CL	No CL was raised for this section
☐ CAR	No CL was raised for this section
☒ FAR	FAR 01 and FAR 02 were raised and closed. Refer to appendix 4 for further details.

Means of verification and assertion statement

After reviewing the performance review report for the previous monitoring period, the verification team found that SustainCert raised two FARs to PD to complete the second monitoring period. PD has provided adequate information regarding the capped ERs and annual report /17/, along with the supporting documents and the verification team finds the information to be adequate, sufficient and acceptable.

4.5 | Post-Design Certification changes – IF APPLICABLE

Summary of design change history of the project
N/A

Design change submitted in issuance track
N/A

4.5.1 | *Temporary deviations from the approved monitoring & reporting plan, methodology or standardized baseline*

The following questions apply when there is a temporary deviation/change to a certified project - which include changes from the registered monitoring plan, the applied methodologies, or other standard documents - that are expected not to occur beyond a given monitoring period.

ASSESSMENT QUESTIONS

1. Does the explanation on temporary deviation describe the nature, extent, and its applicable duration?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A
2. Are there conservative assumptions or discount factors applied to the calculations ensuring SDG Impacts will not be overestimated?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A
Temporary deviation history of the project and deviation submitted in issuance track	

N/A

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
There is no temporary deviation in the approved monitoring and reporting plan, methodology or standardize baseline of implemented project activity. Hence this criterion is not applicable.

4.5.2 | *Corrections*

ASSESSMENT QUESTIONS

1. Are there any corrections to project information or parameters fixed at validation; and are these properly justified and described?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Corrections history of the project and changes submitted in issuance track
N/A

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
There are no corrections in the project information or parameters fixed at validation. Hence this criterion is not applicable.

4.5.3 | *Changes to start date of crediting period*

ASSESSMENT QUESTIONS

1. Is there a change to the start date of the crediting period that is relevant for this monitoring period?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Changes to the start date of crediting period history of the project
No

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
The start date of the crediting period is not changed and was fixed at validation. Hence, this criterion is not applicable.

4.5.4 | *Permanent changes from the Design Certified monitoring plan, applied methodology or applied standardized baseline.*

Examples of permanent changes listed, but not limited to additionality, scale of the project, validity/applicability of the applied methodology, stakeholder consultation, sustainable development criteria and monitoring.

ASSESSMENT QUESTIONS

1. Are any material and permanent change to the design of the project properly indicated and supporting documentation been provided (e.g., version number and completion date of the revised design certified PDD for each, copy of the approved Deviation Request Form or Design Change approval form)?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

2. If this is the first submission/request for Design Change approval to include new technology/measures, has this been done within one year of the Design Change start date?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Permanent change history of the project and changes submitted in issuance track
N/A

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
There are no permanent changes from the registered PDD, monitoring plan, applied methodology or applied standardized baseline. Hence, this criterion is not applicable.

4.5.5 | *Changes to project design of approved project*

ASSESSMENT QUESTIONS

1. Are the project design changes reported appropriately and completely?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Project design change history of the project

N/A
Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
There are no changes to the approved project. Hence, this criterion is not applicable.

4.6 | Description of monitoring system applied by the project

ASSESSMENT QUESTIONS

1. Is the description provided about the monitoring system aligned with the monitoring plan in the design certified PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Section C of the monitoring report describes monitoring system of the implemented project activity, and which is consistent with the registered PDD. The verification team has verified the monitoring plan as per the applied methodology ACM0002, version 20 /18/. Also, a site visit was conducted by the verification team along with the review of MR /2/, registered PDD /1/, technical specifications and JMRs /8/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	All the information regarding the monitoring system is adequate as mentioned in section C of the MR /2/. A unique identification number along with the geo-coordinates, is provided to each of the 20 WTGs as mentioned in Section A.2 of the MR, which is assessed during the on-site visit by the verification team and is also in line with the registered PDD. The information related to commissioning of WTGs was checked against the respective commissioning certificates issued by KPTCL /10/ and found to be accurate. The generated electricity is measured by the main and check meter for both the Feeders at the project site. This was confirmed by cross-checking the JMRs /8/ and from the on-site visit assessment. Hence, in accordance with § 9.4.10 of validation and verification standard, version 2.0 /27/, the verification team confirms that the monitoring plan is in line with the approved methodology, including all the applicable tool(s) for the project activity.
2. Does monitoring systems used ensure data integrity and reliability?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The monitoring plan is implemented as mentioned in the registered PDD for the project activity /1/, and the verification team confirms from that each of the monitoring parameters were verified to assess the line with the appropriateness of the verification method; the correctness of the values applied for ER calculation, the accuracy and applied QA/QC measures. The monitoring parameters have been measured / determined without material misstatements and is in line with all applicable standards and relevant requirements.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team has conducted an on-site visit, and from reviewing the registered PDD /1/ and MR /2/, the verification team confirms that the actual monitoring system comply with the monitoring plan mentioned in the registered PDD /1/. The values were calculated as per the monitoring plan and the same is cross-checked with the ER sheet /6/ and found to be correct and adequate.

3. Are monitoring procedures well documented/stablished?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that the monitoring procedures are correctly documented in the MR /2/ and is as per the applied methodology. The same is assessed by the verification team during the on-site visit assessment and by reviewing the registered PDD /1/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The monitoring procedures are specified in Section C of the MR verified during the on-site visit assessment. The monitoring procedures are followed as specified. The audit team also visited the Hirehesaruru 110/33 kV sub-station to confirm the connection to the grid. Net electricity exported by the project activity to the grid is monitored continuously and recorded monthly and is verified from the JMR /8/.

4. Are monitoring procedures paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures?	☒Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team has applied the monitoring plan against the applied monitoring methodology ACM0002, version 20 /18/, including the data and parameters required to be monitored, measurement procedures, quality of metering equipment, monitoring frequency, calibration requirements and QC/QA procedures as described in the monitoring plan.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.4.14 (c) of the validation and verification standard, version 2.0 /27/, the monitoring aspects such as monitoring frequency, metering equipment including calibration frequency and the quality assurance and quality assurance and quality control procedure is in accordance with the monitoring plan contained in the registered PDD and applied methodology, ACM0002, version 20.0 /18/. Further, the verification team also confirms that the net eelectricity exported by the project activity to the grid is monitored continuously and recorded on monthly basis.

Findings

☒ CL	CL 01 and CL 04 were raised and closed successfully. Refer to Appendix 4 for further details.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the description of monitoring system applied to the project activity is in line with the registered PDD and applied methodology. The monitoring system also ensures data integrity and reliability. All the information provided under the monitoring procedures is adequate and information regarding the monitoring equipment, frequency and recording are in-line with the documented information.

4.7 | Data and parameters

4.7.1 | *Data and parameters fixed ex ante or at renewal of crediting period*

ASSESSMENT QUESTIONS

1. Does the table used for each parameter includes all the rows and columns required as per the monitoring report template?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	All tables used for each fixed ex ante parameters included all the required rows and columns as per the monitoring report template.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	PD has adequately filled all the rows and columns relevant for each fixed ex ante parameters as per the MR template and its guidelines. The verification team cross-checked the same with the monitoring report and the monitoring report template and guidelines.
2. Is value applied consistent with the one described in the design certified PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team has checked the ex-ante parameters and data stated in Section D.1 of the monitoring report and compared the same with Section B.6 of the registered PD, and found to be consistent.

Ex-ante Parameter	Value	Consistent with the registered PDD & MR
$EF_{grid,OM,y}$	0.9522 tCO2/MWh	Yes
$EF_{grid,BM,y}$	0.8653 tCO2/MWh	Yes
$EF_{grid,CM,y}$	0.9305 tCO2/MWh	Yes

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms the same by reviewing the registered PDD/1/ and monitoring report of project activity, and the values applied are correct and justified. Further, the ex-ante values are correctly applied to calculate the grid emission factor and it is correctly referred in MR, and emission reduction spread sheet and are justified.
3. Do all fixed parameters match with the ones described in the PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team has checked all the fixed ex-ante parameters used for calculation of the grid emission factor mentioned in Section D.1 of the monitoring report and compared the same with Section B.6 of the registered PD and found to be consistent.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that all the fixed ex-ante parameters considered for the calculation of grid emission factor is consistent with registered PDD by reviewing the registered PDD and monitoring report.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The table used for each fixed ex-ante parameters included in the monitoring report is as per the MR template requirement. Further, all the fixed-ante values applied for calculation of grid emission factor for this second crediting period is in line with the registered PDD and correctly applied in MR and ER sheet /6/ and justified.

4.7.2 | *Data and parameters monitored*

ASSESSMENT QUESTIONS

1. Does the table used for each parameter include all the rows required as per the monitoring report template?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	All tables used for each monitoring parameters included all the required rows and columns as per the monitoring report template.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	PD has adequately filled all the rows and columns relevant for each monitoring parameters as per the latest MR template and its guidelines. The verification team cross-checked the same with the monitoring report and the monitoring report template and guidelines.
2. Is the heading for each SDG included correctly and grouped the respective parameters accurately?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	All the SDG parameters are reported correctly in the monitoring report as per the registered PDD and MR filling guideline. The indicators monitored for respective SDG are also explained in the monitoring report and is in line with the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	All the SDG parameters along with its monitoring indicators are accurately included in the MR as per the registered PDD. The verification team confirms the same by reviewing the MR /2/ and registered PDD /1/.
3. Is the source of data indicated with a sufficient level of detail?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The sources of data indicated for each of the monitoring parameters were included in the monitoring report. The verification team cross-checked all the sources stated for each monitoring parameters and found to be accurate and sufficient.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	As per § 9.4.26 (b) of the validation and verification standard, version 2.0 /27/. The verification team confirms that each source for the data and parameters has been categorically mentioned, and the evidence were shared as per stated in the registered PDD and it was found to be accurate and sufficient for cross-checking.

4. Are the QA/QC procedures described with sufficient level of detail?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has provided the QA/QC procedure for all the monitoring parameters in section D.2 of the monitoring report /2/ and is in line with the registered PDD /1/. The verification team cross-checked all the monitoring parameters based on the QA/QC procedure described by the PD in MR and registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Upon reviewing the registered PDD, current monitoring report and all the cross-checking documents, the verification team confirms that the QA/QC procedures described for all the monitoring parameters is found to be accurate and sufficient.

5. Are the measurement methods and procedures described with sufficient level of detail, and calculations provided (where relevant)?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has provided the measurement methods and procedures for all the monitoring parameters in section D.2 of the monitoring report /2/ and is in line with the registered PDD /1/. All the monitoring parameters are monitored and followed the measurement methods and procedures described by the PD in MR and the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Upon reviewing the registered PDD, current monitoring report and all the measurement methods and procedures stated for each monitoring parameters, the verification team confirms that the measurements method and procedure described for the monitoring parameters are found to be accurate and sufficient.

6. Does monitoring frequency align with the monitoring plan?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Based on a review of the MR, the registered PDD, and the findings from the onsite assessment, the verification team concludes that the registered monitoring plan has been correctly implemented and adhered to by the PD. The monitoring was conducted in accordance with the registered monitoring plan, and all parameters— including project emission parameters, baseline emission parameters, and leakage parameters—used for emission reduction calculations were appropriately monitored and applied as per the requirements of the applied methodology /18/ and the registered PDD /1/.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team has verified all the data and parameters, collected evidence as per the required monitoring frequency, and found them to be correct and appropriate, meeting the requirements of the applied methodology /18/ and the registered PDD /1/.

7. Is the equipment correctly calibrated?	☐ Yes ☒ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The registered monitoring plan indicates the calibration frequency of the main meter and check meter as once a year for both Feeder 1 and Feeder 2. The electricity meters are calibrated annually, and the same is cross checked with the calibration certificates /9/. The meters involved in the current monitoring period are presented in the following table with all the calibration details, which is consistent with the monitoring report /2/ and ER sheet /6/:

Meter Location	Meter No.	Type	Accuracy Class	Calibration Date	Validity	Delay in Calibration
Feeder-1	18068227	Main Meter	0.2	11/27/2021	11/26/2022	No Delay
				11/25/2022	11/24/2023	
				7/20/2023	7/19/2024	
	18068230	Check Meter	0.2	11/27/2021	11/26/2022	
				11/25/2022	11/24/2023	
				7/20/2023	7/19/2024	
Feeder-2	18068218	Main Meter	0.2	11/27/2021	11/26/2022	
				11/25/2022	11/24/2023	
				7/20/2023	7/19/2024	
	18068254	Check Meter	0.2	11/27/2021	11/26/2022	
				11/25/2022	11/24/2023	
				7/20/2023	7/19/2024	

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.4 (f) of the validation and verification standard, version 2.0 /27/, the verification team confirms that the calibration is conducted annually for the project activity.

8. Does calibration align with manufacturer specification?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The electricity meters installed were functioning properly during the current monitoring period. Both the main and check meters for the two feeders were calibrated within the defined intervals, and the meters were sealed after calibration. During the on-site visit, the accuracy of the electricity meters was cross-checked against the calibration certificates /9/ and found to be satisfactory. Additionally, the verification team confirms that the calibration complies with the manufacturer's specifications, as verified through the calibration certificates.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	In accordance with § 9.4.18 of the validation and verification standard, version 2.0 /27/, the verification team confirms that the calibration details given in the section D.2 of MR is consistent with the calibration certificate /9/ provided by PD and the monitoring plan in the registered PDD /1/.

9. Is the serial number of equipment consistent with calibration certificates and previous equipment records?	☒ Yes ☐ No

		☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The serial numbers of the main meter and check meter of both Feeder 1 and Feeder 2 are addressed adequately in the monitoring report and is in line with the calibration certificates /9/, and the same is confirmed by the verification team during the on-site visit.	
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team cross-checked all the calibration certificates /9/ and found that the serial numbers of the main and check meters of both the Feeders are mentioned correctly in the monitoring report which is cross-checked by the verification team during the on-site visit.	
10. Is the data compilation traceable e.g., raw data from measurement device to the emission reduction sheet?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The project developer has included all applicable monitoring parameters for the entire monitoring period in Section D.2 of the monitoring report /2/. The monitoring parameters outlined in the registered monitoring plan have been verified to assess the appropriateness of the verification methods, the accuracy of the values used for emission reduction calculations, and the adequacy of the applied QA/QC measures. The monitoring parameters have been determined without any material misstatements and is in line with all the applicable standards and relevant requirements.	
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that all the data compiled for the monitoring period are traceable by reviewing the registered PDD /1/, monitoring report /2/ and ER sheet /6/.	

Findings

☐ CL	No CL was raised for this section
☒ CAR	CAR 01 was raised for this section and closed successfully. Refer to Appendix 4 for further details.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The data and parameters monitored for this current monitoring period is in accordance with the registered monitoring plan and meets the requirements of the applied monitoring methodology /18/. The source of data, QA/QC procedure, and measurement method and procedures of all the monitoring parameters were found to be sufficient. The monitoring frequency of each parameter considered for determining the monitoring parameters are as per the applied methodology and registered monitoring plan. All the meters used to calculate the electricity generation is calibrated annually. The verification team confirms the above with § 9.4 (f) of the validation and verification standard, version 2.0 /27/.

4.7.3 | *Comparison of monitored parameters with previous monitoring period*

ASSESSMENT QUESTIONS

1. Is the table used for comparing "Values obtained in this monitoring period" against "Value obtained last monitoring period" complete?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	This section is not Applicable since no community service activities are involved in this project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	This section is not Applicable since no community service activities are involved in this project activity.
2. Is an explanation for any values that have increased/ or are less conservative provided and is it justified? *Question applicable for Community Service Activities*	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	This section is Not Applicable since no community service activities are involved in this project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	This section is Not Applicable since no community service activities are involved in this project activity.

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
This section is Not Applicable since no community service activities are involved in this project activity.

4.7.4 | *Implementation of sampling plan*

ASSESSMENT QUESTIONS

1. Is the description of how the sampling was implemented in accordance with the sampling plan in the design-certified PDD?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV	Not Applicable as no sampling plan was applied to the project activity.

Justify how the used MoV was appropriate for the aspect validated.	

2. Is sampling approach aligned with the CDM's "Standard: Sampling and surveys for CDM project activities and programme of activities"?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.
3. Is the sampling approach followed (simple, stratified, multi-stage, etc.) clearly explained and justified?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.
4. Were the samples randomly selected by the project developer and are representative of the population?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.
5. Is sample size clearly explained and justified (especially when the methodology applied indicates minimum sample size)?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV	Not Applicable as no sampling plan was applied to the project activity.

Justify how the used MoV was appropriate for the aspect validated.	

6. Are emission reduction spreadsheets provided with full set of traceable information?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.
7. Is data collection traceable and ensures data integrity?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.
8. Are the confidence/precision levels met (including traceable analysis)?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Not Applicable as no sampling plan was applied to the project activity.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not Applicable as no sampling plan was applied to the project activity.

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement
Not Applicable as no sampling plan was applied to the project activity.

4.8 | Calculation of SDG Impacts

ASSESSMENT QUESTIONS

1. Does SDGs impact demonstrate a positive contribution from the project?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The SDG impact achieved in this verification period is monitored in accordance with the registered sustainability monitoring plan in the registered PDD. Each sustainability indicator achieved in this verification period included a positive contribution towards countries sustainable goal development. This includes:

SDG target	SDG impact
SDG 7. Affordable and Clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
SDG 8. Decent Work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
SDG 13. Climate action	Take urgent action to combat climate change and its impacts

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

All the relevant SDG parameters are adequately mentioned in the MR as per the registered PDD, and the same was monitored according to the registered monitoring plan described in the PDD. The verification team confirms that the SDG impact is demonstrating a positive contribution to the country's development by reviewing the monitoring report and all the supportive documents submitted by the PD for monitoring the SDG parameters, and the same is correctly calculated.

2. Does achieved SDGs in the monitoring report align to each SDG impact from the applicable PDD?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

PD is claiming 3 SDGs for this project activity and the same is reported in Table 1 of the monitoring report /2/. By reviewing the MR and registered PDD /1/, the verification team confirms that all the SDGs achieved in the current monitoring period align with each of the SDG impact parameters from the applicable PDD.

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

The verification team concludes that the SDGs mentioned in the monitoring report align to each SDG impact from the applicable PDD, and the same is confirmed after reviewing all the supporting evidence used as a data source against each of the monitored SDG.

3. Have the monitoring values for each of the achieved SDGs been defined, and are they appropriately identifiable throughout the document? The annual average should be used to calculate the values.	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used

The verification team confirms that PD has clearly outlined the procedure and documentation requirements for verifying all monitored SDG parameters throughout the monitoring period, as detailed in Section D.2 of the MR /2/,

to validate this information	aligning fully with the registered PDD /1/. Upon thorough review, the verification team has verified that all cross-checking documents corresponding to each achieved SDG are appropriately defined and consistently identifiable throughout the document, as mentioned in the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification body has thoroughly reviewed the monthly generated JMRs /8/, employment records /13/, and training records /12/ used for cross-checking against each monitored SDGs. Further, the verification team confirms that all the SDG monitoring values for the achieved SDGs are accurately identified and substantiated by the supporting documents provided by PD. Additionally, all values have been calculated using the annual average method, ensuring compliance with the established monitoring plan.

4. Are the values reported for the SDG impact coherent with the SDG Impact Tool submitted?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The SDGs calculated for the SDG impact is coherent with the SDG impact tool, version /7/, which is monitored based on the registered monitoring plan. The verification team evaluated all the SDG indicators as follows:

SDG Impact	Baseline estimate	Project estimate	Net benefit
SDG 7: Ensure access to affordable, reliable and modern energy for all	-	38,894.26 MWh	MWh
SDG 8: – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	-	No. of employment opportunities created: 2 No. of trainings conducted: 15	No. of employment opportunities created: 2 No. of trainings conducted: 15
SDG 13: Take urgent action to combat climate change and its impact	36,187 tCO_2e	-	36,187 tCO_2e

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

The verification team confirms that all the values reported for the SDG impact is consistent with the SDG impact tool /7/ provided by PD for current monitoring period by reviewing the registered PDD /1/, MR /2/, SDG impact tool /7/ and all the monthly generated JMRs /8/, employment records /13/, and training records /12/ provided by PD.

5. Are the opinions and recommendations from expert stakeholders provided for SDGs that defined these requirements?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no expert stakeholder opinion provided for this project. Hence, this is not applicable

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not applicable.

Findings

☒ CL	CL 02 and CAR 02 were raised and closed successfully. Refer to Appendix 4 for further details.
☐ CAR	No CAR was raised for this section
☐ FAR	No FAR was raised for this section

Means of verification and assertion statement

The verification team confirms that all the monitored SDG parameters were calculated correctly by the PD for this monitoring period, are valid, and demonstrate a positive contribution from the project towards the country's sustainable development goals. The SDGs reported in the MR are consistent with the registered PDD.

4.8.1 | *Calculation of baseline value or estimation of baseline situation of each SDG Impact*

ASSESSMENT QUESTIONS

1. Are the calculations of each estimated SDG baseline value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that the calculations for each estimated SDG baseline value for all parameters have been adequately provided in the MR /2/ in accordance with the registered PDD /1/. The verification team confirms that the baseline GHG emissions calculations have been conducted as per the formulas and methods outlined in the registered monitoring plan. The following aspects have been thoroughly assessed and confirmed: Transparency: The verification team confirms that the baseline emissions calculations are fully traceable, with all formulas clearly presented in the ER calculation spreadsheet where applicable. Parameter Consistency: It has been confirmed that all internal and external parameters and data used for the calculations are consistently applied in both the MR and ER calculation spreadsheet. Correctness: The applied formulas and methods for calculating baseline emissions have been verified to align fully with the registered monitoring plan and the approved methodology. Completeness: The calculations have been reviewed for completeness and found to contain no omissions. The baseline emissions have been calculated using the following formula: $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where:

	BE_y = Baseline emissions in year y (t CO_2) $EG_{facility,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y in MWh $EF_{grid,CM,y}$ = Combined margin CO_2 emission factor for grid connected power generation in year y

SDG impact	Baseline value	Justification by VVB
SDG 7 - Affordable and Clean Energy	-	In the absence of project activity, the equivalent amount of electricity was generated to the national grid from fossil fuel-based power plants. The verification team has confirmed the same during on-site assessment. Thus, SDG 7 is considered zero.
SDG 8 – Decent work and economic growth	-	There will be no generation of employment in the baseline scenario without the implementation of the project activity. Hence, SDG 8 is considered zero.
SDG 13 – Climate action	36,187 tCO_2e	The baseline emission calculation is provided in the ER sheet /6/ in a transparent manner, and the calculation is found to be correct. There is no material error noted in the accounting and application of various data against monitored parameters. it has been confirmed that the calculation is in accordance with the formula given in the registered PDD and the monitoring methodology.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Corresponding to § 9.4 (g) of validation and verification standard, version 2.0 /27/, the verification team confirms that: • The calculations of baseline GHG emissions have been carried out in accordance with the equations and methods described in the registered monitoring plan and applied methodology. • The emission factor applied is an ex-ante value valid for the fixed crediting period. • Any assumptions used in emission or removal calculations have been justified. • Appropriate emission factor and other reference values have been correctly applied. It can be confirmed that the baseline calculation is overall correct. • The ER calculation sheet provided is clear, and transparent and the calculations provided in the sheet are reproducible. Hence, the baseline emission reported in the monitoring report for the monitoring period i.e., BE_y=36,187 tCO_2e is verified to be correct.

Findings

☐ CL	No CL was raised for this section.

☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the calculations provided in the monitoring report /2/ and the emission reduction spreadsheet /6/ are adequate and fully comply with the requirements of the registered monitoring plan. All monitored data relevant to the baseline calculation, as required by the registered monitoring plan, was available to the PD and has been verified by the verification team. Additionally, all formulas used for baseline calculations align with the registered monitoring plan.

4.8.2 | *Calculation of project value or estimation of project situation of each SDG Impact*

ASSESSMENT QUESTIONS

1. Are the calculations of each achieved SDG project value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The project activity contributes to three SDGs: SDG 7, SDG 8, and SDG 13. The calculations for each achieved SDG project value are provided in Section E.2 of the MR /2/. The verification team has cross-checked the calculations to ensure they were performed in accordance with the formulas and methods outlined in the registered monitoring plan and found them to be adequate.

SDG impact	Project value	Justification by VVB
SDG 7 - Affordable and Clean Energy	38,894.26 MWh	The generated electricity is supplied to the national grid for the project activity. The net electricity supplied for the monitoring period considered from 01/09/2023 to 31/03/2024 is cross verified by the verification team from the monthly generated JMRs /8/. The verification team also cross-checked the project value with the ER sheet /6/ calculation and found to be mentioned adequately. Hence, the verification team confirms that the JMRs is considered as the most reliable sources of data for cross-checking.
SDG 8 - Decent Work and Economic Growth	No of job provided: 2	The project activity creates employment opportunities during the current monitoring period and contributes to 2 persons, which was

		No of training conducted: 15	cross verified from the newly joined employment records provided by the PD /13/. Further, to improve the quality of employment, training is provided to the employees, and a total of 15 trainings were provided for this current monitoring period which is cross-checked from the training records /12/. The verification team further confirms that the number of employment opportunities generated, and trainings conducted is adequate from the on-site interviews conducted for this monitoring period.
	SDG 13 – Climate Action	0	PE_y = 0 for most renewable energy project activities as per § 31 of the applied methodology /18/. Since, this project activity is a wind power plant, the value is 0. Further in accordance with the registered PDD and monitoring report, the project emission is considered zero.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that the contributions to all three SDGs—SDG 7, SDG 8, and SDG 13—arising from the project activity are accurately listed and calculated. The team cross-checked the monthly generated JMRs, employment records, and training records, confirming that all calculated and reported values corresponding to each SDG are adequate. The calculations for each achieved SDG are accurately detailed in Section E.2 of the MR /2/. Furthermore, the verification team confirms that these values are consistent with the SDG impact tool /7/ and ER sheet /6/, and they are found to be relevant.		

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that the calculations for each achieved SDG are accurately presented in Section E.2 of the MR /2/. Through cross-checking the monthly generated JMRs, employment records, and training records, the team verifies that all calculated and reported values corresponding to each SDG are adequate. Additionally, the verification team confirms that these values are consistent with the SDG impact tool and the ER sheet and are found to be relevant.

4.8.3 | *Calculation of leakage*

ASSESSMENT QUESTIONS

1. Only for SDG 13 – Are the calculations of leakage provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	As per § 53 of the applied methodology /18/, the project activity does not consider any leakage emissions and is consistent with the registered PDD.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	Not applicable.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

Not applicable.

4.8.4 | *Calculation of net benefits or direct calculation for each SDG Impact*

ASSESSMENT QUESTIONS

1. Are Baseline, Project, and Net benefit values listed for each estimated SDG impact, starting with SDG 13? Values should be based on annual average.	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The verification team confirms that Section E.4 of the MR /2/ provides a comprehensive summary of GHG emission reductions for the monitoring period. Based on the applied methodology, the emission reductions (ER_y) were calculated as follows:

$ER_y = BE_y – PE_y – LE_y$

$= 36,187 – 0 - 0$

$ER_y = 36,187\ tCO_2e$

The calculations presented in the ER sheet /6/ and the MR /2/ were thoroughly reviewed and assessed by the verification team. The verification team further confirms that the calculations are accurate, appropriate, and in line with the applied methodology. Furthermore, the verification team confirms that the complete set of values required for this monitoring period was accurately considered and applied.

SDGs	Baseline estimate	Project estimate	Net Benefit

SDG 13: - Climate Action	36,187 tCO_2	-	36,187 tCO_2
SDG 7: - Affordable and clean energy	-	38,894.26 MWh	38,894.26 MWh
SDG 8: - Decent work and economic growth	-	Number of employment opportunities created: 2 No. of trainings conducted: 15	Number of employment opportunities created: 2 No. of trainings conducted: 15

The verification team confirms that no evidence gaps or missing data were identified during this monitoring period. All values specified in the monitoring plan were cross-checked against the primary monitoring data, and the calculations were verified to be accurate. The verification team concludes that the emission reductions are real, measurable, and free from reporting risks. Additionally, the verification team verified that all electricity meters, and confirmed if they were calibrated as required, and confirms that there was no delay in calibration. Based on these findings, the verification team concludes that there is no material risks associated with the claimed emission reductions for the applied monitoring period.

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

In accordance with § 9.4 (g) of the validation and verification standard, version 2.0 /27/, the verification team confirms the following:

- The data used for determining the emission reductions are complete, available, and monitored in full compliance with the monitoring plan outlined in the registered PDD /1/.
- The information and data presented in the Monitoring Report have been thoroughly cross-checked against the Joint Meter Readings (JMRs) /8/ and calibration records /9/ and found to be accurate.
- The methods and formulas applied for calculating emission reductions have been reviewed and confirmed to be appropriate and in strict adherence to the registered monitoring plan.
- All assumptions, emission factors, and default values used in the calculations have been thoroughly evaluated and are fully justified.

The verification team affirms that the emission reduction calculations are accurate and meet all applicable requirements of the applied methodology and relevant standards.

2. Are the net benefit values also presented in Table 1 of the monitoring report – "Sustainable Development Contribution Achieved"? Values shall match.

☒ Yes
☐ No
☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

The net benefit values of all the SDGs are reported in Table 1 of monitoring report /2/. Based on the desk review of MR, the verification team confirms that all the values reported in the MR is consistent with the ER sheet /6/ and all the other sections of the MR /2/.

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

The verification team confirms that the net benefit values presented in table 1 of the monitoring report i.e., sustainable development contribution achieved"

	and all the values are consistent with the other section of MR based on the MR review and the same is consistent with the SDG impact tool /7/.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms the following:

- The baseline GHG emissions and SDG impact calculations have been conducted in accordance with the equations and methodologies outlined in the registered monitoring plan and the applied methodology.
- The emission factor used is an ex-ante value, valid and fixed for the current crediting period.
- All assumptions employed in the emissions or removal calculations have been fully justified.
- The applied emission factor and all other reference values have been correctly used, and the baseline calculations are verified to be accurate and in full compliance with the methodology.
- The ER sheet is clear, transparent, and all calculations provided in the sheet are reproducible.

Based on this review, the verification team concludes that the baseline emissions and SDG impacts reported in the monitoring report for the monitoring period are accurate, reliable, and verified to be correct.

4.8.5 | *Comparison of actual SDG Impacts with estimates in approved PDD*

ASSESSMENT QUESTIONS

1. Does the comparison between SDGs impacts achieved during the monitoring period and the validated estimated ex-ante SDG impacts provide a like for like comparison?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The comparison between the actual SDG impacts and the values estimated in the approved PDD is presented in Section E.5 of the MR /2/. The annual achieved emission reduction for the current monitoring period is 36,187 tCO_2e, calculated over 213 days. The verification team has cross-checked the annual estimated SDG impact values against the actual values for the monitoring period by reviewing the PDD /1/, MR /2/, ER sheet /6/, and SDG impact tool /7/.

SDG	Values estimated in ex-ante	Actual values achieved during this monitoring period.

	calculation of approved PDD	
13	44,060 tCO_2e	36,187 tCO_2e
7	47,351.359 MWh	38,894.26 MWh
8	1 training/annum and employment to 10 persons/annum	No. of Employment opportunities created: 2 Year / Skilled / Semi Skilled / Unskilled / Total 2023 / 2 / 0 / 0 / 2 2024 / 0 / 0 / 0 / 0 No. of trainings conducted: 15

The verification team confirms that the actual achieved SDG impacts for the current monitoring period are lower than the estimated SDG impacts outlined in the registered PDD.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that the actual SDG impacts achieved during the current monitoring period are accurately addressed in Section E.5 of the MR. It is further confirmed that these impacts align with the registered PDD /1/, ER sheet /6/, and SDG impact tool /7/, and have been found to be correct and valid.

2. If emission reductions are capped, are both (original and capped) values reported? Original values must be reported in brackets.	☒ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team reviewed the docs MR, ER sheet and observed that there are no capped ERs from this verification. .
Justification of the MOV Justify how the used MoV was appropriate for the aspect validated.	Not applicable.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	FAR was raised for this section.

Means of verification and assertion statement

The verification team concludes that the comparison between the SDG impacts achieved during the monitoring period and the validated estimated ex-ante SDG impacts is adequately detailed in Section E.5 of the MR /2/. Furthermore, based on the review of the ER sheet /6/, MR /1/, SDG impact tool /7/, and registered PDD /1/, the verification team confirms that the actual achieved SDG impacts are lower than the estimated SDG impacts.

4.8.6 | *Explanation of calculation of value estimated ex ante calculation of approved PDD for this monitoring period*

ASSESSMENT QUESTIONS

1. Is there an explanation provided for the calculation of ex-ante SDG impacts? Is the explanation appropriate and justifiable?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has provided the relevant justification for the calculation of ex-ante SDG parameters, and the same is confirmed from the registered PDD /1/, monitoring report /2/ and SDG impact tool /7/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that adequate information is provided in section E.5.1 of the monitoring report and is in line with the registered PDD.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that justification provided with respect to each SDGs in section E.5.1 of the monitoring report is accurate and acceptable and is in line with the registered PDD.

4.8.7 | *Remarks on increase in achieved SDG Impacts from estimated value in approved PDD*

ASSESSMENT QUESTIONS

1. When achieved SDG impacts are greater than the ex-ante estimated, is there a clear explanation provided in the Monitoring Report? This does not apply to afforestation and reforestation (A/R) projects.	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team confirms that the achieved SDG impacts for the current monitoring period are lower than the ex-ante estimates for SDG 13 and SDG 7. For SDG 8, while the employment opportunities created fell short of the target, the number of training sessions conducted significantly exceeded expectations, demonstrating enhanced efforts in capacity building. The reported values are accurate and valid, and the verification team confirms this through a review of the SDG impact tool /7/, ER sheet /6/, MR /2/, training records /12/, and employment records /13/.

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

The project claimed 3 SDGs: SDG 7, SDG 8, and SDG 13. The verification team has thoroughly reviewed MR /2/ and confirms that the explanations provided for difference between the achieved and ex-ante estimated SDG impacts are clear and adequately justified. Below is the detailed assessment of the achieved SDG impacts compared to the ex-ante estimates for this monitoring period:

SDG	Values estimated in ex -ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period
13	44,060 tCO_2e	36,187 tCO_2e
7	47,351.359 MWh	38,894.26 MWh
8	1 training/annum and employment to 10 persons/annum	No. of Employment opportunities created: 2 Year / Skilled / Semi Skilled / Unskilled / Total 2023: 2 / 0 / 0 / 2 2024: 0 / 0 / 0 / 0 No. of trainings conducted: 15

Based on the review of the Monitoring Report /2/, ER sheet /6/, SDG impact tool /7/, and the registered PDD /1/, the verification team concludes the following:

1. The achieved SDG impacts are lower than the ex-ante estimated impacts for SDG 13 and SDG 7, with reductions of 17.87% and 17.86%, respectively. These deviations have been clearly explained in the MR and are supported by the provided documentation.
2. For SDG 8, while employment opportunities fell short of the target, the training sessions exceeded expectations, demonstrating efforts toward capacity building.

The verification team confirms that all reported SDG impacts are valid, accurate, and consistent with the registered PDD. The observed deviations do not impact the overall integrity of the project's contributions to sustainable development goals.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team reviewed various documents to assess and validate the SDG impacts for the monitoring period, including the SDG Impact Tool /7/, ER Sheet /6/, MR /2/, training records /12/, and employment records /13/. Data was cross-checked to ensure accuracy and consistency with the registered PDD /1/. For SDG 13 and SDG 7, emission reductions and energy generation were 17.87% and 17.86% lower than ex-ante estimates, respectively, but these deviations are justified with sufficient evidence. For SDG 8, while

job creation fell short of the target, capacity-building efforts through training exceeded expectations. The reported values align with the approved PDD and are supported by verified evidence, confirming the accuracy and validity of the SDG impacts for this period.

4.9 | Safeguarding Principles Reporting

ASSESSMENT QUESTIONS

1. Has information on the implementation of improvements to proposed mitigation measures been included?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV)
Mention the means of verification (MoV) used to validate this information

As per the safeguarding principal assessment in Appendix 1 of the registered PDD /1/, there are two safeguarding principles considered, which are as follows:

Safeguarding principle	Description to relevance to the project	Mitigation measures	Assessment of the VVB
Principle 9.4 Release of pollutants: Noise and Shadow Flickering	The noise and shadow produced due to operation of wind power plant respect to nearest residential spot	N/A	Safeguarding principle: "noise and shadow flickering "is not applicable to the project activity as no residences are found in the vicinity, which was further confirmed during the on-site visit by the verification team. Further, the verification team also cross-checked the grievance register /14/ to confirm the same.
Principle 9.5 Hazardous and Non-hazardous Waste: Waste Oil Disposal	Waste oil due to operation and Construction work of plant	N/A	There is no waste oil disposal for the project activity, as renewable energy technology does not generate the same. PD follows standard procedures during operation and maintenance of the WTGs and the same is confirmed from the logbooks and interviews during the on-site visit.

Justification of the MOV
Justify how the used MoV was appropriate for the aspect validated.

The verification team confirms that the safeguarding principle relevant to project activity is assessed by project developer in accordance with the safeguarding principles & requirements, version 2.1 /26/

2. Does progress on the mitigation measures proposed be considered adequate??	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A
3. Is evidence provided for mitigation measures considered adequate and complete?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A
4. Is information on monitoring and reporting on any key indicators identified, including against pre-set values?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A
5. Is information on any assessment questions answered 'Potentially' or where requirements call for regular re-assessment included?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Findings

☐ CL	No CL was raised for this section.

☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The verification team confirms that PD has accurately assessed both the safeguarding principal relevant to the project activity as per Appendix 1 of the registered PDD /1/, which is confirmed during the on-site visit interviews and is also in line with the safeguarding principles & requirements, version 2.1 /26/.

4.10 | Stakeholder inputs and legal disputes

4.10.1 | *List all inputs and grievances which have been received via the continuous input and grievance mechanism together with their respective responses/mitigations.*

ASSESSMENT QUESTIONS

1. Is outcome of continuous inputs and grievance mechanisms provided?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has included all the inputs and grievances received for the project during the current monitoring period in section G.1 of the monitoring report /2/ and confirms that a grievance register /14/ is available at the site and is continuously monitored. Any grievances or feedback received are resolved with the help of the grievance cell and further confirms that no feedback or grievance is received during the current monitoring period. The verification team cross-checked the grievance register /14/ and found this to be valid as per the on-site visit interviews with the relevant stakeholders and site in charge.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that there are no grievances received during this current monitoring period and the grievances mechanism was implemented in accordance with the registered PDD /1/.
2. Are the procedures for continuous inputs and grievance mechanisms considered adequate?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The continuous inputs and grievance mechanism procedure is described in the MR as per the registered PDD /1/.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team confirms that there are no grievances received during this current monitoring period and the procedures for continuous inputs and grievance mechanism were implemented in accordance with the registered PDD /1/. The verification team further interviewed the local stakeholders and site in charge and observed that the above information is adequate, and the grievance mechanism is in place and functional.

3. Is the evidence provided as part of the inputs and grievance mechanisms considered reliable?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team checked the grievance register /14/ and from the on-site visit interviews with the employees, confirms that there is no input or feedback received for the current monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	There were no grievances observed for the current monitoring period.
4. Are responses to comments received considered adequate?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	The verification team checked the grievance register /14/ and from the on-site visit interviews with the employees, confirms that there are no comments received for the current monitoring period.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	No comments were received for this current monitoring period.
5. Does information include disputes raised against the project?	☐ Yes ☒ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no dispute raised in the current monitoring period, and the same is cross-checked with the grievance register /14/ and on-site interviews.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	No disputes were raised against the project activity.
6. Is the progress on solving disputes considered appropriate and transparent?	☐ Yes ☒ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no dispute raised in the current monitoring period, and the same is cross-checked with the grievance register /14/ and on-site interviews.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	No disputes were raised against the project activity.
7. Does items (responses/mitigation/disputes) not fully addressed include a detail on required follow up action?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	N/A
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

During the site visit, the verification team cross-checked the grievance register and interviewed the relevant stakeholders and observed that there are no grievances for this current monitoring period. The verification team also confirms that the grievance mechanism is in place and the mechanism is found to be in line with the registered PDD.

4.10.2 | *Report on any stakeholder mitigations that were agreed to be monitored.*

ASSESSMENT QUESTIONS

1. Are updates provided to stakeholders on mitigations proposed and accepted to be monitored?	☐ Yes ☐ No ☒ N/A

Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There are no mitigations proposed and accepted to be monitored as per the registered PDD /1/ and same was confirmed from the local stakeholder interviews. Hence this criterion is not applicable.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

N/A

4.10.3 | *Provide details of any legal contest that has arisen with the project during the monitoring period.*

ASSESSMENT QUESTIONS

1. Is project still in compliance with Host's Country's legal, environmental, ecological, and social regulations? *Projects should transparently declare any legal challenge arisen*	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	There is no legal consent that has arisen for this current monitoring period. Hence, this criterion is not applicable.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	N/A

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

N/A

4.11 | Annual Reports

ASSESSMENT QUESTIONS

1. Does date when annual report has submitted is provided?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has provided the annual report dated 17/04/2025 /17/, or the entire year 2023 and along with this, the values from 01/01/2024 to 31/01/2024 are also captured in the same report, for which this monitoring period falls. Hence, the verification team confirms that the submitted annual report is found to be appropriate.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The date mentioned in the annual report dated 17/04/2025 /17/ is consistent and in line with the MR version /2/.
2. Does the annual report include the complete content of the template?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	PD has filled all the sections of the annual report dated 17/04/2025/17/, as per the template and found satisfactory by the verification team.

Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team reviewed the annual report dated 17/04/2025/17/ and they are in line with the template.

3. Is the status of implementation/operation described in the annual report consistent with the status of the project?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) *Mention the means of verification (MoV) used to validate this information*	Status of implementation or operation are provided accurately in the annual report dated 17/04/2025 /17/, which is in line with the project status.
Justification of the MOV *Justify how the used MoV was appropriate for the aspect validated.*	The verification team reviewed the annual report dated 17/04/2025 /17/, in which the status of implementation/operation is provided and is in line with the project status.

Findings

☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.

Means of verification and assertion statement

The annual report dated 17/04/2025 /17/ provided by the PD, consisted of all the relevant information's and found to be in line with the template.

PART V – VERIFICATION OPINION AND REPORT

Final opinion	☒ Positive ☐ Negative

KBS Certification Services Ltd. has been contracted by 'Renew Power Synergy Private Limited' to undertake independent verification and certification for the greenhouse gas (GHG) emission reductions reported from the GS Project activity "Lingasugur Wind Power Project in Karnataka" and GS Reference Number 11404 for the monitoring period 01/09/2023 to 31/03/2024 (including both dates).

The verification is based on the approved revised PDD and the monitoring report for this project. Our verification approach was based on the requirements as defined under the Gold Standard. The management of the 'Renew Power Synergy Private Limited' is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project Final Monitoring Report, version 5.0 dated 12/08/2025 /2/. The calculation and determination of GHG emission reductions from the project is the responsibility of the management of the 'Renew Power Synergy Private Limited'.

It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the monitoring period

01/09/2023 to 31/03/2024 (including both dates) based on the reported emission reductions in the Final Monitoring Report, version 5.0 dated 12/08/2025 /2/ for the same period.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place of mitigating these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

GHG emissions reductions and removals verified according to the registered PDD:

YEAR	BASELINE ANNUAL GHG EMISSIONS. (tCO_2e)	PROJECT ANNUAL GHG EMISSIONS. (tCO_2e)	NET BENEFIT (tCO_2e)
01/09/2023 to 31/12/2023	23,110	0	23,110
01/01/2024 to 31/03/2024	13,077	0	13,077
Total emission reduction (tCO_2e)	36,187	0	36,187
Total number of monitoring years		0 years 7 months	
Annual average over the monitoring period (tCO_2e)	36,187 tCO_2e	0	36,187 tCO_2e

APPENDIX 1: ABBREVIATIONS

S.NO	ABBREVIATIONS	FULL TEXTS
1.	BE	Baseline Emissions
2.	CAR	Corrective Action Request
3.	CDM	Clean Development Mechanism
4.	CEA	Central electricity Authority
5.	CERs	Certified Emission Reductions
6.	CL	Clarification request
7.	CM	Combined Margin
8.	CO_2e	Carbon dioxide equivalent
9.	CPA	Component project activity
10.	EF	Emission Factor

11.	EG	Electricity Generation
12.	ER	Emission Reductions
13.	FAR	Forward Action Request
14.	GCC	Global Carbon Council
15.	GHGs	Greenhouse Gas(es)
16.	GPS	Global Positioning System
17.	GS	Gold Standard
18.	GS4GG	Gold Standard for Global Goals
19.	GSVER	Gold Standard Verified Emission Reductions
20.	ICR	International Carbon Registry
21.	JMR	Joint Meter Reading
22.	KPTCL	Karnataka Power Transmission Corporation Limited
23.	LE	Leakage emissions
24.	MP	Monitoring plan
25.	MR	Monitoring report
26.	MW	Mega Watt
27.	MWh	Mega Watt-hour
28.	N/A	Not applicable
29.	No.	Number
30.	PD	Project Developer
31.	PDD	Project Design Document
32.	PE	Project Emissions
33.	PLF	Plant Load Factor
34.	PoA	Programme of Activities
35.	PS	Project Standard
36.	QA/QC	Quality Assurance/Quality Control
37.	Ref.	Reference
38.	SDG	Sustainable Development Goals
39.	tCO_2	Tonnes of Carbon Dioxide
40.	tCO_2e	Tonnes of Carbon Dioxide Equivalent

41.	VCS	Verified Carbon Standard
42.	VER	Voluntary Emission Reductions
43.	WTG	Wind Turbine Generator

APPENDIX 2: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Personnel Name	Bharath S.				
Schemes	☐ CDM	☒ GCC	☒ GS	☒ VCS	☒Other GHG Schemes (Cercarbono, SDvista, ISO 14064)
Qualified to work as					
Team Leader	☒	Technical Expert	☒		
Validator/Verifier	☒	Financial Expert	☐		
Technical Reviewer	☒	Local Expert	☒		
Area(s) of Technical Expertise					
Sectoral Scope	**Technical Area**				
SS 1: Energy industries (renewable/non-renewable sources)	TA 1.2. Renewables				
SS 3: Energy Demand	TA 3.1: Energy Demand				
Approved by (Manager Competence & Training)	Mr. Dushyant Parashar				
Approval date	11-09-2024				

Personnel Name	Mr. M.P. Prasanna				
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒Other GHG Schemes (VCS CCB, Cercarbono, SDVista, ISO 14064)
Qualified to work as					
Team Leader	☒	Technical Expert	☒		
Validator/Verifier	☒	Financial Expert	☐		
Technical Reviewer	☒	Local Expert (India)	☒		
Area(s) of Technical Expertise					
Sectoral Scope	**Technical Area**				

SS 1 – Energy Industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources
SS 3 – Energy Demand	TA 3.1 – Energy Demand
SS 7 - Transport	TA 7.1 - Transport
Approved by (Manager Competence and Training)	Mr. Dushyant Parashar
Approval date	28/10/2024

Personnel Name	Ms. Alen Mariyam Thomas				
Schemes	☒ CDM	☒ GCC	☐ GS	☒ VCS	☒Other GHG Schemes (SDvista)

Qualified to work as			
Team Leader	☐	Technical Expert	☐
Validator/Verifier	☒	Financial Expert	☐
Technical Reviewer	☐	Local Expert (India)	☒

Area(s) of Technical Expertise	
Sectoral Scope	**Technical Area**
-	-
Approved by (Manager Competence & Training)	Mr. Dushyant Parashar
Approval date	29/11/2024

Personnel Name	Mr. Ashish Yadav				
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒Other GHG Schemes (Cercarbono, SDvista, VCS CCB)

Qualified to work as			
Team Leader	☒	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☐
Technical Reviewer	☒	Local Expert (India)	☒

Area(s) of Technical Expertise	
Sectoral Scope	**Technical Area**
SS: 1 Energy Industries (Renewable/non-renewable)	TA 1.2. Renewables

SS 3: Energy demand	TA 3.1. Energy Demand
SS 13: Waste handling and disposal	TA 13.1. Solid waste and wastewater
Approved by (Manager C&T)	Mr. Dushyant Parashar
Date of Approval	28-10-2024

APPENDIX 3: DOCUMENTS/EVIDENCE REVIEWED OR REFERENCED

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Project developer	Registered PDD dated 22/07/2023	Version 06.0	GS registry
2.	Project developer	Initial monitoring report, dated 12/06/2024	Version 1.0	Renew Power Synergy Private Limited
		Final monitoring report dated 12/08/2025	Version 5.0	
3.	Project developer	Project validation report	Version 3.0	PD
4.	Project developer	Project verification report dated 23/07/2023 (MP-01)	Version 3.0	PD
5.	Project developer	Project verification report dated 18/09/2024 (MP-02)	Version 3.0	PD
6.	Project developer	ER Calculation Spreadsheet	Version 1.5	PD
7.	Project developer	SDG impact tool sheet	Version 1.4	PD
8.	Project developer	Monthly meter readings known as the B-form/ JMRs	01/09/2023 to 31/03/2024	PD
9.	Project developer	Calibration certificates for energy meters		PD
10.	Project developer	Commissioning certificates		PD
11.	Project developer	Self- Declaration dated 07/11/2024		PD
12.	Project developer	Training records		PD
13.	Project developer	Employment records		PD
14.	Project developer	Grievance register / logbook		PD

15.	Project developer	Single line diagram		PD
16.	Project developer	Operations and maintenance agreement		PD
17.	Project developer	Annual report for MP-03 dated 17/04/2025		PD
18.	UNFCCC	ACM0002: Grid-connected electricity generation from renewable sources	Version 20.0	Publicly available
19.	UNFCCC	Tool 07: Tool to calculate the emission factor for an electricity system	Version 07.0	Publicly available
20.	UNFCCC	Tool 01: Tool for the demonstration and assessment of additionality	Version 07.0.0	Publicly available
21.	UNFCCC	Tool 27: Investment Analysis	Version 10.0	Publicly available
22.	UNFCCC	Tool 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period	Version 03.0.1	Publicly available
23.	UNFCCC	ACM0002: Grid-connected electricity generation from renewable sources	Version 20.0	Publicly available
24.	Gold Standard	Principles and Requirements	Version 2.0	Publicly available
25.	Gold Standard	Stakeholder consultation and engagement requirements	Version 2.1	Publicly available
26.	Gold Standard	Safeguarding principles & requirements	Version 2.1	Publicly available
27.	Gold Standard	Validation and verification standard	Version 2.0	Publicly available
28.	Gold Standard	Site visit and remote audit requirements and procedures	Version 2.0	Publicly available
29.	Gold Standard	Validation & verification body requirements	Version 3.0	Publicly available
30.	Gold Standard	Renewable energy activity requirements	Version 1.4	Publicly available
31.	Gold Standard	Rule Clarification Document: Assessment Approach for Reporting	Version 1.0	Publicly available

	Higher Ex-Post Emission Reductions	
32.	Google Earth Pro Software	Publicly available
33.	Single line diagram PSS line diagram Internal Line Renew-A Internal Line Renew-B	PD

APPENDIX 4: FINDINGS

Section 1: CLs from the verification

CL ID	01
Section no.	4.6
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	With reference to the section C of the MR (version 01, dated 12/06/2024), the net energy export is calculated as "export - transmission loss - 115% of the import". PD to clarify on the reason for considering 115% of the import for calculation.
Project developer response **27/11/2024**	The calculations have now been modified and the net energy export is calculated as "export - transmission loss - import". The minimum of Total Net Electricity Generated (KWh) and Net Electricity as per Invoice (kWh) has been considered to calculate the final ER to be on the conservative end.
Documentation provided by PD	ER sheet
VVB assessment 09/12/2024	The "Total Net Electricity Generated (KWh)" in the ER sheet within the "ER calculation sub sheet" is calculated considering "115% of the import". Further, the registered PD, VPA-DD, and other previous documents consider the same formula for the import. Hence, PD to provide clarification on the reason for considering the value for the calculation. Hence, CL 01 is open.
Project developer response **17/12/2024**	According to Karnataka Electricity Regulatory Commission, the company is permitted to import power from the grid for start-up, maintenance and other allied purposes. In such cases, the 115% of the actual energy drawn from the grid as recorded by the import meter at the injection point is deducted from the total energy generated and hence the accounting of 115% of import is done in ER and mentioned in previous documents. The changes in the MR and ER due to previous response has now been reverted.
Documentation provided by PD	-
VVB assessment 20/12/2024	The justification provided by the PD for considering 115% of the import value is found to be valid and accepted by the verification team. Hence, CL 01 is closed.

CL ID	02
Section no.	4.8
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	PD has mentioned that 15 trainings were provided to the employees during the entire monitoring period in the MR. PD to clarify the inconsistency with the documents provided.
Project developer response **27/11/2024**	15 trainings were provided to the employees during the entire monitoring period and the same can be verified from the 4 documents provided in the supporting documents folder.
Documentation provided by PD	Training attendance_2023 Jan- 24 Training Record Feb- 24 Training Record Mar- 24 Training Record
VVB assessment 09/12/2024	PD has now provided the supporting documents, and the number of trainings provided is consistent in the entire monitoring period. Hence, CL 02 is closed.

CL ID	03
Section no.	4.3.1 and 4.4.1
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	As per section A.3 of PDD and section B.1 of MR, the commissioning dates of the WTGs are stated as 31/12/2015. However, during the on-site visit, the verification team observed different dates in the actual situated WTGs (e.g.: GLG 211-WTG 19: 31/12/2015, GLG 169-WTG 22: 25/01/2016, GLG 165-WTG 26: 29/01/2016, etc.). PD to clarify the same.
Project developer response **17/12/2024**	As per the documents Commissioning certificate Renew 1 and CC Renew 2, the line commissioning of all the WTGs connected to Feeder-1 and Feeder-2 states that they have been commissioned on 31-12-2015 and the same has been reflected in PDD and MR; whereas the dates observed during site visits, are the operational dates. After the test commissioning date, tasks such as Grid charge, DG commissioning are required to do the final operational run and hence the lag has been observed.
Documentation provided by PD	Commissioning certificate Renew 1 and CC Renew 2
VVB assessment 20/12/2024	The verification team accepts the justification provided above, and the same is confirmed from the virtual discussion with the site individuals on 13/12/2024. Also, the objective evidence provided to support the

	commissioning dates are issued by government entity (Karnataka Power Transmission Corporation). Hence, CL 03 is closed.

CL ID	04
Section no.	4.6
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	As per section B.7.3 of PDD and section C of MR, it is stated that 10 WTGs each is connected to each feeders (Feeder 01 and Feeder 02). However, during the on-site visit, the verification team observed that 11 WTG is connected to Feeder 01, and 9 WTG is connected to Feeder 02. PD to clarify the same.
Project developer response **17/12/2024**	10 WTGs each is connected to each feeder- Feeder 01 and Feeder 02. The same can be verified from the documents CC Renew 1and CC Renew 2 which states the Line commissioning 10x2MW- GKL-11 to 20 and 10x2MW- GKL-21 to 30. It has also been shown in SLD added to MR. The photo and information observed during visit was of OFC communication line.
Documentation provided by PD	CC Renew 1 CC Renew 2
VVB assessment 20/12/2024	PD has now provided justification regarding the erroneous observation observed during the on-site visit. The verification team further accepts and confirms the 10 WTGs each connected to Feeder 1 and Feeder 2 respectively from the supporting documents CC Renew 1 and CC Renew 2, and SLD for the WTGs at the site. The verification team also made a virtual discussion with the site individuals on 13/12/2024 to confirm the same. Hence, CL 04 is closed.

Section 2: CARs from the verification

CAR ID	01
Section no.	4.7.2
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	PD to provide the calibration records of the electricity meters (main and check) which are used for measuring the actual generation, valid for the current monitoring period i.e., 01/09/2023 to 31/04/2024. Further, update the relevant calibration details in the MR and ER sheet.
Project developer response 27/11/2024	The calibration records of the electricity meters (main and check) which are used for measuring the actual generation, valid for the current monitoring period i.e., 01/09/2023 to 31/04/2024 are now provided and the same information has been updated in MR and ER Sheet.

Documentation provided by PD	Calibration certificates ER sheet
VVB assessment 04/12/2024	The calibration details for Feeder 1 and Feeder 2 for conducted on 20/07/2023 is available, which is valid until 19/07/2024. PD has now updated the same in the revised MR and ER sheet. Hence, CAR 01 is closed.

CAR ID	02
Section no.	4.8
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	With respect to the SDG 8 claims, PD to provide the following document pertaining to the current monitoring period, a. 10 employment opportunities created
Project developer response 27/11/2024	For this current monitoring period, no new employment opportunities have been created.
Documentation provided by PD	-
VVB assessment 09/12/2024	During the on-site interview, the verification team observed 2 employment opportunities while discussing with the site personnel. PD to provide the supporting documents for the current monitoring period. Hence, CAR 02 is open.
Project developer response 17/12/2024	Due to miscommunication earlier, the data accounted for employment opportunities in SDG and MR has now been corrected. The employment opportunities for this MP have been two and the supporting data has been provided in the folder "Employment_DOJ".
Documentation provided by PD	Employment records
VVB assessment 20/12/2024	PD has now provided the supporting documents for confirming the two-employment opportunity, which is verified and accepted by the verification team; and the same is consistent with the information observed during the on-site visit. Hence, CAR 02 is closed.

CAR ID	03
Section no.	>>
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	With respect to the electricity generation, PD to provide the monthly invoices (billed to the electricity distribution company) for the current monitoring period.
Project developer response 27/11/2024	The monthly invoices (billed to the electricity distribution company) for the current monitoring period are now provided along with the other supporting documents.

Documentation provided by PD	Monthly invoices
VVB assessment 09/12/2024	The objective evidence provided by the PD are not adequate. Hence, CAR 03 is open.
Project developer response 17/12/2024	The invoices provided earlier are now supported with PPA document that states the companies for which invoices has been billed.
Documentation provided by PD	Power Purchase Agreement
VVB assessment 20/11/2024	The Project Developer has provided the PPA document, which identifies the companies to whom the invoices have been billed, as outlined in Section A.1 of the Monitoring Report under 'Sale to Third Party through power supply to Grid.' However, since the project activity involves electricity generation that is sold to the National Grid, the verification team confirms that the provided invoices cannot be accepted. The Project Developer is requested to submit the invoices between ReNew Power and DISCOM for verification. Hence, CAR 03 is open.
Project developer response 08/01/2025	The invoices are billed to the companies under the PPA. Since net electricity generation is used for calculation and to claim emission reductions, this has been supported by the JMRs provided for the entire monitoring period.
Documentation provided by PD	>>
VVB assessment 08/01/2025	The justification provided by the PD is now accepted. The JMRs are issued by the government entity and provides the required information to justify the statement. Hence, CAR 03 is closed.

CAR ID	04
Section no.	>>
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	The information in the SDG impact tool is not consistent with the MR. PD to correct the SDG impact tool as per the corrections done for SDGs in the ER sheet and MR.
Project developer response 27/11/2024	Errors in ER have been corrected and the same has been reflected on the MR and SDG Tool.
Documentation provided by PD	>>
VVB assessment 09/12/2024	PD has to update a few changes that have to be updated in the revised SDG impact tool based on the changes in the MR and ER sheet. Hence, CAR 04 is open
Project developer response 17/12/2024	The SDG Tool has now been updated based on the changes in the MR and ER.

Documentation provided by PD	>>
VVB assessment 20/12/2024	PD has now corrected the SDG impact tool and the same is consistent with the revised MR and ER sheet. Hence, CAR 04 is closed.

CAR ID	05
Section no.	4.2
Date	30/07/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	PD to provide the following supporting documents: i. Operation and Maintenance agreement of the plant. ii. Self-declaration or evidence for no participation under any other GHG Programs/double counting.
Project developer response 27/11/2024	Operation and Maintenance agreement is now provided along with the other supporting documents. Self-declaration for no participation under any other GHG Programs/double counting is now provided along with the other supporting documents.
Documentation provided by PD	Operation and Maintenance agreement
VVB assessment 09/12/224	The PD has provided the Operation and Maintenance agreement and self-declaration letter, which is accepted by the verification team. Hence, CAR 05 is closed.

Section 3: FARs from the verification

FAR ID	01
Section no.	>>
Date	04/02/2025
Status	☒ Open ☐ Closed ☐ Turned to a FAR
Description of FAR	The verification team reviewed the previous verification report and noted that FAR 01 was raised to track the increase in PLF and its potential impact in subsequent verifications. In line with the GS document *"Assessment Approach for Reporting Higher Ex-Post Emission Reductions"* (para 2.1.3), certain ERs were capped in previous verification which could be claimed in this verification upon assessment of PLF. For the current monitoring period (seven months), the verification team observed that power generation is 17.86% lower than the ex-ante estimates. This reflects lower generation and PLF, and therefore, no further assessment of additionality is required. However, the yearly analysis (April 2023 – March 2024), when considered with capped ERs, indicates that the benchmark is breached. Accordingly, the PD has not claimed the capped ERs in this monitoring period, and the same is requested to be verified by the next VVB. FAR

	01 is therefore carried forward to the next verification to ensure continuous monitoring of the issue throughout the crediting period.
Project developer response	>>
Documentation provided by PD	>>
VVB assessment	>>

Section 3: FARs from the previous verification

FAR ID	01
Section no.	GS Performance Review- Previous FAR
Date	08/01/2025
Status	☐ Open ☐ Closed ☒ Turned to a FAR
Description of FAR	ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS: For projects that fall under para 2.1.3 b category, the emission reductions will be capped to the upper bound of the sensitivity analysis range for the monitoring period (annual emission reductions values) in which the higher ex-post emission reduction was reported. The remaining emission reductions that are over and above the upper bound of the sensitivity range may be claimed by the project developer (9,551 tCO_2e) during the next issuance if the change in variable value was found to be temporary.
Project developer response 10/01/2025	The value of ERs was revised from 113,552 to 104,001 tCO_2e due to the high PLF resulting from dynamic weather conditions in the previous monitoring period, which left a buffer of 9,551 tCO2e (VERs) to be claimed in the future. Earlier considering the current monitoring period of 7 months in addition to the capped ERs, the PLF was well withing the benchmark. Similarly, when only considering the 12-month calculation period (April 2023 – March 2024), the Equity IRR after putting the PLF was 15.65%. However, when considering the capped ERs in addition to the calculation period April 2023 – March 2024 (as requested by GS), the equity IRR is 19.68% which is exceeding the 17.21% benchmark value. This is due to variation in wind generation which is much higher in few months of the year. Hence the PD is not claiming the capped ERs in the current monitoring period.
Documentation provided by PD	Updated ER, MR, SDG Tool
VVB assessment 15/01/2025	During the assessment of the current monitoring period of seven months (01/09/2023 to 31/03/2024), the PLF was observed to be well within the prescribed benchmark. Furthermore, for the 12-month calculation period (April 2023 – March 2024), the Equity IRR was calculated at 15.65% when excluding capped ERs (from the previous monitoring), which remains below the benchmark value of 17.21%.

	However, when capped ERs are included for the same 12-month period, the Equity IRR rises to 19.68%, thereby exceeding the benchmark. This deviation is primarily attributable to seasonal fluctuations in wind generation, which are significantly higher during certain months of the year. Such variations temporarily inflate financial indicators when capped ERs are considered. In accordance with paragraph 2.1.5 of the Assessment Approach for Reporting Higher Ex-Post Emission Reductions, the VVB requested the Project Developer to perform a root cause analysis of this variation to determine whether it is systematic in nature. The analysis confirmed that the effect is temporary and does not reflect the long-term performance trend of the project. Accordingly, the Project Developer has elected not to claim capped ERs from the previous monitoring period in the current monitoring period to prevent any overstatement of performance against the benchmark. This decision reflects a conservative and transparent approach to reporting and ensures that the financial assessment remains both realistic and credible. Hence, FAR 01 is closed.

FAR ID	02
Section no.	GS Performance Review-Previous FAR
Date	08/01/2025
Status	☐ Open ☐ Closed ☒ Turned to a FAR
Description of FAR	As per Principles & Requirements V1.2, § 5.1.39, An annual report shall be submitted for each monitoring year by the end of next calendar year for which verification is not completed. Footnote 2 shall be referred for the examples. Annual report compliances shall be followed, else a deviation request shall be appliable.
Project developer response 10/01/2025	Annual report for 2024 has been submitted to VVB.
Documentation provided by PD	Annual report 2024
VVB assessment	The annual report corresponding to the monitoring period is submitted by the CME and it clearly demarcates the Calendar years along with the capped values which are planned to be claimed in the current monitoring period. The submitted Annual report is verified and accepted by the verification team. Hence, FAR 02 is closed.

DOCUMENT HISTORY

Version	Date	Description

1.0	DD/MM/YYYY	Initial adoption