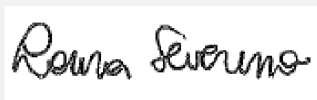
RENEWABLE ENERGY PROJECT BY LNB GROUP

Document prepared by RINA Services S.p.A (RINA)

Via Corsica 12, 16128 Genova, Italy. Tel + 390105385509, ghg.services@rina.org, www.rina.org

Report ID	2024_IQ_MD_152
Project title	Renewable Energy Project by LNB Group
Project ID	1418
Verification period	01-January-2022 to 30-March-2023 (Inclusive of both days)
Original date of issue	19-09-2024
Most recent date of issue	28-11-2024
Version	02Aa

VCS Standard Version	VCS Standard Version 4.7
Client	Infinite Environmental Solutions Limited Registered Address: 103, Sanmati Apartment, 42-B Sainath Colony, Tilak Nagar, Indore-452018 (Madhya Pradesh) INDIA Email: jimmy@infisolutions.org Website: www.infisolutions.org
Prepared by	RINA Services S.p.A (RINA)
Approved by	 Laura Severino (Authorized officer signing for the VVB) Decarb & Chain of Custody Product Management
Work carried out by	Team Leader, Technical Expert: Cyril Augustus Arokiasamy AMALORPAVANATHAN Verifier, Reporting person: Atin Kumar Pathak Verifier in training: Ramya Ramaswamy Observer: Lata Verma Observer: Ashish Kumar

Summary:

RINA has performed the verification of the emission reductions reported for the "Renewable Energy Project by LNB Group", corresponding to the monitoring period from 01 January 2022 to 30 March 2023 to review and determine the monitored reduction in GHG emissions have occurred as a result of the project activity.

The verification was conducted by means of document review, follow-up interviews and on-site inspection, and the resolution of outstanding issues. The review of the VCS monitoring report and the subsequent follow-up interviews and audit have provided RINA with sufficient evidence to determine the fulfilment of stated criteria.

The objective of the verification is to have an independent review ex post determination of the monitored reductions in GHG emission reductions, verification was conducted using RINA procedures in line with the requirements specified in the VCS Verification Report Template version 4.4 requirements, Verified Carbon Standard: VCS Standard version 4.7 dated 16 April 2024 (final version) /11/, Verified Carbon Standard: VCS Program Guide, version 4.4 dated 29 August 2023. and applying standard auditing techniques. The verification consisted of desk review, presential site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification.

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

This is the fifth verification assessment of "Renewable Energy Project by LNB" for the monitoring period of 01 January 2022 to 30 March 2023 (Inclusive of both days).

The GHG emission reductions were calculated on the basis of the approved CDM methodology ACM0002: "Grid-connected electricity generation from renewable sources" version 16.0 of 28 November 2014 and the monitoring plan included in the validated VCS PD version 03 of 25 March 2015.

During the verification process 09 Corrective Action Requests (CARs), 11 Clarifications Request (CL) were raised and properly addressed by project participant in Appendix 1.

In conclusion, it is RINA's opinion that the project activity "Renewable Energy Project by LNB Group" in India, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring CDM methodology ACM0002: "Grid-connected electricity generation from renewable sources" version 16.0. dated 28/11/2014. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, RINA is able to certify that the emission reductions from the project during the monitoring period 01 January 2022 to 30 March 2023 amount to 44,129 tCO2e.

CONTENTS

1 INTRODUCTION

1.1 Objective

The Infinite Environmental Solutions Limited has commissioned RINA Services S.p.A. (RINA), to undertake the verification of energy production efficiency of wind and solar power project entitled "Renewable Energy Project by LNB Group", VCS project ID 1418. The verification team has reviewed the GHG data collected for the monitoring period from 01-January-2022 to 30-March-2023 (Inclusive of both days). The main objective of the verification is to have an independent third-party assessment of monitoring report version 04 /01/ and the supporting documents to verify the compliance with laws, rules, guidelines and regulations set forth by the VCS. Specifically;

- The project's baseline is assessed against "ACM0002 methodology for "Grid-connected electricity generation from renewable sources", Version 16, Dated: 28 November 2014 /02/
- Tool 01 "Tool for the demonstration and assessment of additionality", Version 07.0, Dated: 23 November 2012 /12/
- Tool 07 "Tool to calculate the emission factor for an electricity system" Version 04.0, Dated: 04 October 2013 /13/
- VCS standard v4.7 dated 16-April-2024 /11/
- VCS program guide v4.4 dated 29-August-2023 /10/

Verification is a requirement for all VCS projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of verified carbon units (VCUs).

1.2 Scope and Criteria

The scope of the verification was the independent and objective review and ex-post determination of the monitored reductions in GHG emissions from "Renewable Energy Project by LNB Group" VCS project ID 1418. The verification of this project was based on the monitoring report and supporting documents submitted by the project proponent to the verification team. The documents were reviewed against the following guidance and protocols:

- VCS Program Guide (v4.*4*, dated 29-August-2023) /10/
- VCS Standard (v4.7, dated 16-April-2024) /11/
- VCS Program Definitions (v4.4, dated 29-August-2023) /15/
- VCS Registration & Issuance Process (v4.4, dated 4-October-2023) /14/
- VCS approved methodology AMC0002 (version 16.0, dated 28-November-2014) /02/

The verification scope is:

- to verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan;
- to evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- to verify that reported GHG emission data is sufficiently supported by evidence;
- to evaluate whether all the mitigation measures have been effectively put in place according to the monitoring plan and that all the sustainable development indicators have been correctly monitored.

Verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS Standard Version 4.7 requirements, which refer to CDM rules, in order to be certified.

UNFCCC criteria for CDM refer to Article 12 of the Kyoto Protocol, the CDM modalities and procedures, and the subsequent decisions by the CDM Executive Board.

The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design. The verification team has conducted a complete verification of all the information presented in the monitoring report and data monitored as presented in the emission reduction calculation spread sheet. There are no material errors, overestimation of ER, omission or misstatement.

1.3 Level of Assurance

RINA provides reasonable assurance that the “Renewable Energy Project by LNB Group” meets VCS criteria. To ensure complete transparency, any clarification or corrective actions raised have been included in the Appendix 2. The verification expresses a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.

As per VCS Standard Version 4.7 /11/ (paragraph 4.1.8-4), the threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions and/or removals shall be five percent for projects and one percent for large projects. The materiality of five percent is applicable to this project.

An audit has been performed on 18 September 2024 to 19 September 2024 and it is confirmed that the monitoring arrangements in the monitoring plan are feasible within the project design.

The data presented in the monitoring report were assessed by reviewing in detail project documentation, collection of monitored data, observation of established monitoring and reporting practices and assessment of the reliability of monitoring equipment. The implementation of the project activity was verified through pictures taken during the audit by RINA.

Therefore, it is RINA's opinion that the claimed emission reductions are free from material errors, omissions or misstatements, with reasonable level of assurance.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent RINA instructions, with reasonable level of assurance.

The technical review was performed by a technical reviewer(s) qualified in accordance with RINA's qualification scheme for VCS and CDM validation and verification.

The verification team and the technical reviewers consist of the following personnel.

Role/Qualification	Last Name	First Name	Country
VCS Team Leader – VCS Verifier – Technical Expert	Augustus	Cyril	India
Verifier, Reporting Person	Kumar Pathak	Atin	India
Verifier in Training	Ramaswamy	Ramya	India
Verifier in Training	Verma	Lata	India
Verifier in Training	Kumar	Ashish	India
Independent Technical Reviewer	DE LIMA Carvalho	Thaís	Brazil

1.4 Summary Description of the Project

Infinite Environmental Solutions Limited have commissioned RINA to carry out the verification and certification of emissions reductions reported for the registered "Renewable Energy Project by LNB Group" project in India, VCS registration reference number 1418, for the period of 01 January 2022 to 30 March 2023 (both dates included).

The "Renewable Energy Project by LNB Group" is located in different district of Rajasthan and Maharashtra as per the registered PD /03/ and MR version 04 /01/. This project involves the implementation of wind and solar power projects. The installed capacity of the project is 27.20 MW; which involve total of 18 Wind Turbines Generators (WTGs) were installed out of which 12 WTGs were located in Kolhapur,01 in Sangli districts of Maharashtra state and 5 WTGs were installed in Jaisalmer district of Rajasthan with total capacity of 22.20 MW and 01 solar power plant with total capacity of 5.00 MW located in Rajasthan. . The location of the project is confirmed on time of onsite audit.

By using renewable energy, the project seeks to lower greenhouse gas emissions and promote sustainable development. When the Commissioning Certificate /16/ were examined by the assessment team, they learned that the project's operations had been put into motion on 31 March 2013.

The project is carried out in accordance with the registered VCS PD's description. There have been no events during the current monitoring period that could change or depart from the requirements of the methodology.

A total of 45,172.20 MWh electricity was generated during the monitoring period of 01 January 2022 to 30 March 2023 (Inclusive of both days). 44,129 tCO2e of total GHG emission reductions or removals were produced during this monitoring period..

2 VERIFICATION PROCESS

The registered VCS project is undergoing fifth verification, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

The verification was conducted using RINA Services S.p.A procedures in accordance with the requirements specified in the VCS Standard version 4.7 /11/.

The on-site audit for this project was accomplished from 18/09/2024 to 19/09/2024 for assessing the project activity and stakeholder's consultation process. The verification for this project was performed by using RINA procedure in accordance with the requirements stated in the VCS standard 4.7 /11/.

The verification assessment consists of the following phases:

- Document review;
- Follow-up actions;
- Onsite audit and interviews
- The resolution of outstanding issues and
- Issuance of the final verification report.

The information provided by the project participants is assessed by applying the means of the verification specified in the VCS Standard v4.7 /11/.

The audit team began with a desk review, followed up by an on-site inspection as well as direct interview and discussion with the project proponent representatives followed by preparation of list of findings and draft verification report. The next stage is to evaluate the findings through direct discussion with the PPs and prepare the verification report.

2.2 Document Review

The VVB audit team checked the required documents and cross verified the same by discussing with PP during on-site visit. The auditing team has also cross verified the technical equipment with the proof documents provided by the PP. The following additional documentation, provided by project personnel in support of the aforementioned documents, was also reviewed by the audit team is in Appendix III of this report.

2.3 Interviews

The RINA verification team interviewed the concerned persons on-site to confirm the information provided by the PP and also resolved the issues found during the review of documents. The list of people interviewed are tabulated below:

Sr. No.	Date	Name and Role	Organization	Topic
1.	18/09/2024-19/09/2024	Mr. Tulsaram (Site Engineer)	Manifold Agricrops Pvt. Ltd.	• Monitoring plan • Monitoring methodology • Monitoring data • Implementation status of the project • Monitoring equipment and operation • Calibration certificates • Emission Reductions calculation • Positive and negative impacts of the project activity
2.		Mr. Indraram (Senior Engineer)	Manifold Agricrops Pvt. Ltd.	
3.		MR. Kapil Joshi (Manager)	Manifold Agricrops Pvt. Ltd.	
4.		Mr. Sanjay Sah (Asst. Engineer)	Manifold Agricrops Pvt. Ltd.	
5.		Mr. Tarun Chaudhary (Engineer)	Manifold Agricrops Pvt. Ltd.	
6.		Mr. Saurabh Pachuri (Manager)	Manifold Agricrops Pvt. Ltd.	
7.		Mr. Omram (Grass Cutter)		
8.		Mr. Tararam (Grass Cutter)		

9.		Mr. Kapil Joshi (Manager)	LNB Group	
10.		Mr. Sunil Bishnoi (Site Incharge)	Sidhidata Solar Urja Ltd.	
11.		Mr. Vikas (Junior Engineer)	Sidhidata Solar Urja Ltd.	
12.		Mr. Ramesh Paliwal (Engineer)	Sidhidata Solar Urja Ltd.	
13.		Mr. Yaar Mahmood (Villager)	Stakeholder	
14.		Ms. Amin (Villager)	Stakeholder	
15.		Mr. Manoj Sharma (Sr. Engineer)	Sidhidata Power Ltd.	
16.		Mr. Suraj Malviya (Technician)	Sidhidata Power Ltd.	
17.		Mr. Laxminarayn Rathore (Engineer)	Sidhidata Power Ltd.	
18.		Mr. Sambhulal Sartan (Supervisor)	Parmarth Wind Energy Pvt. Ltd.	
19.		Mr. Nepal Singh (Security Guard)	Local security company	
20.		Mr. Arun Suryavanshi (Shop owner)	Stakeholder	
21.		Mr. Jetu Singh (Villager)	Stakeholder	

2.4 Site Visits

The audit team performed onsite audit at project site from 18/09/2024 to 19/09/2024 and physically inspected the project technical design and implementation as specified in the VCS MR version 04 /01/.

The site visit was conducted to verify the accuracy and completeness of the project description. The audit team interviewed the main representative on-site regarding the project implementation.

2.5 Resolution of Findings

The goal of this step is to identify, discuss, and draw conclusions about any problems that may affect the registered project activity's ability to reduce emissions or have an impact on the recording, monitoring, and reporting of those reductions. These problems may be related to the sampling size, monitoring parameters and monitoring plans, implementation status, or operations of the registered project activity. Based on the desk review and site evaluation, this was carried out. The verification team creates and/or maintains verification procedures (internal document) that documents conformities and non- conformities, which may include the following kinds of issues:

If one of the following occurs, a CAR (Corrective Action Request) is raised:

- the project participants have not adequately recorded their non-compliance with the project description, the monitoring methodology and its tools are not applicable, the additionality instruments are not sufficient, or the evidence provided to demonstrate conformity is insufficient;
- If the project participants have not appropriately recorded any non-conformance with the monitoring plan, methodology, or standard baseline when monitoring and reporting is performed, or if there is insufficient evidence to support conformity;
- The project participants have not appropriately documented changes to the implementation, operation, and monitoring of the registered project activities;
- The quantity of emission reductions will be impacted by errors in the application of assumptions, data, or computations;
- The project participants have not addressed problems identified in a FAR during validation that need to be confirmed during verification or in a prior verification.

If there is inadequate or unclear information to assess if the relevant VCS standards have been satisfied, a clarification request (CL) is made. Prior to submitting a request for registration and issuance, any CAR and CL that the RINA Services S.p.A. (RINA) raised during validation and verification must be addressed.

09 Corrective Action Requests (CARs) and 11 Clarification Requests (CLs) were raised during verification and are successfully closed. FAR was not raised during this verification period.

Appendix I contains all the findings that are brought forward and shared with project participants during the verification. The section also covers the project participants' responses, if any, and the verification team's evaluation subsequently for any open findings.

2.5.1 Forward Action Requests

The project activity is undergoing Verification under VCS, and no FAR issues have been raised.

2.6 Eligibility for Validation Activities

This section is not applicable.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation. Hence, this section is not applicable for present verification.

3.2 Project Description Deviations

PP has not applied any project description deviations during this monitoring period of the project activity. Hence, this section is not applicable.

3.3 New Project Activity Instances in Grouped Projects

The project is not grouped project 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

<table>
<tr><th>Item</th><th colspan="5">Evidence gathering activities, evidence checked, and assessment conclusion:</th></tr>
<tr><td rowspan="6">Audit history</td><td>Type</td><td>Period</td><td>Program</td><td>Validation/verification body name</td><td>Number of years</td></tr>
<tr><td>Validation/04/</td><td>31/March/2013 to 30/March/2023 (Inclusive of both days)</td><td>VCS</td><td>EPIC Sustainability Services Private Limited</td><td>10 years</td></tr>
<tr><td>Verification/06/</td><td>31-March-2013 to 31-May-2015 (Inclusive of both days)</td><td>VCS</td><td>EPIC Sustainability Services Private Limited</td><td>02 Years, 02 Months, 00 Days</td></tr>
<tr><td>Verification/07/</td><td>01-June-2015 to 30-November-2017 (Inclusive of both days)</td><td>VCS</td><td>Applus Certification</td><td>02 Years, 05 Months, 29 Days</td></tr>
<tr><td>Verification /08/</td><td>01-December-2017 to 29-February-2020 (Inclusive of both days)</td><td>VCS</td><td>Applus Certification</td><td>02 Years, 02 Months, 28 Days</td></tr>
<tr><td>Verification /09/</td><td>01-March-2020 to 31-December-2021 (Inclusive of both days)</td><td>VCS</td><td>Applus Certification</td><td>01 Years, 09 Months, 30 Days</td></tr>
</table>

<table>
<tr><td rowspan="2"></td><td>Verification</td><td>01-January-2022 to 30-March-2023 (Inclusive of both days)</td><td>VCS</td><td>RINA</td><td>01 Year, 02 Months, 30 Days</td></tr>
<tr><td>Total</td><td>(31-March-2013 to 30-March-2023) (Inclusive of both dates)</td><td>VCS</td><td>-</td><td>10 Years</td></tr>
<tr><td></td><td colspan="5">The above audit history of the project has been verified and confirmed by the assessment team from the VERRA project portal and previous validation /04/ and verification reports /06//07//08//09/.</td></tr>
<tr><td>Double counting and participation under other GHG programs</td><td colspan="5">The PP has given the verification team an undertaking /17/, stating that the project activity is not participating in or seeking credits from any other GHG program /26/.</td></tr>
<tr><td>No double claiming with emissions trading programs or binding emission limits</td><td colspan="5">The project is not receiving nor seeking any credit for reduction and removals. PP has provided undertaking /17/ to verification team, claiming that project is not receiving nor seeking any credit for reduction and removals. The evaluation team has further examined this by speaking with the concerned project proponent individual in an interview /26/.</td></tr>
<tr><td>No double claiming with other forms of environmental credit</td><td colspan="5">Declaring that the project is not claiming any other type of environmental credit under any other emissions trading programmes, the project proponent has submitted an undertaking /17/ to the verification team. This has been confirmed by the assessment team by interview with the concerned person from the project proponent. The evaluation team has checked that the project was not registered under the Renewable Certificate Registry of India (REC) in order to claim benefits by visiting the registry's official website /18//26/.</td></tr>
<tr><td>Supply chain (scope 3) emissions double claiming</td><td colspan="5">This is not applicable.</td></tr>
</table>

<table>
<tr><td>Sustainable development contributions</td><td>As declared by the project proponent in section 1.12 of the monitoring report version 04 /01/, The project activity contributes to 4 Sustainable Development Goals (SDGs), and they are as follows:
Social well-being,
Economic well-being,
Environmental well-being
Technological well-being:
<table>
<tr><th>SDG Target</th><th>SDG Indicator</th><th>VVB assessment</th></tr>
<tr><td>7.2</td><td>7.2.1: Renewable energy share in the total final energy consumption</td><td>In order to reduce the proportion of fossil fuel dominated Indian grid during the given period, about 45,172.20 MWh electricity generated from renewable energy i.e., wind and solar power has supplied to INDIAN grid /30/. This helps to enhance the percentage of renewable energy in the energy mix. This has been verified from the previous periodic verification reports and the current monitoring report version 04 /01/.</td></tr>
<tr><td>8.5</td><td>Number of People Employed</td><td>A total 25 number of employees were employed in the project. This information is verified from the employee details provided by the PP for MAPL (07), PWEL (05), SPLLP (04) and SSUL (09) /25/.</td></tr>
<tr><td>13</td><td>13. Tonnes of greenhouse gas emissions avoided or removed</td><td>The project contributes to this SDG by avoiding GHG emission due to generation of renewable form of the energy from wind and solar power project. From the date of commissioning of the project till end of this monitoring period this project prevented the release of 336,228 tCO_2e into the atmosphere

This has been verified from the previous periodic verification reports /06//07//08//09/ and the current monitoring report/01/.</td></tr>
</table></td></tr>
<tr><td>Additional information relevant to the project</td><td>Leakage is not applicable for this project activity and no commercially sensitive information has been excluded from this public version of the verification report.</td></tr>
</table>

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	As per the current MR /01/ provided by the PP the stakeholders for this project are: Local community members, local village administration, technology suppliers, local vendors, employees.
Legal or customary tenure/access rights	This parameter is not applicable to this project as there is no legal or customary tenure or access rights exist for stakeholders, indigenous people (IPs), local communities (LCs), and holders of customary rights to lands and resources, including collective and competing rights.
Stakeholder diversity and changes over time	On the basis of continuous interactions and communication with the stakeholders, it is concluded that the social, economic, and cultural diversity within stakeholder groups has remained stable over time and that there haven't been any noticeable changes in the composition of each group during the monitoring period.
Expected changes in well-being	The project has no negative changes on the well-being of the stakeholders. The expected changes involve the change in economic well-being and environmental well-being by generating new additional jobs for the local communities and reducing the emission into the atmosphere.
Location of stakeholders	As described in current MR /01/ the locations of stakeholders are: 1. Jaisalmer, Rajasthan 2. Kolhapur, Maharashtra 3. Sangli, Maharashtra 4. Bhadhla, Jodhpur, Rajasthan.
Location of resources	As mentioned in MR, all of the resources and land associated with the project belong to the project proponent. Rehabilitation and resettlement did not rely on property title. The recently purchased land is uninhabited. As a result, the project region and stakeholder territories and resources do not directly intersect.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion

Ongoing consultation	As a part of ongoing communication with stakeholders, a dedicated grievance register /19/ and a box has been placed at all the 4-project site and accessible to stakeholders to provide their feedback on the project. Thus, ongoing communication of stakeholders was followed through grievance mechanism. If any concerns received during operation of project activity, same were to be addressed if relevant to project. No negative comments have been received as per the current MR /01/.
Date(s) of stakeholder consultation	The date of stakeholder consultation for all the 4-project site are as follows: 1. Manifold Agricrops Pvt. Ltd (Jaisalmer, Rajasthan): 25-February-2015 2. Parmarth Wind Energy Pvt. Ltd. (Kolhapur, Maharashtra): 26-February-2015 3. Sidhidata Power LLP (Sangli, Maharashtra): 27-February-2015 4. Sidhidata Solar Urja Ltd. (Bhadhla, Jodhpur, Rajasthan): 28- February-2015
Communication of monitored results	As per the MR version 04 /01/ provided by the PP, the meeting outlined to aware all the concerned individuals involve in the project directly or indirectly like local stakeholders (local community, local administration representatives, NGOs working for environmental cause etc.) about the project activities that involves the generation of electricity by utilizing wind and solar energy resulting in the reduction of GHG emission. In accordance with MR version 04 /01/ no negative comments were received from concerned stakeholders.
Consultation records	The consultation record (grievance register) is maintained by the site officials of the project activity. The grievance register/19/ maintained at all the 4-project site submitted is verified by the verification team which is found appropriate.
Stakeholder input	There has been no grievance received for the current monitoring period that was verified by the verification team and found the information correct.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	It was identified that the consent from all the relevant parties including local communities (LCs) was acquired by following an inclusive and open procedure. This required having thoughtful conversations, giving pertinent facts in easily readable ways, and responding to any queries or worries expressed. Establishing a consensus and making sure that everyone had a chance to voice their opinions and work out terms allowed agreements to be made. To maintain transparency,

	all parties involved were made aware of the ramifications of their assent and the process and agreements reached were documented.
Outcome of FPIC discussion	During the current monitoring period there are no ongoing or unresolved conflicts.

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	A grievance register/19/ is kept at each project site office for stakeholders to give feedback and communication their issues. There was no grievance received in the monitoring period from the local stakeholder. This information is verified from the copy of grievance register provided by the PP for all the 4 sites.
Grievance redress procedure	A grievance register/19/ is kept at each project site office for stakeholders to give feedback and communication their issues. This grievance register is monitored every day and if any grievance is found, resolved immediately.

4.2.5 Public Comments

Summary of Comments received	Actions taken	Evidence gathering activities, evidence checked, and assessment conclusion
During the monitoring period, no complaint was received for this project activity.	Not applicable, as no comments has been received	Not applicable as no comments were received.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The management teams are well equipped with the extensive expertise and experience in implementing similar project activities and engaging communities effectively.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced	During the on-site audit, no risks were identified by the audit team.

risks to stakeholders' wellbeing	
Risks to stakeholder participation	During the on-site audit, no risks were identified by the audit team. At each project site entrance, an input/grievance register/19/ is kept up to date. Every stakeholder is welcome to provide input or thoughts, which will help to further resolve the issue.
Working conditions	No risk was identified related to the working conditions, as PP conduct training program for their employees as a part of health and safety related issue. The assessment team verified the given information through training records /20/ and attendance sheet /20/.
Safety of women and girls	The project activity posed no risk to the safety to women and girls. They have the proper policy for that and adheres rigorously to its non-discrimination policy (27). This has been confirmed by interview with the concerned person from the project proponent.
Safety of minority and marginalized groups, including children	No risks were identified to the safety of minority and marginalized groups including children. PP following Child Labor (Prohibition & Regulation) Act, 1986 prohibits employment of children. This has been confirmed by interview with the concerned person from the project proponent.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risk is identified to Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials).

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

Discrimination and Sexual harassment	As PP following the policy for No discrimination and sexual harassment strictly. During the project's monitoring period, no instances of sexual harassment or discrimination were reported or happened. This was confirmed by interview with the concerned person.
Gender equity in labor and work	The project proponent provides equal opportunities in the context of gender equity and pay for labor and work.
Forced labor, Child labor or Human trafficking	It was discovered during the discussion with the concerned party that the project does not use child labor, forced labor, or victims of human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	There were no violations of human rights during the installation and operation of the project activity. Every individual working on the project is duly contracted, and all necessary documentation has been checked without any discrimination based on gender, race, caste, national origin, religion, age, disability, marital status, sexual orientation, cooperative membership, or political affiliation.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	During the on-site audit and interview process it was verified that no such indigenous people and cultural heritage was disturbed during the installation of the project activity.

4.2.7.4 Property Rights

Disputes over rights to territories and resources	Not applicable as there is no dispute over territories or resources involved in the project activity.

Respect for property rights	Not applicable

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Not applicable
Benefit sharing during the monitoring period	Not applicable

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	No risk identified
Soil degradation and soil erosion	No risk identified
Water consumption and stress	No risk identified

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	No endangered species are impacted by the project activity.
Areas needed for habitat connectivity	Not Applicable

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	Not Applicable

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	Not Applicable

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	No risk identified hence, it is Not Applicable

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Not Applicable as no risk identified

4.3 Accuracy of Reduction and Removal Calculations

During the verification of the project activity, the calculations of the emission reductions is found to be correct. The details of the reported and the verified values for all parameters are listed in section 4.4 of this report.

The PP has provided the complete set of the data for all the monitored parameters in the ER spread sheet version 02 /05/. This data has been verified as described in section 4.4 below. The method used to compute the baseline emissions, project emissions and leakage are appropriate and consistent with the approved methodology ACM0002, version 16.0 'Grid-connected electricity generation from renewable sources'/02/.

Data / Parameter	$EF_{grid,OM,y}$
Data unit	tCO_2/MWh
Description	Operating Margin CO_2 emission factor in year y

Source of data	Calculated from CEA database, Version 10, December 2014[1]
Value applied	0.9862 (INDIAN Grid but previously known as NEWNE Grid)
Justification of choice of data or description of measurement methods and procedures applied	Calculated as per "Tool to calculate the emission factor for an electricity system, version 04.0.0" as 3-year generation weighted average using data for the years 2011-2012, 2012-2013 & 2013-2014. The data are obtained from "CO_2 Baseline Database for Indian Power Sector" version 10.0, published by the Central Electricity Authority, Ministry of Power, Government of India.
Purpose of data	For the calculation of the Baseline Emission
Comments	This parameter is fixed ex-ante for the entire crediting period

Data / Parameter	$EF_{grid,BM,y}$
Data unit	tCO_2/MWh
Description	Build Margin CO_2 emission factor in year y
Source of data	Calculated from CEA database, Version 10, December 2014[2]
Value applied	0.9495 (INDIAN Grid but previously known as NEWNE Grid)
Justification of choice of data or description of measurement methods and procedures applied	Calculated as per "Tool to calculate the emission factor for an electricity system, version 04.0.0" for the year 2013-2014. The data is obtained from "CO_2 Baseline Database for Indian Power Sector" version 10.0, published by the Central Electricity Authority, Ministry of Power, Government of India.
Purpose of data	For the calculation of the Baseline Emission

Comments	This parameter is fixed ex-ante for the entire crediting period

Data / Parameter	$EF_{grid,CM,y}$
Data unit	tCO_2/MWh
Description	Combines Margin CO_2 emission factor in year y
Source of data	Calculated from CEA database, Version 10, December 2014[3]
Value applied	0.9770 (INDIAN Grid but previously known as NEWNE Grid)
Justification of choice of data or description of measurement methods and procedures applied	The combined margin emissions factor is calculated as follows: $EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$ Where: $EF_{grid,BM,y}$ = Build margin CO_2 emission factor in year y (tCO_2/MWh) $EF_{grid,OM,y}$ = Operating margin CO_2 emission factor in year y (tCO2/MWh) WOM = Weighting of operating margin emissions factor (%) = 75% WBM= Weighting of build margin emissions factor (%) = 25%
Purpose of data	For the calculation of the Baseline Emission
Comments	This parameter is fixed ex-ante for the entire crediting period

Data / Parameter	$EG_{PJ,y}$
Data unit	MWh
Description	Quantity of net electricity generation supplied by the project (Wind or Solar) plant/unit to the grid in year y

Source of data	Monthly electricity share certificates/note or Credit Note or Joint Meter Reading Report
Description of measurement methods and procedures to be applied	The value of net electricity generation supplied to the grid as per Monthly electricity share certificates/note or Credit Note or Joint Meter Reading Report forms the basis for calculation of the emission reductions; which can be cross checked from the invoice raised to DISCOM. Net electricity supplied to grid will be calculated as the difference of the measured values of "export" and "import" of electricity through the dedicated SEB energy meter (electronic tri vector bidirectional main meter & check meter which measures both export & import concurrently) installed at the delivery point (i.e., the connected substation). Net electricity generated and supplied by the project (Wind or Solar) plant/unit to the grid = Electricity Export to the grid - Electricity Import from the grid Monthly meter readings are taken from the main and check meter installed at the substation and certified by the representatives of SEB Officials and the representatives of the project proponent. Same are crosschecked with Invoices raised by PP towards State Utilities For apportioning procedure refer section 4.3
Frequency of monitoring/recording	Continuous monitoring, hourly measurement and at least monthly recording
Value monitored	45,172.20 MWh
Monitoring equipment	Monitoring: Tri vector meter is used Data type: Measured

	Type of meter: Static type meter (Main & Check). Both are Bidirectional meters. Class of meter: 0.2s The meter details are provided in appendix 1 of the MR.
QA/QC procedures to be applied	• The energy meter reading is taken on monthly basis • Energy meters is calibrated once in a three year and faulty meters will be duly replaced immediately. Refer Appendix 1 for Energy Meter Calibration details. • All the energy meters are under the control of state utility and calibration/testing of energy meters is also under the jurisdiction of state utility. • The Net electricity exported to the grid is cross checked against the invoice raised by the PP towards the DISCOM
Purpose of the data	Calculation of Baseline emissions
Calculation method	-
Comments	The data would be archived electronically and maintained for the entire crediting period plus two years.

4.4 Quality of Evidence to Determine Reductions and Removals

Baseline Emissions

The baseline emission calculation for the project activity is attributable to the CO_2 Emission that could have been produced by the fossil fuel-based power plants in absence of the project activity. Therefore, the amount electricity supplied to the Indian grid is multiplied by the grid emission factor of Indian grid to calculate the baseline emissions reduced by the project activity.

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

Where,

BE_y = Baseline Emissions in year y; tCO_2

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

$EF_{grid, CM, y}$ = CO_2 emission factor of the grid in year y; tCO_2/MWh

Calculation of EG_{PJy}

If the project activity is the installation of a Greenfield power plant, then:

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

Where,

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

$EG_{facility,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)

Vintage-wise calculation	MAPL (Net Export MWh)	PWEPL (Net Export MWh)	SPLLP (Net Export MWh)	SSUL (Net Export MWh)
Year				
01-January-2022 to 31-December-2022	11,885.18	15,437.87	2,715.70	9,010.16
01-January-2023 to 30-March-2023	2,050.87	1,522.09	398.30	2,152.03

Thus, $EG_{PJ,\,y}$ = 45,172.20 MWh

Calculation of Baseline Emission Factor ($EF_{grid,CM,y}$)

The GEF is fixed ex-ante in the PDD as given below:

Parameter	Value
OM	0.9862
BM	0.9495
CM	0.9770

Therefore,

BE_y = 11,885.18 (MWh) x 0.9770 (tCO_2/MWh) + 15,437.87 (MWh) x 0.9770 (tCO_2/MWh) + 2,715.70 (MWh) x 0.9770 (tCO_2/MWh) + 9,010.16 (MWh) x 0.9770 (tCO_2/MWh) (For year 2022) + 2,050.87 (MWh) x 0.9770 (tCO_2/MWh) + 1,522.09 (MWh) x 0.9770 (tCO_2/MWh) +398.30 (MWh) x 0.9770 (tCO_2/MWh) + 2,152.03 (MWh) x 0.9770 (tCO_2/MWh) (From 01-January 2023 to 30-March-2023)

BE_y = 11,611 tCO_2e (Round down) + 15,082 tCO_2e (Round down) + 2,653 tCO_2e (Round down) + 8,802 tCO_2e (Round down) (For year 2022) + 2,003 tCO_2e (Round down) + 1,487 tCO_2e (Round down) + 389 tCO_2e (Round down) + 2,102 tCO_2e (Round down) (From 01-January 2023 to 30-March-2023)

BE_y = 38,148 (Round down) + 5,981 (Round down)

BE_y = **44,129 tCO_2e** (Vintage wise rounded down value)

Project Emissions

Not applicable since emissions from the project activity is zero as per ACM0002 methodology.

Hence, PE_y = 0.

Leakage Emissions

Not applicable since leakage emissions from the project activity is zero as per ACM0002 methodology.

Hence, LE_y= 0.The formula used to calculate the net emission reduction for the project activity is:

$ER_Y = BE_y - PE_y - LE_y$

Where,

ER_Y = Emission Reduction in tCO_2e/year

BE_y = Baseline emission in tCO_2e/year

PE_y = Project emissions in tCO_2e/year

LE_y = Leakage Emissions in tCO_2e/year

For the project activity during the current monitoring period,

BE_y = 44,129 tCO_2e

PE_y = 0 tCO_2e

LE_y = 0 tCO_2e

Therefore, ER_y is 44,129 tCO_2e

4.5 Non-Permanence Risk Analysis

Not Applicable

5 VERIFICATION OPINION

5.1 Verification Summary

Infinite Solution, India has hired RINA services S.p.A. (RINA) to carry out the verification of the "Renewable Energy Project by LNB Group".

The management of the project participant/owner is in charge of compiling the GHG emissions data and reporting/estimating the reductions in GHG emissions based on the guidelines provided in the registered VCS PD and MR, the project's Monitoring Plan, and the authorized techniques.

Our approach for verification was established on the requirements as well-defined under VCS Standards 4.7. The approach in this project is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these.

The verification team can confirm that:

• the project is operated as planned and described in the registered VCS;

• the monitoring plan is as per the applied methodology;

• the monitoring process in Monitoring Report is as per the registered VCS;

• the development and maintenance of records and reporting procedures are in

accordance with the monitoring plan;

• The installed equipment being essential for generating emission reduction runs reliably and is calibrated appropriately;

• The monitoring system is in place and generates GHG emission reductions data;

• The GHG emission reductions are calculated without material misstatements.

• A Reasonable Level of assurance was achieved as planned, during verification process.

5.2 Verification Conclusion

RINA Services S.p.A. (RINA) has executed verification of the emission reductions for the VCS project activity with reference number 1418 ""Renewable Energy Project by LNB Group"." for the monitoring period 01 January 2022 to 30 March 2023, reported in the VCS Monitoring Report version 04 /01/ dated 20/11/2024.

As per the assessment done by RINA, the GHG emission reductions specified in the Monitoring Report version 04 for "Renewable Energy Project of LNB Group" in India for monitoring period 01 January 2022 to 30 March 2023 are fairly declared and based on the applied monitoring methodology i.e., 'ACM0002' (Grid connected electricity generation from renewable sources) version 16.0 of 28/11/2014 /02/, the GHG emission reduction were correctly calculated.

The project has been verified to comply with the validation criteria for the projects and the greenhouse gas emission reductions or removals specified in VCS standard version 4.7. It is also confirmed that the level of assurance of this verification report is reasonable.

Hence, RINA is able to certify that the emission reductions from the project during the monitoring period 01-01-2022 to 30-03-2023 is 44,129 tCO2e.

Verification period: From 01-January-2022 to 30-March-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_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Reduction VCUs (tCO_2e)	Removal VCUs (tCO_2e)	Total VCUs (tCO_2e)
01-January-2022 to 31-December-2022	39,048.91	0	0	0	38,148	38,148
01-January-2023 to 30-March-2023	6,123.29	0	0	0	5,981	5,981
Total	45,172.20	0	0	0	44,129	44,129

5.3 Ex-ante vs Ex-post ERR Comparaison

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Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01-January-2022 to 31-December-2022	47,055	38,148	-18.92%	The lower generation of electricity during the current verification period is due to certain natural conditions as this monitoring period includes winter and summer season only which are most favorable time in terms of wind and solar energy.
01-January-2023 to 30-March-2023	11,473	5,981	-47.86%	
Total	58,528	44,129	-24.60%	

APPENDIX 1: < CORRECTIVE ACTION REQUEST, CLARIFICATION REQUEST, FORWARD ACTION REQUEST (CAR/CL/FAR)>

Table 1. Remaining FAR from previous verification

FAR ID	NA	Section no.		Date : xx-xx-xxxx
Description of FAR				
Not Applicable				
Project participant response				Date : xx-xx-xxxx
No FAR has raised				
Documentation provided by project participant				
VVB assessment				Date: xx-xx-xxxx

Table 2. CL from this verification

CL ID	01	Section no.	1.1	Date : 03/10/2024
Description of CL				
PP is requested to provide the commissioning certificates for the installed Wind Turbine Generators (WTGs) and the Solar Photovoltaic (SPV) systems.				
Project participant response				Date : 15/11/2024

The commissioning certificates for the installed wind turbine generators (WTGs) and solar photovoltaic (SPV) system has been provided.				
Documentation provided by project participant				
Commissioning certificates				
VVB assessment				**Date:** 18/11/2024
PP has submitted the commissioning certificate for the plant, and the verification team confirms that the project was commissioned on the following dates: 31st March 2013 for MAPL, 29th March 2014 for PWEPL, 31st March 2014 for SPLLP, and 11th August 2014 for SSUL. Based on the submitted documents, the CL has been closed.				

CL ID	02	**Section no.**	1.10	**Date:** 03/10/2024
Description of CL				
PP is requested to submit an undertaking for no double counting for current monitoring period and project activity is not participated in any other GHG program other than VCS.				
Project participant response				**Date:** 15/11/2024
The declaration confirming no double counting for the current monitoring period, as well as the confirmation that the project activity is not participating in any other GHG program apart from VCS, has been submitted to the VVB.				
Documentation provided by project participant				
No double accounting declaration				
VVB assessment				**Date:** 18/11/2024
PP has provided an undertaking dated 18th October 2020 confirming that there has been no double counting and that the project is not participating in any other GHG program apart from VCS for the current monitoring period. Hence, the CL has been closed.				

CL ID	03	**Section no.**	1.12	**Date:** 03/10/2024
Description of CL				
PP is requested to provide the supporting documents for Declaration from PP and the agreement with INDIAN grid.				
Project participant response				**Date:** 15/11/2024

PP has provided the supporting documents for Declaration from PP and the agreement with INDIAN grid.	
Documentation provided by project participant	
Declaration from PP and the agreement with INDIAN grid.	
VVB assessment	**Date:** 18/11/2024
The agreement with the Indian grid is not included in the documents shared by the PP. Please verify and provide the relevant document. As such, the CL in reference has not been closed yet.	
Project participant response	**Date:** 20/11/2024
There might be some technical error and the supporting document regarding the same has been reshared.	
Documentation provided by project participant	
Declaration from PP and the agreement with INDIAN grid.	
VVB assessment	**Date:** 20/11/2024
The agreement with the Indian grid is included in the documents shared by the PP. Hence CL 03 in reference has been closed.	

CL ID	04	**Section no.**	2.2	**Date:** 03/10/2024
Description of CL				
PP is requested to provide the copy of Anti-discrimination Policy for safety of women and girls.				
Project participant response				**Date:** 15/11/2024
PP has provided the copy of Anti-discrimination Policy for safety of women and girls.				
Documentation provided by project participant				
Anti-discrimination Policy				
VVB assessment				**Date:** 18/11/2024
PP has provided the No Discrimination Policy as evidence that the policy is being adhered to. Based on the document provided, the CL is closed.				

CL ID	05	**Section no.**	4.2	**Date: 03/10/2024**

Description of CL	
PP is requested to provide the Meter Calibration certificates for all meters listed in Appendix 2 of MR.	
Project participant response	**Date:** 15/11/2024
The calibration certificates of the all the meters mentioned in appendix 2 of the MR has been submitted to auditor.	
Documentation provided by project participant	
Calibration certificates	
VVB assessment	**Date:** 18/11/2024
PP has provided the calibration certificate for the main and check meters for MAPL, PWEPL, SPLLP, and SSUL. However, the calibration due date listed in Appendix 2 of MR Version 02 does not match the date provided in the certificate. PP is requested to clarify the reason for the discrepancy, review the details, and correct the date accordingly. Due to the difference in dates the CL is still open.	
Project participant response	**Date:** 20/11/2024
As mentioned in the registered PD and in section 4.3, the calibration of all the meters is done at least once in 3 years and the same has been mentioned in appendix 02 of MR. The dates mentioned in calibration certificate and MR are been in lined. Thus, PP complies with the guidelines and adheres to the frequency outlined in the PD.	
Documentation provided by project participant	
Revised monitoring report version 03	
VVB assessment	**Date:** 23/11/2024
The meter calibration details provided by the PP do not cover the entire monitoring period (MAPL), and the calibration (SPLLP and SSUL) described is out of the monitoring period. PP is requested to review the meter calibration details and provide the necessary document. Hence the CL remain open.	
Project participant response	**Date:** 23/11/2024
The meter calibration dates has been revised and its now covering the entire monitoring period for all the sites. Also, the meter calibration certificate has been submitted as supporting document for the same.	
Documentation provided by project participant	

Revised monitoring report version 04 Calibration Certificates for all the sites	
VVB assessment	**Date:** 24/11/2024
The meter calibration has been included in the documents shared folder by the PP and same has been checked. The CL 06 in reference has been closed.	

CL ID	06	**Section no.**	4.3	**Date:** 03/10/2024
Description of CL				
PP is requested to provide the JMR (Joint meter Readings) for MAPL and SSUL units to verify the values provided in ER spreadsheet. We have already received JMR for PWEPL and SPLLP units.				
Project participant response				**Date:** 15/11/2024
PP has provided the JMR for all the sites MAPL, SSUL, PWEPL and SPLLP to cross check the values provided in ER sheet.				
Documentation provided by project participant				
JMR for all the sites MAPL, SSUL, PWEPL and SPLLP				
VVB assessment				**Date:** 18/11/2024
The JMR for MAPL and SSUL is not included in the documents shared by the PP. Please verify and provide the relevant document. As such, the CL in reference remains open.				
Project participant response				**Date:** 20/11/2024
There might be some technical error and the JMRs for relevant sites MAPL and SSUL has been reshared.				
Documentation provided by project participant				
JMR for all the sites MAPL and SSUL.				
VVB assessment				**Date:** 20/11/2024
The JMR for MAPL and SSUL has been included in the documents shared folder by the PP and same has been checked. the CL 06 in reference has been closed.				

CL ID	07	**Section no.**	2.1.1	**Date :** 03/10/2024

Description of CL	
PP is requested to provide the supporting documents for Employment records for the current monitoring period mentioned in the MR provided.	
Project participant response	**Date:** 15/11/2024
PP has submitted the supporting documents for Employment records for the current monitoring period and the same has been mentioned in the MR.	
Documentation provided by project participant	
Employment records	
VVB assessment	**Date:** 18/11/2024
PP has provided supporting documents for employment records for the current monitoring period, and the assessment team has verified that the project employed a total of 25 employees during this monitoring period. Hence, the CL is closed.	

CL ID	08	Section no.	2.3.1	Date : 03/10/2024
Description of CL				
PP is requested to provide the Employees payment records as a proof that project proponent provides employee's equal pay for equal work during all phases of the project.				
Project participant response				**Date:** 15/11/2024
The sample salary slips has been provided as a proof that project proponent provides employee's equal pay for equal work during all phases of the project.				
Documentation provided by project participant				
Sample salary slips				
VVB assessment				**Date:** 18/11/2024
PP has provided a sample salary slip, and the assessment team has verified that the project proponent ensures equal pay for equal work for all employees during all phases of the project. Based on the information provided, the CL is closed.				

CL ID	09	Section no.		Date : 03/10/2024
Description of CL				

PP is requested to provide the Shut down time Records of the project.	
Project participant response	**Date:** 15/11/2024
The shutdown details of the project has been submitted to the auditor.	
Documentation provided by project participant	
Plant breakdown details	
VVB assessment	**Date:** 18/11/2024
PP has now included the breakdown details in Section 1.1 and Appendix 03 of the revised MR Ver. 02, and has also provided documentation for the plant breakdown. It is stated that during the current monitoring period, there were no major breakdowns; however, the plant underwent a scheduled maintenance shutdown, which impacted GHG emissions or removals. As the breakdown details are provided in Appendix 03 of MR Version 02, but Section 1.1 of the MR incorrectly refers to Appendix 02. PP is requested to review and correct this discrepancy. Hence the CAR is still open.	
Project participant response	**Date:** 20/11/2024
In section 1.1 of the revised MR the appendix number has been revised and corrected.	
Documentation provided by project participant	
Revised monitoring report version 03	
VVB assessment	**Date:** 20/11/2024
The MR version 03, including all the modifications made, has been shared by PP. The same has been examined and assessed. CL 09 has been closed as a result.	

CL ID	10	**Section no.**	2.1.2	**Date :** 03/10/2024
Description of CL				
PP is requested to provide the following documents/supporting evidence for stakeholder's consultation: - Grievance register as a supporting evidence for grievance redressal mechanism as well as for the stakeholder's comments where stakeholders share their feedback. - Training records (Personnel and customized trainings) and list of attendance provided to employees as mentioned in MR.				
Project participant response				**Date:** 15/11/2024

The following documents for stakeholder's consultation have been provided as follows: - Grievance register has been submitted as supporting evidence for grievance redressal mechanism as well as for the stakeholder's comments where stakeholders share their feedback. - Training records (Personnel and customized trainings) and list of attendance has been provided to the auditor.
Documentation provided by project participant
Grievance register Training records

VVB assessment	**Date:** 18/11/2024
PP has provided a copy of the grievance register for the monitoring period. A grievance register has been maintained onsite as part of the ongoing stakeholder feedback process, allowing stakeholders to submit complaints, which are promptly addressed if deemed genuine. The verification team has reviewed the register and confirms that no grievances were received from stakeholders during this monitoring period. In addition, PP has provided training records along with the attendance list, and the verification team has confirmed that training was conducted regularly for employees. Based on the provided documents, the CL is now closed.	

CL ID	11	**Section no.**	Throughout MR	**Date:** 23/11/2024
Description of CL				
The data year mentioned for the BEy calculation in the MR is incorrect. PP is therefore requested to verify and correct the data year in the MR.				
Project participant response				**Date:** 23/11/2024
The data year mentioned for the BEy calculation in the MR has been corrected and revised.				
Documentation provided by project participant				
Revised monitoring report version 04				
VVB assessment				**Date:** 24/11/2024
As requested, PP has updated the data and revised the report accordingly and same has been verified form MR. Hence, the CL is closed.				

Table 3. CAR for this Verification

CAR ID	01	**Section no.**	Throughout Document	**Date:** 03/10/2024
Description of CAR				
PP is requested to use the updated version of template for making the Monitoring report. As PP has used template of 4.3 version and the latest version issued by VERRA is of 4.4 version effective from April 2024.				
Project participant response				**Date:** 15/11/2024
The monitoring report template version has been updated from version 4.3 to the latest version issued by VERRA i.e., version 4.4.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
As requested, PP has updated the Monitoring Report to the latest template version (Version 4.4) and revised the report accordingly. Hence, the CAR is Closed				

CAR ID	02	**Section no.**	1.1	**Date :** 03/10/2024
Description of CAR				
In the table "comprehensive list of the of the commissioning of the WTGs and the SPV", the total capacity of wind project is given as 22.0 but, in the table, "the project is promoted by individual sub project investors" above the total capacity mentioned was 22.20. PP is requested to kindly verify and correct the values accordingly.				
Project participant response				**Date:** 15/11/2024
In the comprehensive list of commissioning of WTGs and SPV, the total capacity of wind project has been revised as earlier it was a typo error. Thus, it has been revised and made consistent throughout the monitoring report.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
PP has provided MR Version 02, in which the suggested changes have been incorporated. Therefore, the CAR is closed.				

CAR ID	03	Section no.	1.2	Date: 03/10/2024
Description of CAR				
PP is requested to please provide the data of validation and 1st verification separately in the audit history of the monitoring report.				
Project participant response				**Date:** 15/11/2024
The table in section 1.2 audit history has been revised and the data of validation and 1st verification has been provided separately in the revised MR.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
PP has incorporated the details separately for validation and verification in the audit history table, as suggested. Hence, the CAR is closed.				

CAR ID	04	Section no.	1.12	Date : 03/10/2024
Description of CAR				
PP is requested to include detailed information for economic and social benefits (SDG) of this project in 'Table 1 Sustainable Development Contributions' of MR.				
Project participant response				**Date:** 15/11/2024
As per the comment received the 'Table 1 Sustainable Development Contributions' has been revised.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
PP has revised Table 1 "Sustainable Development Contributions" in the provided MR Version 02, as requested. Therefore, the CAR is closed.				

CAR ID	05	Section no.	Throughout MR and ER Spreadsheet	Date: 03/10/2024
Description of CAR				

PP is kindly requested to verify the ER estimation calculations for the current monitoring period. The values differ from those we've calculated using data from MAPL, PWEPL, SPLLP, SSUL, and other JMR/Credit notes listed in the ER sheet, as well as the invoices provided by PP. Please also update the correct values throughout the MR and ER sheets.
Project participant response | **Date:** 15/11/2024
All the values have been verified that used for the ER calculation for the current monitoring period. Moreover, the values mentioned in the ER sheet for all the sites MAPL, PWEPL, SPLLP and SSUL are in lined with JMR/credit note and invoices provided. Similarly, the values mentioned in the MR has been revised and made consistent with the ER sheet.
Documentation provided by project participant
JMR/ credit note and invoice for all the sites MAPL, PWEPL, SPLLP and SSUL Revised monitoring report version 02
VVB assessment | **Date:** 18/11/2024
PP has revised the ER estimation calculation for the current monitoring period, as detailed in ER Version 02, and provided the supporting documents. The verification team has reviewed both the documents and the revised data in ER Version 02, confirming its accuracy. Therefore, the CAR is closed.

CAR ID	06	**Section no.**	Throughout Document	**Date:** 03/10/2024
Description of CAR				
PP is requested to add Page Number to Monitoring report.				
Project participant response				**Date:** 15/11/2024
The page number has been now incorporated in the revised MR.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
PP has provided MR Version 02, in which page numbers have been added as suggested. However, some pages are still missing page numbers. PP is advised to review and incorporate the missing page numbers. Hence CAR is still open.				
Project participant response				**Date:** 20/11/2024

The missing page numbers has been now incorporated in the revised MR.	
Documentation provided by project participant	
Revised monitoring report version 03	
VVB assessment	**Date:** 20/11/2024
With all the modifications made, PP has shared MR version 3. The same has been assessed and examined. CAR 06 has therefore been closed.	

CAR ID	07	**Section no.**	Throughout Document	**Date:** 03/10/2024
Description of CAR				
PP is requested to use the updated version of VCS Standard for making the Monitoring report. As PP has used template of 4.5 version and the latest version issued by VERRA is of 4.7 version, effective from 16 April 2024.				
Project participant response				**Date:** 15/11/2024
The VCS Standard version has been updated from version 4.5 to the latest version issued by VERRA i.e., version 4.7.				
Documentation provided by project participant				
Revised monitoring report version 02				
VVB assessment				**Date:** 18/11/2024
PP has updated the VCS standard version from 4.5 to 4.7 and made the necessary corrections accordingly. Therefore, the CAR is closed.				

CAR ID	08	**Section no.**	2.4	**Date:** 03/10/2024
Description of CAR				
PP is requested to provide the Bird Strike register maintained by O&M team of the organization as mentioned in MR.				
Project participant response				**Date:** 15/11/2024
The Bird Strike register maintained by O&M team of the organization has been provided to the auditor.				
Documentation provided by project participant				
Bird strike register				

VVB assessment	**Date:** 18/11/2024
PP has provided a copy of the bird strike register, and based on the information in the register, the verification team has confirmed that no bird strike incidents were recorded during this monitoring period. Hence, the CAR is closed.	

CAR ID	09	**Section no.**	5.1	**Date:** 03/10/2024
Description of CAR				
PP is requested to verify vintage wise calculation table as the values for the 2022 & 2023 for all the four plants are different from values given in the ER sheet. Please recheck the calculation and update the values throughout the MR and ER sheet.				
Project participant response				**Date:** 15/11/2024
The vintage-wise calculation values for 2022 and 2023 for all four plants, as provided in the table, are aligned with the ER sheet. The values have been rechecked, and everything in both the MR and ER sheets are consistent.				
Documentation provided by project participant				
Revised monitoring report version 02 Revised ER sheet version 02				
VVB assessment				**Date:** 18/11/2024
PP has provided MR Version 02 and ER Sheet Version 02. The verification team has reviewed both documents and confirmed that the values provided in the revised ER sheet and MR are accurate. Based on the provided documents, the CAR is now closed.				

APPENDIX 2: COMMERCIALLY SENSITIVE INFORMATION

No commercially sensitive information has been provided in the monitoring report.

APPENDIX 3: LIST OF DOCUMENTS

Document No.	Title	Source
/01/	Monitoring report for “Renewable Energy Project by LNB Group.” in India, version 01 of *30/07/2024* Monitoring report for “Renewable Energy Project by LNB Group.” in India, version 02 of 15/11/2024 Monitoring report for “Renewable Energy Project by LNB Group.” in India, version 03 of 20/11/2024 Monitoring report for “Renewable Energy Project by LNB Group.” in India, version 04 of 23/11/2024	PP
/02/	Baseline and monitoring methodology “ACM0002” Grid-connected electricity generation from renewable sources”, Version 16 of 28/11/2014	VERRA
/03/	Project Description Document for “Renewable Energy Project by LNB Group.” in India, version 03 of 25/03/2015 https://registry.verra.org/app/projectDetail/VCS/1418; last accessed on 09/08/2024 Language English	VERRA
/04/	Validation report for “Renewable Energy Project by LNB Group” in India, version 01 of 29/03/2015	VERRA
/05/	Emission Reduction calculation Spreadsheet.xlsx for “Renewable Energy Project by LNB Group” version 01 of 30/07/2024 Emission Reduction calculation Spreadsheet.xlsx for “Renewable Energy Project by LNB Group” version 02 of 15/11/2024	PP
/06/	First verification report for “Renewable Energy Project by LNB Group” in India,	PP
/07/	Second verification report for “Renewable Energy Project by LNB Group” in India	PP
/08/	Third verification report for “Renewable Energy Project by LNB Group” in India	PP
/09/	Forth verification report for “Renewable Energy Project by LNB Group” in India	PP
/10/	VCS Verified Carbon Standard: VCS Program Guide, VCS Version 4.4 of 29/08/2023	VERRA
/11/	VCS Verified Carbon Standard: VCS Standard, VCS Version 4.7 of 16/04/2024	VERRA
/12/	CDM Executive Board: Methodological Tool 01 “Tool for the demonstration and assessment of additionality”, version 07.0 of 23/11/2012	CDM
/13/	CDM Executive Board: Methodological Tool 07 “Tool to calculate the emission factor for an electricity system”, version 04.0 of 04/10/2013	CDM

/14/	VCS Verified Carbon Standard: VCS Registration & Issuance Process, VCS Version 4.4 of 04/10/2023	VERRA
/15/	VCS Verified Carbon Standard: VCS Program Definitions, VCS Version 4.4 of 29/08/2023	VERRA
/16/	Commissioning Certificate	PP
/17/	No Double Counting Undertaking	PP
/18/	Renewable Certificate registry of India, www.recregistryindia.nic.in	PP
/19/	Grievance register	PP
/20/	Training Record and Attendance sheet	PP
/21/	Monthly Electricity Records/bills within the Monitoring Period	PP
/22/	Meter Calibration certificate for solar power plant	PP
/23/	Meter Calibration certificate for wind power plant	PP
/24/	Central Electricity Authority (CEA) guidelines *https://cea.nic.in/wpcontent/uploads/baseline/2020/07/user_guide_ver10.pdf*	Publicly available
/25/	Employment and Salary Details	PP
/26/	GCC registry: https://www.globalcarboncouncil.com/how-gcc-works/carbon-registry/; last accessed on 06-10-2024 GS registry: https://registry.goldstandard.org/projects?q=&page=1, last accessed on 06-10-2024 CDM registry: https://cdm.unfccc.int/Projects/projsearch.html, last accessed on 06-10-2024	GCC/GS/ CDM
/28/	No Discrimination Policy	PP
/29/	Breakdown Details for all 4 plants	PP
/30/	Bird Strike register	PP
/31/	Power Purchase Agreement	PP

APPENDIX 4: BREAKDOWN DETAILS

For Manifold Agricrops Pvt. Ltd.

Date	B/d Description	Start Time	Stop Time	Total Breakdown Hours
18-January-2022	Grid BD from GSS	7:05	7:55	0:50
05-February-2022	Grid BD from GSS	15:13	15:49	0:36
16-March-2022	Grid BD from GSS	16:03	16:55	0:52
10-October-2022	Grid BD from GSS	14:15	14:50	0:35
15-November-2022	Grid BD from GSS	22:13	22:55	0:42
23-February-2023	Grid BD from GSS	15:15	15:48	0:33
24-March-2023	Grid BD from GSS	16:03	16:55	0:52
Total				5:00

For Parmarth Wind Energy Pvt. Ltd.

Date	B/d Description	Start Time	Stop Time	Total Breakdown Hours
08-January-2022	Grid BD from GSS	5:05	5:55	0:50
12-February-2022	Grid BD from GSS	6:15	7:05	0:50
15-March-2022	Grid BD from GSS	14:13	15:16	1:03
12-January-2023	Grid BD from GSS	14:15	14:55	0:40
13-February-2023	Grid BD from GSS	15:18	15:55	0:37
Total				4:00

For Sidhidata Power LLP

Date	B/d Description	Start Time	Stop Time	Total Breakdown Hours
22-January-2022	Grid BD from GSS	15:03	16:05	1:02
16-February-2022	Grid BD from GSS	15:15	16:12	0:57
23-March-2022	Grid BD from GSS	14:25	14:58	0:33
25-October-2022	Grid BD from GSS	16:17	17:07	0:50
26-February-2023	Grid BD from GSS	17:15	17:53	0:38
Total				4:00

Therefore, the total maintenance and downtime for the current monitoring period is 13:00:00 hrs.

APPENDIX 5: CALIBRATION DETAILS

Meter and Calibration details[4] of following instances of Wind and Solar Power Projects for the current monitoring period is as follows:

For Manifold Agricrops Pvt. Ltd.

Meter Details	Main Meter	Check Meter
Installed at	GSS Akal	GSS Akal
Meter Serial No	RJB 78210	RJB 78212
Meter Make	Secure	Secure
Model	R3M021-436	R3M021-436
Accuracy Class	0.2 s	0.2 s
Date of Calibration (Old)	15-March-2020	15-March-2020
Due Date of Calibration (Old)	14-March-2023	14-March-2023
Date of Calibration	14-March-2023	14-March-2023
Due Date of Calibration	13-March-2026	13-March-2026

For Parmarth Wind Energy Pvt. Ltd.

Meter Details	Main Meter	Check Meter
Installed at	Bambawade S/Stn	Bambawade S/Stn
Meter Serial No	13769361	16595547
Meter Make	Elster	Elster
Model	Alpha A 1800	Alpha A 1800
Accuracy Class	0.2 s	0.2 s
Date of calibration	07-March-2021	07-March-2021
Due Date of Calibration	06-March-2024	07-March-2024

For Sidhidata Power LLP

Meter Details	Main Meter	Check Meter
Installed at	Shedyal S/Stn	Shedyal S/Stn
Meter Serial No	HT01131245 (Feeder No. 5)	HT01131246 (Feeder No. 5)
Meter Make	EDMI	EDMI
Accuracy Class	0.2 s	0.2 s
Date of calibration	06-November-2020	06-November-2020

[4] As per registered PD the calibration frequency is at least once in 3 years however DISCOM is carrying out calibration which is not under the control of PP.

Due Date of Calibration	05-November-2023	05-November-2023

For Sidhidata Solar Urja Ltd.

Meter Details	**Main Meter**	**Check Meter**
Installed at	SPD Site (Plant)	SPD Site (Plant)
Meter Serial No	13194928	13194929
Meter Make	Larsen & Toubro	Larsen & Toubro
Model	ER300P	ER300P
Accuracy Class	0.2 s	0.2 s
Date of Calibration	20-July-2020	20-July-2020
Due Date of Calibration	19-July-2023	19-July-2023

APPENDIX 5: COMPETANCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

RINA SERVICES

classification, certification, inspection & testing

CERTIFICATO DI QUALIFICA PER GLI SCHEMI VOLONTARI*
QUALIFICATION CERTIFICATE FOR VOLUNTARY SCHEMES*

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms: **Cyril Augustus Arokiasamy Amalorpavanathan**

è qualificato come:
is qualified as: **TEC, VAL, VER, TL, Local Expert, ITRP**

per le seguenti aree tecniche:
for the following technical areas:

AREE TECNICHE *TECHNICAL AREAS*	DESCRIZIONE DELL'AREA TECNICA *TECHNICAL AREA DESCRIPTION*	SCOPO SETTORIALE *SECTORAL SCOPE*
1.1	Thermal energy generation	1
1.2	Renewables	1
3.1	Energy Demand	3
5.1	Chemical industry	5
13.1	Solid Waste and wastewater	13

REVISIONE *REVISION*	DATA *DATE*	MOTIVAZIONI PER LA REVISIONE *REASON FOR THE REVISION*
0	19/07/2016	First issue with new template (this certificate is linked to CDM qualification)
2	09/10/2017	Qualification update as ITRP

Responsabile di schema
Scheme Leader
Laura SEVERINO

*SCHEMI VOLONTARI/ VOLUNTARY SCHEMES: ACR American Carbon Registry, CCB The Climate, Community & Biodiversity Alliance, GS Gold Standard, JI Joint Implementation, SCS Social Carbon Standard, VCS Verified Carbon Standard.

TEC: Technical expert; VAL: Validator; VER: Verifier; TL: Team leader; FIN EXP: Financial Expert; ITRP: Independent technical reviewer

RINA Services S.p.A. è accreditato/riconosciuto da
RINA Services S.p.A. is accredited /recognized by

UNFCCC	quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM *as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects*
VCSA	per condurre la Validazione e la Verifica di Progetti VCS *to carry out Validation and Verification of VCS Projects*
GS Foundation	per condurre la Validazione e la Verifica di Progetti GS *to carry out Validation and Verification of GS Projects*
Ecologica Institute	per condurre la Validazione e la Verifica di rapporti SCS *to carry out Validation and Verification of SCS Reports*
American Carbon Registry ACR	per condurre la Validazione e la Verifica di Progetti ACR *to carry out Validation and Verification of ACR projects*
The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefit CCB *to carry out Validation and Verification of co-benefit CCB projects*

GHG_QUAL_CERT_EN_07_16 Voluntary(Certificate) Page 1 of 1

CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

Si attesta che il sig.: *We declare that Mr:*	**Atin Kumar PATHAK**
è qualificato come[1]: *is qualified as:*	**TL – VAL – VER – TEC – ITR**
nello schema[2]: *for the scheme:*	**VCS – CCB – GS4GG**
per le seguenti aree tecniche: *for the following technical areas:*	**1.1 – 4.1 – 5.1 – 7.1 – 13.1 – 14.1 – 15.1**

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA *TECHNICAL AREA DESCRIPTION*	SCOPO SETTORIALE *SECTORAL SCOPE*
1.1	Thermal energy generation	1
4.1	Cement and lime production	4
5.1	Chemical industry	5
7.1	Transport	7
13.1	Waste handling and disposal	13
14.1	Afforestation and reforestation	14
15.1	Agriculture	15

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE *REVISION*	DATA *DATE*	MOTIVAZIONI PER LA REVISIONE *REASON FOR THE REVISION*
0	16/10/2024	First Issue

Il Responsabile di schema
Scheme Manager

[1]

VAL:	Validator
VER:	Verifier
TEC:	Technical Expert
TL:	Team Leader
FIN-EXP:	Financial Expert
REG-EXP :	Regional Expert
ITR :	Independent Reviewer
DET:	Déterminer

[2]

CDM:	Clean Development Mechanism
VCS:	Verified Carbon Standard
GS4GG:	Gold Standard for Global Goals
SCS:	SocialCarbon Standard
JI:	Joint Implementation
UER :	Upstream Emission Reduction
CCB :	The Climate, Community & Biodiversity Alliance

RINA SERVICES

classification, certification, inspection & testing

CERTIFICATO DI QUALIFICA PER GLI SCHEMI VOLONTARI*
*QUALIFICATION CERTIFICATE FOR VOLUNTARY SCHEMES**

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms: **Thais De Lima Carvalho**

è qualificato come:
is qualified as: **TEC, VAL, VER, TL, ITRP**

per le seguenti aree tecniche:
for the following technical areas:

AREE TECNICHE *TECHNICAL AREAS*	DESCRIZIONE DELL'AREA TECNICA *TECHNICAL AREA DESCRIPTION*	SCOPO SETTORIALE *SECTORAL SCOPE*
1.1	Thermal energy generation	1
1.2	Renewables	1
2.1	Electricity distribution	2
13.1	Solid waste and wastewater	13

REVISIONE *REVISION*	DATA *DATE*	MOTIVAZIONI PER LA REVISIONE *REASON FOR THE REVISION*
0	19/07/2016	First issue with new template (this certificate is linked to CDM qualification)

Responsabile di schema
Scheme Leader
Rita Valoroso

Valoroso Rita

*SCHEMI VOLONTARI/ VOLUNTARY SCHEMES: ACR American Carbon Registry, CCB The Climate, Community & Biodiversity Alliance, GS Gold Standard, JI Joint Implementation, SCS Social Carbon Standard, VCS Verified Carbon Standard.

TEC: Technical expert; VAL: Validator; VER: Verifier; TL: Team leader; FIN EXP: Financial Expert; ITRP: Independent technical reviewer

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The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefit CCB *to carry out Validation and Verification of co-benefit CCB projects*

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