



Verified Carbon Standard

VERIFICATION REPORT FOR NEGROS ISLAND SOLAR POWER INC.



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Project ID	1735
Verification period	26-April-2020 to 25-May-2023
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Client	Negros Island Solar Power Inc
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Work carried out by	Team Leader/Validator, Verifier & Technical Expert: Ram Madhukar Desai Internal Technical Reviewer: Hong Linh Nguyen

Summary:

Bureau Veritas India Pvt. Ltd. has performed the 3rd Verification of the Negros Island Solar Power Inc. on the basis of specific criteria i.e. VCS Standard as well as UNFCCC criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The primary objective of this project endeavor is to produce a sustainable and environmentally friendly form of electricity by harnessing renewable energy sources. The project activity entails the implementation of solar installations. The total installed capacity of the project is 80 MW, comprising a 32 MW solar power facility situated in the city of La Carlota, and 48 MW solar power facility situated in the municipality of Manapla, both located within the Philippines. The project start date is noted as 2nd March 2016 for La Carlota, and 8th March 2016 for Manapla, respectively. The electricity produced by the project is supplied to the Visayas grid in San Carlos City, located on the Negros Island in the Philippines. This grid is primarily reliant on thermal or fossil fuel-based power plants.

This report presents the third monitoring period conducted under the Variable Control System (VCS), encompassing the timeframe from 26th April 2020 to 25th May 2023 (including both dates). The project activity has successfully achieved a total reduction of 168,023 tCO₂e during the monitoring period.

The crediting period for the project is identified as 10 years and it is starting from 2nd March 2016 to 1st March 2026, and this is found in accordance with the VCS guidance.

The Verification scope is defined as an independent and objective review of the project design document. The verification scope is defined as an independent and objective review and ex-post determination of the monitored GHG emission reductions and consisted of the following three phases: i) desk review of the project design, the baseline and monitoring plan; ii) follow-up interviews with project stakeholders; iii) resolution of outstanding issues and the issuance of the final verification report and opinion. The overall verification, from Contract Review to Verification Report & Opinion, was conducted using Bureau Veritas Certification internal procedures.

In summary, Bureau Veritas Certification confirms that the project is implemented as planned and described in approved/submitted revised project design documents. Installed equipment's being essential for generating emission reduction run reliably and are calibrated appropriately. The monitoring system is in place and the project is generating GHG emission reductions. The GHG emission reductions are calculated without material misstatements, and the emission reductions verified totalize 168,023 tCO₂e for the monitoring period.

Our opinion relates to the projects' GHG emissions and resulting GHG emission reductions reported and related to the valid and registered project baseline, approved/submitted revised monitoring plan and its associated documents.

<i>Reporting period:</i>	<i>26/04/2020 to 25/05/2023</i>	
<i>Baseline emissions:</i>	<i>168,023</i>	<i>t CO2 equivalents</i>
<i>Project emissions:</i>	<i>000,000.00</i>	<i>t CO2 equivalents</i>
<i>Leakage emissions:</i>	<i>000,000.00</i>	<i>t CO2 equivalents</i>
<i>Emission Reductions:</i>	<i>168,023</i>	<i>t CO2 equivalents</i>

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1 INTRODUCTION

1.1 Objective

Bureau Veritas India Pvt. Ltd. (BVIPL) was commissioned by Negros Island Solar Power Inc. to conduct the third periodic verification of the Negros Island Solar Power Inc. in accordance with the VCS standard and guideline version 4.5 **/Ref -21/**. The purpose of this verification activity is to involve an impartial third party in evaluating the project design, monitoring report, and final verification report. This is done to ensure a comprehensive assessment of the proposed project activity in accordance with the relevant CDM and VCS requirements. Specifically, the evaluation of the project's actual implementation, baseline, compliance to monitoring plan etc. is conducted in accordance with "ACM0002-version 17.0."**/Ref-20/** also following additional criteria were identified for the verification.

The project's adherence to the stipulations outlined in Article 12 of the Kyoto Protocol, the Clean Development Mechanism (CDM) Modalities, and Procedures. Based on the provisions outlined in decision 3/CMP.1, the accompanying annexes, subsequent decisions and guidance issued by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (COP/MOP) and the Clean Development Mechanism (CDM) Executive Board, as well as other pertinent regulations such as the legislation of the host country and sustainability criteria, in conjunction with the guidelines and standard version 4.0 established by the Verified Carbon Standard (VCS).

- Validation and verification standard for project activities in the context of Clean Development Mechanism (CDM), Version 03 **/Ref-23/**
- Project Standard for project activities under the Clean Development Mechanism (CDM), Version 03 **/Ref-24/**
- Procedure for the project cycle of project activities under the Clean Development Mechanism (CDM), Version 03 **/Ref-25/**
- VCS Standard v4.5 for projects under the Verified Carbon Standard (VCS) **/Ref-21/**
- Programme guideline v4.4 for projects under the Verified Carbon Standard (VCS) **/Ref-30/**

Verification is an essential prerequisite for all projects utilizing Voluntary Carbon Standards (VCS). It is widely acknowledged as a crucial element in ensuring the quality of the project and its ability to generate Verified Emission Reductions (VERs), thereby instilling confidence among stakeholders.

Scope and Criteria

The scope refers to a comprehensive and impartial evaluation of the monitoring report (MR). The preparation of this document adheres to the guidelines outlined in the registered Project Design Document (PD) and follows the approved methodology ACM0002 **/Ref-20/**, as registered and documented. This current version is identified as version 17. The MR undergoes a review process that assesses its compliance with the criteria outlined in Article 12 of the Kyoto Protocol. This evaluation also takes into account the CDM modalities and procedures established in the Marrakech Accords, as well as the decisions made by the CDM Executive Board and the VCS standard and guideline and their latest versions. Specifically, the approved baseline and monitoring methodology, ACM0002 version 17/Ref-20/, is considered during this review.

The verification process was conducted in accordance with the criteria outlined for VCS validation and verification as well as Version 03 of the CDM Project Standard for project activities serves as the established benchmark for project activities.

The revised version includes the CDM project cycle procedure for project activities, version 03, as well as the VCS programme guidelines Version 4.4 and standard version 4.5.

The purpose of the verification process is not to offer any form of consultation to the participants involved in the project.

However, it is worth noting that when requests for clarifications and/or corrective actions are made, they can potentially contribute to the enhancement of the monitoring report. In accordance with the Guidelines for Application of Materiality in verifications, a comprehensive verification has been carried out by the verification team on all the information contained in the monitoring report and the data monitored as presented in the emission reduction calculation spreadsheet. The invoices can be traced back to the original data through a paper trail, which includes records of meter readings and invoices. There is a lack of material errors, including overestimation of error rate, omission, or misstatement. Sampling is not employed for the purpose of verification.

The documents, such as commissioning certificates, JMR, and invoices, have been thoroughly examined by the verification team.

1.2 Level of Assurance

The process of verification has been carefully planned and organized in order to attain a reasonable level of assurance in accordance with the specifications outlined by the VCS. Verification was planned and performed as an onsite event and both sites where project equipment's are installed and operational. The audit encompassed the examination of the prevailing site conditions and operational circumstances, technical specifications, as well as the verification of metering and monitoring arrangements. There is no sampling plan established and followed as entire verification data was verified (i.e., Primary data and secondary data). Additionally, a thorough verification process was carried out for power plant validation, leading to affirmative verification outcomes.

1.3 Summary Description of the Project

The project activity encompasses the implementation of solar projects. The overall capacity of the installation amounts to 80 MW, comprising the functioning of a 32 MW solar power plant in La Carlota. This solar power plant is divided into two distinct phases.

The solar power plant, with capacities of 18 MW and 48 MW, is situated in the Manapla Municipality within San Carlos City, Philippines. The objective of the project activity is to produce electrical energy by harnessing solar power projects. The project activity was initiated on the dates of 2nd March 2016 in La Carlota and 8th March 2016 in Manapla/**Ref-1/**. The electricity produced by the project is supplied to the State Electricity Grid, which is predominantly powered by thermal or fossil fuel-based power plants. The electricity produced by the Project activity is supplied to the Visayas grid located in San Carlos city on Negros Island in the Philippines. The monitoring period for the VCS verification encompassed the duration spanning from 26th April 2020 to 25th May 2023, including both dates. During the monitoring period, the project activity has successfully achieved a reduction of 168,023 tCO₂e in emissions.

2 VERIFICATION PROCESS

The verification process for this project is conducted in accordance with the "CDM validation and verification standard for project activities, Version 03" and the "VCS standard and programme guideline version 4.5." It employs standard auditing techniques to evaluate the accuracy of the information provided by the project participants. Prior to commencing the assessment, the team members thoroughly discuss the technical scope(s), sectoral scope(s), and pertinent host country experience required for evaluating the VCS project activity.

Upon receipt of the project, the assessment team proceeded to carry out the following tasks:

1. Conducting a comprehensive analysis of the monitoring report in comparison to the registered project design and the final validation report.
2. Conducting interviews with individuals involved in the project to gather additional information and insights. 3. Addressing any unresolved matters and producing the final verification report and opinion.
3. The verification report and accompanying documents are subjected to an internal quality control process at the headquarters, which is an accredited office. Following this, they are subsequently submitted to the executive board of the VCS.

To ensure transparency, it is imperative that assumptions are unambiguous and explicitly articulated. To ensure this Verifier has applied risk-based approach by performing risk analysis at the time of Verification Planning and the outcome of the risk assessment is presented in the tabular manner as below.

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.	Risk of human error in transferring monitoring data from automatic data logged (primary sources) to calculation spreadsheet (secondary sources). This including transferring of data for these parameter	LOW	Since PP has established relevant monitoring system at the operational control centre where monitored value from the monitoring equipment is directly extracted and used for calculation in spreadsheet and there is no manual intervention is required. The monitored value will be wrong only when the equipment is faulty or	Cross-checking data used in calculation spreadsheet against primary sources (e.g., original data stored by automatic data logger in the monitoring system and or internal logbook.) at the project site verified to confirm that there is no error exists in the monitored and transferred data impacting ERCalculations.

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	
			<p>recording erroneous values.</p> <p>Organization has data verification and validation system and hence the risk is considered LOW.</p>	
2.	Human error in providing incorrect calculation formulae in calculation spreadsheet	LOW	<p>The Calculation is done using the SCADA System and formulae is validated hence no manual interventions are seen while calculating</p> <p>emission reductions in Spreadsheets. The Risk of error in Calculating ER in Spreadsheet is considered LOW.</p>	<p>Conducting calculation formulae check at stage of document review prior to onsite inspection covering these calculations</p> <ul style="list-style-type: none"> • Baseline Emission • Project Emission • Total Emission Reduction
3.	Error due to delay of calibration on monitoring equipment	Medium	<p>This is the 1st Verification of the project and hence there could be issues regarding stabilization of monitoring system, calibration of monitoring equipment's, verification team still foresee possibility that some monitoring equipment may have initial problems and integration issues that leading to error of monitoring parameters.</p> <p>The risk identified as Medium</p>	<p>Conduct cross-checking with latest certification of calibration against calibration plan defined in registered PDD and monitoring plan for all monitoring equipment's.</p> <p>100% Sampling is possible and hence no risk.</p>
4.	<p>Risk related to error in data logger or malfunctioning</p> <p>As well as failure / malfunctioning of the Monitoring equipment's which went unnoticed.</p>	HIGH	<p>Highly automated system may pose a risk of loss of data, malfunctioning of data loggers, failure of Monitoring equipment's, and risk of complacency / dependence on the automated system</p>	<p>Conduct cross-checking all monitoring data submitted to verification against real automatic data logger and its supporting system at the site. This is included physical inspection of data collection system to ensure monitoring data are securely stored by these following component at the site.</p> <ul style="list-style-type: none"> • Related meters (e.g., Electricity meter, flow/temp/pressure transmitter) that send monitoring data automatically to data logger & SCADA System • Data logger running on intranet based data collection system or SCADA system • Computer that operator filled in daily/weekly record

				<ul style="list-style-type: none"> Uninterrupted Power Supporting equipment (UPS)
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Consideration of materiality in planning the verification

With reference to Guideline on Application of Materiality in Verification, EB69 annex 6 **/Ref-22/**, it's defined by guideline that materiality threshold for project activities achieving a total emission reduction or removal less than 300,000 tons of carbon dioxide shall be 2 percent (2%).

Given that annual total emission reduction of this project falls into criteria less than 300,000 tons per annum, verification team applied 2 % materiality threshold while conducting verification of Monitoring Data provided by PP for the monitoring period 26/04/2020 to 25/05/2023.

As per the “para 326 of VVS version 03.0/**Ref-23/** , the project activity is a large-scale CDM project activity achieving total emission reduction or removal less than 300,000 tons of carbon dioxide, as such a 2.0 percent materiality threshold is applied.

The verification team began by assessing the nature, scope, and complexity of the project activity through a strategic analysis of all relevant activities. The verification of pertinent data and the monitoring mechanism, both of which are critical in terms of materiality, were conducted using a risk-based approach.

To verify the accuracy and correctness of monitored data, verification team has utilized sampling approach. The sample size for the verification of monitored data was determined as per the International Accreditation Forum (IAF): Guidance on the Application of ISO/IEC Guide 62:1996: 'General Requirements for Bodies Operating Assessment and Certification/registration of Quality Systems'**/Ref- 29/**. In line with the mentioned IAF guidance, the sample size from the verification body should be square root of the total monitored Data Points /sample size. Based on this approach verification team has made a sample plan and utilized the same during verification site visit to cross check the Electricity generation and export reports, Invoices etc. which are the input to the calculation Baseline emission, Leakage emissions, project emissions and Emission reductions. A simple random sampling approach is used for selecting the data set for verification.

Additionally, it is essential to provide references to background material. Bureau Veritas India Pvt. Ltd. (BVIPL) has developed a checklist that has been tailored to meet the specific requirements of the project. The checklist provides a clear representation of the project criteria, including a thorough examination of each criterion by the assessment team, as well as the outcomes obtained from validating the identified criteria.

BVIPL has engaged competent resources to perform the verification, which is in accordance with its internal quality management system. The selection of resources and their roles in the verification process is described as below.

Verification Team Member:

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Desai	Ram	Bureau Veritas (B) Sdn Bhd	Yes	No	Yes	Yes

Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation
1.	Technical reviewer	IR	NGUYEN	Hong-linh	Bureau Veritas Vietnam
1.	Approver	IR	Prabhu	Anantha	Bureau Veritas India

Document Review

The process of examining and evaluating written materials, such as documents, with the purpose of assessing their content, accuracy, and relevance is explained below.

The Monitoring Report Version 1 as well as subsequent version 2, as submitted by the PP, underwent a review process to assess its alignment with the approved methodology, registered PD, final validation report, and other pertinent criteria. This review aimed to ascertain the accuracy, reliability, and interpretation of the information presented in the report.

In addition, a comparative analysis has been conducted to verify the consistency of the provided information with data obtained from alternative sources. The report contains a comprehensive compilation of all documents and evidence materials that were examined, which can be found in Appendix 1.

Follow up interviews.

An onsite verification of the project activity for the monitoring period 3 was performed during 05/09/2023 - 09/09/2023 to perform the interviews of relevant stakeholders to obtain relevant verification evidence to confirm that the project is consistently implemented and controlled in accordance with the registered PD and Registered monitoring plan.

During onsite verification several stakeholders involved in the operation, monitoring and maintenance of the registered project activity were interviewed and the list of the stakeholders interviewed are provided in this report section 2.3 below.

Internal quality control

Internal quality control refers to the processes and procedures implemented within an organization to ensure that products or services meet predetermined quality standards. It involves the systematic monitoring and evaluation of various aspects.

In the culmination of the verification process for the final documentation, which encompasses the verification report and checklist, it is necessary that the verification work and conclusions derived by the verification team shall be subjected to an independent internal technical review process performed by the person or team of persons in order to ensure that the verification conclusion, and opinion are not biased and appropriate rigor and practices are followed and the resultant outcome is explicitly described in the verification report and it is meeting relevant criteria applied for the verification of Emission reduction achieved by the project activity.

Relevant project documents were submitted to appointed Internal Reviewer and approval for review and final approval on the verification work completed by the verification team to complete the task before communicating positive / negative opinion to PP and if it results in the positive outcome the project shall be submitted to VCS following defined procedure for submission by VCS.

2.1 Method and Criteria

The overall verification, from Contract Review to Verification Report & Opinion, was conducted using Bureau Veritas Certification internal procedures.

In order to ensure transparency, a verification report was customized for the project, according to the Version 4.5 of the VCS Standard and Programme Guideline Version 4.4 as well as version 03.0 of the Clean Development Mechanism Validation and Verification Standard for project activities, /Ref-B10/. The Verification Report shows, in a transparent manner, criteria (requirements), means of verification and the results from verifying the identified criteria. The verification report serves the following purposes:

- It organizes, details and clarifies the requirements of the VCS Standard is expected to meet;
- It ensures a transparent verification process where the verifier will document how a particular requirement has been verified and the result of the verification.

The assessment of the project documentation provided by the project participant is based upon both quantitative and qualitative information on emission reductions. Quantitative information comprises the reported numbers in the monitoring report (MR) version 02 dated 02/10/2023 **/Ref-6/** and emission reduction calculation spreadsheet version 02 dated 02/10/2023 **/Ref-8/**. Qualitative information comprises information on internal management controls, calculation procedures, and procedures for transfer of data, frequency of emissions reports, and review and internal audit of calculations.

In addition to the monitoring documentation provided by the project participants, the VVB reviews:

- a. The registered PD and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PD, and the corresponding validation opinion **/Ref-3/**;
- b. The validation report **/Ref-5/**
- c. The applied monitoring methodology **/Ref-20/**;
- d. Relevant decisions, rules, clarifications and guidance from the VCS , CMP and the CDM Executive Board ;
- e. Other information and references relevant to the project activity’s resulting emission reductions (e.g., IPCC reports, national regulations).

The verification was planned and conducted considering following standard milestones as per the internal procedure and ensured complete compliance in performing such verification milestones to achieve consistent outcome.

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

Detailed timeline for these activities is described in section 2.3 below in tabular manner.

2.2 Document Review

The document's observed details during the verification process are summarized in Appendix 1 of this report. The Details of method adopted in performing the verification process is explained in above section 2.1.

2.3 Interviews

To perform onsite verification verifier prepared and communicated suitable verification plan in order to ensure appropriate topics and agenda is covered systematically and there is no risk towards verification conclusion due to lapse in acquiring appropriated data and information towards project implementation, monitoring and maintenance of project activity during identified monitoring period i.e., 26th April 2020 – 25th May 2023.

No.	Interviewee		Date	Subject	Team member
	Name of Stakeholder	Affiliation			
1.	Ronald Edward T. Tan	Negros Island Solar Power Inc.	6 th – 7 th September 2023	- Project Design and implementation.	Ram M. Desai
2.	Mr. Lester Campillanos	Sr. Engineer, La Carlota Plant		- Technical Equipment and operation	
3.	Mr. Monsour Solono	Site Supervisor La Carlota Plant		- Compliance with National Laws and regulations.	
4.	Ms. Jona Mae Orizonte	Document, Compliance and PM Scheduler La Carlota Plant		- Supporting data, evidence and documentation	
				- Contribution towards sustainable development goals (CSR Programs)	
				- Environmental Impacts Monitoring System at site	
				- Site Visit Plant Room, Substations, Transformer yard, Wind panel field. Etc.	

5.	Ms. Athen	Site Engineer, Manapla Solar Plant	8 th – 9 th September 2023	<ul style="list-style-type: none"> - Maintenance of the Solar plant - Electricity Generation monitoring - Grid Export monitoring - Calibration of Important Monitoring instruments 	Ram M. Desai
6.	Mr. Rogelio Pagsuderon Jr,	Site Supervisor, Manapla Solar Plant		<ul style="list-style-type: none"> - Breakdown of project activity and impact to emission reductions. - Quality controls and assurance in data collection and reporting - Document and Record control including archival of project specific monitoring and operation data. 	
7.	Mr. Thirumalavan Panchaksharam	Consultant, C&W Services (S) Ptd. Ltd.	5 th – 9 th September 2023	<ul style="list-style-type: none"> - Monitoring report development - Previous verification findings - Changes to the project design and monitoring plan - Emission reduction calculation spreadsheet. - Document control and record control - Quality control and assurance 	Ram M. Desai

2.4 Site Visits

The onsite verification visit was arranged during 5th – 9th September 2023 to assess the compliance of the project activity towards registered PDD /Ref-5/ and registered monitoring plan as well as other relevant criteria and during site visit verifier followed the agenda and topics identified in the verification plan and this provides confidence to the verifier that there is no missing information during site visit which is crucial in concluding the Verification outcome.

Since the site visit occurs after the end date of the defined monitoring period, it is concluded that all monitored data is available at the time of site visit and samples for verification of monitored data includes the data up to the last date of the monitoring period i.e. 25th May 2023.

During site visit Verifier visited two sites i.e., La Carlota Solar plan and Manapla Solar plant installed and in operation in the Negros Island to the Philippines. The following confirmations were made during the site visit.

- During the site visit operation and maintenance practices implemented at both solar plants were reviewed to confirm that the project implementation is in accordance with the registered PD and registered monitoring plan.
- To confirm the calibration of critical monitoring instruments / equipment’s is performed as per the registered monitoring plan and relevant records are maintained by the PP.
- Verification of maintenance and cleaning activities performed on site.
- Verification Security and safeguarding of the project assets.
- Visit to the electricity generation monitoring location and electricity export location within the project physical boundary.

- Visit to the Grid transformer stations where final electricity export to grid is monitored, which are in control of Cebu-Negros-Panay sub-grid of the Visayas electricity grid operating company.

2.5 Resolution of Findings

The purpose of this verification phase was to address the corrective actions and clarifications requested, as well as any unresolved issues from the validation process that require further clarification. These actions are necessary for Bureau Veritas India Pvt. Ltd. (BIPL) to reach a positive conclusion on the monitoring report. The Corrective Action Requests and Clarifications reported during verification are presented in this report for transparency including the responses provided by the project participant. The resolution of reported corrective actions and clarifications is done against the applicable verification criteria and the standard auditing practices and concluded that all concerns were addressed and resolved satisfactorily. The client's responses to CL's and CARs', as presented herewith by BVIPL Verification team, were effectively dealt with through open and transparent communication channels, ensuring that all parties involved were able to reach a mutually agreeable resolution.

The summary of the transparency of the verification process, the raised concerns, and the provided responses can be found in Appendix 2.

The final version of the MR Version 2, Dated 2nd October 2023 which was submitted by PP, serves as the foundational document for the ultimate evaluation.

The information was presented. Modifications made to the project during the verification process are deemed insignificant in relation to the primary objectives of the Clean Development Mechanism (CDM) and Verified Carbon Standard (VCS). The primary goals of the CDM/VCS are to mitigate anthropogenic greenhouse gas (GHG) emissions and promote sustainable development within the host country.

A summary of the verification findings reported during verification is provided in the table below.

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	0	0	0
Compliance of the project implementation and operation with the registered PDD	0	0	0
Post-registration changes	0	0	0
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines	0	0	0
Compliance of monitoring activities with the registered monitoring plan	2	0	0
Compliance with the calibration frequency requirements for measuring instruments	1	0	0
Assessment of data and calculation of emission reductions or net removals	0	1	0

Assessment of reported sustainable development co-benefits	3	0	0
Global stakeholder consultation	0	0	0
Local Stakeholder Consultation	1	0	0
Total	7	1	0

2.5.1 Forward Action Requests

Since this is a 3rd Monitoring period, Verification team does due diligence on the previous validation and verification events to check if there were any forward action requests was raised and the result was nil, there was no FAR reported during previous events. Also, there is no Forward Action Request (FAR) reported during this verification.

2.6 Eligibility for Validation Activities

This is not applicable.

3 VALIDATION FINDINGS

Use this section to provide details of all validation activities that took place during the verification, such as validation of methodology deviations and project description deviations, the inclusion of new project activity instances into grouped projects, and baseline reassessment.

3.1 Methodology Deviations

There are no methodological deviations requested by the PP during this verification period and hence this is not applicable.

3.2 Project Description Deviations

There are no deviations observed in the project description and the information provided in the PDD and monitoring report found to be consistent, hence this is not applicable during this verification period.

3.3 New Project Activity Instances in Grouped Projects

This is not a grouped project and hence this section is not applicable.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

Yes

No

4 VERIFICATION FINDINGS

4.1 Project Details

The purpose of the project activity is to generate electricity based on renewable and clean energy source i.e., by utilizing the solar power potential available in the Negros Island of host country Philippines and to supply the same to meet the energy demand in host country. The technology involved in the project is installation of Photovoltaic panels to convert solar energy into electricity. The implementation of project and continuous operation was verified during onsite visit and the confirmation towards VCS standard, Program guideline, CDM VVS requirements and associated guidelines is provided below in tabular manner.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	<p>The onsite verification visit yielded the conclusion that the project was executed in accordance with the specifications outlined in the registered VCS PD and the approved monitoring plan. Throughout the present monitoring phase, it has been noted that no unanticipated incident or occurrence has transpired that could potentially influence the functioning of the project undertaking. The project has been in a state of continuous operation, with only scheduled maintenance being carried out in accordance with the manufacturer's specifications. This adherence to the manufacturer's guidelines is deemed acceptable by the assessment team.</p> <p>The assessment team verifies the project location by physical site visit and conducting an interview with the project proponent (PP) and analyzing a monitoring report and verified the accuracy of the information provided in the registered project documentation by checking the geographical coordinates of both project sites have been verified and are presented below:</p> <p>The La Carlota 32MW Solar Power Plant</p> <p>The geographical coordinates encompass a range of East Longitude between 122° 56' 5" and 122° 56' 25", and a latitude of 10° 25' 40"</p> <p>The Manapla 48MW Solar Power Plant.</p> <p>The facility is situated at a geographical coordinate of 10.9° North Latitude and 123.2° East Longitude. The dates for the construction and commissioning of the solar plant have been officially confirmed as follows:</p> <p>Technical Specifications of the Project equipment's /Ref-2/ verified and presented as below:</p>

PV Modules specifications	La Carlota (32 MW)		Manapla (48 MW)	
Module Model	Conergy PH 260P	Conergy PE 265P	Conergy PE 275M	Conergy PE 270M
Module type	Framed	Framed	Framed	Framed
Nominal output capacity	260W	265W	275W	270W
Unit Nom. Power capacity	260 Wp	265 Wp	275 Wp	270 Wp
Number of PV modules	123,096 (Phase 1 18MW: 69,240 modules Phase 2 14MW: 53,856 modules)	92,352	34,632	52,056
Total nominal Power Output	Phase 1: 18,002 kWp Phase 2: 14,003 kWp	24,473 kWp	9,524 kWp	14,055 kWp
No. of cells	60			
Cell type	Polycrystalline cell, 3-busbar technology			
Maximum	5,400Pa			

Based on the site visit and information gathered it is confirmed that the project is implemented and monitored as per the registered PDD and monitoring plan.

During said monitoring period it was noted that the project encountered a few breakdowns due to several reasons and one of them is natural i.e., typhoon. These events are found correctly recorded and suitably demonstrated in the breakdown history list /Ref-31/, which is also provided in the monitoring report Appendix 2 with estimated losses during each breakdown event for transparency purpose.

Generated renewable energy at both plant locations is exported to the grid through NGCP substation located near to plant locations. These stations were visited to verify the metering points and meter numbers as these are considered as revenue meters.

Double counting and participation under other GHG programs

The response should include:

- Based on the scanning of GHG programs i.e. Gold Standard, UNFCCC CDM and Global Carbon Council (GCC) it is confirmed that the project is neither registered nor seeking registration to any other GHG programs apart from the VCS..
- Project has clearly stated in the Monitoring Report Section 1.9 that, project will not be seeking registration under any GHG programs.

	<ul style="list-style-type: none"> • There is no rejection of project under any GHG program. 								
<p>No double claiming with emissions trading programs or binding emission limits</p>	<p>Project has confirmed in the Monitoring report Section 1.10 that the project is no intended to claim any credits under and emissions trading programs or binding emission limits.</p>								
<p>No double claiming with other forms of environmental credit</p>	<p>The project activity has not sought, received, or is planning to receive credit from another GHG-related environmental credit system. This was assessed through a scan of various environmental credits platforms i.e., IFRS, REC etc. and confirmed that there is no evidence noted that the said project is seeking such credits.</p>								
<p>Supply chain (scope 3) emissions double claiming</p>	<p>It is confirmed that the project proponent(s) or authorized representative is a buyer or seller of a product whose emissions footprint is not changed by the project activities.</p>								
<p>Sustainable development contributions</p>	<p>Verifier assessed the information provided by PP in the monitoring report section 1.11 and Table 1 and understood that the project has demonstrated the contribution towards sustainable development using United Nations Sustainable development goals and corresponding Indicators which are applicable to the project activity. A tabular description shows that Project contributes to three SDG indicators i.e., 7.2.1, 8.5.2 & 13.2. The contribution towards SDG indicator is assessed and Verification opinion is presented in the below table.</p> <table border="1" data-bbox="526 1306 1455 1894"> <thead> <tr> <th data-bbox="526 1306 610 1430">SDG Target</th> <th data-bbox="610 1306 781 1430">SDG Indicator</th> <th data-bbox="781 1306 1045 1430">Current Project Contributions as described by PP</th> <th data-bbox="1045 1306 1455 1430">Verification opinion</th> </tr> </thead> <tbody> <tr> <td data-bbox="526 1430 610 1894">7.2</td> <td data-bbox="610 1430 781 1894">7.2.1: Renewable energy share in the total final energy consumption</td> <td data-bbox="781 1430 1045 1894">The project was able to supply the Philippines (Visayas) power grid with 303,598 MWh of clean & green electricity during the reported period by utilizing solar energy. It helps to</td> <td data-bbox="1045 1430 1455 1894">Yes, This Sustainable Development indicator is applicable to the project activity as the project is generating Solar Energy and thus help host country increase the share of renewable energy in the total energy consumption. During monitoring period of 26th April 2020 – 25th May 2023 project has generated 303,598</td> </tr> </tbody> </table>	SDG Target	SDG Indicator	Current Project Contributions as described by PP	Verification opinion	7.2	7.2.1: Renewable energy share in the total final energy consumption	The project was able to supply the Philippines (Visayas) power grid with 303,598 MWh of clean & green electricity during the reported period by utilizing solar energy. It helps to	Yes, This Sustainable Development indicator is applicable to the project activity as the project is generating Solar Energy and thus help host country increase the share of renewable energy in the total energy consumption. During monitoring period of 26th April 2020 – 25 th May 2023 project has generated 303,598
SDG Target	SDG Indicator	Current Project Contributions as described by PP	Verification opinion						
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		<p>increase the renewable energy share in the national energy mix.</p>	<p>MWh of renewable energy and exported to the Philippines National Grid through NGCP. This is verifiable through the electricity invoices /Ref-11/ and meter readings during onsite verification visits.</p>
	<p>8.5</p> <p>8.5.2: Unemployment rate, by sex, age and persons with disability</p>	<p>The project has created following jobs related to operation and maintenance:</p> <ul style="list-style-type: none"> ▪ Direct hires ---8 male & 4 female ▪ Security Personnel --- 44 male <p>Other Indirect Hires --- 41 male & 3 female</p>	<p>This SDG indicator is promoting activities / business processes that help in reducing / controlling the rate of unemployment in the host country. It is demonstrated by PP that Project creates several job opportunities (direct / indirect to male and females in the project area.</p> <p>The contribution is assessed through employment records for Direct and Security staff, and it is found that the project has employed 12 direct employees for operation /Ref-32/ of the project as well as 44 security personnel to ensure the project security. Apart from this direct staffing project engages several contractors for maintenance of the project i.e., Grass cutting, Cleaning of Panels, periodic technical maintenance of Solar power plant and troubleshooting etc. where approximately 41 contractual staff is working for the project.</p> <p>Based on the above verification during site visit it is confirmed that the project is contributing to this identified SDG indicator and the contribution is real.</p>
	<p>13.0</p>	<p>Tonnes of greenhouse reduced</p> <p>The project has reduced 168,023</p>	<p>Since the project is renewable energy generation project</p>

<p>gas emissions avoided or removed.</p>	<p>tCO₂ through the delivery of 303,598 MWh of renewable energy that in the absence of the project would have been generated by other grid-connected including fossil fuel-based power plants.</p>	<p>utilizing Solar energy, it is contributing to the reduction in greenhouse gas emissions due to the fossil fuel consumption that would have been occurred in absence of this project. And this is the baseline identified at the time of registration as per approved methodology ACM 0002.</p> <p>The Emission reductions achieved during monitoring period 26th April 2020 – 25th May 2023 are calculated as 168,023 tCO₂e using formulae presented in the registered PDD as well as Approved Methodology ACM 0002. The calculation of emission reductions achieved during this monitoring period is presented transparently in the ER Spreadsheet /Ref- 8 & 9/ and it is found to be based on the real monitored electricity generation units obtained from the invoices/Ref-11/. Thus, it is concluded that the project is contributing towards sustainable development in the host country.</p>
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Apart from above contributions PP has explained additional contributions as listed below.

- The project proponent is contributing to the local government units (LGUs) by paying taxes, thereby generating supplementary local income. The surplus income can be allocated by the Local Government Unit (LGU) /Ref-15&16/ to finance a wider range of projects that are advantageous to the local community.
- The implementation of renewable energy projects facilitated the establishment of fundamental infrastructure such as road networks and communication systems connecting nearby urban areas. Consequently, the local population experienced an enhancement in their quality of life.

Additional information relevant to the project	<ul style="list-style-type: none"> • <i>NIL</i>
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4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

BVIPL verifier during onsite verification visit exclusively reviewed the changes in the Project Activity implementation and results of ongoing communication with identified stakeholders (relevant stakeholders) and it was noted that there are no comments from stakeholders received during monitoring period covered during this verification, and hence there is no change applied to the project description document since last verification.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The Stakeholder identification done at the time Validation is found to be the same at the time of this verification and hence no impact to the stakeholder identification is noted.
Legal or customary tenure/access rights	Not Applicable as the Project is the Gated and the land and owned by the PP and exclusively used for the project activity.
Stakeholder diversity and changes over time	There is no change to Stakeholder diversity is noted over a period of time and hence this is not applicable during this this monitoring period.
Expected changes in well-being	No changes are expected in Well-being of the stakeholders.
Location of stakeholders	No change to the location of stakeholder noted duding this verification
Location of resources	<p>Project Resources are located strategically and are conveniently used for engagement with the relevant stakeholders periodically. This is demonstrated well through several stakeholder interactions during reporting period.</p> <p>Several Awareness sessions on Solar Power technology and other relevant topics are planned and implemented as a part of PP’s Corporate Social responsibility events and the records of such events were shared by PP during onsite visit /Ref-17/.</p>

4.2.2 Stakeholder Consultation and Ongoing Communication

PP has established and implemented ongoing stakeholder consultation process in order to ensure that relevant stakeholders are engaged through various events as part of PP's corporate social responsibility and sustainability program and stakeholders grievances are captured and addressed effectively. Verifier performed necessary due diligence to confirm that the process is effective and there is no stakeholder is facing inconvenience due to the implementation of this project. The result of verification is described in the following table with the evidences gathered during onsite verification to confirm that the ongoing Stakeholder consultation and engagement is appropriate and effective.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	<p>PP is conducting ongoing awareness sessions to the neighboring community and schools to ensure that their understanding towards Soar Power and renewable energy and its benefits is enhanced. PP also conducts similar awareness programs on Health, safety and environmental sustainability.</p> <p>Supported community during COVID period in many ways and helped community to fight with COVID 19 pandemic by providing necessary supplies i.e., Food, Masks, Sanitizer and other daily needs.</p> <p>Apart from this PP also donated the Solar Pannels to schools wherever it is needed.</p> <p>Implementation of Agrovoltaic program where vegetables, fruits are grown on the available land between solar panels, and these are sold to local community at low cost. - Ongoing</p> <p>Completion of 8000 Fruit bearing plant and equal number of coffee saplings for 3 years i.e. 2018 – 2021. – Completed</p> <p>Contribution to LGU and participation in the donation drive.</p> <p>PP has established a suitable grievance monitoring process, and it is found implemented well at both project sites i.e., LA Carlota and Manapla. Complaint / grievance books are kept at these sites. However, there is no complaint or concerns found reported so far at both project sites.</p>
Date(s) of stakeholder consultation	On going, there are several Stakeholder consultations / engagements were arranged during entire monitoring period i.e., 26th April 2020 – 25 th May 2023. Hence no specific date to be mentioned here.

Communication of monitored results	NA
Consultation records	<i>Power point Presentations and Photographs are maintained as records of consultation process Verified and found satisfactory.</i>
Stakeholder input	<i>NA- There are no significant inputs from Stakeholders observed which are impacting the project Design and project design documents.</i>

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Not Applicable as the Land is owned by the project Participant and hence this is not applicable
Outcome of FPIC discussion	<i>Not applicable at the time of verification.</i>

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	As mentioned above PP has established and implemented relevant grievance process to obtained stakeholders concerns / grievances and address them in systematic manner. There are no grievances found received during entire monitoring period. Grievance registers kept at both project sites were verified to confirm this and found correct.
Grievance redress procedure	No grievance reported during entire monitoring period and hence there is no Grievance redress process is initiated by the PP.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
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<p>There are no public comments received during entire monitoring period neither on the VCS project page nor in public.</p>	<p>Not Applicable</p>	<p>Not Applicable</p>
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4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
<p>Risks to stakeholder participation</p>	<p>Since PP has not provided any formal statement in the Monitoring report on the applicability of “risk to local stakeholders and environment”, Verifier seek clarification through CL-07. In response to the CL PP responded that, this section is not applicable as PP has not performed any risk Assessment and mitigation measures as the project activity involves generation of renewable energy using solar energy and this does not pose any Social, Environmental and financial risks to the stakeholders.</p> <p>With this background, it is concluded that the PP’s decision for not performing risk assessment is correct.</p> <p>Although there is no need for Risk assessment, PP has provided information on safeguard mechanism confirmed through IEE study at the time of project construction, where impacts to the environment were assessed and mitigation measures are planned to avoid any major concerns. Safeguard mechanism has been explained in detailed in the monitoring report section 2.1 “No Net Harm”, which is aligned to the IEE Study and implementation of mitigation measures are found satisfactory and thus there is no violation or significant impacts observed during site visit.</p>
<p>Working conditions</p>	<p><i>Based on</i> the information gathered during onsite verification it was noted that PP has provided safe and conducive working conditions where employees and persons working on behalf of organization are feeling safe. This is confirmed through site walk around and noted that all relevant safety measures are implemented and practiced ensuring installation as well humane safety and wellbeing.</p>
<p>Safety of women and girls</p>	<p>Safety of Women/Girls is ensured, and it is noted that several women staff are working at the plant site for various tasks including Administration, operation and maintenance. Work culture is found good and it is observed that respect towards women is ensured.</p>

<p>Safety of minority and marginalized groups, including children</p>	<p>PP has established adequate controls from HR perspective where harassment, bullying and child labor is prohibited. These policies are strictly implemented by the PP at corporate level and these policies are followed at both sites effectively.</p>
<p>Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)</p>	<p>PP has established and implemented relevant mitigation measures to avoid any environmental harm by the operation and maintenance of the project activity. Controls towards such measures are demonstrated well through policy, procedures and physical implementation.</p> <p>During on site verification to both project sites it is confirmed that</p> <ul style="list-style-type: none"> - There is no air emissions are happening in normal operations, however the air emissions while transportation activities are controlled. PP has used water sprinklers to avoid such air pollution. Also it is noted that PP is planting trees and increasing vegetation cover to avoid such dust pollution. - Water consumption and discharge of wastewater – Project only generates sewage from toilets and it is collected in the septic tanks for treatment and unwanted discharge to land and water bodies are mitigated. PP has installed rainwater harvesting system, and using such water for the garden and other recreational and domestic purposes. - Release of hazardous waste / substances – PP has established and implemented effective procedure for waste management and this is demonstrated well, hazardous waste collected from project is disposed as per regulatory requirements.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
<p>Discrimination and sexual harassment</p>	<p>PP has established and implemented relevant policies to ensure that there is no description and sexual harassment, the policy is communicated and informed to the employees at all levels and it is seen that the awareness level is found to be satisfactory.</p> <p>It is also noted that there is a suitable mechanism available for speak up to report any harassment issues to the management without affecting the person.</p>

	<p>Based on the verification and interview with relevant stakeholders during Verification site visit it was noted that project has established and implemented suitable measures to create a workplace that is safe, inclusive, and respectful for all employees, helping to prevent and address issues of discrimination and sexual harassment effectively.</p>
<p>Management experience</p>	<p>Management is concerned about such issues and provides suitable attention to such matters by implementing several campaigns, awareness sessions.</p>
<p>Gender equity in labor and work</p>	<p>Gender equity in labor and work refers to ensuring that individuals of all genders have equal opportunities, rights, and treatment in the workplace. It involves creating an inclusive and fair environment where gender does not determine one's career opportunities, pay, or treatment.</p> <p>According to this PP has established and implemented a policy to provide equal opportunity to all genders without discrimination. During verification it is observed that women's and men's are working at the different positions.</p> <p>Following Legal Requirements are applicable in the host country and PP is ensuring ongoing compliance to these requirements.</p> <ol style="list-style-type: none"> 1. Anti-Sexual Harassment Act of 1995 (Republic Act No. 7877): <ul style="list-style-type: none"> • This law defines sexual harassment in the workplace and sets forth the responsibilities of employers in preventing and addressing sexual harassment. It requires employers to adopt measures to prevent and respond to such cases and it is observed that PP has implemented a policy to ensure that there is no sexual harassment in the organization and an adequate awareness to this policy at all level is ensured for the effectiveness. 2. Magna Carta of Women (Republic Act No. 9710): <ul style="list-style-type: none"> • This landmark law promotes gender equality and women's empowerment in various sectors, including the workplace. • It prohibits discrimination in employment based on gender and mandates equal pay for equal work. • The law also promotes the protection of women's rights, such as maternity leave, and requires businesses to implement gender-responsive and gender-sensitive policies and programs. <p>PP has created work culture where there is no gender inequality is tolerated and hence it is found complying</p> 3. Equal Pay for Equal Work Law (Republic Act No. 11210): <ul style="list-style-type: none"> • This law, also known as the "105-Day Expanded Maternity Leave Law," provides extended maternity leave for female employees. • It ensures that female employees are not discriminated against due to pregnancy or maternity-related issues, including equal pay for equal work. 4. Labor Code of the Philippines (Presidential Decree No. 442): <ul style="list-style-type: none"> • The Labor Code contains provisions related to equal employment opportunities, non-discrimination, and labor standards. • It prohibits discrimination in employment on the basis of sex, and it provides for safeguards against child labor. 5. Rules Implementing the Labor Code (Department Order No. 18-A, Series of 2011):

	<ul style="list-style-type: none"> This Department Order contains guidelines and regulations related to the Labor Code, ensuring compliance with labor standards, including gender equity and non-discrimination. Suitable policies are established and cascaded to all in the organization through HR department and there is no violation observed.
<p>Human trafficking, forced labor, and child labor</p>	<p>There is no human trafficking and forced labour is involved in the project activities and PP has ensured that there is continuous compliance with following legal requirements.</p> <p>The Philippines has legal requirements and regulations in place to combat human trafficking, forced labor, and child labor. Key legislation related to these issues includes:</p> <ol style="list-style-type: none"> Anti-Trafficking in Persons Act of 2003 (Republic Act No. 9208): <ul style="list-style-type: none"> This law criminalizes human trafficking, defines different forms of trafficking, and prescribes penalties for traffickers. It establishes the Inter-Agency Council Against Trafficking (IACAT), responsible for coordinating and monitoring anti-trafficking efforts. Special Protection of Children Against Child Abuse, Exploitation, and Discrimination Act (Republic Act No. 7610): <ul style="list-style-type: none"> This law focuses on protecting children from abuse, exploitation, and discrimination, including child labor. It sets forth provisions related to the employment and working conditions of children, defining age limits and restrictions for hazardous work. Labor Code of the Philippines (Presidential Decree No. 442): <ul style="list-style-type: none"> The Labor Code contains provisions on child labor and employment standards. It specifies the minimum age for employment and regulates the conditions of work for children, including restrictions on hazardous occupations. Expanded Anti-Trafficking in Persons Act of 2012 (Republic Act No. 10364): <ul style="list-style-type: none"> This act further strengthens the fight against human trafficking by expanding the definition of trafficking offenses and increasing penalties for traffickers. It also places a greater focus on victim protection and assistance. Special Program for Employment of Students (Republic Act No. 9547): <ul style="list-style-type: none"> This law provides opportunities for students to gain work experience during school breaks while ensuring that these programs do not lead to child labor. Rules and Regulations Implementing the Labor Code (Department Order No. 4, Series of 1999): <ul style="list-style-type: none"> This Department Order contains specific provisions regarding child labor and the minimum employable age in various industries. Rules and Regulations on Labor Laws Compliance System (Department Order No. 131-13): <ul style="list-style-type: none"> This order outlines the Labor Laws Compliance System, which includes compliance with laws related to child labor and other labor standards. Republic Act No. 9231 (An Act Providing for the Elimination of the Worst Forms of Child Labor and Affording Stronger Protection for the Working Child): <ul style="list-style-type: none"> This law focuses on eliminating the worst forms of child labor, including forced and hazardous work, and increasing protection for working children.

	<p>9. Republic Act No. 9775 (The Anti-Child Pornography Act of 2009):</p> <ul style="list-style-type: none"> This law criminalizes child pornography, a form of child exploitation and abuse. <p>It's important to note that the Philippines takes a strong stance against human trafficking, forced labor, and child labor. The government, along with various agencies and organizations, works to enforce these laws, raise awareness, and protect the rights of vulnerable individuals, especially children. Compliance with these legal requirements is crucial for individuals, businesses, and organizations operating in the Philippines to ensure the protection of labor rights and the prevention of exploitative practices, and in line with this requirement PP has taken suitable actions to ensure continual compliance in the organization.</p>
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4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	<p>Host country Philippines has established a specific local legal requirement i.e., Human Rights Act of 2009 (Republic Act No. 9745):</p> <ul style="list-style-type: none"> This act provides for the protection of human rights and the creation of the Commission on Human Rights (CHR), which is responsible for monitoring and investigating human rights violations. <p>PP has to demonstrate compliance towards this requirement through a policy and necessary implementation of work culture where human rights are taken care and high importance is provided. PP has established a policy governance where human right is one of the central pillars and it is ensure that there is no violation to this requirement.</p> <p>There is no human right violation observed during the monitoring period.</p>

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	<p>This is not applicable as the solar project do not affect and indigenous peoples and cultural heritage issues.</p>

4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Disputes over rights to territories and resources	<p>The project is implemented in 2018 and since then there is no issue of land / property rights reported and hence found satisfactory,</p> <p>The Project site is the gated site and property rights are with PP, and hence there is no concerns observed in this area.</p>
Respect for property rights	<i>No Concerns observed.</i>

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	<p>Since the sole property rights are with the PP and hence there is no sharing of benefits is required.</p> <p>However PP contributes to the Local government units (LGU) /Ref-15 &16/ in the form of tax / additional income to local administration and thus indirectly contributes to the developmental projects for community.</p>
Benefit sharing during the monitoring period	<i>LGU Taxes.</i>

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Project generated solar power using photovoltaic Pannels and thus there is no harm to the biodiversity and ecosystem. PP has utilized the space between solar panels to grow vegetables, fruits and ground nut, thus it is maintaining the soil property.
Soil degradation and soil erosion	This is not possible and PP has taken necessary measure to avoid the soil degradation or soil erosion, Agri voltaic system is implemented to avoid soil degradation and soil erosion and under this PP has grown vegetables, fruits and groundnuts.
Water consumption and stress	Due to the nature of the project activity there is no high consumption of water involved and hence there is no possibility of water stress situation.

Usage of fertilizers	Due to the nature of project there is no usage of fertilizers involved in the project., hence the impact is nil and not applicable
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4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project sites are located in the area where there is no threat to the rare, threatened and endangered species, hence it is concluded that project is not a risk to the rare, threatened and endangered species.
...	<p>This is crosschecked with the available information on website.</p> <ul style="list-style-type: none"> ▪ <i>Philippine Red List - of threatened wild fauna</i> (https://www.biodiversity.ph/wp-content/uploads/2020/08/PRLC-Book-vertebrates.pdf) /Ref-33/

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
No Species introduced by the project	Not Applicable as this is the Renewable energy project.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
No Impact by the project activity	Not Applicable as this is the Renewable energy project.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Not Applicable as this is the Renewable energy project.

4.3 Accuracy of Reduction and Removal Calculations

Based on the review of monitoring report and Registered PDD it was noted that PP has adopted CDM Approved Methodology ACM 0002, Grid-connected electricity generation from renewable sources (Ver 17.0). PP has demonstrated that Baseline emissions, Emission reductions are calculated using specified formulae from the applied approved methodology. The verifier verified the approach of calculation presented in the Monitoring report section 5, and the conclusion of verification is provided as below.

A. Baseline emissions:

Emissions for a given year are calculated by multiplying the energy baseline (EB) with the regional grid emission factor (EF)

$$BE_y = EGP_{J,y} \times EF_{grid,CM,y}$$

Where,

BE_y = Baseline Emissions in year y; tCO₂

$EGP_{J,y}$ = Quantity of net electricity generation supplied by the project solar power) plant/unit to the grid in year y

$EF_{grid, CM, y}$ = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)

Ex-ante parameters:

The baseline emission factors are taken ex-ante in line with the registered VCS PD as well as cross checked with section validation report and found correct. Combined margin CO₂ emission factor of State grid of Philippines ($EF_{grid,CM,y}$) is equal to 0.5535 tCO₂/MWh. The calculation approach was in line with the VCS PD.

Values are as follows:

$$EF_{grid,OM,y} = 0.6032 \text{ tCO}_2/\text{MWh}$$

$$EF_{grid,BM,y} = 0.4044 \text{ tCO}_2/\text{MWh}$$

$$EF_{grid,CM,y} = 0.5535 \text{ tCO}_2/\text{MWh}$$

$EG_{m,y}$ = Net electricity generated by power plant/unit m in year y in MWh. This data fixed ex ante and provided by Philippines DoE for calculation of grid emission factor.

$EFCO_{2,m,i,y}$ = CO₂ emission factor of fuel type I used in power unit m in year y (tCO₂/GJ). This data fixed ex ante and provided by Philippines DoE for calculation of grid emission factor.

$\eta_{m,y}$ = Average net energy conversion efficiency of power unit m in year y. This data fixed ex ante and provided by Philippines DoE for calculation of grid emission factor.

B. Emission Reductions:

Ex-post parameter:

As per the registered monitoring plan and requirement of the registered methodology the parameter EGfacility,y i.e. “Quantity of net electricity generation supplied by the project (wind or solar) plant/unit to the grid in year y needs to be monitored. Net electricity generated and supplied by the project is (solar plant to the grid = electricity export to the grid - electricity import from the grid which is 303,598 MWh. The verification team checked the entire monthly JMR reports for the net electricity generated & supplied to the grid and crosschecked the same with the invoices raised by PP to the state Visayas Board for the monitoring period. All relevant monitoring parameters have been verified with regard to the appropriateness of the applied measurement/determination method, the correctness of the values applied for ER calculation, the accuracy, and applied QA/QC measures.

Baseline emission factor is calculated as combined margin, consisting of a combination of operating margin (OM) and build margin (BM) factors.

BE_y baseline emissions, tCO₂e

$$\begin{aligned} BE_y &= 303,598 \text{ MWh} \times 0.5535 \text{ tCO}_2\text{e/MWh} \\ &= 168,023 \text{ tCO}_2\text{e (round down values)} \end{aligned}$$

As per para 37 of ACM0002 - Version 17.0, all renewable energy power generation project activities, emissions due to the use of fossil fuels for the backup generator can be neglected. As the project activity involved wind & solar power project emissions are taken as zero.

Leakage: As per para 60 of ACM0002 - Version 17.0, Leakage emissions are not considered for the project activity.

Hence, ER_y= BE_y

The verification team confirms that the monitoring has been carried out in accordance with the monitoring plan contained in the registered V.

4.4 Quality of Evidence to Determine Reductions and Removals

An electronic tri-vector bi-directional energy meter with an accuracy class of IEC 687, 0.2s (main and check meters) are being used to measure the energy. These meters can measure both energy that is exported and energy that is imported. A main set of meters and a secondary verification set are put in place to figure out how much net energy the project is exporting to the grid at the interconnection point. With the electricity meter that the Philippine Electricity Market Corporation (PEMC) uses for monitoring the export are subject to the Joint Meter Reading (JMR) process by which finalized electricity generation statement are made and these values are transferred to the official invoices (legal document to confirm the total Energy export to the grid).

At all times, the meters are being monitored, and at the end of each month, joint / collaborative meter reading protocols (JMR) are used to get a total reading. The Philippine Electricity Market Corporation (PEMC) oversees all energy meters. Every year, the PEMC's meter testing division calibrates these meters in order to ensure accuracy in monitoring and reporting of energy generation and export and import. Representatives from the O&M contractor/investor and PEMC officials are both involved in this process. It is the goal to make sure that the meters are working within acceptable limits.

The monitoring meters' calibration details were checked by comparing them to the calibration certificates that PP provided to Verification team for the entire monitoring period, which was from 26th April 2020 to 25th May 2023 **/Ref-10/**. It is observed that PP has established annual frequency for the calibration of the energy meters, and this is found in accordance with the registered PDD and local regulation. The calibration certificates **/Ref-10/** provided by PP found adhering to the established frequency and the detail of calibration is provided in below tables. During Site visit it was confirmed that the Meters installed are showing correct ID i.e., serial numbers and accuracy levels i.e., 0.2s.

There were no errors in capturing the energy generation monitored using these meters during entire monitoring period, however there was one CAR reported during onsite verification where discrepancy in electricity generation values noted for La Carlota Plant, since this discrepancy is observed only in the Emission reduction spreadsheet, the CAR was closed after PP provided the correct ER spreadsheet which is in accordance with the Electricity invoices received by PP from PEMC. Verifier verified the Energy generation data from SCADA, Main Meter and check meter thoroughly applying suitable sample size and it is confirmed that the presented data is found accurate.

La Carlota 32MW Solar Power Plant

Meter Type	Meter Serial Number	Make	Accuracy Class	Calibration Date
Main Meter	153475354	LANDIS & GYR	0.2	15-February-2021 22-February-2022 25-February-2023
Check Meter	15882036	ELSTER	0.2	15-February-2021 22-February-2022 25-February-2023

Manapla 48MW Solar Power Plant

Meter Type	Meter Serial Number	Make	Accuracy Class	Calibration Date
Main Meter	153475770	LANDIS & GYR	0.2	11-February-2021 12-February-2022 16-February-2023
Check Meter	15882102	ELSTER	0.2	11-February-2021 12-February-2022 16-February-2023

4.5 Non-Permanence Risk Analysis

This section is not applicable as this is not the forestry project.

5 VERIFICATION OPINION

5.1 Verification Summary

Based on the overall verification performed by Bureau Veritas India Pvt Ltd (BVIPL), it is confirmed that,

- The GHG statements made by Project proponent in the given monitoring report is the sole responsibility of the project proponent and Bureau Veritas India Pvt. Ltd. (BVIPL) is not involved in making these statements.
- Further it is confirmed that the project implementation, Monitoring and emission reduction calculations as well as GHG statement made by project proponent in the latest version of monitoring report are verified by BVIPL and found in accordance with the applied verification criteria for projects and their GHG emission reductions set out in the VCS version 4.
- It is confirmed that during this monitoring period project proponent has not applied any modifications to the project design or to the quantification of emission reductions.
- Bureau Veritas India Pvt. Ltd. (BVIPL) herewith confirms that the verification of Negros Island Solar Power Inc. (VCS 1735) was conducted in accordance with ISO 14064-3:2019 /Ref -34/.

5.2 Verification Conclusion

Bureau Veritas Certification has performed the 3rd verification of the Negros Island Solar Power Inc., VCS Project Reference Number 1735, which is in Negros Island of host country Philippines, the detailed addresses are mentioned below.

- The City of La Carlota is in the southwest part of Central Negros Occidental.
- The Municipality of Manapla, which is approximately 44.7 kilometers away from the city of Bacolod,

Project applied CDM Approved methodology of ACM0002, Version 17.0. The verification was performed based on the requirements set by the VCS Standard as well as its guidance, rules, activity requirements, CDM, and relevant guidance provided by the CMP and the CDM Executive Board.

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

The management of PP is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions of the project on the basis set out within the monitoring plan contained in the PDD. The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of GHG emission reductions from the project, is the responsibility of the management of the project.

Bureau Veritas Certification has verified the project Monitoring Report version 2 dated 02/10/2023, for the reporting period as indicated below. Bureau Veritas Certification confirms that the project is implemented as described in the validated and registered project design documents. Installed equipment essential for generating emission reductions runs reliably and is calibrated appropriately. The monitoring system is in place, and the project is generating GHG emission reductions as a VCS project.

Bureau Veritas Certification can confirm that the GHG emission reductions are calculated without material misstatements. Our opinion relates to the projects' GHG emissions and resulting GHG emission reductions reported and related to the validated and registered project baseline, the approved monitoring plan, and its associated documents.

Based on the evidence and information that are considered necessary to guarantee that GHG emission reductions are appropriately calculated, Bureau Veritas Certification confirms the following statement:

Verification period: From [26th April 2020] to [25th May 2023]

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

For projects that are not required to assess permanence risk, use the following table:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
26-April-2020 – 31-December-2020	40,183	0	0	40,183	0	40,183
01-January-2021 – 31-December-2021	52,165	0	0	52,165	0	52,165
01-January-2022 – 31-December-2022	50,549	0	0	50,549	0	50,549
01-January-2023 – 25-May-2023	25,126	0	0	25,126	0	25,126
Total	168,023	0	0	168,023	0	168,023

For projects required to assess permanence risk:

i) *Provide a conclusion on the following information:*

The non-permanence risk rating (%)	Not Applicable
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	Not Applicable
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	Not Applicable

ii) *Complete the table below: This section is not applicable*

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
DD-MMM-YYYY to 31-Dec-YYYY							
01-Jan-YYYY to 31-Dec-YYYY							
01-Jan-YYYY to DD-MMM-YYYY							
...							
Total							

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
26-April-2020 – 31-December-2020	45,232	40,183	11.2%	<p>It is observed that during entire monitoring period Emission reduction are lower than the estimated emission reductions at the time of Validation. There are several reasons attributed to this reduction and main reasons Verification team discussed and confirmed are,</p> <ol style="list-style-type: none"> 1. Environmental conditions – Several typhoons were observed during this monitoring period and due to this there are damages to the solar panel and restoration took some time. 2. Energy Demand is also a credible scenario where though plant was available however it is not possible to export the energy to grid (curtailment Outage and External Grid outage) 3. Maintenance / dust accumulation reduced the efficiency of panel. Sun Availability. <p>These scenarios are monitored by PP and a comprehensive list of non-generation durations and corresponding</p>
01-January-2021 – 31-December-2021	66,039	52,165	21.0%	
01-January-2022 – 31-December-2022	66,039	50,549	23.5%	
01-January-2023 – 25-May-2023	26,416	25,126	4.9%	
Total	203,726	168,023	17.5%	

				losses in energy generations are provided plant wise in the monitoring report Appendix 2 – Major downtime losses
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APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

There is no commercially Sensitive information is applicable during this monitoring period.

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>

APPENDIX 2: REFERENCED DURING VERIFICATION

No.	Author	Title	References to the document	Provider
1	NA	Commissioning certificates of the Solar PV Plants	Commissioning certificates	Project participant
2	NA	Technical Specifications for the Solar Pannels to confirm operational lifetime of the project activity from the manufacturer	Manufacturer technical specifications	Project participant
3	NA	Registered PD { https://registry.verra.org/app/projectDetail/VCS/1735 }	NA	Project participant
4	NA	VCD PD	Version 03, dated 10/02/2018	Project participant
5	NA	Final VCS validation report	Ver. 3 dated 12/02/2018	Project participant
6	NA	MR version 01	01/08/2023	Project participant
7	NA	MR version 02	02/10/2023	Project participant
8	NA	Emission reduction Spreadsheet version 01	ER sheet version 01 dated 01/08/2023	Project participant
9	NA	Emission reduction Spreadsheet version 02	ER sheet version 02 dated 02/10/2023	Project participant
10	NA	Calibration Certificates of energy Meters for the entire monitoring period	Calibration Certificates issued by NGCP	Project participant
11	NA	WESM TRANSACTION COVER SUMMARY – FINAL issued by Independent Electricity Market Operator (IEMOP) for the sampled Months during Monitoring Report 26 th April 2020 – 25 th May 2023.	Energy Generation and Export to Grid + import from Grid	IEMOP
12		Monthly statement- JMR for the complete monitoring period	Monthly statement of electricity export and Import	Project participant
13	NA	Power Purchase Agreements (PPA)	PPAs	Project Participant
14	NA	O & M Agreement	O & M Agreement	Project Participant
15	NA	Guide to Philippines Tax - Chapter XI “Local Taxes” -	Host Country Taxation system which is relevant to the Project	Website

		https://ntrc.gov.ph/images/Publications/guide-to-philippine-taxes-2016/local-taxes.pdf		
16		Money Max – 3 rd party website for providing information of Tax system of host country Philippines. (https://www.moneymax.ph/personal-finance/articles/tax-in-the-philippines#:~:text=The%20Philippines%20uses%20taxes%20to,while%20also%20discouraging%20their%20consumption)	Host Country Taxation system which is relevant to the Project	Money Max Website
17		Stakeholder consultation Summary Presentation for the entire Monitoring period.	Stakeholder engagement	PP
18		GROSS POWER GENERATION & CONSUMPTION SUMMARY (MONITORED DATA) Excel Spread sheet for both plants	Spreadsheet for monitoring Generation of Energy and consumption records	PP
19	NA	SCADA monitoring records for plant operations and controls and monitoring of the Power generation and durations when the plant is not operated / not producing energy.		PP
20	NA	Approved Methodology – ACM 002, Version 17		UNFCCC
21	NA	VCS Standard 4.5		VCS
22		Guideline on Application of Materiality in Verification, EB69 annex 6		UNFCCC
23		CDM Validation and Verification Standard for Project Activities version 3.0 UNFCCC EB 111 Annex 2		UNFCCC
24		CDM Project Standard for Project Activities version 3.0 UNFCCC EB 101 Annex 1		UNFCCC
25		CDM Project Cycle Procedures for Project Activities version 3.0 , UNFCCC EB 101 Annex 16		UNFCCC
26		Tool for baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation version 3.0 UNFCCC EB 96 Annex 5		UNFCCC
27		Guidelines for the reporting and validation of PLF's version 1		UNFCCC
28		Tool to determine the remaining lifetime of equipment Version 1		UNFCCC
29		International Accreditation Forum (IAF): Guidance on the Application of ISO/IEC Guide 62:1996: 'General Requirements for Bodies Operating Assessment and Certification/registration of Quality Systems		IAF

30		VCS Programme guideline v4.4		VCS
31		History of Major Downtime losses	To confirm the Breakdown and Energy losses during Monitoring period	PP
32		Employee Records for both Plants	To demonstrate SDG Compliance	PP
33		Philippines Red List for the Threatened/ Endangered Fauna (https://www.biodiversity.ph/wp-content/uploads/2020/08/PRLC-Book-vertebrates.pdf)	To confirm that there is no impact to threatened / Engangered species dur to project	Webasite
34		ISO 14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements		ISO

APPENDIX 3: VERIFICATION FINDINGS

CL	01	Section no.	Date : 09/09/2023
Description of Clarification			
<p>In section 1.11 of monitoring report, it is observed that sustainable development contributions made by the project are described and amongst them one contribution related to “Providing additional local income through the taxes that the project proponent will pay to the Local Government Units (LGU). This additional income can be used by the LGU to fund more locally beneficial projects. “, please clarify how this is verifiable through credible evidence.</p>			
Project proponent response			Date: 2/10/2023
<p>Please note that Philippines has legal requirement to pay LGU to the local municipalities to support the development of public infrastructure which is beneficial for local public. The sources of these TAX requirement is provided herewith for verification.</p> <p>The sources for the consideration of these taxes are listed as below.</p> <p>Moneymax.ph</p> <p>Local Taxes</p> <p>Tax guide</p>			
Documentation provided by project proponent			
<ul style="list-style-type: none"> - Guide to Philippines Tax – Chapter XI - Money Max – 3rd party website for providing information of Tax system of host country Philippines. 			
VVB assessment			Date: 6/10/2023
<p>Verifier has crosschecked the information provided by PP to confirm that the claims made in the Monitoring Report are justified and thus it is concluded that the sustainability benefits explained in the Monitoring report are real and credible.</p> <p>Based on the verification of supporting documents, reported CL is closed.</p>			

CL	02	Section no.	Date : 09/09/2023
Description of Clarification			
<p>Please provide supporting evidence for the stakeholders’ engagement / meetings conducted during monitoring period. During the onsite verification meeting it was informed that there are several corporate social responsibility events and community awareness engagements were done by the project with local communities. Why are these not referred in monitoring report section 2.2?</p>			
Project proponent response			Date: 2/10/2023
<p>The CSR activities included in the presentation deck are considered as the contributions from the PO to local communities. The section 2.2 is for the stakeholder engagement to gather their feedbacks and thereby the CSR activities are differed from these. Please refer Negros IslaSol.</p>			
Documentation provided by project proponent			
<p>Power point presentation for the Detailed history of the Stakeholder Consultation carried out during entire monitoring period.</p>			
VVB assessment			Date: 6/10/2023

The Document provided by the PP is found providing summary of the events arranged by PP to engage various stakeholders during monitoring period under the purview of this Verification.

The details are found conclusive and provides confidence that PP has adequately followed stakeholder consultation process and there are efforts to engage them by PP on various matters. Hence it is concluded that the stakeholder inclusivity is ensure by the PP. Based on the verification the CL is closed.

CL	03	Section no.		Date : 09/09/2023
Description of Clarification				
In section 2.1 of monitoring report, it is mentioned that PP has obtained Certifications towards ISO 14001:2015 and ISO 18001:2018 standards and compliance to No Net Harm requirements is linked to this, please share the copies of certificates				
Project proponent response				Date: 2/10/2023
The copies of certificates shared in the presentation deck in page 14. Please refer <u>Negros IslaSol</u> .				
Documentation provided by project proponent				
Power point presentation for demonstrating Stakeholder Consultation events completed during entire monitoring period. QMS Certificate No. 50501906 QM15 EMS Certificate No. 50501906 UM15 OHS Certificate No. 50501906 OHS18 Validity of Certificates – 01/05/2025				
VVB assessment				Date: 6/10/2023
ISO certificates are verified and found the scope of certification is specific i.e., “Solar Power Generation” and this provides confidence that all those safeguarding measures defined and demonstrated during Verification and explained in the latest monitoring report are audited by 3 rd party certification body. Found satisfactory and hence acceptable and the CL is closed.				

CL	04	Section no.		Date : 09/09/2023
Description of Clarification				
Please share Invoices for Export issued to PEMC by the PP.				
Project proponent response				Date: 2/10/2023
Invoices requested by Verifier has been provided for verification. Please note that the invoice covers both values i.e., import as well as export.				
Documentation provided by project proponent				
Invoices WESM TRANSACTION COVER SUMMARY – FINAL -for various months during monitoring period.				
VVB assessment				Date: 6/10/2023
Invoices submitted by PP were reviewed and tallied to the information provided in the Emission Reduction spreadsheet and found satisfactory, there are no errors detected in the sampled invoices and the data monitored and presented in the Spreadsheet. The CL is Closed.				

CL	05	Section no.		Date : 09/09/2023
Description of Clarification				
Please share Invoices for import of Electricity from Grid to project activity issued by PEMC to PP.				
Project proponent response				Date: 2/10/2023
Invoices requested by Verifier has been provided for verification. Please note that the invoice covers both values i.e., import as well as export.				
Documentation provided by project proponent				
Invoices WESM TRANSACTION COVER SUMMARY – FINAL -for various months during monitoring period.				
VVB assessment				Date: 6/10/2023
Invoices submitted by PP were reviewed and tallied to the information provided in the Emission Reduction spreadsheet and found satisfactory, there are no errors detected in the sampled invoices and the data monitored and presented in the Spreadsheet.				
The CL is Closed.				

CL	06	Section no.		Date : 09/09/2023
Description of Clarification				
Please Provide Meter calibration certificates for the entire monitoring Period.				
Project proponent response				Date: 2/10/2023
Calibration Certificates of Main and Check meters are provided for verification.				
Documentation provided by project proponent				
Calibration Certificates for the period of entire monitoring period i.e. 26 th April 2020 – 25 th May 2023.				
VVB assessment				Date: 6/10/2023
Calibration certificates issued by Metering Assets and Services Management Division , Visayas for all metering devices identified by PP in the Monitoring plan. All Calibration certificates are found valid and meeting the requirement of Verification Criteria.				

CL	07	Section no.		Date : 09/09/2023
Description of Clarification				
It is observed that PP has provided relevant information on No net harm due to the implementation of project and relevant safeguard measures are found established by the PP, however please clarify why “risk to local stakeholders and environment”, is not found explained in the monitoring report.				
Project proponent response				Date: 2/10/2023
Please note that the project implementation is involving Renewable energy plant i.e., Solar power project, which does not pose any negative impacts to the environment or risk to any stakeholders. Hence there is no risk assessment is done for this project.				
Documentation provided by project proponent				
NA				
VVB assessment				Date: 6/10/2023
PP’s response is found satisfactory and hence acceptable and CL is closed.				

CAR ID	01	Section no.	Emission Spread Sheet	Date: 09/09/2023
Description of CAR				
While Reviewing the Emission Reduction Spreadsheet against sampled invoices issued to PEMC for Export of electricity to Grid as well as PEMC invoices for Grid electricity Import, discrepancies observed in the quantity of electricity mentioned in the invoices and quantities recorded in the Emission reduction Spreadsheet for calculation of Baseline and Project emissions. This discrepancy was noted specifically for the LA CARLOTA SITE.				
Project participant response				Date: 02/10/2023
The revised spreadsheet is provided together with the revised MR for you review. Please refer				
<ul style="list-style-type: none"> - Revised Emission Reduction Spreadsheet - Revised Monitoring Report. 				
Documentation provided by project participant				
Revised Monitoring Report				
Revised Emission Reduction Spreadsheet				
DOE assessment				Date: 15/10/2023
PP has corrected the Emission Reduction spreadsheet to address the discrepancies identified, this further requires revising the Monitoring Report.				
Based on the revised documents CAR is closed.				

APPENDIX 4: CV / RESUME OF VERIFICATION TEAM

<p>Mr. Ram Desai</p>	<p>Bureau Veritas Certification, Brunei</p>	<p>Team Leader, Climate Change Lead Verifier, <i>Environmental Engineer with over all 13 years of experience in various industries related to Water & Waste water engineering design, installation & Commissioning, Integrated Facility Management for Environmental Services operations in various industries i.e Automotive, Pharmaceutical , IT & Electronics (With Clean Room). Management System Implementation and Maintenance, Green Building concept implementation, Lean Management Implementation, Water & Waste Water engineering Design & project Management, Project Environmental Compliance etc. for a construction company.</i> <i>He is the lead auditor for Environment management system, Quality management system and Occupational health and safety management system and his auditing experience spans for 3 year with BVCI & BVCS. He has undergone intensive training on Clean Development Mechanism and was trained as Lead Verifier for CDM in the year 2005 and working as a lead Verifier for validation and verification of CDM/VCS projects</i></p>
<p>Mr. Hong Linh Nguyen</p>	<p>Bureau Veritas Vietnam</p>	<p>Technical Reviewer, Climate change Lead Verifier: <i>He has graduated in Environmental Studies and had a Master Degree of Quality Management. He has undergone intensive training on Clean Development Mechanism. His working experience includes more than 7 years of auditing works in the field of Quality Management System and Environmental Management System. He has been involved in the validation / verification / technical review work of more than 30 GHG projects</i></p>