

TEMPLATE

VERIFICATION REPORT FOR PROJECT ACTIVITIES (STANDALONE PROJECTS)

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SUMMARY

This document contains the following sections:

Key Project Information

PART I – EXECUTIVE SUMMARY

PART II – VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER

PART III – MEANS OF V

PART IV – VERIFICATION ASSESSMENT

4.1 – General

4.2 – Key Project Information

4.3 – Description of project

4.4 – Implementation of project

4.5 – Post – design certification changes – if applicable

4.6 – Description of monitoring system applied by the project

4.7 – Date and parameters

4.8 – Calculation of SDG Impact

4.9 – Safeguarding Principles Reporting

4.10 – Stakeholder inputs and legal disputes

4.11 – Annual Reports

PART IV – VERIFICATION ASSESSMENT Opinion and Report

Appendix 2: Competence of team members and technical reviewers

Appendix 3: Documents/evidence reviewed or referenced.

Appendix 4: Findings

KEY PROJECT INFORMATION

GS ID	GS11404
Title of Project	Lingasugur Wind Power Project in Karnataka
Version number of the Verification Report	03
Completion Date of Verification Report	18/09/2024
Version number and completion date of the PDD to which this report applies	Version 06 dated 22/07/2023
Date of listing	N/A as this is second verification
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)	<i>India</i>
Activity Requirements applied	☒ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☐ Land-Use & Forests Activity Requirements ☐ New project types ☐ Others (<i>rules and requirements available in Principles and Requirements apply</i>)
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) <i>Please refer to SDG Impact Quantification Methodologies webpage for GS approved methodologies. Many CDM methodologies are also approved for use in GS - they may</i>

	have additional rules that apply. Please refer to the list of applicable CDM methodologies here on GS website.	
	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:	

VVB information

Name of the VVB	KBS Certification Services Limited	
GS accreditation expiry date	19 March 2024	
Is the VVB accredited for the applicable sectoral scope?	Yes	
Name, position of the approver of the Verification report	Kaushal Goyal Managing Director	
Signature (Final version only)		

Table 1 – Verified Sustainable Development Contributions

		Amount Achieved		
Start Dates	End Dates	SDG 7	SDG 8	SDG 13
01/07/2022	31/12/2022	46,080.26 MWh	10 Peoples were employed and 4 trainings	42,875 tCO ₂ e (GSVER)

			were conducted	
01/01/2023	31/08/2023	65,691.648 MWh	0 Peoples were employed and 11 trainings were conducted	61,126 tCO ₂ e (GSVER)

PART I – EXECUTIVE SUMMARY

>> KBS Certification Services Ltd. has performed the 2nd periodic verification of the GS-VER project "Lingasugur Wind Power Project in Karnataka" with Gold Standard Ref. Number GS 11404. The verification includes confirming the implementation of the monitoring plan of the registered/revised PDD and the application of the monitoring methodology as per CDM Methodology ACM0002 Version 20.0, Grid-connected electricity generation from renewable sources/8/. A remote site assessment was conducted to check the implementation of registered monitoring plan and verify the data submitted in the monitoring report. KBS confirms the following has been reviewed;

- (a) The registered/revised PDD after RCP/11/, and the monitoring plan and the corresponding validation opinion;
- (b) The validation report;
- (c) The applied monitoring methodology(ies)/8/;
- (d) The monitoring report to verify that it is as per the standardized format;
- (e) Any other information and references relevant to the project activity's emission reductions (e.g. IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations);
- (f) VER calculations sheets and all supporting documents/15/;
- (g) Previous Verification Report
- (h) Previous GS review Form related to the performance certification

KBS Certification Services Ltd. confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements.

Based on the information seen and evaluated we confirm that the implementation of the project has resulted in following SDGs:

Sustainable Development Goals Targeted	SDG Impact	Amount Achieved	Units/ Products
SDG 13- Take urgent action to combat climate change and its impact	Emission reductions	104,001 tCO ₂ e	GSVER
SDG 7– Ensure access to affordable, reliable and modern energy for all	MWh of renewable energy generated	111,771.906	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	Number of trainings and Employment generated through project

		opportunities ¹ created during the entire monitoring period: 10	
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¹ It is to be noted that the employment numbers are not cumulative (unlike ERs) and the year-wise bifurcation is given in Table 2 for both employment & training.

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	Sanjay Kandari	Team Leader, TA Expert	External	Desk Review, Remote Assessment, Preparation of Draft verification, Final verification Report inter alia, all activities covered under the periodic verification.

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	Rohit Badaya	Technical Reviewer	External	Technical Review
2	Margaret Francis	Manager (Technical & Certification)	Internal	Final Recommendation
3	Kaushal Goyal	Authorizer	Internal	Final Approval

PART III – MEANS OF VERIFICATION

3.1 | Desk review/Planning

>> KBS follows a rule-based verification approach, wherein, as a first step, the contract review is undertaken as per latest version of GS V&V requirements. Subsequently, after the contract is signed, the monitoring report is reviewed in accordance with Gold Standard rules. Since the Gold Standard prescribes the application of CDM rules and guidelines which are followed along with the Gold Standard rules.

A desk review of the project documentation is undertaken, which is followed by an remote (virtual) onsite visit /18/by the members of verification team in accordance with the latest version of GS "Site visit and remote audit requirements and procedures", version 02/4/. The verification protocol is filled by the verification team that is based on standard auditing practices and latest version of GS4GG requirements in conjunction with CDM VVS, to capture the assessment of applicable CDM requirements viz., latest version of CDM Project Standard/10/, registered/revised PDD/11/, applied methodology/ies/8/ and/or tools and recent decisions. The verification protocol provides transparent means to record the observations and compliances by the verification team members and the nonconformities, if any. The verification protocol is an internal document, and is available on request. Following are the major milestones for the verification under consideration.

Duration of verification

<i>Verification Contract</i>	27/10/2023
<i>Remote site verification</i>	04/12/2023
<i>Draft Verification Report</i>	22/12/2023
<i>Final Verification Report</i>	18/09/2024

A desk review is undertaken, involving but not limited to,

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;

- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

The list of documents reviewed is included in the section 'References'

3.2 | On-site inspection

>>N/A

DURATION OF ON-SITE INSPECTION: DD/MM/YYYY TO DD/MM/YYYY				
NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE	

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			

3.3 | Remote audit (if applicable)

Site visit and remote audit requirements and procedures for GS4GG lays down the following:
The governing para 3 of the cited procedure has following provisions:

3| MINIMUM PHYSICAL SITE VISIT REQUIREMENTS

A. Project Activities

3.1 Frequency of physical site visits²

3.1.1 | At minimum, the VVB shall conduct physical site visit within two years of project start date³;

² For rules on possible deviations from the minimum site visit requirements, please see the Rule Update "Applicability of minimum site visit requirements by VVB"

³ For example: - If a retroactive project's start date is 1 year before submission for preliminary review, the project has 1 more year (a total of

and 3.1.2 | Once within every three years after the first physical site visit date 3.2 |
Audit events

- ✓ The project complies with the requirements of section 3.1.1 as the previous site visit has not elapsed 3 years and this is the second verification of the project activity. The most recent date of the verification by the previous VVB is 18/07/2022 & 19/07/2022, verified from the previous approved FVR.

3.2.1 | A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project⁴

- ✓ Not applicable as the project is verification.

3.2.2 | A physical site visit by VVB is mandatory at the first verification of a project.

- ✓ Not applicable as the project is second verification.

Following alternate were used by the project verification team during the remote assessment:

A complete desk review of the submitted PDD/8//9/ (initial and final versions), as well as all applicable GS4GG requirements and supportive evidences have been checked by the validation team.

maximum 2 years from the start date) to undergo an audit with a physical site visit. - If a project is greenfield, i.e. it is not implemented at the time of validation, the first site visit may be done during first verification, and not during validation, if all aspects of the validation can be audited remotely.

⁴ This document supersedes section 5.1.14 OF PRINCIPLES & REQUIREMENTS

- Verification team has performed remote audit (MS Team application) with representatives of PP and users (households) in order to check the implementation, current situation, management system of the project, technology, location, training provided, start date etc.
- Interview questions were posed as per Verification team interview checklist and also video-conferencing was done to check implementation of the project, programme technology, baseline of project etc.
- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in the PDD and supporting documents.

Details of interviewees, topics covered and additional information is presented below:

Location:	Karnataka, India
Dates:	04/12/2023/18/
Key points discussed:	Project Technology, Database, baseline, SDGs, Grievance mechanism, carbon waiver etc.

DURATION OF REMOTE INSPECTION: 04/12/2023 TO 04/12/2023			
NAME	ROLE	REMOTE AUDITING MEANS/METHODS	TOPICS COVERED
Dikshant K	Assistant Manager, Renew Power	MS Team	GS Requirements, monitoring, implementation, Grievance etc.
Harish V	Renew Power, Site In charge	MS Team	Monitoring, implementation, calibration etc
Nagraj	Renew Power, Site In charge	MS Team	Monitoring, implementation, calibration etc
Muthunaiker, Sakthivel	Renew Power, Site In charge	MS Team	Monitoring, implementation, calibration etc
Ayappa B	Local Stakeholder	MS Team	Grievance procedure, complaints, SDGs, etc.
Mallakarjun B	Local Stakeholder	MS Team	Grievance procedure, complaints, SDGs, etc.
Rochappa B	Local Stakeholder	MS Team	Grievance procedure, complaints, SDGs, etc.
Nagaraja S	Local Stakeholder	MS Team	Grievance procedure, complaints, SDGs, etc.

3.4 | Sampling approach

>> N/A as sampling is not part of project activity. Complete dataset was checked.

3.5 | Application of materiality

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.	The data monitoring is done through electronic meters and errors can be perceived during the information transfer from the source to the emission reduction sheet.	High	There is only one parameter which is the Net quantity of electricity supplied to the grid by the project activity in year y ($EG_{facility,y}$) monitored through energy meters. Errors can be perceived during the information	The complete dataset for the monitoring parameter $EG_{facility,y}$ was checked and it can be confirmed that the values are consistent with their sources. Other necessary cross-checks have also been considered to ensure plausibility of the

			transfer from the source to the emission reduction sheet. There is no leakage emission during this monitoring period as discussed under subsequent section of this report.	data provided in the ER Sheet.
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A.1. Consideration of materiality in conducting the verification

>> The prescribed thresholds for materiality, as per VVS PA, Version 02/15/.

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

	MR Version (Draft)/1/	MR Version (Final)/2/
Emission reductions	104,001 tCO ₂ e	104,001 tCO ₂ e
Identified Threshold	2.0%	2.0%

The impact of errors observed during verification for each monitoring parameter on the emission reduction calculation is provided below:

Parameter	Population size	Sample size	Type of error identified	Impact on ERs	
				Population size (Qty and %)	Within Threshold
EG _{facility,y}	14	14	No risk identified	Not applicable. The whole data was checked.	Yes

The complete dataset for the project activity was checked and it can be confirmed that the values are consistent with their sources. The assessment team confirms that the reported emission reductions are free from material errors, omissions or misstatements.

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Remote assessment undertaken as discussed in the previous section.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring personnel of the wind power plant and head office personnel who are responsible for the GS activities were interviewed during the remote onsite assessment.	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and the interviews	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	All the information provided during the assessment was crosschecked with the supporting evidence, for example the JMR/16/ process was verified with the dates and the methods given in the JMR/16/. Moreover, the verification team has the sector expertise and visited the wind power plants in many GHG projects so aware of the processes.	

Findings

☐ CL	N/A
☒ CAR	CAR#02 was raised and closed.
☐ FAR	N/A

Means of verification and assertion statement

Verification team confirms that all the information provided during the remote onsite interviews was found correct based on the desk review and the local & sector expertise of the project verification team.

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Verification team checked the monitoring report with "Instructions for filling out the monitoring report form" mentioned as attachment to Monitoring report form (version 01.1)/24/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	In accordance with GS validation and verification standard for project activities, Version 01.0 /3/, verification team confirms that final monitoring report /14/ is completed using the latest valid version of the applicable monitoring report form /24/. All the information with respect to the cover page was found in line with the project details available on the GS registry.	
2. Does <i>Table 1 of the Monitoring Report – "Sustainable Development Contributions Achieved"</i> 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Verification team checked the monitoring report with "Instructions for filling out the monitoring report form" mentioned as attachment to Monitoring report form (version 01.1) with respect to the reporting of Sustainable Development Contributions Achieved"/24/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Based on the detailed desk review, remote onsite assessment and the verification team concluded that the table 1 is filled and the information therein is meeting the requirements.	
3. Does <i>Table 2 of the Monitoring Report – "Product Vintages"</i> 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Verification team checked the monitoring report with "Instructions for filling out the monitoring report form" mentioned as attachment to Monitoring report form (version 01.1) with respect to the reporting of Sustainable Development Contributions Achieved" and the corresponding product vintages/24/. It was found that the monitoring period fall in 2022 & 2023 vintages.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Based on the detailed desk review, remote onsite assessment and the verification team concluded that the vintage wise breakup of the SDG 13 is calculated accurately based on number of days in each vantage and the information therein is meeting the requirements.	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A	
5. Does the project activity demonstrate no double counting and no overlaps with that of another Gold Standard or other voluntary or compliance standard programme? Please refer to section 14 of the GHG Emissions Reductions & Sequestration Product Requirements		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review & interviews	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Verification team has crosschecked the project information with other GHG/REC registries and found that the project is not claiming the GHG benefits in any other registry. Moreover, this was also confirmed by interviewing the officials of the PP. However, it was noticed that the project has been part of CDM POA 9416 as CPA 9416-P1-0015 but the CPA has not requested issuance. The PoA issuances included other CPAs but not this one.	
Findings		
☐ CL	N/A	
☒ CAR	CAR#08 was raised and closed satisfactorily.	
☐ FAR	N/A	
Means of verification and assertion statement		

Verification team confirms that the project is not claiming the GHG benefits in any other registry. The SDGs are calculated correctly for each vintage period of the monitoring period.

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
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and the remote assessment.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The project activity comprises 20 WTGs of 2 MW each of Gamesa make G-97/2000 kW make aggregating to a capacity of 40 MW/19/. All the WTGs of the project activity got commissioned on 31/12/2015 and the dates of commissioning were verified from the commissioning certificate provided by DISCOM/19/. The WTGs have been in operation during the current monitoring period in compliance with the description provided in the registered PDD/11/. The WTG rated capacity, location/identification number, make, meter serial numbers, and make etc. were verified from the name plates and technical specification/20/ and found to be consistent. The electricity generated from the project is fed into the regional grid/18/19/. The electricity produced is measured by the main and check meter owned by KPTCL located in the metering yard at the project site.

Findings	
☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement
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The implementation and operation of the project activity has been assessed against the registered PDD.

- a) The project activity consists of 20 WTGs of 2 MW each of Gamesa make G-97/2000 kW commissioned on 31/12/2015 verified from the commissioning certificate/19/ and during the remote on-site assessment.
- b) The implementation is in line with the registered PDD.
- c) There is no deviation or changes from the description in the registered PDD in the current monitoring period.
- d) There is no change from the registered monitoring plan.
- e) The verification team reviewed the registered PDD, including the monitoring plan and the corresponding validation report, the applied monitoring methodology, relevant decisions from the Gold Standard and found that the MR for this monitoring period is line with all the above-mentioned documents

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) <i>Mention the means of verification (MoV) used to validate this information</i>	The entire project WTGs contain a unique location identification number as mentioned in Section A.2 of the MR/14/, verified from the commissioning certificates and remote onsite assessment. The location numbers are associated with the geo-coordinates of the individual WTG. The information related to commissioning of WTGs were checked against the respective commissioning certificates/19/issued by DISCOM and found in order.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Verified from the commissioning certificates and remote onsite assessment.

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

The project implementation is in line with the registered PDD in terms of the locations and the geo coordinates.

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
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and remote onsite assessment
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring parameters included in the monitoring report/14/ 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 ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0/8/.

2. Does the project provide justification of the applicable tool(s) or guideline(s) that are not used?	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and remote onsite assessment
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	All methodological tools applied by the PP are in line with the requirement of methodology.

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
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A being a large-scale project
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A being a large-scale project

Findings

☐ CL	(Findings ID....)
☒ CAR	CAR#01 was raised and closed.
☐ FAR	(Findings ID....)

Means of verification and assertion statement

The monitoring plan mentioned in the MR is in line with the applied methodology and the connected methodological tools. The monitoring mechanism and applied tools is in line with the methodology and is effective and reliable.

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
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the GS registry and project webpage.
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Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	First Crediting Period of this project activity is from 05/08/2016 to 04/08/2021(both days are included). The Second Crediting Period is from 05/08/2021 to 04/08/2026/11/ (both days are included). This project activity has 5 years crediting period (2 times renewable). The current monitoring period falls under the 2nd crediting period.
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2. If not, does the update complies with the standard requirements and includes evidence when necessary?	☐ Yes ☐ No ☒ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A
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Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A
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Findings	
☐ CL	N/A
☒ CAR	CAR#03 was raised and closed.
☐ FAR	N/A

Means of verification and assertion statement
Verification team confirms that the crediting period under which the current monitoring period falls is 05/08/2021 to 04/08/2026 and correctly written in the monitoring report.

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

Desk review and remote onsite assessment

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

The project activity comprises 20 WTGs of 2 MW each of Gamesa make G-97/2000 kW make aggregating to a capacity of 40 MW. All the WTGs of the project activity got commissioned on 31/12/2015 and the dates of commissioning were verified from the commissioning certificate provided by DISCOM/19/. The WTGs have been in operation during the current monitoring period in compliance with the description provided in the registered PDD/11/.

The WTG rated capacity, location/identification number, make, meter serial number, and make etc. were verified from the name plates and technical specification/20/18 and found to be consistent. The electricity generated from the project is fed into the regional grid/19/. The electricity produced is measured by the main and check meter owned by KPTCL located in the metering yard at the project site.

The project is supplying electricity to grid to the third parties through the national grid and the JMRs/ raised for the same were verified by the project verification team, invoices crosschecked to verify the values mentioned in the JMR for export and import. The implementation was found in line with the registered PDD.

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

Desk review and remote onsite assessment

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

No change in project design of the registered project activity is sought.

Findings

☐ CL	N/A
☒ CAR	CAR#04 was raised and closed.
☐ FAR	N/A

Assertion Statement

- a) The project activity is implemented as per the registered PDD/11/, the project activity was fully commissioned on 31/12/2015/19/.
- b) The actual operation of the project activity is in line to the registered PDD/11/, the power generated from the project activity is supplied to grid primarily and then sold to the other users as per the project description in the PDD/11/.
- c) No approvals of the deviation, request for revision in monitoring plan, request of notification or request for approval of changes from the project activity as described in the registered PDD/11/ were requested in the current monitoring period.
- d) The actual emission reductions are higher than the expected emission reductions for the current monitoring period;
- e) Following the review of registered PDD/11/, monitoring plan and the corresponding validation report, the applied monitoring methodology, relevant decisions from the GS and found that the revised MR for this monitoring period is in line with all the above-mentioned documents

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	This is the 2nd periodic verification of the 2 nd crediting period of the project activity. There was no FARs from the validation to be addressed during the first verification/performance review.

Findings	
☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

This is the 2nd periodic verification of the 2nd crediting period of the project activity. There was no FARs from the validation to be addressed during the first verification/performance review.

4.5 | Post-Design Certification changes – IF APPLICABLE

Summary of design change history of the project

No change in project design of the registered project activity was observed after reviewing the project documents on the GS registry.

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 N/A

☒ CAR N/A

☒ FAR N/A

Means of verification and assertion statement

«Directions: The assertion statement is a confirmation of requirements fulfilment by the project that includes the validated information, means of validation/verification, summary document and evidence checked, and cross checks made including site visit and interviews. For assessment and reporting requirements please refer to relevant section in [Validation and Verification Standard](#).»

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

Corrections history of the project and changes submitted in issuance track

Include details of each identified changes and a timeline of the project history changes

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

«Directions: The assertion statement is a confirmation of requirements fulfilment by the project that includes the validated information, means of validation/verification, summary document and evidence checked, and cross-checks made including site visit and interviews. For assessment and reporting requirements please refer to relevant section in [Validation and Verification Standard](#).»

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

Changes to the start date of crediting period history of the project

N/A

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

N/A

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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A
---	-----

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A
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Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A
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Permanent change history of the project and changes submitted in issuance track

N/A

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

N/A

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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A	
Project design change history of the project		
N/A		
Findings		
☐ CL	N/A	
☐ CAR	N/A	
☐ FAR	N/A	
Means of verification and assertion statement		
N/A		

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Through remote auditing (Microsoft teams application interview) and document review /8//11//19//20//21//23/, the verification team confirms that all physical features of the project activity including technology, data collection systems and storage systems have been implemented in accordance with the registered project design document/11/. The project activity harnesses the wind energy available at project site to generate electricity and net generated electricity is supplied to the grid/16/ primarily and then sold to the identified users as per the registered PDD.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring parameters included in the monitoring report/1/ 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 ACM0002 v20/8/. The entire project WTGs contain a unique location identification number as mentioned in Section A.2 of the MR/1/, verified from the respective Project handing over checklist. The location numbers are associated with the geo-coordinates of the individual WTG. The information related to commissioning of WTGs were checked against the respective commissioning certificates/19/issued by KPTCL and found in order. The WTG rated capacity, location/identification number, make, meter serial number and make etc. were verified from the name plates and technical specification/20/ and found to be consistent. The electricity generated from the project is fed into the regional grid/16/. The electricity produced is measured by the main meter owned by KPTCL located in the metering yard at the project site.
2. Does monitoring systems used ensure data integrity and reliability?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Verification team confirms through remote audit (Microsoft teams application interview) verification and from the document review, the actual monitoring system comply with the monitoring plan mentioned in the registered PDD/11/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	During the verification, the monitoring parameter of the registered monitoring plan /11/ have been verified with regard to 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.
3. Are monitoring procedures well documented/stablished?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Through remote auditing (Microsoft teams application interview) and document review /8//11//19//20//21//23/, the verification team confirmed the monitoring system.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Net electricity exported by the project activity to the grid is monitored continuously and recorded on monthly basis in the JMR.
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) <i>Mention the means of verification (MoV) used to validate this information</i>	The measuring and recording frequency are in compliance with the registered PDD /11/ and the applied methodology /8/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Net electricity exported by the project activity to the grid is monitored continuously and recorded on monthly basis. The measuring and recording frequency are in compliance with the registered PDD /11/ and the applied methodology /8/.

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

The monitoring plan mentioned in the MR is in line with the applied methodology ACM0002 v20/8/. The monitoring mechanism is in line with the methodology and is effective and reliable.

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Yes, based on the desk review of the submitted MR, it has been concluded that all ex-ante parameters are included as per the table provided in the MR template.
2. Is value applied consistent with the one described in the design certified PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR and the registered PDD.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The ex-ante and validated fixed value of grid emission factor i.e., Carbon dioxide emission factor of the Indian grid, is taken into account for the calculation of baseline emissions.
3. Do all fixed parameters match with the ones described in the PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV)	Desk review of the submitted MR and the registered PDD.

Mention the means of verification (MoV) used to validate this information	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The ex-ante and validated fixed value of grid emission factor i.e., OM, BM and the Combined Margin, is taken into account for the calculation of baseline emissions. The details as below: $EF_{grid,OM,y} = 0.9522 \text{ tCO}_2/\text{MWh}$ $EF_{grid,BM,y} = 0.8653 \text{ tCO}_2/\text{MWh}$ The combined margin emissions factor is calculated as follows: $EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$ $0.9305 \text{ tCO}_2/\text{MWh}$ Where: $EF_{grid,BM,y}$ = Build margin CO₂ emission factor in year y (tCO₂/MWh) $EF_{grid,OM,y}$ = Operating margin CO₂ emission factor in year y (tCO₂/MWh) W_{OM} = Weighting of operating margin emissions factor (%) = 75% W_{BM} = Weighting of build margin emissions factor (%) = 25%

Findings

☐ CL	N/A
☒ CAR	CAR#05 was raised and closed
☐ FAR	-

Means of verification and assertion statement

The verification team confirms that the value used for grid emission factor (Fixed ex-ante for the 2nd crediting period) for calculation of emission reduction is consistent with revised PDD/11/ and correctly applied in MR /14/ and emission reduction spread sheet /15/ 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
--	--

Desk review of the submitted MR/14/ and the registered PDD/11/.

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

Data / Parameter	ER _y	Verification Remarks
Unit	tCO ₂ e/year	The value is calculated parameter based on the monitored parameters. The root parameters to derive these parameters were assessed correct and verified below with respect to each monitored parameter.
Description	Emission reductions achieved per year	
Source of data	ER Sheet	
Value(s) applied	104,001 tCO ₂ e	
Measurement methods and procedures	The baseline emissions are the product of electrical energy baseline EG _{facility,y} expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.	
Monitoring frequency	As per monitoring period	
QA/QC procedures	Not Applicable	
Purpose of data	To Monitor the SDG 13 Indicator	
Additional comment	Data will be archived in paper & electronic form for two years after the end of crediting period or of the last issuance of VERs for this project activity, whichever occurs later.	

Data / Parameter	EG _{facility, y}	Verification Remarks
Unit	MWh/year	The JMR is the data source taken once in month for the bulk/ revenue meter at the common substation as well as at feeder meters.
Description	Quantity of net electricity generation supplied by the project plant/unit in year y in MWh	
Source of data	Joint meter reading OR break up sheet provided by power purchaser (referred as 'Form B')	
Value(s) applied	122,039.348	

Measurement methods and procedures	The JMR is usually taken once in month for the bulk/ revenue meter at the common substation as well as at feeder meters. Transmission losses are derived between feeders and substation. JMR gives electricity export, electricity import and losses till metering point at feeders. By using these data net export by the WTGs in the project is calculated (as in some case net export is not explicitly reported in JMR). Measurement by: electricity meters at feeders Recording: Electronic and paper Recording Frequency: Continuous monitoring and monthly recording Responsibility: The operators/ O&M team is responsible for measurement Calibration Testing Frequency: Annually Accuracy class of meters: 0.2s/ (as per state regulation) Archiving: Crediting Period + 2 years Meter details are shown below: <table><tr><th>Meter Location</th><th>Meter No.</th><th>Type of Meter</th><th>Accuracy Class</th></tr><tr><td rowspan="2">Feeder 1</td><td>18068227</td><td>Main Meter</td><td>0.2</td></tr><tr><td>18068230</td><td>Check Meter</td><td>0.2</td></tr><tr><td rowspan="2">Feeder 2</td><td>18068218</td><td>Main Meter</td><td>0.2</td></tr><tr><td>18068254</td><td>Check Meter</td><td>0.2</td></tr></table> Meter calibration details are given Annexure 1 of Monitoring Report.	Meter Location	Meter No.	Type of Meter	Accuracy Class	Feeder 1	18068227	Main Meter	0.2	18068230	Check Meter	0.2	Feeder 2	18068218	Main Meter	0.2	18068254	Check Meter	0.2	Verification team confirmed the same by interviewing the O&M personnel during the remote assessment. responsible Transmission losses are derived between feeders and substation. JMR gives electricity export, electricity imports and losses till metering point at feeders. The monitoring approach was found as per the prevailing practices by the distribution company in the region.
Meter Location	Meter No.	Type of Meter	Accuracy Class																	
Feeder 1	18068227	Main Meter	0.2																	
	18068230	Check Meter	0.2																	
Feeder 2	18068218	Main Meter	0.2																	
	18068254	Check Meter	0.2																	
Monitoring frequency	Continuous measurement & monthly recording																			
QA/QC procedures	Cross check measurement results with records for sold electricity – where electricity sale is applicable. For meters, calibration is performed annually to check meter accuracy class.																			
Purpose of data	To Monitor the SDG 7 Indicator																			
Additional comment	Data will be archived in paper & electronic form for two years after the end of crediting period or of the last issuance of																			

	VERs for this project activity, whichever occurs later.	

	In this project activity, the minimum monthly wages for a semi skilled worker is INR 19,500. Thus the hourly wage is = $19,500/(30*8) = \text{INR } 81.25$. The hourly wages can be checked from the notification from the order published by the Chief Labour Commissioner (Central)⁵. As per the notification from Chief Labour Commissioner, for semi-skilled workers working in B Category of cities, the daily wage is 625, and accordingly the average hourly earnings come out to be INR 78.12. Thus, it can be justified that, PP is providing the employees/workers with salary/wages higher than the minimum wages as determined by the minimum wages order published by Chief Labour Commissioner (Central). The same can be checked from the salary slips provided. Also, as India is a member of International Labour Organization(ILO), project developer maintains the standards set by ILO⁶.	
Monitoring frequency	Monthly monitoring and annual compilation	
QA/QC procedures	The number of persons employed is mentioned in the plant register/Employment Contract, which can be crossed checked with attendance register. Average hourly earnings of the employees/workers can be checked and calculated from the salary slips.	
Purpose of data	To Monitor the SDG 8 Indicator	
Additional comment	-	

⁵ <https://clc.gov.in/clc/min-wages>

⁶ <https://www.ilo.org/global/standards/introduction-to-international-labour-standards/lang--en/index.htm>

Data / Parameter	Quality of Employment				Verification Remarks
Unit	-				Training records were furnished to the verification team and assessed correct by intervening the plant personnels. The training material, attendance sheet, and other evidence were shared on MS team during the remote assessment .
Description	Number of trainings provided per year				
Source of data	Plant records or the training records for all the employees / VVB interview with employees, etc.				
Value(s) applied	During the current monitoring period, a total of 15 trainings were conducted. The training details are shown below:				
	Year	Date of Training	Number of Participants	Training	
	2022	31/12/2022	18	Two wheel accident -1 Nos.	
		19/07/2022	12	Safety culture env. – 1 Nos	
		03/07/2022 & 18/07/2022	08 & 14	Safety culture enhancement -2 Nos.	
	2023	31/08/2023	09	JSA & HIRA – 1 Nos.	
		31/08/2023	09	Scorpion bite & mock drill – 1 Nos.	
		24/07/2023	11	Mock Drill – Oil spillage – 1nos.	
		24/07/2023	11	Incident reporting – 1 Nos.	
		24/06/2023	12	Mock Drill – Height – 1nos.	
		24/06/2023	14	Work at height training – 1 nos.	
		27/05/2023	13	Electrical shock training – 1 nos.	

		27/05/2023	15	Electric safety – 1 nos.	
		29/04/2023	13	Mock drill – first aid – 1 nos.	
		29/04/2023	14	Emergency response plan training – 1 nos.	
		24/04/2023	09	PPE Training -1 nos.	
	Measurement methods and procedures	Together with the technology supplier, the Project organize training for the staff on the technology and the monitoring of the plant operation, and the emergency and safety procedures.			
	Monitoring frequency	Annual			
	QA/QC procedures	The training records for all the employees			
	Purpose of data	To Monitor the SDG 8 Indicator			
	Additional comment	-			
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The ex-post parameters were found be reported as per the guidance provided in the MR template and adhered the MR filling guidelines.				
2. Is the heading for each SDG included correctly and grouped the respective parameters accurately?				☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR and the registered PDD/11/.				
Justification of the MOV	The ex-post parameters were found be reported as part the table provided in the MR template and adhered the MR filling guidelines. Each SDG has been explicitly				

Justify how the used MoV was appropriate for the aspect validated.	linked with the respective monitoring parameter. The same was also checked with the registered PDD.	
3. Is the source of data indicated with a sufficient level of detail?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR and the registered PDD/11/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The ex-post parameters were found be reported as part the table provided in the MR template and adhered the MR filling guidelines. Each source of data has been categorically mentioned and the evidence were shared with the verification team. The same was also checked with the registered PDD/11/.	
4. Are the QA/QC procedures described with sufficient level of detail?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR and the registered PDD.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The ex-post parameters were found be reported as per the table provided in the MR template and adhered the MR filling guidelines. Each parameter has the QA/QC approach and defined in the MR.	
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	Desk review of the submitted MR, remote assessment and the registered PDD.	

on (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team has determined whether the registered monitoring plan has been properly implemented and followed by the PP that the monitoring has been carried out in accordance with the registered monitoring plan; and determined whether all parameters including project emission parameters, baseline emission parameters and leakage parameters used for emission reduction calculation stated in the registered monitoring plan are monitored or used appropriately as per the registered PDD. During the verification all monitoring parameters listed in MR/14/ were compared with section B.7.1 of the registered PDD/11/ have been verified with regard to the: (i) appropriateness of the applied measurement / determination method, (ii) the correctness of the values applied for ER calculation, (iii) the accuracy, and applied QA/QC measures.
6. Does monitoring frequency align with the monitoring plan? ☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, remote assessment and the registered PDD.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team has determined whether the registered monitoring plan has been properly implemented and followed by the PP that the monitoring has been carried out in accordance with the registered monitoring plan; and determined whether all parameters including project emission parameters, baseline emission parameters and leakage parameters used for emission reduction calculation stated in the registered monitoring plan are monitored or used appropriately as per the registered PDD. During the verification all monitoring parameters listed in Section D.2 of MR/1/ were compared with section B.7.1 of the registered PDD have been verified with regard to the: (i) appropriateness of the applied measurement / determination method, (ii) the correctness of the values applied for ER calculation, (iii) the accuracy, and applied QA/QC measures.
7. Is the equipment correctly calibrated? ☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and the registered PDD. The verification team determined whether the calibration of the measuring equipment that has an impact on the claimed emission reductions is conducted by the PP at a frequency specified in the registered monitoring

to validate this information	plan. The calibration records/17/ were verified to check the frequency of calibration of the measuring instruments. The calibration details of the monitoring equipment are verified as below:					
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Meter Location	Meter No.	Type of Meter	Accuracy Class	Calibration Date	Validity of Calibration
	Feeder-1	18068227	Main Meter	0.2	27/11/2021	26/11/2022
		18068230	Check Meter	0.2	25/11/2022	24/11/2023
					27/11/2021	26/11/2022
		Feeder-2	18068218	Main Meter	0.2	25/11/2022
	27/11/2021					26/11/2022
	18068254		Check Meter	0.2	25/11/2022	24/11/2023
					27/11/2021	26/11/2022
8. Does calibration align with manufacturer specification? ☒ Yes ☐ No ☐ N/A						
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and the registered PDD.					
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Verification team checked all the calibration reports/17/ and found that the results of the all the calibrations are within accuracy level of the energy meters. There was no calibration gap identified during the monitoring period.					
9. Is the serial number of equipment consistent with calibration certificates and previous equipment records? ☒ Yes ☐ No ☐ N/A						
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and the registered PDD/11/.					
Justification of the MOV <i>Justify how the used MoV was appropriate for the</i>	Verification team checked all the calibration reports/17/ and found that the results of the all the calibrations are within accuracy range of the energy meters. There was no calibration gap identified during the monitoring period.					

<i>aspect validated.</i>		
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	During the verification, the monitoring parameter of the registered monitoring plan /11/ have been verified about 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.	

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

monitoring of the project activity is being carried out in accordance with the monitoring plan and meets the requirements of the applied monitoring methodology. The adequacy and compliance of the revised monitoring plan in the MR can be concluded to be conforming. The flow of the information from the point of generation up to reporting has been reviewed and found to be correct and appropriate meeting the requirements of the applied methodology.

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) <i>Mention the means of verification (MoV) used to validate this information</i>	This section is Not Applicable since no community service activities are involved in this project activity	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	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? <i>Question applicable for Community Service Activities</i>		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	This section is Not Applicable since no community service activities are involved in this project activity	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	This section is Not Applicable since no community service activities are involved in this project activity	

Findings

☐ CL	Not Applicable
☒ CAR	CAR#06 was raised and closed.
☐ FAR	Not Applicable

Means of verification and assertion statement

Not Applicable

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
3. Is the sampling approach followed (simple, stratified, multi-stage, etc.) clearly explained and justified?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
4. Were the samples randomly selected by the project developer and are representative of the population?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
6. Are emission reduction spreadsheets provided with full set of traceable information?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
7. Is data collection traceable and ensures data integrity?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
8. Are the confidence/precision levels met (including traceable analysis)?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Not Applicable as sampling is not part of the registered monitoring plan.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Not Applicable	
Findings		
☐ CL	Not Applicable	
☐ CAR	Not Applicable	
☐ FAR	Not Applicable	
Means of verification and assertion statement		
Not Applicable as sampling is not part of the registered monitoring plan.		

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR/14/, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	After reviewing all the supporting evidence used as a data source against each of the monitored SDG, it has been concluded that all SDGs were calculated correctly as positive by the PP.	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	After reviewing all the supporting evidence used as a data source against each of the monitored SDG, it has been concluded that monitoring report align to each SDG impact from the applicable PDD.	
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR/14/, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	After reviewing all the supporting evidence used as a data source/16/21/22/ against each of the monitored SDG monitoring values for each of the achieved SDGs been defined, and are they appropriately identifiable throughout the document. The annual average has been used to calculate the values.	
4. Are the values reported for the SDG impact coherent with the SDG Impact Tool submitted?		☒ Yes ☐ No ☐ N/A

Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.				
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Yes, the values reported for the SDG impact coherent with the SDG Impact Tool. All the SDGs were calculated as per the registered monitoring plan. The values are reported below and verified from the JMRs/16/, invoices and the training records/22/:				
	SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit
	13	Climate Action	104,001 tCO ₂ e	-	104,001 tCO ₂ e
	7	Affordable and Clean Energy	-	122,039.348 MWh	111,771.906 MWh
	8	Decent Work and Economic Growth	-	No. of Employment Opportunities created: 10 No. of trainings conducted: 15	No. of Employment Opportunities created: 10 No. of trainings conducted: 15

5. Are the opinions and recommendations from expert stakeholders provided for SDGs that defined these requirements?

☐ Yes
☐ No
☒ N/A

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

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

Verification team confirm that the monitoring has been carried out in accordance with the approved PDD. The monitoring system follows the information flow for the parameters as mentioned in monitoring plan in registered PDD. The monitored data for the parameters has been verified by checking the procedure for information flow and found to be complete and consistent.

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 <u>baseline</u> 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 has checked whether calculations of baseline GHG emissions calculation have been carried out in accordance with the formulae and methods described in the registered monitoring plan. In detail the following has been verified: Transparency: It has been checked whether the calculation of baseline emissions is fully traceable and, where used, the Excel calculation provides all calculation formulae. Parameter consistency: It has been checked whether all internal and external parameters and data used for the calculation are applied consistently in the monitoring report and the calculation spreadsheet. Correctness: It has been checked whether the applied formulae and methods for calculating baseline emissions are in accordance with the monitoring plan and the approved methodology. Completeness: It has been checked whether all calculations are complete and without omissions
Justification of the MOV Justify how the used MoV was appropriate for the aspect validated.	The baseline emissions are calculated using the below formula: $BE_y = EG_{\text{facility},y} * EF_{\text{grid,CM},y}$ where BE_y = Baseline Emissions in tCO₂e EG_{facility,y} = Quantity of net electricity supplied to the grid EF_{grid,CM,y} = Combined Margin Emission factor BE_y = 122,039.348 MWh x 0.9305 tCO₂/MWh = 104,001 tCO₂e (Round down value) PP has submitted the calculation in the excel sheet/15/. The baseline calculation in the excel sheet is checked whether the calculation is in accordance with the formula given in the approved PDD/11/ and the selected methodology. The JMR/16 were verified and the invoices were used as crosscheck and found both values were comparable.

	SDG	SDG Impact	Baseline estimate	Verification Remarks
	13	Climate Action	104,001 tCO ₂ e	Please refer above assessment
	7	Affordable and Clean Energy	0	There would be no affordable and clean energy in absence of the project, therefore SDG 7 was assessed correctly reported by the PP.
	8	Decent Work and Economic Growth	0	There would be no decent Work and economic growth in absence of the project, therefore SDG 7 was assessed correctly reported by the PP

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

Verification team concludes that the calculation provided in the monitoring report/14/, and emission reduction spread sheet/15/ are complete and reflect all the requirements of the monitoring plan/11/ and:

- All the monitored data pertaining to baseline calculation as required by the revised monitoring plan was available to PP, the same has been verified by the verification team.
- All the formula used for the baseline, was in line to the revised monitored plan/4/.

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 <u>project</u> 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted documents																	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	No project emissions are associated with project activity. However, the other SDGs other than SDG#13 were reported.																	
	<table border="1"> <thead> <tr> <th>SDG</th> <th>SDG Impact</th> <th>Project estimate</th> <th>Verification Remarks</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>Climate Action</td> <td>0</td> <td>There are no project emissions associated with the project being a renewable energy.</td> </tr> <tr> <td>7</td> <td>Affordable and Clean Energy</td> <td>122,039.348 MWh</td> <td>The JMR were verified and the invoices were used as crosscheck and found both values were comparable.</td> </tr> <tr> <td>8</td> <td>Decent Work and Economic Growth</td> <td>No. of Employment Opportunities created: 10 No. of trainings conducted : 15</td> <td>Employment records were shared by the PP along with the training details both the evidence were assessed correct with respect to the numbers provided.</td> </tr> </tbody> </table>		SDG	SDG Impact	Project estimate	Verification Remarks	13	Climate Action	0	There are no project emissions associated with the project being a renewable energy.	7	Affordable and Clean Energy	122,039.348 MWh	The JMR were verified and the invoices were used as crosscheck and found both values were comparable.	8	Decent Work and Economic Growth	No. of Employment Opportunities created: 10 No. of trainings conducted : 15	Employment records were shared by the PP along with the training details both the evidence were assessed correct with respect to the numbers provided.
	SDG	SDG Impact	Project estimate	Verification Remarks														
	13	Climate Action	0	There are no project emissions associated with the project being a renewable energy.														
	7	Affordable and Clean Energy	122,039.348 MWh	The JMR were verified and the invoices were used as crosscheck and found both values were comparable.														
8	Decent Work and Economic Growth	No. of Employment Opportunities created: 10 No. of trainings conducted : 15	Employment records were shared by the PP along with the training details both the evidence were assessed correct with respect to the numbers provided.															
Findings																		
☐ CL	N/A																	

☒ CAR	CAR#07 & CAR#08 were raised and closed.
☐ FAR	N/A

Means of verification and assertion statement

Verification team concludes that the calculation provided in the monitoring report/2/, and emission reduction spread sheet/15/ are complete and reflect all the requirements of the monitoring plan/11/ and:

- a) All the monitored data pertaining to baseline calculation as required by the revised monitoring plan was available to PP, the same has been verified by the verification team.
- b) All the formula used for the baseline, was in line to the monitored plan/11/.

4.8.3 | Calculation of leakage

ASSESSMENT QUESTIONS

1. Only for SDG 13 – Are the calculations of <u>leakage</u> 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Not applicable in accordance with applied methodology and registered PDD.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Nil.	

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

N/A

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR/14/, submitted calibration certificates/17, remote assessment and supporting evidence/21/22/ for the SDGs monitored.				
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit
	13	Climate Action	104,001 tCO ₂ e	-	104,001 tCO ₂ e
	7	Affordable and Clean Energy	0	122,039.348 MWh	111,771.906 MWh
	8	Decent Work and Economic Growth	0	No. of Employment Opportunities created: 10 No. of trainings conducted: 15	No. of Employment Opportunities created: 10 No. of trainings conducted: 15
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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR/14/, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored.				
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Net benefit values presented in Table 1 of the monitoring report – “Sustainable Development Contribution Achieved” are consistent with the other sections of MR.				
Findings					
☐ CL	N/A				
☐ CAR	N/A				
☐ FAR	N/A				
Means of verification and assertion statement					

The verification team confirms the following:

- The calculations of baseline GHG emissions & SDG Impacts 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, transparent and the calculations provided in the sheet are reproducible.

Hence, the baseline emissions and other SDG Impacts reported in the monitoring report for the monitoring period is 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored																												
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	<table border="1"> <thead> <tr> <th>SDG</th> <th>Values estimated in ex ante calculation of approved PDD for this monitoring period</th> <th>Actual values⁷ achieved during this monitoring period</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>88,327tCO₂e</td> <td>104,001 tCO₂e</td> </tr> <tr> <td>7</td> <td>94,925.025 MWh</td> <td>122,039.348 MWh</td> </tr> <tr> <td>8</td> <td>1 training/annum and employment to 10 persons/annum 3 training and 10 employments for this monitoring period</td> <td> No. of Employment opportunities created: 10 <table border="1"> <thead> <tr> <th>Year</th> <th>Skilled</th> <th>Semi Skilled</th> <th>Unskilled</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>2</td> <td>7</td> <td>1</td> <td>10</td> </tr> <tr> <td>2023</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> No. of trainings conducted: 15 </td> </tr> </tbody> </table>	SDG	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values ⁷ achieved during this monitoring period	13	88,327tCO ₂ e	104,001 tCO ₂ e	7	94,925.025 MWh	122,039.348 MWh	8	1 training/annum and employment to 10 persons/annum 3 training and 10 employments for this monitoring period	No. of Employment opportunities created: 10 <table border="1"> <thead> <tr> <th>Year</th> <th>Skilled</th> <th>Semi Skilled</th> <th>Unskilled</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>2</td> <td>7</td> <td>1</td> <td>10</td> </tr> <tr> <td>2023</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> No. of trainings conducted: 15	Year	Skilled	Semi Skilled	Unskilled	Total	2022	2	7	1	10	2023	0	0	0	0	
	SDG	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values ⁷ achieved during this monitoring period																										
	13	88,327tCO ₂ e	104,001 tCO ₂ e																										
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Year	Skilled	Semi Skilled	Unskilled	Total																									
2022	2	7	1	10																									
2023	0	0	0	0																									
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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A																												
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A																												
Findings																													
☐ CL	N/A																												
☐ CAR	N/A																												
☐ FAR	N/A																												
Means of verification and assertion statement																													

Verification team confirms that the comparison for the estimated and actual emission reduction for the monitoring period is correctly calculated and reported.

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The SDGs were calculated for the same number of monitoring days in the baseline and the project scenario. The calculation assessed correct by the project verification team.	

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

The SDGs were calculated for the same number of monitoring days in the baseline and the project scenario. The calculation assessed correct by the project verification team.

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

ASSESSMENT QUESTIONS

⁷ Whenever emission reductions are capped, both the original and capped values used for calculations must be transparently reported. Use brackets to denote original values.

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

Desk review of the submitted MR, submitted calibration certificates, remote assessment and supporting evidence for the SDGs monitored

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

It was noted by the project verification team that the actual SDG#13 are higher than the registered PDD, but it was observed that the increased generation resulted the higher ERs. The increased generation in terms of PLF as the two peak seasons (rainy season wherein the wind density is higher) are part of the monitoring period, therefore the increased generation is obvious in view of verification team.

VVB would like to cite the requirements lays down in the GS document "ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS", v1-04.07.2022.

investment analysis purposes.

- 2.1.3 | The VVB shall assess whether the change in v of variation (i.e., +/- 10%) applied for sensitivity
- a. If yes, no further assessment is needed. TI change in variable value is within the expected. Therefore, monitored and verified emission
 - b. If no, the verifying VVB shall raise a Forwa time of first reported instance for further ir FAR remains valid throughout the crediting issue throughout the crediting period.

- 2.1.4 | For projects that fall under para 2.1.3 b category, the emission reductions w be capped to the upper bound of the sensitivity analysis range for the monitoring period (annual emission reductions values) in which the higher e post emission reduction was reported. The remaining emission reductions th are over and above the upper bound of the sensitivity range may be claimed by the project developer during the next issuance if the change in variable value was found to be temporary.

In light of the requirements stated in section 2.1.3 (b) & section 2.1.4 of the above with the upper limit as breaching value of benchmark, verification team assessed the PLF of the project activity and the breaching value of the PLF at which it breaches the

	benchmark in the original IRR sheet. While doing this the PLF was assessed for the first verification and the current verification in cumulative. Verification team found that the combined PLF of first & second verification i.e. 25.5% PLF (actual PLF) will escalate the IRR from 10.94% to 11.81%, which is well below the benchmark of 17.21%. Therefore, the FAR#01 has been issued without capping the ERs as the actual PLF since the start of the monitoring period is within the breaching threshold. Verification team concludes after reviewing the IRR sheet thoroughly that the project breaches the benchmark at the increase of 19.06% from the base PLF, which comes to as 29.65% in absolute numbers. Therefore, after all due diligence, it is concluded that the project falls under 2.1.3 of the referred guidance. Refer the 2 separate IRR sheets attached one with the breaching value variation and the other with the consideration of actual PLF for the entire lifetime. The PP has capped the ERs for the vintage wherein the generation in terms of PLF was higher than upper bound of the sensitivity analysis and therefore the PP has complied with the requirement of "ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS". PP is entitled to request for the issuance of VERs beyond capped value in next verifications where it can be demonstrated that the increase in PLF is temporary. The value of ERs has been revised from 113,552 to 104,001 tCO₂e, which has the buffer of 9,551 tCO₂e (VERs), which can be claimed in future.
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Findings

☐ CL	N/A
☐ CAR	N/A
☒ FAR	FAR#01 has been issued and shall be assessed during the next verification. Please refer Appendix 4, section 4 for the details of the FAR.

Means of verification and assertion statement

The increased generation in terms of PLF is within the sensitivity analysis range of the PDD. Therefore, the higher PLF doesn't impact the additionality, scale and applicability of methodology. Notwithstanding PP has capped the ERs for the vintage wherein the generation in terms of PLF was higher than upper bound of the sensitivity analysis and therefore the PP has complied with the requirement of "ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS".

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Data / Parameter	Noise and Shadow Flickering	Verification Remarks
	Unit	-	Shadow flickering and noise effects do not apply to the project activity because there are no residential areas in the vicinity of the project activity. The local stakeholders confirmed the same during the interviews.
	Description	The noise and shadow produced due to operation of wind power plant respect to nearest residential spot	
	Source of data	Grievance Register	
	Value(s) applied	0	
	Measurement methods and procedures	Manual	
	Monitoring frequency	Once in First Monitoring Period	
	QA/QC procedures	-	
	Purpose of data	Analysis of safeguarding principle	
	Additional comment	Shadow flickering and noise effects do not apply to the project	

	QA/QC procedures	-	
	Purpose of data	Analysis of safeguarding principle	
	Additional comment	-	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A		
2. Does progress on the mitigation measures proposed be considered adequate??			☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A		
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A		
3. Is evidence provided for mitigation measures considered adequate and complete?			☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A		
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A		
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A		
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A		
Findings			
☐ CL	N/A		
☐ CAR	N/A		
☐ FAR	N/A		

Means of verification and assertion statement

N/A

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) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and the remote onsite assessment.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	There are no grievance, the copy of grievance register verified.	
2. Are the procedures for continuous inputs and grievance mechanisms considered adequate?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and the remote onsite assessment.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	There is no grievance, PP has the provision of the grievance and the copy of grievance register is kept at the site, wherein every stakeholder can register the grievance.	
3. Is the evidence provided as part of the inputs and grievance mechanisms considered reliable?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review and the remote onsite assessment.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	There is no grievance, PP has the provision of the grievance and the copy of grievance register is kept at the site, wherein every stakeholder can register the grievance. The evidence was assessed reliable.	
4. Are responses to comments received considered adequate?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A refer above	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A refer above	
5. Does information include disputes raised against the project?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV)	N/A refer above	

Mention the means of verification (MoV) used to validate this information	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A refer above
6. Is the progress on solving disputes considered appropriate and transparent?	☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A refer above
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A refer above
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) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A refer above
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A refer above

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

N/A

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) <i>Mention the means of verification (MoV) used to validate this information</i>	No such case found or reported by PP.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

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? <i>Projects should transparently declare any legal challenge arisen</i>		☐ Yes ☒ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	VVB confirms that there is no legal case pending, this was confirmed by interviewing the top management during the interviews.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A	

Findings

☐ CL	N/A
☐ CAR	N/A
☐ FAR	N/A

Means of verification and assertion statement

VVB confirms that there is no legal case pending, this was confirmed by interviewing the top management during the interviews.

4.11 | Annual Reports

ASSESSMENT QUESTIONS

(i) Does date when annual report has submitted is provided?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Yes, the MR includes the date of the annual report submission and found OK with the submitted annual reports to the verification team.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Review of the submitted annual reports.	
(ii) Does the annual report include the complete content of the template?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Yes, the annual reports have all details as per the template and found satisfactory by the verification team.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Review of the submitted annual reports.	
(iii) 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) <i>Mention the means of verification (MoV) used to validate this information</i>	Yes, the reports include the implementation details as per the verified information during the verification audit.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Review of the submitted annual reports.	
Findings		
☐ CL	Nil	
☐ CAR	Nil	
☐ FAR	Nil	
Means of verification and assertion statement		
Annual report submitted and found satisfactorily filled as per the template requirements.		

PART V – VERIFICATION OPINION AND REPORT

>>

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 11414 for the monitoring period 01/07/2022 to 31/08/2023 (including both dates) in the Monitoring Report Version 01 (first version) dated 01/10/2023.

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 1.4 dated 13/09/2024. 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 01/07/2022 to 31/08/2023 (including both dates) based on the reported emission reductions in the Final Monitoring Report Version 1.4 dated 13/09/2024 for the same period.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate 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.

KBS confirms the following;

Reporting period: 01/07/2022 to 31/08/2023 (including both dates)

Verified and certified emission in the above reporting period:

GHG emissions reductions and removals verified according to the design document (PDD):

YEAR	BASELINE ANNUAL GHG EMISSIONS. (tCO ₂ e)	PROJECT ANNUAL GHG EMISSIONS. (tCO ₂ e)	AMOUNT OF ANNUAL GHG EMISSION REDUCTIONS OR GHG REMOVALS (tCO ₂ e)
01/07/2022 to 31/12/2022	42,875	0	42,875
01/01/2023 to 31/08/2023	61,126	0	61,126
Total ERs	104,001	0	104,001
Total number of monitoring years	14 Months		

SDG	Actual values achieved during this monitoring period															
7	<table><tr><th>Year</th><th>MWh Generation</th></tr><tr><td>2022</td><td>46080.26</td></tr><tr><td>2023</td><td>65691.648 (after applying cap in PLF)</td></tr></table>	Year	MWh Generation	2022	46080.26	2023	65691.648 (after applying cap in PLF)									
Year	MWh Generation															
2022	46080.26															
2023	65691.648 (after applying cap in PLF)															
8	No. of Employment opportunities created: 10 <table><tr><th>Year</th><th>Skilled</th><th>Semi Skilled</th><th>Unskilled</th><th>Total</th></tr><tr><td>2022</td><td>2</td><td>7</td><td>1</td><td>10</td></tr><tr><td>2023</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table> No. of trainings conducted: 15	Year	Skilled	Semi Skilled	Unskilled	Total	2022	2	7	1	10	2023	0	0	0	0
Year	Skilled	Semi Skilled	Unskilled	Total												
2022	2	7	1	10												
2023	0	0	0	0												

APPENDIX 1: ABBREVIATIONS

S. NO	ABBREVIATIONS	FULL TEXTS
1.	BE	Baseline Emissions
2.	CAR	Corrective Action Request
3.	CDM	Clean Development Mechanism
4.	CDM EB	CDM Executive Board
5.	CERs	Certified Emission Reductions
6.	CEA	Central electricity Authority
7.	CL	Clarification Request
8.	CO ₂ e	Carbon dioxide equivalent
9.	COP	Conference of Parties
10.	DNA	Designated National Authority
11.	DOE	Designated Operational Entity
12.	EF	Emission Factor
13.	ERs	Emission Reductions
14.	FAR	Forward Action Request
15.	GHGs	Greenhouse Gas(es)
16.	JMR	Joint Meter Reading
17.	KP	Kyoto Protocol
18.	kWh	Kilo Watt Hour
19.	KPTCL	KARNATAKA POWER TRANSMISSION CORPORATION LIMITED
20.	LE	Leakage Emissions
21.	MR	Monitoring Report
22.	MP	Monitoring Plan
23.	MWh	Mega Watt Hour
24.	PE	Project Emissions
25.	PDD	Project Design Document
26.	PLF	Plant Load Factor
27.	PS	Project Standard
28.	PCP	Project Cycle Procedure

29.	PP	Project Participant
30.	QA/QC	Quality Assurance/Quality Control
31.	UNFCCC	United Nations Framework Convention on Climate Change
32.	VVS	Validation & Verification Standard

APPENDIX 2: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Personnel Name:		Sanjay Kandari	
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		
GHG-SS #1. Energy (renewable/non-renewable sources)	TA 1.1: Thermal Energy Generation from fossil fuels and biomass including thermal electricity from solar		
GHG-SS #1. Energy (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
GHG-SS #2. Energy Distribution	TA 2.1: Energy Distribution		
GHG-SS #3. Energy demand	TA 3.1. Energy Demand		
GHG-SS #13. Waste handling and disposal	TA 13.1 Waste Handling and Disposal		
	TA 13.2 Manure		
Approved by	Manager Quality		
Approval date:	05/12/2020		

Personnel Name:		Rohit Badaya	
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		
Energy industries (renewable/non-renewable sources)	TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar		
	TA 1.2: Energy generation from renewable energy sources		
Energy distribution	TA 2.1: Energy distribution		
Energy demand	TA 3.1. Energy Demand		

Waste Handling and Disposal	TA 13.1 Solid waste and wastewater TA 13.2 Manure
Approved By	Manager Competency & Training
Approval date:	29/12/2018

APPENDIX 3: DOCUMENTS/EVIDENCE REVIEWED OR REFERENCED

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	Principles and Requirements	Version 1.2	Publicly available
2.	Gold Standard	Safeguarding principles & requirements	Version 2.1	Publicly available
3.	Gold Standard	Validation and verification standard	Version 1.0	Publicly available
4.	Gold Standard	Site visit and remote audit requirements and procedures	Version 2.0	Publicly available
5.	Gold Standard	Validation & verification body requirements	Version 2.0	Publicly available
6.	Gold Standard	Community services activity requirements	Version 1.2	Publicly available
7.	Gold Standard	Gold standard eligible impact quantification methodologies	Version 2.4	Publicly available
8.	UNFCCC	ACM0002, Grid-connected electricity generation from renewable sources.	Version 20.0	Publicly available
9.	UNFCCC	CDM Validation and Verification Standard for PA	version 03	UNFCCC
10.	UNFCCC	Clean development mechanism project standard for PA	version 03	UNFCCC
11.	Renew Power Synergy Private Limited	Registered PDD	Version 06, dated 22/07/2023	GS Registry
12.	Applus Certification	1 st Verification Report (2 nd crediting period)	Revision 03 dated 27/07/2023	GS Registry
13.	Renew Power Synergy Private Limited	Initial MR	Version 01 dated 01/10/2023	Renew Power Synergy Private Limited
14.	Renew Power Synergy Private Limited	Final MR	Version 1.4 dated 13/09/2024	Renew Power Synergy Private Limited
15.	Renew Power Synergy Private Limited	Final ER Spread sheet	Version 1.4 dated 13/09/2024	Renew Power Synergy Private Limited

16.	Renew Power Synergy Private Limited	JMR & Invoices raised for the sale of electricity during the monitoring period	Corresponding to the monitoring period	Renew Power Synergy Private Limited
17.	KPTCL	Calibration Certificates of energy meters (Main meter, check meter) covering the monitoring period	Corresponding to the monitoring period	Renew Power Synergy Private Limited
18.	KBS	Records of Remote Assessment	Dated 04/12/2023	-
19.	KPTCL	Commissioning Certificates of the WTGs	Dated 31/12/2015	Renew Power Synergy Private Limited
20.	Gamesa	GENERAL CHARACTERISTICS MANUAL (Technical specifications of WTGs)	-	-
21.	Renew Power Synergy Private Limited	Employment Records	Corresponding to the monitoring period	Renew Power Synergy Private Limited
22.	Renew Power Synergy Private Limited	Training Records	Corresponding to the monitoring period	Renew Power Synergy Private Limited
23.	Renew Power Synergy Private Limited	Photos of the Energy Meters	Corresponding to the monitoring period	Renew Power Synergy Private Limited
24.	Gold Standard	Instructions for filling out the monitoring report form	Version 1.1	Publicly Available

APPENDIX 4: FINDINGS

Section 1: CLs from the verification

CL ID	01
Section no.	4.3
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	- The technical specifications sheets and commissioning certificates of the WTGs shall be submitted to verify the project implementation as per the registered GS PDD. - SDG 8 (Indicators 8.6.1), the supporting evidence to verify the reported numbers shall be furnished to the project verification team. - The evidence to verify the information provided under section F of the MR shall be submitted to the project verification team. - Under section G of the submitted monitoring report it has been stated that as a part of continuous feedback from stakeholders, the grievances register is placed at site and is being continuously monitored and if any comments are received, they are addressed through the grievance cell. Kindly submit the copy of the grievances register pertaining to the monitoring period. - All calibration reports as indicated in the Annexure 1 of the MR shall be submitted to the project verification team, the submitted documents have the missing certificated for year 2022.
Project developer response	- The technical specifications sheets and commissioning certificates of the WTGs has been shared. - The employment generation records and trainings conducted during the current monitoring period has been shared. - Grievance register and waste oil disposal records has been shared. - Grievance register for continuous feedback from stakeholders has been shared. - Calibration certificate for feeder 1 and 2 for the year 2022 has been shared.
Documentation provided by PD	Technical specifications sheets and commissioning certificates, Grievance register and waste oil disposal records and Calibration certificate
VVB assessment	- The technical specifications have been submitted by the PP, the same have been verified with the MR and found consistent. Finding is closed now. - The employment generation records and trainings conducted during the current monitoring period has been shared. the same have been verified with the MR and found consistent. Finding is closed now. - Grievance registers and waste oil disposal records has been shared. It was observed that no grievance received. Finding is closed now. - Calibration certificate for feeder 1 and 2 for the year 2022 has been shared and detail have been included in the MR, ER sheet finding is closed now.

Section 2: CARs from the verification

CAR ID	01
Section no.	4.3.3
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	The applicable GS guidelines and tools shall also be referred under section A.3 along with the CDM tools refereed. Refer the MR filling guidelines to fill this section.
Project developer response	The tools mentioned in the MR are in line with the GS registered PDD.
Documentation provided by PD	N/A
VVB assessment	The tools mentioned in the MR are in line with the GS registered PDD and the updated tools from GS are also mentioned, finding is closed now.

CAR ID	02
Section no.	4.1
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	1. Date of design certification is kept blank at the cover page of the MR, the MR filling guideline's requirements is not adhered. 2. The monitoring period number is not consistent at the cover page with the records available at the GS registry, project view page is showing the first verification is issued, therefore indicating the current verification as first MP is not in compliance. 3. The MR filling guidelines requires the date when PP last supplied an annual report unless the verification for the past period is already completed. PP shall include the information why the date of annual report is not applicable to their case.
Project developer response	1. Date of design certification at the cover page of the MR has been updated 2. The monitoring period number at the cover page of the MR has been updated 3. The date of the annual report at the cover page has been updated in the MR
Documentation provided by PD	MRV1.1
VVB assessment	1. Date of design certification has been included at the cover page; finding is closed now. 2. The monitoring period number has been revised by the PP finding is closed now. 3. There dates mentioned at the cover page, finding is closed.

CAR ID	03
Section no.	4.4.1
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	I. B.1.1 of the MR doesn't refer to any FAR from the previous performance review rather it indicated the performance certification, the terminology used shall be consistent with the GS4GG. Design certification and performance review are the right terminologies. II. PP shall avoid using the CDM terminologies, this is GS project so reference of CDM, DOE etc shall be replaced with the GS terminologies?
Project developer response	In section B.1.1 of the MR, the terminology has been updated as suggested.
Documentation provided by PD	MR V 1.2
VVB assessment	The terminologies have been updated as required in the whole MR. Finding is closed.

CAR ID	04
Section no.	4.4
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	PP shall avoid using the CDM terminologies, this is GS project so reference of CDM, DOE etc shall be replaced with the GS terminologies?
Project developer response	This project has been transitioned from CDM to GS, therefore, new PDD has been made in accordance with the GS template guidelines. Hence, the terminologies used in the MR are in line with the registered PDD.
Documentation provided by PD	MR V 1.2
VVB assessment	The terminologies have been updated as required in the whole MR. Finding is closed.

CAR ID	05
Section no.	4.7.1
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	1. JMR is taken at 33 kv Yard meter and 110 kV substation meters both, verification team has verified a during the remote inspection, PP shall report the actual monitoring approach under section D.2 for the monitored parameter labelled as Indicators 7.2.1. 2. It has been also noticed after the remote onsite inspection that the 33kV yard meters' details along with the calibration status are not reported. PP shall include the details of energy meters which are used for the JMR. The calibration validity for the monitoring period shall also be reported.
Project developer response	1. Yes, JMR is taken at 33 kv Yard meter and substation meters both. However, the invoice generated is only from the JMR of 33 KV yard meter as PP is only claiming carbon credits form the same. The substation meter is only used to derive the transmission losses, which is already mention in the shared JMR of yard meters. The sample of calibration certificate and B-form for the meter at substation has also been shared. 2. Same as above. The billing is only done for the yard meters.
Documentation provided by PD	calibration certificate, video evidence and B-form
VVB assessment	1. The argument provided by the PP accepted based on the previous issuance granted to the project with the similar details of energy meters. 2. The argument provided by the PP accepted based on the previous issuance granted to the project with the similar details of energy meters. Finding is closed.

CAR ID	06
Section no.	4.7.3
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	Comparison of monitored parameters with last monitoring period under section D.3 is mentioned as N/A, PP shall clarify how this is N/A as the current monitoring period falls under the second M/P, refer the MR filling guidelines to fill this section.
Project developer response	Section D.3 has been updated as per the latest MR filling guidelines.
Documentation provided by PD	MRV1.1
VVB assessment	Section D.3 has been updated and the rationale of N/A has been included therein, the rationale is as per the MR filling guidance. Finding is closed now.

CAR ID	07
Section no.	4.8
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	The ex-ante ERs calculated in the submitted ER sheet are not correctly calculated based on the length of the monitoring period. The comparison for the ex-ante and ex-post shall be for the number of days equal to the current monitoring period.
Project developer response	The ex-ante ER calculation and the comparison of the ex-ante and ex-post has been updated as per the length of the monitoring period.
Documentation provided by PD	Updated ER sheet
VVB assessment	The ex-ante ERs have been corrected in the ER sheet, finding is closed.

CAR ID	08
Section no.	4.2
Date	02/12/2023
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	The vintage wise ERs and other SDGs shall be part of table 2 rather than from 2019 as mentioned, PP shall provide the vintage wise breakup of all SDGs in table 2 and the ER sheet.
Project developer response	The vintage wise breakup of all SDGs in the table 2 and in the ER sheet has been updated
Documentation provided by PD	>>
VVB assessment	The vintage wise breakup of all SDGs in the table 2 and in the ER sheet has been updated, the revision assessed correct by the project verification team. Finding is closed now.

Section 3: FARs from the Previous verification (GS Review)

FAR ID	FAR #01-04
Section no.	GS Review
Date	>>
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of FAR	FAR # 1: VVB shall conduct physical site visit in the next verification in accordance to RULE UPDATE-Applicability of minimum site visit requirements by VVB dated 16/08/2021. FAR # 2: 5.1.39- Transparent, annual update reports need to be provided for Projects that have achieved the Project Design Certification stage or have successfully transitioned to Gold Standard for the Global Goals. An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. If a verification is in progress but not completed, then an Annual Report is still required by the end of calendar year. FAR # 3: As per VVB requirements v2.0 p.8.2.1.5, Size and location of the facility, Type and amount of field work necessary for the verification/certification process shall be taken care by the VVB in constituting teams for the next verification. This includes the number of stakeholders interviewed for the number of facilities/locations of the project. FAR #3: As observed under Section 3.3 and 4.10 of FVR, please clarify why no local stakeholder has been interviewed by VVB considering safeguards monitoring and availability of grievance mechanism means during MP. It is not clear how reliability and procedure for grievance mechanism means are verified under Section 4.10 of FVR only by PD interviews.
Project developer response	N/A as FARs were for VVB
Documentation provided by PD	N/A
VVB assessment	FAR#01: Please note that the physical onsite inspection was not undertaken during the current verification as GS procedures allows the VVB to undertake the remote audit for the 2 nd verification. The first verification was undertaken physically by then VVB and gap is not more than 3 years.

Updated site visit and remote audit requirements and procedures, version 2.0 dated 30/05/2023 for GS4GG lays down the following:
The governing para 3 of the cited procedure has following provisions:

3| MINIMUM PHYSICAL SITE VISIT REQUIREMENTS

A. Project Activities

3.1 Frequency of physical site visits

3.1.1 | At minimum, the VVB shall conduct physical site visit within two years of project start date ;

and 3.1.2 | Once within every three years after the first physical site visit date 3.2 | Audit events

- ✓ The project complies with the requirements of section 3.1.1 as the previous site visit has not elapsed 3 years and this is the second verification of the project activity. Moreover, the same team leader has undertaken the onsite assessment during the first verification.

3.2.1 | A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project

- ✓ Not applicable as the project is verification.

3.2.2 | A physical site visit by VVB is mandatory at the first verification of a project.

- ✓ Not applicable as the project is not the first verification.

FAR#02: Annual report has been submitted to the VVB for the assessment and PP confirmed the same have been upload to Sustaincert portal in Dec 2023.

FAR#03: The experienced team leader having the experience of more than 600 GHG project was deployed in team who had verified many renewable projects in the region. He is well versed of the regulatory requirements in the state/region. The stakeholders were interviewed remotely by the VVB as explained above. Moreover, the project has the electricity meters which are in control of grid, publicly available information about project in public domain resulted the risk negligible.

FAR #4: During the remote assessment the local stakeholders were interviewed by the project verification team in this monitoring period, the details have been included. The local stakeholders were interviewed to confirm any grievance, outstanding land settlement inter alia. It was concluded that all payments related to land acquisitions were made being a wind project and all clearances approved to the project by the statutory bodies.

Section 4: FARs from verification

FAR ID	FAR #01
Section no.	GS Review
Date	>>
Status	☒ Open ☐ Closed ☐ Turned to a FAR
Description of FAR	It was observed that the project has resulted in the higher PLF during the monitoring period and after analysing the sensitivity analysis, it was concluded that the project breaches the benchmark if the generation increase from 19.06% higher than the generation (PLF) chosen for intersegment analysis. The VVB has concluded that the actual generation since the initial verification to current verification doesn't render the project non additional, even the same PLF is considered for 25 years of investment analysis period. The verification VVB shall check the PLF in the next verification, and it's impact on the additionality of the project.
Project developer response	N/A
Documentation provided by PD	N/A
VVB assessment	

DOCUMENT HISTORY

Version	Date	Description
1.0	DD/MM/YYYY	Initial adoption