



Gold Standard
for the Global Goals

TEMPLATE

VERIFICATION REPORT FOR PROJECT ACTIVITIES (STANDALONE PROJECTS)

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SUMMARY

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KEY PROJECT INFORMATION

GS ID	GS905	
Title of Project	Sah Wind Power Plant	
Version number of the Verification Report	1.1	
Completion Date of Verification Report	20/02/2026	
Version number and completion date of the MR to which this report applies	Version 0.4, 17/02/2026	
Date of listing	15/11/2018 (Project Design Certification)	
Project Developer	Galata Wind Enerji A.S.	
Project Representative	Rüzgar Karbon ve Enerji Danışmanlık Sanayi Ticaret Limited Şirketi	
Project Participants and any communities involved	Galata Wind Enerji A.S.- Rüzgar Karbon ve Enerji Danışmanlık Sanayi Ticaret Limited Şirketi	
Host Country (ies)	Türkiye	
Activity Requirements applied	☒ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☐ Land-Use & Forests Activity Requirements ☐ New project types ☐ Others (<i>rules and requirements available in Principles and Requirements apply</i>)	
Scale of the project activity	☐ Microscale ☐ Small scale ☒ Large scale ☐ Others	
Methodology (ies) applied and version number	☒ Gold Standard approved methodology, including any specific Gold Standard applicability criteria. ☐ A project-specific methodology (Applicable to Microscale Project only)	
	<i>Title(s) of methodology (ies)</i>	ACM0002 Grid-connected electricity generation from renewable sources



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	<i>The version number of the methodology (ies)</i>	Version 18.1
Product Requirements applied	☒ GHG Emissions Reductions & Sequestration ☐ Renewable Energy Label ☐ Others / <i>For all other Certification Statements, Certified SDG Impact Statements or Products.</i> Please specify: ☐ N/A	
Project cycle	☒ Regular ☐ Retroactive	
Deviation applicable to the project (accepted and rejected both)	Deviation ID: NA	
	Applicable section of validation report: NA	

VVB information

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

Table 1 – Verified Sustainable Development Contributions

SUSTAINABLE DEVELOPMENT GOALS TARGETED	SDG IMPACT	AMOUNT ACHIEVED	UNITS OR PRODUCTS
13 Climate Action	Emission reductions	290,808	tCO ₂ e GS VERs
7 Affordable and Clean Energy	MWh of renewable energy generated	518,838.729	MWh
8 Decent Work and Economic Growth	Number of employment generation	20 employees	Number
8 Decent Work and Economic Growth	Health and Safety Training Records	20 people have taken H&S training	-



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1 | PART I – EXECUTIVE SUMMARY

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KBS Certification Services Ltd. has been contracted by “Galata Wind Enerji A.S.” to perform last verification for the second crediting period of the GS registered project “Sah Wind Power Plant” with Gold Standard Ref. Number GS905.

The scope of verification includes confirming the implementation of the monitoring plan of the registered version of GS4GG PDD and the application of the monitoring methodology as per CDM Methodology “ACM0002: Grid-connected electricity generation from renewable sources”, Version 18.1 /13/. An Onsite assessment was conducted to check the implementation of registered monitoring plan and verify the data submitted in the monitoring report /11/. KBS confirms the following has been reviewed;

- The registered version of GS4GG PDD and the monitoring plan and the corresponding validation opinion,
- The validation report,
- The applied monitoring methodology(ies),
- The monitoring report to verify that it is as per the standardized format (01/04/2024 to 14/11/2025 both dates are included),
- Any other information and references relevant to the project activity’s emission reductions (e.g. IPCC reports, data on electricity generation in the national grid, electricity meter’s information and national regulations);
- VER calculations sheets and all supporting documents;

The project activity aims to reduce the greenhouse gas emissions in Turkey by replacing fossil fuel power generation and contribute to the development of the wind energy sector in Turkey, as well as aims to support the local economy by creating local employment.

KBS Certification Services Ltd. confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements during the last monitoring period of the second crediting period.

Based on the information seen and evaluation onsite, we confirm that the implementation of the project has resulted in 290,808 tCO₂e emission reductions during the monitoring period 01/04/2024 to 14/11/2025 (both days are included) in accordance with GS4GG.



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2 | PART II – VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER

2.1 | Verification team member(s)

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1	Tuğçe Kiratlı (GS Approved Auditor)	Team Leader, Verifier, Technical and Local Expert	IR	Desk/Document Review, Onsite Inspection, Interviews, Verification Findings

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

S.NO.	FULL NAME	ROLE(S)	TYPE OF RESOURCE	TYPE OF ACTIVITY(IES) CARRIED OUT
1	Ashish Yadav	Technical reviewer	IR	Technical Review of Documents
2	Rishabh Madan	Manager Technical & Certification	IR	Technical Certification
3	Praveen N. Urs	Approver	IR	Approver



3 | PART III – MEANS OF VERIFICATION

3.1 | Desk review/Planning

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

- A review of the data and information presented to verify the completeness of MR according to PDD;
- A review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of surveys and methodology;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions and also the review of the applicable approved methodological and relevant tools, guidance and GS4GG requirements in conjunction with applicable CDM requirements.

The monitoring report version 0.4 of 20/02/2026 [/11/](#) and previous versions, the emission reduction calculations provided in the form of a spreadsheet "Sah Wind Power Project 6th Monitoring Period ER Calculations_v02" version 0.2 submitted on 11/12/2025 [/12/](#), the approved baseline and monitoring methodology ACM0002 Version 18.1 of 26/04/2018 [/13/](#) and all the documentation provided to support the monitoring period [/1 – 38/](#), was assessed as part of the verification. In addition, the Project Design Document (PDD) version 0.5.1 of 06/11/2018 [/8/](#), the Validation Report version 04 of 24/10/2018 [/9/](#) and the Previous Verification Report, version 2.0Aa of 31/07/2024 [/10/](#) for the project, were reviewed.

The list of all documents reviewed is included in the section 'Appendix 3' below.

3.2 | On-site inspection

The site-visit was performed on 18/11/2025. The project employees were interviewed about the implementation status of the project, monitoring equipment and operation, generated electricity of the project activity, monitoring of GS indicators.

During on site visit, it was confirmed that no negative feedback or comments were received related to project activity during grievance mechanism and continuous inputs for the monitoring period. In addition to this, the VVB assessed that whether a comment book available at the most appropriate and publicly accessible location (Dedeoba Village where is the nearest location of the project activity) so that stakeholders can provide feedback on the project. The continuous input/grievance mechanism has been verified through interview with the headman of village and the logbook dated 02/05/2018 [/37/](#) has been checked. There isn't any positive or negative comment written on it. The mukhtar also indicated that if they need, they can communicate directly and easily with the operating manager of the project activity. Good relationship between the PP and stakeholders (Dedeoba Villages) is observed.

In addition to this during interviews, it is asked to the stakeholders and project employees if any legal contests or disputes have arisen during the monitoring period, and they confirmed that there is no legal contest, or disputes have arisen.

DURATION OF ON-SITE INSPECTION: 18/11/2025



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NAME	ROLE	LOCATION OF VISIT	ACTIVITY PERFORMED ON-SITE
Tuğçe Kıratlı	Verifier/Technical Expert/Local Expert	Bandırma district of Balıkesir and Karacabey district of Bursa, in Turkey	To assess specific processes, functions, sites, areas and/or activities according to the Audit plan and Assessment schedule

S.NO	INTERVIEWEE		DATE	SUBJECT	TEAM MEMBER INVOLVED
	Name	Affiliation			
1	Çağla Balcı Eriş	Rüzgar Danışmanlık/ Consultancy	18/11/2025	Project design, start date, project implementation & execution, organizational structure, monitoring equipment and operation, quality check & control, Generated Electricity, Monitoring of Gold Standard for Global Goal Parameters	Tuğçe Kıratlı
2	Burcu Türe	Galata Wind Enerji/ Environmental Engineer	18/11/2025		Tuğçe Kıratlı
3	Melisa Aydın	Project Operations Specialist/ Galata Wind	18/11/2025		Tuğçe Kıratlı
4	Ahmet Aytaç	Business Manager / Galata Wind	18/11/2025		Tuğçe Kıratlı
5	Metin Şengül	Galata Wind Enerji/ Environmental Engineer	18/11/2025		Tuğçe Kıratlı



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6	İlhan Yağdı	Mukhtar/ Dedeoba Village	18/11/2025	Benefit of the project to the village, Receiving General Opinion of the local stakeholder about the project, Local Employment, Grievance Process	Tuğçe Kıratlı
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3.3 | Remote audit (if applicable)

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

NAME	ROLE	REMOTE AUDITING MEANS/METHODS	TOPICS COVERED
-	-	-	-
-	-	-	-

3.4 | Sampling approach

No sampling approach is used.

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A. OPINION:

- a) In the opinion of the assessment team, the implementation and operation of the project activity is in compliance with the description in the recent version of GS4GG PDD.
- b) The actual emission reductions for the current monitoring period are 290,808 tCO₂e which are more than the estimated ERs (tCO₂e) for the comparable period which was estimated to be 279,162 tCO₂e.
- c) The verification team along with Onsite observations, objective evidence collections, data generation and recording analysis also considered the views obtained in these interviews while arriving at Verification Opinion.

3.5 | Application of materiality

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Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1	Omissions and misstatements in data recording.	Low	Ineffective quality control of data transfer due to human errors	During the site visit, the verification team will interview the staff of the project team and check all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of net electricity generation according to the monitoring plan which is recorded monthly. The team will review the whole data set of the monthly report, and crosscheck invoices raised. The verification team will check the relevant records to confirm whether the data collection procedure and QA/QC procedure have been well implemented.
2	Missing data/Mismatch in data due to inefficient monitoring by monitoring team/double counting/nonfunctioning of SCADA	Low	The data can be monitored remotely by two separate institutions and invoicing is done based on this data. The monitoring team also monitors data on an hourly basis. All data presented in Excel is subject to checking and cross-referencing of a sample of the raw data by the PP and the consultant.	

4 | PART IV – VERIFICATION ASSESSMENT

4.1 | General

ASSESSMENT QUESTIONS

1. Did the audit team corroborate the relevance of the people interviewed as a legitimate stakeholder?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The audit team corroborated the relevance of the people interviewed as a legitimate stakeholder.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Yes, it was corroborated. The audit team conducted an interview with the headman (muhtar) of the settlement located closest to the project site. As the officially elected representative of the local community, the muhtar is well informed about the concerns, expectations, and potential grievances of the residents. Community members typically approach the muhtar as their first point of contact in case of any issue. Therefore, the interview with the muhtar is considered a representative and reliable source for obtaining the views and feedback of the local stakeholders.	
2. Did the audit team confirm that the anonymity of the person interviewed does not introduce a bias to the information provided (if applicable)?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The interviewees declared that there was no need to keep their identities secret.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team held on-site interviews with Sah WPP and Galata Wind Enerji employees and project beneficiaries to check the implementation of the monitoring plan, current situation, evaluation of data management, and QA/QC system. Cross-checks were made between information provided by interviewed staff (e.g. by checking sources) to ensure that no relevant information was omitted.	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
The audit team interviewed a sufficient number of stakeholders. The names and surnames of the people interviewed during the on-site visit were shared in the report with their consent.		

4.2 | Key Project Information

ASSESSMENT QUESTIONS

1. Is the key project information of the project accurate, complete, and consistent with the applicable PDD? Including but not limited to: • Title of the project • PDD applicable version • Project scale • Project Developer • Project Participant (if any) • Methodology(ies) and version(s) • Activity and Product requirements • SDGs ex-ante values	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirms that key project information of the project is accurate, complete, and consistent with the applicable PDD /8/ via desk review. Also, as part of the onsite visit, the verification team was able to confirm that the project implementation is in accordance with the project description contained in the registered GS4GG PDD, the verification team checked the key information of the project activity as per PDD.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The Monitoring Report for the project activity "Sah WPP", version 0.4 of 20/02/2026 /11/ and previous versions submitted by the Galata Wind Enerji A.S. has been the basis for the verification process. KBS confirms that the Monitoring report is based on the currently valid MR template /14/. The project applies the approved methodologies ACM0002 "Grid-connected electricity generation from renewable sources" Version 18.1 of 26/04/2018 /13/. The following tools are also applicable to the project activity: "Tool to calculate the emission factor for an electricity system version 06.0" /15/; "Tool for the demonstration and assessment of additionality version 07.0" /16/, "Combined tool to identify the baseline scenario and demonstrate additionality version 06.0" /31/, "Tool to determine the remaining lifetime of equipment version 01.0" /17/. The project is a large-scale wind power plant with total capacity of 105 Mm /105 MWe as confirmed through amended license /18/.
2. Does Table 1 of the Monitoring Report – "Sustainable Development Contributions Achieved" clearly summarize what GS Products and Certified Impact Statements are requested for issuance as per the monitoring plan in the design certified PDD?	☒ Yes ☐ No ☐ N/A

Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team checked the sustainable development indicator parameters via approved PDD /8/ and confirmed with calculation spreadsheet /12/, employment record /28/ and training records /32/ /33/ /34/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team checked the values for the SD contributions achieved by cross checking invoices of the electricity generation during onsite visit. According to these data, emission reduction is calculated correctly. In addition, the employment records and training records were checked to verify the number of the employees and the trainings given to the employees during this monitoring period. The additional parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred in the revised Gold Standard monitoring report.	
3. Does Table 2 of the Monitoring Report – "Product Vintages" clearly divide the monitoring period into calendar years and calculate the number of Products generated in each calendar year?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	KBS confirmed that the product vintages of the emission reductions, electricity generations, number of employees and trainings are clearly mentioned in the monitoring report as per the regarding with the monitoring period.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The emission reductions, electricity generations data are checked from the ER sheet /12/. Number of employees and trainings are checked with the Social Security Insurance records /28/ and training records /32/ /33/ /34/ and confirmed that all data are transferred and calculated correctly.	
4. For micro and small-scale projects when emission reductions in a calendar year or in a monitoring year exceed the cap based on the scale. Are emission reductions claimed capped according to the scale of the project?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
5. Does the project activity demonstrate no double counting and no overlaps with that of another Gold Standard or other voluntary or compliance standard programme? Please refer to section 14 of the GHG Emissions Reductions & Sequestration Product Requirements		☒ Yes ☐ No ☐ N/A

Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Verification team has cross checked with registries of other carbon scheme like ICR, GCC, Verra to confirm that this project is not registered with any other registries and hence confirming that there are no overlaps with that of another gold standard or other voluntary programme. The same has also been confirmed during Onsite interview.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The double counting issue has been assessed, and the verification team has checked the VCS project database /19/, ICR project database /20/, GCC project database /21/, and CerCarbono Database /22/ were checked. The GHG benefit of the project activity was only accounted under Gold Standard Registry (GS4GG). There are not any other RECs being issued for the project activity. Furthermore, as a host country in Turkey such any program like a government-regulated system or program for the constraint and monetization of GHG emissions (such as emissions trading scheme, cap and trade or carbon tax mechanisms) has not been implemented.

Findings

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

Means of verification and assertion statement

The project description of the project activity is accurate and provides clear understanding to confirm its eligibility following the GS principle and requirements and community service activity requirements. The project description in the GS-PDD is consistent regarding the intended SDG impacts. The project is having no overlap with other GHG activities/ voluntary or compliance programs.

4.3 | Description of Project

4.3.1 | General description of project

ASSESSMENT QUESTIONS

1. Does the general description of the project include a summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario; and aligns to the information presented in the applicable PDD?	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The summary of the location of the project, the technologies/measures implemented, the project boundary, the baseline scenario are in line with the approved PDD /8/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The project is located at Sahmelek Village, Yenice Village and Dedeoba Village, Bandirma district of Balikesir and Karacabey district of Bursa of Turkey. The project activity is a wind power plant consisting of 35 wind turbines with 3.0 MW capacity. The total capacity of the project is 105 Mm /105 MWe as confirmed through the Generation License /18/. Technical data of Vestas V90 type is presented clearly in the monitoring report and confirmed with the previous verification report /10/. The project boundary in the registered PDD /8/ is in line with the actual project boundary. The generated electricity is supplied to the National Electricity Transmission Grid of Turkey. The baseline scenario in the approved methodology is defined as "Electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources" and in line with the PDD /8/.

Findings

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

Means of verification and assertion statement

The monitoring report correctly describes the geographic and physical location aligns to the information presented in the applicable PDD Also, the baseline scenario of proposed project activity is stated accurately and in line with registered PDD.

4.3.2 | Location of project

ASSESSMENT QUESTIONS

1. Are details of the physical/geographical location of the project activity provided (physical address, map ,GPS coordinates if necessary)?

☒ Yes
☐ No
☐ N/A

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

The physical/geographical location of the project activity is clearly presented in the monitoring report, and the given information is in line with the approved PDD /8/.

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

The project is located at Bandirma district of Balikesir and Karacabey district of Bursa, Turkey. The nearest residential areas are Sahmelek Village, Yenice Village and Dedeoba Village. The coordinates of the wind turbines are presented and confirmed though the Generation License /18/.

No.	Latitude (E)	Longitude (N)	No.	Latitude (E)	Longitude (N)
T01	601446	4469492	T19	603447	4469092
T02	601695	4469465	T20	603741	4468904
T03	601926	4469480	T21	604059	4468715
T04	601743	4470297	T22	604243	4468577
T05	602108	4470241	T23	604367	4468170
T06	602333	4470018	T24	604528	4468006
T07	602874	4470631	T25	604974	4468277
T08	603224	4470533	T26	605165	4468800
T09	603444	4470612	T27	604791	4468934
T10	603343	4470097	T28	605437	4469378
T11	603636	4470090	T29	605164	4469847
T12	603976	4470085	T30	605619	4470422
T13	604164	4469983	T31	605910	4470168
T14	604329	4469736	T32	605403	4469825
T15	604562	4469683	T33	605127	4469094
T16	604850	4469820	T34	602472	4469783
T17	604592	4469322	T35	601498	4470370
T18	604616	4469042			

Findings

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

Means of verification and assertion statement

The monitoring report correctly describes the geographic and physical location of implemented Project activity and in line with the registered PDD.

4.3.3 | Reference of applied methodology

ASSESSMENT QUESTIONS

1. Does the project demonstrate compliance with all the applicable methodology(ies), tool(s), and guideline(s)?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The monitoring plan in the registered revised PDD /8/ is in accordance with the monitoring methodology ACM0002 "Grid-connected electricity generation from renewable sources" Version 18.1 of 26/04/2018 /13/ and the applied tools /15/ /16/ /17/ /31/ and guidelines as confirmed through the desk review.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The project applies the approved methodologies ACM0002 "Grid-connected electricity generation from renewable sources" Version 18.1 of 26/04/2018 /13/ . The following tools are also applicable to the project activity: - Tool 7: "Tool to calculate the emission factor for an electricity system version 06.0" /15/ , - Tool 1: "Tool for the demonstration and assessment of additionality version 07.0" /16/ , - Tool 10: "Tool to determine the remaining lifetime of equipment" version 1.0" /17/ . - Tool 2: "Combined tool to identify the baseline scenario and demonstrate additionality" version 06.0" /31/ .	
2. Does the project provide justification of the applicable tool(s) or guideline(s) that are not used?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
3. Does the project meet the requirements of micro, small or large scale, according to the methodologies or other rules specified in the Gold Standard?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The project meets the requirements of large scale, according to the methodologies and other rules specified in the Gold Standard. The verification team confirmed that by desk review of the monitoring report /11/ and PDD /8/ .	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	This project is developed as a large-scale Gold Standard project since the capacity of the project is above 15 MWe. The project also applies large-scale methodology of ACM0002 "Grid-connected electricity generation from renewable sources" Version 18.1 of 26/04/2018 /13/ .	
Findings		

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

Means of verification and assertion statement

The monitoring report correctly describes the applied methodology and large scale of implemented Project activity. This issue is in line with the registered PDD.

4.3.4 | Crediting period of project

ASSESSMENT QUESTIONS

1. Is the start date, end date, and length of the crediting period similar to that given in the PDD and specified in DD/MM/YYYY format?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The crediting periods' dates are clearly mentioned with the correct format in the section A.4 of the Monitoring Report /11/. This is the second crediting period, and the duration is 15/11/2018 -14/11/2025. This issue is verified during site-visit via PDD /8/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team has verified the crediting period dates from the monitoring report /11/ and cross checked via GS PDD /8/.	
2. If not, does the update complies with the standard requirements and includes evidence when necessary?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	

Findings

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

Means of verification and assertion statement

The monitoring report correctly describes the crediting period of the project activity. This issue is in line with the registered PDD.

4.4 | Implementation of Project

4.4.1 | Description of implemented project

ASSESSMENT QUESTIONS

1. Is the information on the project implementation and actual operation accurate, complete, and consistent (including relevant dates of construction, commissioning, and start of operation)?	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team has verified that the information regarding project implementation and actual operation is accurate, complete and consistent and also in line with the registered PDD.
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Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The Monitoring Report for the project activity "Sah WPP", version 0.4 of 20/02/2026 /11/ submitted by the Galata Wind Enerji A.S. has been the basis for the verification process. It was verified during the site visit that the proposed project activity has been implemented, and it is in operation in accordance with the project activity described in the registered revised PDD /8/. The starting date of operation and crediting period is consistent with the registered revised PDD /8/. The dates specified in the approved PDD have been transferred to the monitoring report accurately and completely.
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2. Does the project clearly state any change(s) to the project design from the approved Design Certified PDD?	☐ Yes ☐ No ☒ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There is no request for deviation applied during this monitoring period.
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Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	There is no request for deviation applied during this monitoring period.
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Findings

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

Assertion Statement

There is no request for deviation applied during this monitoring period.
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4.4.2 | Forward Action Requests

ASSESSMENT QUESTIONS

1. If any, were FARs from the Design Certification or previous performance certification addressed by project developer?	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Since it is the last monitoring period of the second crediting period, GS Review documents for crediting period renewal /29/ and performance review /27/ was taken into account.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	From <u>GS Performance Review FAR</u> as below: FAR#1: FAR 1: Considering 35 turbines within the project area, please adopt regular site vetting by appointed personnel for monitoring bird/bat nest and carcass during next MP. VVB shall verify the same. Response: The bird/bat nest and carcass are monitored and logbook for the monitoring is provided to VVB. From <u>GS Design Renewal Review FAR</u> as below: No FAR was raised.

Findings

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

Means of verification and assertion statement

KBS affirms that 1 FAR is issued during the previous monitoring period and now closed.

4.5 | Post-Design Certification changes – IF APPLICABLE

Summary of design change history of the project

There is no design change.

Design change submitted in issuance track

There is no design change.

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

There are no temporary deviations from the approved monitoring & reporting plan, methodology or standardized baseline.

ASSESSMENT QUESTIONS

1. Does the explanation on temporary deviation describe the nature, extent, and its applicable duration?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
2. Are there conservative assumptions or discount factors applied to the calculations ensuring SDG Impacts will not be overestimated?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that no assumption or discount factor is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	While calculating the emission reduction value from the selected SDG indicators, the value calculated on an annual basis is only rounded down for a conservative approach.	
Temporary deviation history of the project and deviation submitted in issuance track		
NA		
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
The project activity has no temporary deviations.		

4.5.2 | Corrections

ASSESSMENT QUESTIONS

1. Are there any corrections to project information or parameters fixed at validation; and are these properly justified and described?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No corrections applied in this monitoring period.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A	
Corrections history of the project and changes submitted in issuance track		
N/A		

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.
Means of verification and assertion statement	
The project activity has no corrections during this monitoring period.	

4.5.3 | *Changes to start date of crediting period*

ASSESSMENT QUESTIONS

1. Is there a change to the start date of the crediting period that is relevant for this monitoring period?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	

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

There is no change related to the start date of crediting period.

Findings	
☐ CL	No CL was raised for this section.
☐ CAR	No CAR was raised for this section.
☐ FAR	No FAR was raised for this section.
Means of verification and assertion statement	
NA	

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

ASSESSMENT QUESTIONS

1. Are any material and permanent change to the design of the project properly indicated and supporting documentation been provided (e.g., version number and completion date of the revised design certified PDD for each, copy of the approved Deviation Request Form or Design Change approval form)?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
2. If this is the first submission/request for Design Change approval to include new technology/measures, has this been done within one year of the Design Change start date?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Permanent change history of the project and changes submitted in issuance track		
N/A		
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
NA		

4.5.5 | Changes to project design of approved project

ASSESSMENT QUESTIONS

1. Are the project design changes reported appropriately and completely?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Project design change history of the project		
N/A		
Findings		

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

Means of verification and assertion statement	
N/A	

4.6 | Description of monitoring system applied by the project

ASSESSMENT QUESTIONS

1. Is the description provided about the monitoring system aligned with the monitoring plan in the design certified PDD?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	KBS confirmed that the description provided about the monitoring system aligned with the monitoring plan in the design certified PDD /8/.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring plan presented in the monitoring report is in line with the registered PDD. The net electricity generation will be monitored via two electricity meters for each transformer. All data collected as part of monitoring will be archived electronically by the project owner and be kept for at least 2 years after the end of the last crediting period.	
2. Does monitoring systems used ensure data integrity and reliability?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The Verification team confirms that the monitoring systems used ensure data integrity and reliability. The monitoring plan includes details about the organization responsible for monitoring, the specific parameters to be observed, quality assurance measures, quality control procedures, and arrangements for data storage and archiving. Both the project owner and EPIAS, the provider of the infrastructure connecting to the national grid, have mutually decided to collect monitoring data. Electricity production is read remotely by EPIAS and is the basis for invoicing. In case of any incorrect reading on the meter, a reading can be obtained from a spare meter and comparison can be made. In addition, the comparison of both the project workers and the remotely read values with each other is confirmed by TEİAŞ records. The number of employees can be followed from the records of the Social Security Institution. The number of trainings can be followed by the training records.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	As per the monitoring report and also accessed during onsite visit, the project activity has proper data collection and QA/QC procedure & describes the diagrams can clearly illustrate the whole processes as mentioned in the registered PDD.	
3. Are monitoring procedures well documented/stablished?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The Verification team confirms the monitoring procedures were well documented in the monitoring report and in line with the registered PDD.	

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Monitoring procedures are clearly defined in the monitoring report and in line with the registered PDD. For the electricity generation and emission reduction of the project activity is monitored by "Quantity of electricity generated and supplied by the project power plant to the grid in year y ($EG_{PJ,grid,y}$)" as per the registered monitoring plan presented in the registered PDD /8/. The parameter is monitored continuously as "MWh/yr" by two electricity meters for each transformer that are located at the project area. For TR-1 Transformer; The main meter is EMH LZQJ-XC with serial number 9798640 and the backup meter is EMH LZQJ-XC with serial number 9798641. For TR-2 Transformer; The main meter is EMH LZQJ-XC with serial number 9798642 and the backup meter is EMH LZQJ-XC with serial number 9798643. The meters have an accuracy of 0.2s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. This parameter is read out daily through remote access system and also electronically archived by a software system and then the value of net electricity generation is calculated for this monitoring period.
4. Are monitoring procedures paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Monitoring procedures are paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements /25/, and the quality assurance and quality control procedures.

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The meters have the accuracy of 0.2s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. TEAIS is responsible for calibration and maintenance of the devices as per the registered revised PDD /8/. The project owner has no control on the meters since the meters are sealed by the TEIAS. If any major discrepancy occurs between the two meters, TEIAS performs necessary calibration. The calibration of the main electricity meter was made on 22/06/2020 and installation was 17/09/2020 /10/ and will be valid till 21/06/2030 respectively. The test of the reports were made on 27/02/2024 /24/. Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Türkiye this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/.
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Findings

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

Means of verification and assertion statement

The monitoring report correctly describes the monitoring procedure, data integrity and calibration/QA etc. This issue is in line with the registered PDD.
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4.7 | Data and parameters

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

ASSESSMENT QUESTIONS

1. Does the table used for each parameter includes all the rows and columns required as per the monitoring report template?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that the table used for each parameter includes all the rows and columns required as per the monitoring report template version 1.1 of 14/10/2020 /14/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring report template contains. - Data/parameter, - Unit, - Description, - Source of data, - Value(s) applied, - Choice of data or Measurement methods and procedures, - Purpose of data, - Additional comment. The monitoring report version 0.4 of 20/02/2026 for the project activity "Sah Wind Power Plant" for the period 01/04/2024 to 14/11/2025 are fairly stated the correct table content.
2. Is value applied consistent with the one described in the design certified PDD?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The value applied in the monitoring report version 0.4 of 20/02/2026 /11/ is consistent with the design certified PDD /8/.

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The only ex-ante value is the emission factor of the project activity as confirmed through the registered PDD. The value is consistent with the PDD and is correctly used in ER sheet for the calculations.		
	Data/ Parameter	Source of data	Reported value for the project period
	EF _{CO₂,grid,y} Combined Margin Emission Factor	Ministry of Energy and Natural Resources	0.5605
As per the approved methodology ACM0002 Version 18.1, the combined emission factor has been determined using the ex-ante option and so it is not requested to monitor and re-calculate the emission factors during the crediting period. The combined emission factor is determined to be 0.5605 tCO₂/MWh in the registered PDD /8/ and validation report /9/. The verification team confirms that ex-ante value is used from official sources. The value of the ex-ante fixed parameter used for emission reduction calculation has been determined conservatively. The verification team considers that the monitoring plan has complied with the requirements in the approved methodology.			

3. Do all fixed parameters match with the ones described in the PDD?

- ☒ Yes
☐ No
☐ N/A

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

Fix parameter match with the one described in the PDD. This issue was confirmed through desk review of MR and PDD.

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

The relevant ex-ante parameter is consistent with used registered PDD and the source of the data has been cross verified to check the relevance by the Verification team.

Findings

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

Means of verification and assertion statement

The relevant ex-ante parameters are consistent with registered PDD /8/ and the source of the data has been cross verified to check the relevance by the Verification team.

4.7.2 | *Data and parameters monitored*

ASSESSMENT QUESTIONS

1. Does the table used for each parameter include all the rows required as per the monitoring report template?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that the table used for each parameter includes all the rows and columns required as per the monitoring report template version 1.1 of 14/10/2020 /14/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring report template contains; - Data/parameter, - Unit, - Description, - Source of data, - Value(s) applied, - Measurement methods and procedures, - Monitoring frequency, - QA/QC procedures, - Purpose of data, - Additional comment. The monitoring report version 0.4 of 20/02/2026 for the project activity "Sah Wind Power Plant" for the period 01/04/2024 to 14/11/2025 are fairly stated the correct table content.
2. Is the heading for each SDG included correctly and grouped the respective parameters accurately?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The heading for each SDG is included correctly and the respective parameters are grouped accurately. This issue was confirmed through the desk review of MR and registered PDD.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The following parameters are selected as SDG and monitored in accordance with the registered PDD /8/. - SDG 13 Climate Action: Emission reduction, - SDG 7 Affordable and Clean Energy: Quantity of electricity generated, - SDG 8 Decent Work and Economic Growth: Number of employees and Health and Safety Training
3. Is the source of data indicated with a sufficient level of detail?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The source of data is indicated with a sufficient level of detail and in line with the registered PDD /8/.

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The source of data for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - SDG 13 Climate Action: Emission reductions is calculated as considering the TEİAŞ records for the net electricity generated and the emission factor for the grid, 0.5605 tCO₂/MWh, published by the Ministry of Energy and Natural Resources. - SDG 7 Affordable and Clean Energy: Monthly electricity meter readings are used. - SDG 8 Decent Work and Economic Growth: Social Security System (SGK) Records, Training Records or Certificates is used.
4. Are the QA/QC procedures described with sufficient level of detail?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The QA/QC procedures given in monitoring report are in line with the registered PDD /8/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The QA/QC procedures for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - SDG 13 Climate Action: In the calculation, calculated Emission Factor is used. - SDG 7 Affordable and Clean Energy: Measurements are made using energy meters. The project participant must comply with the relevant national legislation regarding the accuracy of the measurement system. The project must ensure that the measuring devices comply with the technical conditions specified in the Communiqué on Measuring Devices /25/ to be Used in the Project. Maintenance and calibration of electricity meters will be carried out in accordance with the System Usage Agreement. Since the meters are sealed by TEİAŞ, the project owner cannot intervene in the devices. Net electricity exports/supplied to a grid is the difference between the measured amounts of grid electricity exports and imports. Data measured by the meter will be cross-checked with EPIAŞ records. - SDG 8 Decent Work and Economic Growth: Employee social insurance registries have been submitted on an annual basis. Records or certificates of training have been submitted.
5. Are the measurement methods and procedures described with sufficient level of detail, and calculations provided (where relevant)?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The measurement methods and procedures given in monitoring report are in line with the registered PDD /8/.

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The measurement methods and procedures for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - SDG 13 Climate Action: This parameter is calculated with electricity generation and emission factor. - SDG 7 Affordable and Clean Energy: The net electricity generation supplied to the grid will be measured continuously by TEIAS meters (both main and spare) and recorded monthly. - SDG 8 Decent Work and Economic Growth: The total number of person and Health and Safety trainings have been counted.
6. Does monitoring frequency align with the monitoring plan?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The monitoring frequency given in monitoring report are in line with the registered PDD /8/.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring frequency for the monitoring parameters are presented clearly and crosschecked through the registered PDD. - SDG 13 Climate Action: The parameter was monitored "Once for each monitoring period". - SDG 7 Affordable and Clean Energy: The parameter was monitored "Continuous measurement and at least monthly recording. - SDG 8 Decent Work and Economic Growth: The parameters were monitored "Once for each monitoring period".
7. Is the equipment correctly calibrated?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	TEAIS is responsible for calibration and maintenance of the devices as per the registered revised PDD /8/. The project owner has no control on the meters since the meters are sealed by the TEIAS. If any major discrepancy occurs between the two meters, TEIAS performs necessary calibration.

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	During this monitoring period no discrepancy occurred. Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Turkey this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/. During the monitoring period, no brake down has been recorded. It is confirmed during on site visit that there is no re-calibration is required for this monitoring period. In addition, the test reports given by Nano Enerji on 27/02/2024 for the electricity meters /24/ have been provided to the Verification team. The measurement of meters is deemed appropriate and in compliance with the national regulation /23/.
8. Does calibration align with manufacturer specification?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that the calibration aligns with Turkish regulations.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Recalibration of these meters will be done in line with the equipment requirements and through the period defined by national metrology institutes country by country and for Turkey this period is defined as 10 years. The calibration of meters is deemed appropriate and in compliance with the national regulation /23/. It is confirmed during on site visit that there is no re-calibration is required for this monitoring period.
9. Is the serial number of equipment consistent with calibration certificates and previous equipment records?	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The serial number of the equipment is consistent with First Index Protocol.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	For TR-1 Transformer; The main meter is EMH LZQJ-XC with serial number 9798640 and the backup meter is EMH LZQJ-XC with serial number 9798641. For TR-2 Transformer; The main meter is EMH LZQJ-XC with serial number 9798642 and the backup meter is EMH LZQJ-XC with serial number 9798643. The meters have an accuracy of 0.2s as confirmed through on-site visit. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /25/. The electricity meters are sealed by TEIAS as confirmed during the site visit. This parameter is read out daily through remote access system.

10. Is the data compilation traceable e.g., raw data from measurement device to the emission reduction sheet?	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The data compilation is traceable. This issue was confirmed via desk review of MR /11/, registered PDD /8/, ER sheet /12/, and supportive for source of data.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	- SDG 13 Climate Action: The emission reduction is calculated via electricity generation. - SDG 7 Affordable and Clean Energy: The parameter is monitored EPIAS data /35/ and crosscheck with TEIAS data /36/. - SDG 8 Decent Work and Economic Growth: The parameters are monitored via Social Security System (SGK) Records /28/ and Health and Safety Training Records /32/ /33/ /34/.

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

Means of verification and assertion statement
Calibration aligns with Turkish regulation and also in line with monitoring plan stated in registered GS PDD. The verification team confirms that: All the values used from official sources and the authenticity of sources has been verified by the validation team and confirms that all relevant parameters to calculate the SDG impacts of the project have been sufficiently considered and the value of the parameter used for emission reduction calculation has been determined conservatively and are reasonable. Verification team considers that the monitoring plan has complied with the requirements in the approved methodology.

4.7.3 | Comparison of monitored parameters with previous monitoring period

ASSESSMENT QUESTIONS

1. Is the table used for comparing "Values obtained in this monitoring period" against "Value obtained last monitoring period" complete?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	According to the Monitoring Report - Template Guide /41/, section D.3 is related with Community Service Activities. Since this is the renewable energy project, no comparison of monitored parameters is necessary.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
2. Is an explanation for any values that have increased/ or are less conservative provided and is it justified? <i>Question applicable for Community Service Activities</i>		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Since this is the renewable energy project, no comparison of monitored parameters is necessary.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
Since this is the renewable energy project, no comparison of monitored parameters is necessary.		

4.7.4 | Implementation of sampling plan

ASSESSMENT QUESTIONS

1. Is the description of how the sampling was implemented in accordance with the sampling plan in the design certified PDD?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
2. Is sampling approach aligned with the CDM's "Standard: Sampling and surveys for CDM project activities and programme of activities"?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
3. Is the sampling approach followed (simple, stratified, multi-stage, etc.) clearly explained and justified?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
4. Were the samples randomly selected by the project developer and are representative of the population?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
5. Is sample size clearly explained and justified (especially when the methodology applied indicates minimum sample size)?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
6. Are emission reduction spreadsheets provided with full set of traceable information?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	KBS confirmed that the emission reduction spreadsheet is provided with full set of traceable information.	

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The spreadsheet includes information of the project activity, emission reduction calculation, vintage ERs, estimated ERs, SDG worksheet, electricity generation and crosscheck data for each month of the monitoring period.	
7. Is data collection traceable and ensures data integrity?	☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	KBS confirmed that data collection is traceable and ensures data integrity.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	Electricity generation is monitored with invoices sent via remote readings every month. Emission reduction is calculated based on the data in these invoices. The number of employees can be monitored from the service list submitted by Social Security Institution (SGK) as a result of the payments made to the SGK every month. Health and Safety trainings can be monitored by training records or certificates.	
8. Are the confidence/precision levels met (including traceable analysis)?	☐ Yes ☐ No ☒ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	No sampling is used.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
No sampling is used.		

4.8 | Calculation of SDG Impacts

ASSESSMENT QUESTIONS

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

Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team evaluated all the sustainable development indicators such as invoices / employment records assessed during onsite visit & Interviewed with the stakeholders directly.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. The additional parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred to in the revised GS4GG monitoring report.	
2. Does achieved SDGs in the monitoring report align to each SDG impact from the applicable PDD?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. The parameters that are monitored are in accordance with the monitoring plan for sustainability indicators as referred to in the revised GS4GG monitoring report.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	As per the sustainability monitoring plan in the revised GS4GG MR, verification team evaluated all the sustainable development indicators such as; - SDG 13 Climate Action: - SDG 7 Affordable and Clean Energy: - SDG 8 Decent Work and Economic Growth:	
3. Have the monitoring values for each of the achieved SDGs been defined, and are they appropriately identifiable throughout the document? The annual average should be used to calculate the values.		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team checked the sustainable development indicator parameters during the onsite assessment and interview. In addition to that in MR, the values are consistent throughout the document.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring values of each SDGs are being defined, and are they appropriately identified throughout the document & calculated annually. - SDG 13 Climate Action: The emission reduction is calculated as; 01/04/2024 to 14/11/2025: 290,808 tCO ₂ e - SDG 7 Affordable and Clean Energy: The net electricity generation is calculated as; 01/04/2024 to 14/11/2025: 518,838.729 MWh - SDG 8 Decent Work and Economic Growth: The number of employees is defined as 20 per year and the project has provided health and safety training to 20 employees during this monitoring period	
4. Are the values reported for the SDG impact coherent with the SDG Impact Tool submitted?		☒ Yes ☐ No ☐ N/A

Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	As per the "Sah WPP_430_V1.3_IQ_SDG-Impact-tool_v0.1" /38/, all the parameters (SDG1, SDG7, SDG13 Indicators) was clearly described.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring values of each SDGs are being defined, and are they appropriately identified throughout the document & calculated annually. - SDG 13 Climate Action: The emission reduction is calculated as; 01/04/2024 to 14/11/2025: 290,808 tCO ₂ e - SDG 7 Affordable and Clean Energy: The net electricity generation is calculated as; 01/04/2024 to 14/11/2025: 518,838.729 MWh - SDG 8 Decent Work and Economic Growth: The number of employees is defined as 20 per year and the project has provided health and safety training to 20 employees during this monitoring period	
5. Are the opinions and recommendations from expert stakeholders provided for SDGs that defined these requirements?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
The Registered GS PDD and Revised MR version 0.4 / ER Calculation Sheet Version 0.2 / SDG Impact Tool correctly describes the SDG Indicators.		

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

ASSESSMENT QUESTIONS

1. Are the calculations of each estimated SDG <u>baseline</u> value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The calculations of each estimated SDG baseline value are provided in a clear and transparent manner. All formulas used to apply actual values, references to spreadsheets and supporting evidence are provided to the verification team.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	- SDG 7: The project site currently lacks any form of clean energy generation in its baseline condition. - SDG 8: In the baseline situation, the project does not generate any employment opportunities within the project area, or the neighbouring settlements and no trainings provided. - SDG 13: There is no similar activity to combat with climate change on project site and nearby area for baseline situation. Therefore, all CO₂ would be emitted for the whole monitoring period. The ex-ante emission reductions (ER_y) are calculated as follows: $ER_y = BE_y - PE_y - LE_y$ Where: - ER_y = Emission reductions in year y (tCO₂) - BE_y = Baseline emissions in year y (tCO₂) - PE_y = Project Emissions in year y (tCO₂) - LE_y = Leakage emissions in year y (tCO₂)

Findings

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

Means of verification and assertion statement

The calculations of each estimated SDG baseline value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.
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4.8.2 | Calculation of project value or estimation of project situation of each SDG Impact

ASSESSMENT QUESTIONS

1. Are the calculations of each achieved SDG <u>project</u> value provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The calculations of each estimated SDG project value are provided in a clear and transparent manner. All formulas used to apply actual values, references to spreadsheets and supporting evidence are provided to the verification team.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	- SDG 7: The project has been generated net 518,838.729 MWh clean electricity for the whole monitoring period while it is calculated as MWh per annum. - SDG 8: The project has created 20 employment opportunities and provide Health and Safety Trainings to the 20 employees. - SDG 13: The project has mitigated 290,808 tCO₂e in the whole monitoring period. Baseline emission is calculated according to the formula; $BE_y = EG_y \times EF_{CO_2,i,y}$ Where: - EG_y = Net electricity delivered to the grid by the project activity in year y excluding transmission losses of the grid - EF_{CO₂,i,y} = Emission factor calculated according to selected methodology (Emission factor has been calculated ex-ante in PDD which is also used in calculating the baseline emissions. EF value used is 0.5605 tCO₂/MWh. Project and leakage emissions are "0" since this is renewable energy plant. Thus; - PE_y = 0 - LE_y = 0 Therefore: $EG_y = 518,838.729 \text{ MWh}$ $EF_{CO_2,i,y} = 0.5605 \text{ tCO}_2/\text{MWh}$ $BE_y = (518,838.729 \text{ MWh}) \times (0.5605 \text{ tCO}_2/\text{MWh})$ $= 290,808 \text{ tCO}_2\text{e}$ $BE_{y2024} = 136,484 \text{ tCO}_2\text{e (from 01/04/2024 to 31/12/2024)}$ $BE_{y2025} = 154,324 \text{ tCO}_2\text{e (from 01/01/2025 to 14/11/2025)}$

Findings

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

Means of verification and assertion statement

The calculations of each estimated SDG project value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.

4.8.3 | Calculation of leakage

ASSESSMENT QUESTIONS

1. Only for SDG 13 – Are the calculations of <u>leakage</u> provided in a clear and transparent manner? Sample calculations for all formulae used applying actual values, references to spreadsheets, and supporting evidence shall be listed and provided.		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The leakage emissions are assumed to be zero as per the ACM0002 /13/ as defined in the registered PDD /8/. Since the project and leakage emissions are zero, the emission reduction equals to baseline emissions.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	

Findings

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

Means of verification and assertion statement

The calculations of each estimated SDG leakage value are calculated in spreadsheet and presented in MR correctly. These issues are also in line with the registered PDD.

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

ASSESSMENT QUESTIONS

1. Are Baseline, Project, and Net benefit values listed for each estimated SDG impact, starting with SDG 13? Values should be based on annual average.		☒ Yes ☐ No ☐ N/A																				
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that Baseline, Project, and Net benefit values listed for each estimated SDG impact in the monitoring report.																					
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The monitoring SDGs are SDG 7 & SDG 13 and SDG 8 for the project activity. These SDGs are in line with the registered PDD /8/. The monitoring report /11/ includes all SDGs selected during validation. - SDG 7: Access to affordable and clean energy services - SDG 8: Quantitative Employment and Income Generation - SDG 13: Emission reduction																					
2. Are the net benefit values also presented in Table 1 of the monitoring report – “Sustainable Development Contribution Achieved”? Values shall match.		☒ Yes ☐ No ☐ N/A																				
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team confirmed that the net benefit values are also presented in Table 1 of the monitoring report matches with the “Sustainable Development Contribution Achieved”.																					
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team evaluated the calculation of each SDG impacts given below. <table border="1" data-bbox="635 1153 1388 1787"> <thead> <tr> <th>SDG Impact</th> <th>Baseline estimate</th> <th>Project estimate</th> <th>Net benefit</th> </tr> </thead> <tbody> <tr> <td>SDG 13: Emission reduction</td> <td>290,808 tCO₂e</td> <td>0 tCO₂e</td> <td>290,808 tCO₂e</td> </tr> <tr> <td>SDG 7: Access to affordable and clean energy services</td> <td>0 MWh/yr</td> <td>518,838.729 MWh</td> <td>518,838.729 MWh</td> </tr> <tr> <td>SDG 8: Decent Work and Economic Growth</td> <td>0 employees</td> <td>20 employees</td> <td>20 employees</td> </tr> <tr> <td>SDG 8: Decent Work and Economic Growth</td> <td>0 training</td> <td>20 employees</td> <td>20 employees</td> </tr> </tbody> </table> Hence Sustainable Development Contribution Achieved, and values are match with ER Calculation Sheet /12/.		SDG Impact	Baseline estimate	Project estimate	Net benefit	SDG 13: Emission reduction	290,808 tCO ₂ e	0 tCO ₂ e	290,808 tCO ₂ e	SDG 7: Access to affordable and clean energy services	0 MWh/yr	518,838.729 MWh	518,838.729 MWh	SDG 8: Decent Work and Economic Growth	0 employees	20 employees	20 employees	SDG 8: Decent Work and Economic Growth	0 training	20 employees	20 employees
SDG Impact	Baseline estimate	Project estimate	Net benefit																			
SDG 13: Emission reduction	290,808 tCO ₂ e	0 tCO ₂ e	290,808 tCO ₂ e																			
SDG 7: Access to affordable and clean energy services	0 MWh/yr	518,838.729 MWh	518,838.729 MWh																			
SDG 8: Decent Work and Economic Growth	0 employees	20 employees	20 employees																			
SDG 8: Decent Work and Economic Growth	0 training	20 employees	20 employees																			
Findings																						

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

Means of verification and assertion statement

The verification team confirms that the baseline, project value or net benefit of each SDG impact has been correctly described and is based on annual average.

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

ASSESSMENT QUESTIONS

1. Does the comparison between SDGs impacts achieved during the monitoring period and the validated estimated ex-ante SDG impacts provide a like for like comparison?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The verification team has checked whether the actual values of SDG impact for the monitoring period with the estimations in the GS4GG Transition request form and PDD.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 290,808 tCO₂e. The reported emission reductions are approximately 4.17% higher than the estimated emission reduction of 279,162 tCO₂e for the period 01/04/2024 to 14/11/2025 as per the registered PDD /8/ due to high wind power than expected. The generated electricity for the monitoring period is equivalent to 518,838.729 MWh. The reported generated electricity is approximately 4.17% higher than the estimated generated electricity of 514,743.863 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.	
2. If emission reductions are capped, are both (original and capped) values reported? Original values must be reported in brackets.		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	N/A	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	N/A	

Findings

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

Means of verification and assertion statement

In accordance with revised MR version 0.4, section E describes 4.8.5 Comparison of actual SDG Impacts with estimates in approved PDD.

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

ASSESSMENT QUESTIONS

1. Is there an explanation provided for the calculation of ex-ante SDG impacts? Is the explanation appropriate and justifiable?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	Desk review of MR version 0.4, Section E.5.1 explanation provided for the calculation of ex-ante SDG impacts are appropriate and justifiable.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 290,808 tCO₂e. The reported emission reductions are approximately 4.17% higher than the estimated emission reduction of 279,162 tCO₂e for the period 01/04/2024 to 14/11/2025 as per the registered PDD /8/ due to high wind power than expected. The generated electricity for the monitoring period is equivalent to 518,838.729 MWh. The reported generated electricity is approximately 4.17% higher than the estimated generated electricity of 514,743.863 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.	

Findings

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

Means of verification and assertion statement

KBS confirms that the actual emission reduction is higher than the estimated reduction given in the registered PDD and found it acceptable.

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

ASSESSMENT QUESTIONS

1. When achieved SDG impacts are greater than the ex-ante estimated, is there a clear explanation provided in the Monitoring Report? This does not apply to afforestation and reforestation (A/R) projects.	☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	The actual ERs are higher than the estimated ERs, also the quantification of electricity generation is higher than the estimated electricity generation.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The emission reductions from the project for the monitoring period as reported in the monitoring report /11/ is equivalent to 290,808 tCO₂e. The reported emission reductions are approximately 4.17% higher than the estimated emission reduction of 279,162 tCO₂e for the period 01/04/2024 to 14/11/2025 as per the registered PDD /8/ due to high wind power than expected. The generated electricity for the monitoring period is equivalent to 518,838.729 MWh. The reported generated electricity is approximately 4.17% higher than the estimated generated electricity of 514,743.863 MWh for this monitoring period. The number of employees and number of trainings meets the estimated values given in the PDD.

Findings

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

Means of verification and assertion statement

It can be confirmed that SDG Impacts achieved are higher than the amount based on the ex-ante estimation in the Design Certified PDD, and a clear explanation provided in the Monitoring Report.

4.9 | Safeguarding Principles Reporting

ASSESSMENT QUESTIONS

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

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

Means of verification and assertion statement

KBS confirmed that information on all assessment questions answered 'Potentially' is included. Necessary explanations have been made for all issues where the project may have a negative impact, and relevant records have been provided for all parameters that need to be monitored.

4.10 | Stakeholder inputs and legal disputes

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

ASSESSMENT QUESTIONS

1. Is outcome of continuous inputs and grievance mechanisms provided?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There is a continuous input/grievance mechanism in place for beneficiaries to be able to give feedback on the project. A logbook is kept in Mukhtar's office which is checked on a regular basis by the field staff; beneficiaries are also given a contact number for the field staff so that they can contact them directly. Field staff are based close-by the project area and visit regularly so face-to-face feedback is also possible. It was confirmed that no feedback was received during the monitoring period.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team has verified with close interaction with stakeholders & field staffs regarding the continuous input/grievance mechanism in place for beneficiaries to be able to give feedback on the project and confirming that no feedback was received during present monitoring period.	
2. Are the procedures for continuous inputs and grievance mechanisms considered adequate?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	A logbook is kept in the Mukhtar's office which is checked on a regular basis by the field staff; beneficiaries are also given a contact number of the field staff so that they can contact them directly.	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The verification team confirms that the logbook is kept in Mukhtar's office to mention stakeholders concerns regarding grievance mechanism checked by field staffs on regular basis. Hence it is considered as adequate.	
3. Is the evidence provided as part of the inputs and grievance mechanisms considered reliable?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There are No Inputs and Grievances received as confirmed via logbook /37/ .	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	The Verification team confirm that while onsite visit interviewed with stakeholders & field staff regarding grievance mechanism process& the supporting document ie logbook. Hence the process is considered as reliable.	
4. Are responses to comments received considered adequate?		☒ Yes ☐ No ☐ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There are No Inputs and Grievances received as confirmed via logbook /37/ .	

Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
5. Does information include disputes raised against the project?	☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There are No Inputs and Grievances received as confirmed via logbook /37/ .	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
6. Is the progress on solving disputes considered appropriate and transparent?	☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There are No Inputs and Grievances received as confirmed via logbook /37/ .	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
7. Does items (responses/mitigation/disputes) not fully addressed include a detail on required follow up action?	☒ Yes ☐ No ☐ N/A	
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There are No Inputs and Grievances received as confirmed via logbook /37/ .	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	
Means of verification and assertion statement		
As per the logbook, during this monitoring period, no inputs and grievances are received.		

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

ASSESSMENT QUESTIONS

1. Are updates provided to stakeholders on mitigations proposed and accepted to be monitored?	☐ Yes ☐ No ☒ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA

Findings

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

Means of verification and assertion statement

NA

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

ASSESSMENT QUESTIONS

1. Is project still in compliance with Host's Country's legal, environmental, ecological, and social regulations? <i>Projects should transparently declare any legal challenge arisen</i>	☒ Yes ☐ No ☐ N/A
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Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	There is no legal contest, or disputes have arisen with the project during the monitoring period as confirmed via interviews with the stakeholders.
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	There is no legal contest, or disputes have arisen with the project during the monitoring period.

Findings

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

Means of verification and assertion statement

There is no legal contest, or disputes have arisen with the project during the monitoring period.

4.11 | Annual Reports

ASSESSMENT QUESTIONS

1. Does date when annual report has submitted is provided?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
2. Does the annual report include the complete content of the template?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
3. Is the status of implementation/operation described in the annual report consistent with the status of the project?		☐ Yes ☐ No ☒ N/A
Means of verification (MOV) <i>Mention the means of verification (MoV) used to validate this information</i>	NA	
Justification of the MOV <i>Justify how the used MoV was appropriate for the aspect validated.</i>	NA	
Findings		
☐ CL	No CL was raised for this section.	
☐ CAR	No CAR was raised for this section.	
☐ FAR	No FAR was raised for this section.	

Means of verification and assertion statement

KBS has verified that the annual report has a submission date, contains complete content, and that the implementation/operational status described is consistent with the current status of the project.

5 | PART V – VERIFICATION OPINION AND REPORT

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Final opinion

☒ Positive
☐ Negative

KBS Certification Services Ltd. has been contracted by "Galata Wind Enerji A.S." to undertake independent verification and certification for the greenhouse gas (GHG) emission reductions reported from the "Sah Wind Power Plant" in Turkey, GS ID:GS

905 for the monitoring period from 01/04/2024 to 14/11/2025 in the Monitoring Report, version 0.4 of 20/02/2026.

The verification is based on the review of registered PDD and the Monitoring report for this project. Our verification approach was based on the requirements as defined under the Kyoto Protocol, as well as those defined by the GS4GG Board.

The management of the "Galata Wind Enerji A.S." is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project Final Monitoring Report, version 0.4 of 20/02/2026. The calculation and determination of GHG emission reductions from the project is the responsibility of the management of "Galata Wind Enerji A.S.". The development and maintenance of records and reporting procedures are in accordance with the Monitoring Report, version 0.4 of 20/02/2026.

It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the monitoring period 01/04/2024 to 14/11/2025 based on the reported emission reductions in the Final Monitoring Report version 0.4 of 20/02/2026 for the same period. Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

KBS confirms the following;

Reporting period: From 01/04/2024 to 14/11/2025

Verified and certified emission in the above reporting period:

Gold Standard Voluntary Emission Reductions (GS VERs): 290,808 tCO₂e

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

SDG	SDG Impact	Baseline estimate	Project estimate	Net benefit
SDG 13	Climate Action (tCO ₂ e)	290,808 tCO ₂ e	0 tCO ₂ e	290,808 tCO ₂ e
SDG 7	Affordable and Clean Energy (MWh)	0 MWh/yr	518,838.729 MWh/yr	518,838.729 MWh/yr
SDG 8	Decent Work and Economic Growth	0 employee	20 employees	20 employees

SDG 8	Decent Work and Economic Growth	0 employees attending the training	20 employees attending the training	20 employees attending the training
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APPENDIX 1: ABBREVIATIONS

S.NO	ABBREVIATIONS	FULL TEXTS
1.	BE	Baseline Emissions
2.	CAR	Corrective Action Request
3.	CDM	Clean Development Mechanism
4.	CER	Certified Emission Reduction
5.	CL	Clarification request
6.	CME	Coordinating/Managing Entity
7.	CO ₂	Carbon dioxide
8.	EF	Emission Factor
9.	EIA	Environmental Impact Assessment
10.	ER	Emission Reduction
11.	FAR	Forward Action Request
12.	GHG	Greenhouse gas(es)
13.	GS4GG	Gold standard for Global Goals
14.	KBS	KBS Certification Services Ltd.
15.	LSC	Local stakeholder consultation
16.	PE	Project Emissions
17.	QA/QC	Quality Assurance/Quality Control
18.	tCO ₂ e	Tonnes of CO ₂ equivalents
19.	T&C	Technical & Certification
20.	UNFCCC	United Nations Framework Convention on Climate Change
21.	VVS	Validation & Verification Standard
22.	VVB	Gold Standard Validation and Verification Body

APPENDIX 2: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Personnel Name		Tuğçe Kıratlı			
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒ Cercarbono
Qualified to work as					
Team Leader			☒	Technical Expert	☒
Validator/Verifier			☒	Financial Expert	☐
Technical Reviewer			☒	Local Expert (Turkey)	☒
Area(s) of Technical Expertise					
Sectoral Scope			Technical Area		
SS: 01: Energy industries (renewable/non-renewable sources)			TA 1.2: Energy generation from renewable energy sources		
SS 13: Waste handling and disposal			TA 13.1. Solid waste and wastewater		
			TA 13.2. Manure		
Approved by (Manager Competence & Training)			Dushyant Parashar		
Approval date			25-03-2024		

Personnel Name		Mr. Ashish Yadav				
Schemes	☒ CDM	☒ GCC	☒ GS	☒ VCS	☒ A6.4	☒ Other GHG Schemes (Cercarbono, SDvista, VCS CCB)
Qualified to work as						
Team Leader			☒	Technical Expert		☒
Validator/Verifier			☒	Financial Expert		☐
Technical Reviewer			☒	Local Expert (India)		☒
Area(s) of Technical Expertise						
Sectoral Scope			Technical Area			
SS: 1 Energy Industries (Renewable/non- renewable)			TA 1.1 Thermal Energy Generation			
			TA 1.2. Renewables			
SS: 3 Energy demand			TA 3.1 Energy demand			
SS 13: Waste handling and disposal			TA 13.1. Solid waste and wastewater			
Approved by (Manager C&T)			Mr. Dushyant Parashar			
Approval date			08-07-2025			

APPENDIX 3: DOCUMENTS/EVIDENCE REVIEWED OR REFERENCED

S.NO	AUTHOR	TITLE	REFERENCE TO THE DOCUMENT	PROVIDER
1.	Gold Standard	Principles and Requirements	version 2.1 of 31/01/2025	Publicly Available
2.	Gold Standard	Stakeholder consultation and engagement requirements	version 2.1 of 14/06/2022	Publicly Available
3.	Gold Standard	Safeguarding principles & requirements	version 2.1 of 29/06/2023	Publicly Available
4.	Gold Standard	Validation and verification standard	version 2.0 of 12/11/2024	Publicly Available
5.	Gold Standard	Site visit and remote audit requirements and procedures	version 2.0 of 30/05/2023	Publicly Available
6.	Gold Standard	Validation & verification body requirements	version 3.0 of 12/11/2024	Publicly Available
7.	Gold Standard	Renewable energy activity requirements	Version 1.4 of 16/08/2021	Publicly Available
8.	Sah WPP	Project Design Document	version 0.5.1 of 06/11/2018	Project Participant
9.	Sah WPP	Validation Report	version 04 of 24/10/2018	Project Participant
10.	Sah WPP	Previous Verification Report	version 2.0Aa of 31/07/2024	Project Participant
11.	Sah WPP	Monitoring Report	version 0.1 of 17/11/2025 version 0.2 of 10/12/2025 version 0.3 of 16/02/2025 version 043 of 20/02/2025	Project Participant
12.	Sah WPP	Sah Wind Power Project 6th Monitoring Period ER Calculations_v02	Version 0.1 submitted on 18/11/2025 Version 0.2 submitted on 11/12/2025	Project Participant
13.	CDM Executive Board	ACM0002: Grid-connected electricity generation from renewable sources	Version 18.1 of 26/04/2018	Publicly Available
14.	Gold Standard	Monitoring Report Template	Version 1.1 of 14/10/2020	Publicly Available

15.	CDM Executive Board	Tool to calculate the emission factor for an electricity system version	Version 06.0 of 01/11/2017	Publicly Available
16.	CDM Executive Board	Tool for the demonstration and assessment of additionality	Version 07.0 of 23/11/2012	Publicly Available
17.	CDM Executive Board	Tool to determine the remaining lifetime of equipment	Version 1.0 of 16/10/2009	Publicly Available
18.	Energy Market Regulatory Authority	Generation License	Dated 10/04/2008 (Amended on 02/02/2025)	Project participant
19.	Verra	Website : http://vcsprojectdatabase.org/#/home Argument: Verra Database Language: English	Retrieved on: 15/02/2026	Publicly Available
20.	ICR	Website : https://www.carbonregistry.com/explore/projects Argument: ICR Database Language: English	Retrieved on: 15/02/2026	Publicly Available
21.	GCC	Website : https://projects.globalcouncil.com/pages/submitted_projects Argument: GCC Database Language: English	Retrieved on: 15/02/2026	Publicly Available
22.	CerCarbono	Website : https://www.ecoregistry.io/projects-list/cercarbono-co2 Argument: CerCarbono Database Language: English	Retrieved on: 15/02/2026	Publicly Available
23.	The Ministry of Trade and Industry	Regulation of Metering and Testing of Metering Systems	date of 24/07/1994	Publicly available
24.	Nano Enerji	Test Reports on Electricity Meters	Date of 27/02/2024	Project Participant
25.	Energy Market Regulatory Authority	Communiqué for Measurement Devices used in the Electricity Market	date of 22/03/2003	Publicly available
26.	Galata Wind Enerji	Weekly Dead/Injured Bird Observation Chart	For the period of 01/04/2024 to 14/11/2025	Project Participant
27.	GS4GG	Performance Review	15/08/2024	Project Participant

28.	Social Security Insurance	Employment Records	For the period of 01/04/2024 to 14/11/2025	Project Participant
29.	GS4GG	Crediting Period Rnewal Review	Date of 15/11/2018	Project Participant
30.	Sah WPP	Employee List	Submitted on 20/11/2025	Project Participant
31.	CDM Executive Board	Combined tool to identify the baseline scenario and demonstrate additionality	Version 06.0 of 24/07/2015	Publicly Available
32.	Hekimbey ISG	Health and Safety Training	Date of 18-25/04/2024 Date of 27/04-06/05/2024	Project Participant
33.	Ekoglobal A.S.	Health and Safety Training	Date of 05-06/04/2024 Date of 19-20/06/2025	Project Participant
34.	Artimetrik	Health and Safety Training	Submitted on 20/11/2025	Project Participant
35.	EPIAS	Electricity Generation Data	For the period of 01/04/2024 to 14/11/2025	Project Participant
36.	TEIAS	OSOS-OSF Electricity Generation	For the period of 01/04/2024 to 14/11/2025	Project Participant
37.	Sah WPP	Logbook	Date of 02/05/2018	Project Participant
38.	Galata Wind Enerji	Sah WPP_430_V1.3_IQ_SDG-Impact-tool_v0.1	Submitted 16/02/2025	Project Participant

APPENDIX 4: FINDINGS

Section 1: CLs from the verification

FAR ID	01
Section no.	Previous Verification GS Review Report
Date	15/08/2024
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	Considering 35 turbines within the project area, please adopt regular site vetting by appointed personnel for monitoring bird/bat nest and carcass during next MP. VVB shall verify the same.
Project developer response	Regular site vetting by the appointed personnel for monitoring bird and bat nests, as well as carcasses, across the 35 turbines within the project area has been implemented during this Monitoring Period. And VVB has checked it.
Documentation provided by PD	bird/bat nest and carcass logbook
VVB assessment	Site vetting by appointed personnel for monitoring bird/bat nest and carcass was performed. Logbook is shared and confirmed that no carcasses have been observed. <u>Hence, FAR 01 is closed.</u>

Section 2: CLs from the verification

CL ID	01
Section no.	Whole Report
Date	08/12/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CL	Please clarify/revise the listed issues: - Check the EPIAŞ dates for the last month in Excel. It shows 01/01/2025–14/11/2025. - In Section D.2, the 2024 electricity generation value does not match the Excel file. - In Section D.2, the values provided for the “ERy parameter” belong to the previous monitoring period. Please update them. - Under Section E.1, in the SDG 13 explanation, the electricity generation value remains from the previous monitoring period.
Project developer response	- The EPIAŞ dates have been corrected as 01/11/2025–14/11/2025 for the last month in Excel. - In Section D.2, the 2024 electricity generation value is 275,823.964 MWh and it matches the Excel file version 02. - In Section D.2, the values have been corrected for the “ERy parameter” - Under Section E.1, in the SDG 13 explanation, the electricity generation value has been corrected.
Documentation provided by PD	revised PDD and ER sheet
VVB assessment	- EPIAŞ dates for the last month are now revised in Excel. - In Section D.2, the 2024 electricity generation value now matches with the Excel file. - In Section D.2, the values provided for the “ERy parameter” are now corrected. - Under Section E.1, in the SDG 13 explanation, the electricity generation value is revised. Hence, CL 01 is closed.

Section 3: CARs from the verification

CAR ID	01
Section no.	Whole Report
Date	08/12/2025
Status	☐ Open ☒ Closed ☐ Turned to a FAR
Description of CAR	- The EPIAŞ November 2025 data could not be verified. - We need to be able to see all TEİAŞ data separately and clearly for the two transformers. - Please revise based on the reading date inside the TEİAŞ file, not the date written on the file itself; almost all months are incorrect. - Cells F-10, F-11, and F-12 in Excel need to be filled in. - Why are the employment entry notifications for Tarık Sulanç and Faruk Özdemir missing? Also, while the full employee list shows 23 people, why does the report state 20?
Project developer response	- The EPIAŞ November 2025 has been provided to the VVB. - The TEİAŞ data has been revised and it can be seen separately and clearly for the two transformers. - The OSF-TEİAŞ files have been provided to the VVB, these are used and correct. - Cells F-10, F-11, and F-12 have been filled in Excel version 02. - Tarık Sulanç and Faruk Özdemir entry notification official documents have been provided. - Because there were people joining and leaving the job during the MR period, the total number is 20. And they employed 20 people throughout the MR period.
Documentation provided by PD	Revised Monitoring Report Revised ER Excel Sheet EPIAS November 2025 document OSF-TEIAS documents Tarık Sulanç and Faruk Özdemir entry notification official documents
VVB assessment	- The EPIAŞ November 2025 data could now be verified. - All TEİAŞ data are now presented separately. - TEİAŞ can now be confirmed. - Cells F-10, F-11, and F-12 in Excel are now filled in. - The employment entry notifications for Tarık Sulanç and Faruk Özdemir is now provided. Also, the given explanation is found acceptable and 20 employees are confirmed. Hence CAR 1 is closed.

Section 4: FARs from the verification

FAR ID	N/A
Section no.	>>
Date	>>
Status	☐ Open ☐ Closed ☐ Turned to a FAR
Description of FAR	>>
Project developer response	>>
Documentation provided by PD	>>
VVB assessment	>>

DOCUMENT HISTORY

Version	Date	Description
1.0	DD/MM/YYYY	Initial adoption