



SOLAR GROUPED PROJECT BY ACME GROUP (EKIESL-VCS-AUG-16-01)



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Summary:

The main purpose of this project activity is to generate clean form of electricity through Solar power. ACME Group has set up a 381.5 MW solar power project in the Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand states of India. The electricity generated from the project activity is supplied to the Indian electricity grid as per Power Purchase Agreement signed with the ACME Group. The electricity generated from the project activity sold to state electricity board via Unified Indian grid. The project is registered with VCS with Project ID 1580¹. Start date of the project activity is the 22-June-2015. On this day 25 MW solar project activity - Acme Odisha Solar Power Pvt Ltd by ACME group Limited was commissioned. The monitoring period for this VCS verification is taken from 01-February-2023 to 15-April-2024 (Inclusive of both the dates) and the project activity achieved 805,459 tCO₂e emission reductions during this monitoring period thereon displacing 823,831 MWh amount of electricity from the generation-mix of power plants connected to the regional grid (now Indian Grid), which is mainly dominated by thermal/fossil fuel-based power plant. The VCS crediting period for the project activity is 10 years, which starts from 22-June-2015 and ends on 21-June-2025.

A risk-based approach has been followed to perform this verification activity. In the course of verification, 03 Corrective Action request (CAR) and 15 Clarification Requests (CLs) were raised and successfully closed. No FAR was raised during this verification. The review of the Monitoring report and additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews and

¹ Verra Search Page

PP have provided TÜV SÜD South Asia Private Limited (TUV SUD) with sufficient evidence to verify the fulfilment of the stated criteria of VCS.

TÜV SÜD South Asia Private Limited has been appointed by “EKI Energy Services Limited” to perform the 9th periodic verification of the “Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)” under VCS standard version 4.7 /B01/ and VCS program guide version 4.4 /B02/.

Verification is a requirement for all VCS projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of verified emission reductions (VCUs). The scope of the verification is the independent and objective review of the Monitoring report (MR). The MR is reviewed against the relevant criteria (see above) and decisions by the CDM Executive Board and VCS executive board, including the approved baseline and monitoring methodology. The verification was based on the guidance given in the CDM validation and verification standard for project activities, Version 03 / B04/, review against registered PD and Final Validation report /B05/ and VCS program guide v 4.4 / B02/ and standard version v 4.7 /B01/.

TÜV SÜD has performed verification service as per the requirements of VCS Standard Version 4.7 following the guidance of Validation and Verification Manual. Verification Team has used a risk-based approach to provide conformance with ISO 14064-3 and ISO 14065. The Verification Team has conducted an independent assessment of estimated and actual GHG statement of emission reductions and removals that have occurred because of the project implementation during this monitoring period to be materially correct and confirm claim against the requirements of VCS Program rules and applied methodology.

The purpose of the verification is to review the monitoring results and verify that monitoring methodology was implemented according to monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive, and presented in a concise and transparent manner. In particular, monitoring plan, monitoring report and the project's compliance with relevant VCS, UNFCCC and host party criteria are verified in order to confirm that the project has been implemented in accordance with previously registered design and conservative assumptions, as documented. Therefore, TÜV SÜD South Asia Private Limited can't be held liable by any party for decisions made or not made based on the verification opinion, which will go beyond that purpose.

The scope of the verification is:

- To verify the project implementation and operation with respect to the registered VCS Joint PD & MR and VCS rules and requirements.
- To verify the implemented monitoring plan with the registered VCS Joint PD & MR and applied UNFCCC baseline and monitoring methodology.
- To verify that the actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.
- The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.
- The method and criteria used for validation and verification.

The assessment team has employed a risk-based approach to assess the completeness and accuracy of the claims and conservativeness of the assumptions in the MR. The focus of the assessment team is to identify the significant risks for the project implementation and the generation of VCUs. The verification is not meant to provide any consultation regarding the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring report combined. The verification Team has verified that the statement of historical data and information of the project to a reasonable level of assurance and ensures that the project meets the relevant materiality requirements (misrepresentation <5% for large scale project) through means of remote assessment as per the audit criteria. The verification team has not identified any uncertainties which might impact GHG statement of emission reductions and removals as result of risk-based approach.

CONTENTS

1	INTRODUCTION	7
1.1	Objective	7
1.2	Scope and Criteria	7
1.3	Level of Assurance.....	8
1.4	Summary Description of the Project	9
2	VERIFICATION PROCESS	17
2.1	Method and Criteria.....	17
2.2	Document Review	18
2.3	Interviews	18
2.4	Site Visits	21
2.5	Resolution of Findings	21
2.6	Eligibility for Validation Activities	21
3	VALIDATION FINDINGS	22
3.1	Methodology Deviations.....	22
3.2	Project Description Deviations.....	22
3.3	New Project Activity Instances in Grouped Projects.....	24
3.4	Baseline Reassessment	24
4	VERIFICATION FINDINGS.....	24
4.1	Project Details	24
4.2	Accuracy of Reduction and Removal Calculations.....	41
4.3	Quality of Evidence to Determine Reductions and Removals.....	48
4.4	Non-Permanence Risk Analysis.....	54
5	VERIFICATION OPINION.....	54
5.1	Verification Summary	54
5.2	Verification Conclusion	55
5.3	Ex-ante vs Ex-post ERR Comparison	57
	APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION	58
	APPENDIX 2: DOCUMENTS REVIEWED DURING VERIFICATION	59

APPENDIX 3: CORRECTIVE ACTION REQUESTS, CLARIFICATION REQUESTS AND FORWARD ACTION REQUESTS (CAR/CL/FAR)	62
APPENDIX 4: ABBREVIATIONS	79
APPENDIX 5: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS.....	81

1 INTRODUCTION

1.1 Objective

TÜV SÜD South Asia Private Limited has been appointed by “EKI Energy Services Limited” to perform the 9th periodic verification of the “Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)” under VCS standard version 4.7 /B01/ and guideline version 4.4 /B02/. The objective of this verification activity is to have an independent third party for the assessment of the project design, Monitoring report and Final Verification report and to ensure a thorough assessment of the proposed project activity against the applicable CDM and VCS requirements.

In particular:

- The project's baseline is assessed against “ACM0002 - Version 17”
- The project's monitoring plan is assessed against “ACM0002 - Version 17”
- The projects compliance with, the requirements of Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance made by COP/MOP & CDM Executive Board and other relevant rules, including the Host Country legislation and sustainability criteria along with VCS guide 4.4 /B02/ and standard version 4.7 /B01/
- VCS standard v 4.7 / B01/
- VCS program guide v 4.4 /B02/
- CDM validation and verification standard for project activities, Version 03 /B04/.

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

1.2 Scope and Criteria

The verification scope of assessment is defined by the underlying to review the Monitoring Report, project design, the project's baseline study and monitoring plan and other relevant documents. The verification team has employed a risk-based approach in the validation, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions. The verification is not meant to provide' any consulting towards the project proponent. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

TUV SUD has engaged a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions.

- VCS Program Guide v4.4 (dated 29-August-2023)
- VCS Standard v4.7 (dated 16-April-2024)
- Program Definitions v4.5 (dated 16-April-2024)

- UNFCCC CDM methodology - ACM0002 Grid-connected electricity generation from renewable sources version 17.0².
- UNFCCC CDM methodology - AMS I.D Grid connected renewable electricity generation version 18.0³
- UNFCCC CDM Tool 07 - Tool to calculate the emission factor for an electricity system, Version 5.0⁴.
- UNFCCC CDM Tool 01 - Tool for the demonstration and assessment of additionality, Version 1.0⁵.
- Other relevant rules, including the host country legislation.

The scope of this verification, by independent checking of objective evidence, is as follows:

- To verify that the project is implemented as described in the MR.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent, and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence. The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.

1.3 Level of Assurance

TÜV SÜD South Asia Private Limited has planned and performed the verification by obtaining evidence and other information and explanations that assessment team considers necessary to give reasonable assurance that reported estimated GHG emission reductions are fairly stated. All documentary evidence was checked; a remote audit was conducted due to pandemic situation and technical details and metering/monitoring arrangement verified through photos/certificate shared by PP to arrive at a verification conclusion by the assessment team.

In our opinion, the estimated GHG emissions reductions were calculated correctly on the basis of the approved baseline and monitoring methodology “ACM0002 - Version 17” and the VCS standard version 4.7 /B01/.

² <https://cdm.unfccc.int/methodologies/DB/8W400U6E7LFHHYH2C4JR1RJWWO4PVN>

³ <https://cdm.unfccc.int/methodologies/DB/W3TINZ7KKWCK7L8WTFQOQFQQH4SBK>

⁴ <http://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v5.0.pdf>

⁵ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf>

1.4 Summary Description of the Project

The project activity involves installation of solar power plant total generating capacity of 381.5 MW, at Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand states in India. This project activity is with:

- Mihit Solar Power Private Ltd,
- ACME Jaisalmer Solar Power Pvt. Ltd.
- Aarohi Solar Pvt. Ltd
- Dayanidhi Solar Power Pvt. Ltd.
- Niranjana Solar Energy Pvt. Ltd.
- Vishwatma Solar Energy Pvt Ltd.
- Acme Raipur Solar Power Pvt. Ltd.
- Dayakara Solar Power Pvt Ltd
- Grahati Solar Energy Pvt Ltd
- Acme Odisha Solar Power Pvt Ltd
- Eminent Solar Power Pvt Ltd

as the project proponent, ACME Cleantech Solutions Private Limited acting as a parent company formed different SPV (Special Purpose Vehicles) and projects are developed by name of SPVs.

Supporting the building and deployment of grid-connected renewable energy power plants in India is the goal of the group project activity. The execution of coordinated project activities guarantees energy security, grid generation mix diversification, and the long-term expansion of India's power generation industry. The electricity generated by the project is exported to the Unified Indian electricity grid. The project activity therefore displaced an equivalent amount of electricity which would generate by fossil fuel dominant electricity grid. Since Solar power is Greenhouse Gas (GHG) emissions free, the power generated prevents the anthropogenic gas emissions generated by fossil fuel based thermal power stations comprising coal, diesel, furnace oil and gas. The project activity was commissioned on 22-June-2015, which is the date of first phase (25 MW by SPV- Acme Odisha Solar Power Pvt Ltd under ACME group was commissioned /07/ and have been operational since then.

Assessment team confirms following during the verification Remote audit:

1. Start date of the project activity is 22-June-2015 as mentioned in the registered VCS Joint PDMR /B06/ & MR /01/.
2. An undertaking letter dated 25/06/2025 has been submitted by PP for double counting with any other GHG program. PP also has given a written Declaration /03/ that project has not claimed other form of GHG credit for the concerned monitoring period. Assessment team also checked that the projects are not registered under the REC mechanism of India and the same can be cross-checked at <https://recregistryindia.nic.in>. PP has given a written Declaration /03/ that the credit claimed under VCS for the current monitoring period is not claimed under any other GHG mechanism.

3. The assessment team confirms that this is the 9th monitoring under VCS and covers the activity from 01-February-2023 to 15-April-2024 (Inclusive of both the dates). The Crediting Period of the project activity is from 22-June-2015 to 21-June-2025 which will be renewed twice.
4. Start date of crediting period for VCS verification: 22-June-2015 (Date of commissioning of plant)
5. The GHG credits from 01-February-2023 to 15-April-2024 will be claimed under VCS only. At any point of time during the crediting period, the project proponent will abide by the “Double Counting”.
6. The quantified Emission reduction/02/ calculation for the monitoring period is correct and conservative. The assessment team also compared actual VCUs with the estimated VER and found that the actual VER (805,459 tCO₂e) is -8.53% % lower than the estimated emission reduction (880,550 tCO₂e) which is due to the lower generation in the current monitoring period.

Following are the SPV's in this project: -

PP Name	MW	COD	State	Project Location	Village	Tehsil	Lat. (N)	Lon. (E)
Mihit Solar Power Private Ltd.	25	21-March-2016	Punjab	Kherakherd	Khaira Khurd	Sardulgarh	29.66	75.26
Mihit Solar Power Private Ltd.	25	21-March-2016	Punjab	Mankhera	Mankhera	Sardulgarh	29.59	75.24
Mihit Solar Power Private Ltd.	24	28-February-2016 (for 11.5 MW) 30-March-2016 (for 12.5 MW)	Punjab	Jandekalan	Jhande Kalan	Sardulgarh	29.62	75.20
ACME Jaisalmer Solar Power Pvt. Ltd.	20	12-May-2016	Andhra Pradesh	Rayachoti	Pothukurupalli	Ramapuram Mandal	14.11	78.78
Aarohi Solar Pvt. Ltd.	50	29-March-2016	Andhra Pradesh	Hindupur	Kalipi	Roddam Mandal	13.98	77.48
Dayanidhi Solar Power Pvt. Ltd.	40	01-April-2016	Andhra Pradesh	Santipuram	Gunjarlapalle & Morasana palle	Santipuram Mandal	12.88	78.38
Niranjana Solar Energy Pvt. Ltd.	20	31-March-2016	Andhra Pradesh	Patthikonda	Puchakayalamanda	Pattikonda Mandal	15.36	77.49
Vishwatma Solar Energy Pvt Ltd.	30	02-April-2016 (for 10 MW) 30-April-2016 (for 20 MW)	Andhra Pradesh	Yemmiganur	Kadivella	Yemmiganur	15.67	77.47
Acme Raipur Solar Power Pvt. Ltd.	30	09-January-2016 (for 23 MW) 15-March-	Chhattisgarh	Bagbahara	Bhikapali	Bagbahara	21.12	82.48

		2016 (for 7 MW)						
Dayakara Solar Power Pvt Ltd	30	21-June-2016	Telangana	Maddur	Damkanpur	Maddur	16.88	77.58
Grahati Solar Energy Pvt Ltd	50	20-July-2016 (for 20 MW) 03-Aug-2016 (for 30 MW)	Telangana	Balanagar	Narellapalli	Balanagar	16.93	78.13
Acme Odisha Solar Power Pvt Ltd	25	22-June-2015	Odisha	Balongir	Mursing & Sikuan	Deogaon	20.54	83.38
Eminent Solar Power Pvt Ltd.	12.5	09-February-2017	Uttarakhand	Uddham Singh Nagar	Ratanpur Bazpur	Bajpur	29.2	79.1

Technical Specifications of the 13 project activity instances and 11 different PPs

1. Mihit Solar Power Private Ltd.

Technical detail of the equipment	Mihit Solar Power Private Ltd. Khara Khurd 25 MW	Mihit Solar Power Private Ltd. Mankhera 25 MW	Mihit Solar Power Private Ltd. Jhandekalan 24 MW
PV Technology and Make	Poly-Crystalline and Make- Talesun, BYD	Poly-Crystalline and Make- Talesun, BYD	Poly-Crystalline and Make- Waree, BYD, Taelesun
Specification of Module	250 Wp, 255 Wp, 260 Wp	255 Wp, 260 Wp, 250 Wp	250 Wp, 260 Wp, 275 Wp, 265 Wp, 255 Wp
Total No of Module	102744	102528	97886
AC Capacity	25 MW	25 MW	24 MW
DC Capacity	26.24 MW	26.25 MW	25.20 MW
Tilt Details	Seasonal Tilt	Seasonal Tilt	Seasonal Tilt
Inverter Details			
Make	Schneider Electric	Schneider Electric	ABB, TBEA, Delta
AC Power	680	680	1000
Total No. of Inverter	29	29	19
Transformer Details			
Make	Schneider Electric	Schneider Electric	Schneider Electric
Transformer KVA	25 Mva	25 Mva	25 Mva
Total Numb PT & Trafo	1	1	1

2. ACME Jaisalmer Solar Power Pvt. Ltd., Rayachotti (20 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- BYD, Talesun
Specification of Module	260 Wp, 255 Wp, 250 Wp
Total No of Module	97944
AC Capacity	20 MW
DC Capacity	25.31 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000
Total No. of Inverter	20
Transformer Details	
Make	Electrotherm
Transformer KVA	4Mva (4), 2Mva (2)
Total Numb PT & Trafo	6

3. Aarohi Solar Pvt. Ltd., Hindupur (50 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly Crystalline & Thinfilm, Make-Solar frontier, telsun,GCL
Specification of Module	165 Wp, 170 Wp
Total No of Module	302012
AC Capacity	50 MW
DC Capacity	58.04 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB
AC Power	1000
Total No. of Inverter	50
Transformer Details	
Make	ABB
Transformer KVA	25 Mva
Total Numb PT & Trafo	2

4. Dayanidhi Solar Power Pvt. Ltd., Santi Puram (40 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- BYD, Talesun, GCL
Specification of Module	260 Wp, 255 Wp, 250 Wp
Total No of Module	188256
AC Capacity	40 MW
DC Capacity	48.38 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000

Total No. of Inverter	38
Transformer Details	
Make	Schneider Electric
Transformer KVA	20 Mva
Total Numb PT & Trafo	2

5. Niranjana Solar Energy Pvt. Ltd., Pattikonda (20 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make-BYD, Talsen, Telsun
Specification of Module	250 Wp, 255 Wp, 260 Wp
Total No of Module	97872
AC Capacity	20 MW
DC Capacity	25.04 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Delta
AC Power	1000
Total No. of Inverter	20
Transformer Details	
Make	SUDHIR POWER TRANSFORMER, SERVOMAX
Transformer KVA	Sudhir -2Mva-(1),4Mva (4), Servo- 2Mva (1)
Total Numb PT & Trafo	6

6. Vishwatma Solar Energy Pvt Ltd., Yemmiganur (30 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- BYD, Talesun, Telsun, Waree
Specification of Module	260 Wp, 255 Wp, 250 Wp
Total No of Module	126216
AC Capacity	30 MW
DC Capacity	36.68 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000
Total No. of Inverter	30
Transformer Details	
Make	Schneider Electric
Transformer KVA	4 Mva
Total Numb PT & Trafo	1

7. Acme Raipur Solar Power Pvt. Ltd., Chhattisgarh (30 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- Talesun, BYD, Telsun
Specification of Module	250 Wp, 255 Wp,260 Wp
Total No of Module	132282
AC Capacity	30 MW

DC Capacity	32.25 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Sungrow, Tbea
AC Power	1140, 630, 1250
Total No. of Inverter	28
Transformer Details	
Make	ABB
Transformer KVA	30 Mva
Total Numb PT & Trafo	1

8. Dayakara Solar Power Pvt Ltd., Maddur (30 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- Raisen, suntech, BYD, telsun
Specification of Module	260 Wp, 265 Wp, 255 Wp
Total No of Module	172760
AC Capacity	30 MW
DC Capacity	38.80 Wp
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Tmeic
AC Power	1000
Total No. of Inverter	30
Transformer Details	
Make	ABB
Transformer KVA	30 Mva
Total Numb PT & Trafo	1

9. Grahati Solar Energy Pvt Ltd., Balanagar (50 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- BYD, Risen, Suntech, Telesum
Specification of Module	260 Wp, 255 Wp, 265 Wp
Total No of Module	248784
AC Capacity	50 MW
DC Capacity	64.5 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Tmeic
AC Power	1000
Total No. of Inverter	50
Transformer Details	
Make	ABB
Transformer KVA	25 Mva
Total Numb PT & Trafo	2

10. Acme Odisha Solar Power Pvt Ltd, Bolangir, Odisha (25 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- BYD, Trina, Talesun
Specification of Module	250 Wp, 255 Wp, 260 Wp
Total No of Module	132504
AC Capacity	25 MW
DC Capacity	31.68 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	SCHEINDER, TBEA
AC Power	680, 630
Total No. of Inverter	37
Transformer Details	
Make	CGL
Transformer KVA	25 Mva
Total Numb PT & Trafo	1

11. Eminent Solar Power Pvt Ltd., Udham Singh Nagar District, Uttarakhand (12.5 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly-Crystalline and Make- Talesun, BYD
Specification of Module	260 Wp, 265 Wp
Total No of Module	59400
AC Capacity	12.5 MW
DC Capacity	15.75 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	TBEA
AC Power	1000
Total No. of Inverter	12
Transformer Details	
Make	Electrotherm
Transformer KVA	4.5 Mva (1), 4 MVA (2)
Total Numb PT & Trafo	3

2 VERIFICATION PROCESS

2.1 Method and Criteria

Verification Process

The project assessment is based on the “CDM validation and verification standard for project activities, Version 03 /B04/ and “VCS standard v4.7 /B01/ and VCS Program Guide version 4.4 /B02/” and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants. Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the VCS project activity are appointed.

Once the project is received by the assessment team, the members of the assessment team carry out: -

1. A desk review of the Monitoring report against the registered Joint PDMR /B06/ and final Validation report /B05/.
2. Follow-up interviews with project participants.
3. The resolution of outstanding issues and the issuance of the final verification report /04/ and opinion.

The prepared verification report /04/ and other supporting documents then undergo an internal quality control at Accredited Certification body before being submitted to the VCS executive board.

In order to ensure transparency, assumptions must be clear and stated explicitly, and background material must also be referenced. TÜV SÜD South Asia Private Limited has developed a specific checklist customized for the project. The checklist demonstrates, in a transparent manner, the project criteria (requirements), discussion on each criterion by the assessment team, and the results from validating the identified criteria.

Appointment of the assessment team

According to the sectoral scope / technical area and experience in the sectoral scope, TÜV SÜD South Asia Private Limited composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of TÜV SÜD South Asia Private Limited.

The composition of audit team shall be approved by the TÜV SÜD South Asia Private Limited ensuring that the required skills are covered by the team.

The four qualification levels for team members that are assigned by formal appointment rules are as presented below:

- Assessment Team Leader
- Verifier
- Technical Expert
- Technical Reviewer

The competency of the assessment team is provided below in this report as Appendix 05.

Document review

The Monitoring report version 01 /01/ submitted by the PP was reviewed against the approved methodology, registered Joint PDMR /B06/, final Validation report/B05/ and other relevant criteria to verify the correctness, credibility, and interpretation of the presented information. Furthermore, a cross-check between information provided and information from other sources has been done. A complete list of all documents and evidence material reviewed is included in this report below in Appendix 1.

Follow-up interviews

The remote audit is conducted by TÜV SÜD South Asia Private Limited. The audit team performed interviews with project stakeholders to confirm selected information and to resolve issues identified in the document review. The details are provided in this report.

Resolution of Clarification and Corrective Action Request

The objective of this phase of the Verification was to resolve the requests for corrective actions and clarification and any other outstanding issues which need to be clarified for TÜV SÜD South Asia Private Limited positive conclusion on the Monitoring report. The Corrective Action Requests and Clarification Requests raised by TÜV SÜD South Asia Private Limited were resolved during communications between the Client and TÜV SÜD South Asia Private Limited to guarantee the transparency of the verification process, the concerns raised, and responses given are summarized below in the appendix 2 of this report.

The final MR Version /11/ submitted by PP serves as the basis for the final assessment presented. Additional changes to the project during the verification process are not considered to be significant with respect to the main CDM/VCS objectives. The two CDM/VCS main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

Internal quality control

Internal quality control within the team is assured by means of a technical review process that takes place after the off-site assessment and after closure of findings. The internal quality control in the verification process is given by the final decision (Verification and Certification Conclusion) made by the CB “Environment and Energy”.

2.2 Document Review

The details of the document observed during the verification process are listed below in Appendix 1 of this report.

2.3 Interviews

The names of interviewees during a remote audit are given below in Table 1.

Table 1: Summary of conduct of remote interviews under the scope of verification

S. No.	Interviewee			Date of Interview	Subject / Topic	Assessment Team Member
	First name	Last Name	Affiliation			
1.	Sanjay	Shrivastava	Plant Manager, Eminent Solar	01/09/25	- Objectives and scope, types of GHGs. - baseline scenarios. - organizational boundaries of the GHG project - operational boundaries - Organizational structure. - Project implementation status and legal requirements and carbon credit ownership. - Monitoring plan, monitoring process and technical specifications. - Verification of operational management structure, their roles and responsibility. - Verification of emission reduction calculation. - Crosschecking of generation data - Interview with Stakeholder and other relevant persons - Ongoing Grievance mechanism - Discussion on SDG goals and its implementations. - Applied methodologies, Eligibility criteria,	Rishi Raychoudhury Sumbul Rizwan Deepjyoti Basak
2.	Abhimanyu	Singh	Project Manager, ACME			
3.	Ankit	Sethiya	Project Manager, EKI			
4.	Sudhesh	Kumar	Plant Manager, Mihit Solar, Kherakund			
5.	Roshan	Lal	Plant Manager, Mihit Solar, Jandekalan			
6.	Kulwinder	Singh	Security, Mihit Solar, Mankhera			
7.	Dharam	Singh	Plant Manager, Mihit Solar, Mankhera			
8.	Maniram	Singh	Security, Mihit Solar, Mankhera			
9.	Kaluram	Singh	Security, Mihit Solar, Jandekalan			
10.	Rajiv	Kumar	Site Incharge, Kherakund			
11.	Manpreet	Singh	Site Incharge, Jandekalan			
12.	Jaswant	Singh	Site Incharge, Mankhera			
13.	Nagarjuna	A	Plant Head, Grahati Solar	02/09/25		

14.	Suresh	Parthipan	Dept. Manager, ACME, Jaisalmer		- environmental impacts and stakeholder consultations (including the Free, Prior, and Informed Consent (FPIC), - Physical infrastructure, activities, technologies and processes of the organization or GHG project. - Actual status, project equipment and monitoring procedures – Discussion with the responsible monitoring team. - Data collection system. Regulatory data: Discussion and Document review	
15.	Devandra	Tiwari	Zonal Head, Southern region			
16.	Bala	Krishna	Site Incharge, Arohi Solar			
17.	Ravi kumar	Singh	Sr. Engg, Dayanidhi Solar			
18.	Harish	Santhipuram	Dept. Manager, Dayanidhi Solar			
19.	Guruswami	Reddy	Sr. Engg. Dayanidhi Solar			
20.	Ramesh	Y	Engineer, Dayanidhi Solar			
21.	S	Venkataraman	Project Manager, Niranjan Solar			
22.	M Sathesh	Reddy	Sr. Engg. Niranjan Solar			
23.	Natarajan		Plant Incharge, Vishwatma Solar			
24.	Nagesh	G	Sr. Engineer, Vishwatma Solar			
25.	Someshwar	L	Sr. Engineer, Vishwatma Solar			
26.	Sanjay	Shrivastava	Plant supervisor, eminent solar	03/09/25		
27.	Manas	Kumar	Plant suoervisor, ACME Raipur			
28.	Maitri	Sukumara	Sr. Engg, Dayakara Solar			
29.	Bhawani	Mishra	Plant Incharge, ACME, Odisha			

2.4 Site Visits

A remote audit was conducted for the project activity from 01/09/2025 to 03/09/2025. Technical details & metering/monitoring arrangement verified through photographs/name plates /05/ and Calibration Certificates /06/ shared by PP. All the documents were cross checked to ensure conservative estimation of Emission reduction/02/.

During the remote audit, the PP representatives were questioned about the implementation of the project activity. Several topics like the verification of commissioning date of meters, the generation, recording, and monitoring of the data and the error accountability were discussed. To cross check the information provided by PP, various documents like technical specifications /10/, commissioning certificates /07/, Power Purchase Agreement (PPA) /08/, Invoices and JMR sheets /09/, Calibration Certificates /06/ etc. were also verified.

2.5 Resolution of Findings

The objective of this phase of the Verification was to resolve the requests for corrective actions and clarification and any other outstanding issues from validation which need to be clarified for TÜV SÜD South Asia Private Limited positive conclusion on the Monitoring report. The Corrective Action Requests and Clarification Requests raised by TÜV SÜD South Asia Private Limited were resolved during communications between the Client and TÜV SÜD South Asia Private Limited to guarantee the transparency of the verification process, the concerns raised, and responses given are summarized below in the appendix 2.

The final MR Version /11/ submitted by PP serves as the basis for the final assessment presented. Additional changes to the project during the verification process are not considered to be significant with respect to the main CDM/VCS objectives. The two CDM/VCS main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

A total of 15 Clarification requests (CLs), 03 Corrective action requests (CARs) and 00 Forward action request (FARs) were raised during the verification which are now satisfactorily closed.

2.5.1 Forward Action Requests

This is 9th periodic verification of the project activity and no FAR has been raised from validation, previous verification and during this verification.

2.6 Eligibility for Validation Activities

This is 9th periodic verification of the project activity starting from 01-February-2023 to 15-April-2024 (Inclusive of both dates). Hence this section is not applicable.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

PP has not requested any deviation related to methodology. Thus, this section is not applicable for present verification.

3.2 Project Description Deviations

Deviation 1:

Nature of Deviation is permanent.

Deviation took place during the 7th monitoring period. In technology description there are some revisions in plant configuration (make, ratings and number of equipment) due to maintenance of the project activity. The detail of changes is as follows.

Description	Changes happed during 7th Monitoring Period
Mihit Solar Power Private Ltd. 25 MW Mihit Solar Power Private Ltd. 25 MW Mihit Solar Power Private Ltd. 24 MW ACME Jaisalmer Solar Power Pvt. Ltd. AaroHi Solar Pvt. Ltd. Dayanidhi Solar Power Pvt. Ltd. Niranjana Solar Energy Pvt. Ltd. Vishwatma Solar Energy Pvt Ltd. Acme Raipur Solar Power Pvt. Ltd. Dayakara Solar Power Pvt Ltd Grahati Solar Energy Pvt Ltd Acme Odisha Solar Power Pvt Ltd Eminent Solar Power Pvt Ltd.	No. of Module
Mihit Solar Power Private Limited (Kherakhurd) AaroHi Solar Pvt. Ltd.	Transformer KVA ratings

Niranjana Solar Energy Pvt. Ltd.	Inverter make
Vishwatama Solar Energy Pvt. Ltd.	Transformer KVA and Central Inverter KVA rating
Acme Raipur Solar Power Pvt. Ltd. Eminent Solar Power Pvt. Ltd. Dayakara Solar Power Pvt. Ltd.	Central Inverter KVA rating
Mihit Solar Power Private Limited (Jhandekalan) Grahati Solar Energy Pvt Ltd Vishwatama Solar Energy Pvt. Ltd. Acme Jaisalmer Solar Power Pvt Ltd Aarohi Solar Pvt Ltd Dayakara Solar Power Pvt Ltd.	Module specification
Eminent Solar Power Pvt Ltd Acme Odisha Solar Power Pvt Ltd. Mihit Solar Power Private Limited (Mankhera)	Module make

There is no impact of these changes on plant capacity, scale, baseline emission calculation, additionality and PLF of the of the project activity. These changes happened in last quarter of 2021 (04-September 2021 to 15 December 2021). Nature of Deviation is permanent.

The above deviation has already been approved during the previous verification.

Deviation in current monitoring period (01-February-2023 to 15-April-2024):

The make and total number of modules installed have been updated based on the latest data received from the site, as shown below:

S.No	Description	Total No. of Modules
1	Mihit Solar Power Private Ltd. Jhandekalan (24 MW)	97886
2	ACME Jaisalmer Solar Power Pvt. Ltd., Rayachotti (20 MW)	97944
3	Aarohi Solar Pvt. Ltd., Hindupur (50 MW)	302012
4	Dayanidhi Solar Power Pvt. Ltd., Santipuram (40 MW)	188256
5	Niranjana Solar Energy Pvt. Ltd., Pattikonda (20 MW)	97872
6	Vishwatma Solar Energy Pvt Ltd., Yemmiganur (30 MW)	126216
7	Acme Raipur Solar Power Pvt. Ltd., Chattisgarh (30 MW)	132282
8	Dayakara Solar Power Pvt Ltd., Maddur (30 MW)	172760
9	Acme Odisha Solar Power Pvt Ltd, Bolangir, Odisha (25 MW)	132504

VVB doesn't found any change in plant capacity, scale, baseline emissions calculation, additionality and PLF due to change in the modules.

3.3 New Project Activity Instances in Grouped Projects

This is grouped into SPV. However, no new instances have been added in this verification period.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	Joint Validation and verification: Validation of the VCS project activity was performed by Carbon Check (India) Pvt. Ltd. for the crediting period starting from 22/06/2015 and ends on 21/06/2025 (10 years). Verification team has checked the available validation report ID CCIPL 470/VCS/VAL/VER/REVCSGP/20160906 version 03, issued on dated 18/07/2017 for 1 st verification period from 22-June-2015 to 31-January-2017 (1 Year 7 Months 9 Days) /B05/ and registered VCS Joint PDMR version 04, issued on dated 17/07/2017 /B06/ from the VERRA website ⁶ . The on-site audit of the project was done from 24/04/2017 and 03/05/2017. Verification team confirmed through above evidence that Validation of project was performed by the Carbon Check (India) Pvt. Ltd.

⁶ <https://registry.terra.org/app/projectDetail/VCS/1580>

2nd Verification: Verification team has checked the available verification report ID Internal project ID:5217 version 01, issued on dated 15/02/2018 for 2nd verification period 01-February-2017 to 30-November-2017 (inclusive of both days) (10 months) by LGAI Technological Center S.A. /B07/ and registered VCS MR version 02, issued on dated 05-February-2018 /B08/ from the VERRA website. The 2nd verification on-site audit was performed from 25/01/2018 to 30/01/2018 for the monitoring 01-February-2017 to 30-November-2017 (inclusive of both days) (10 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

3rd Verification: Verification team has checked the available verification report ID VCS ID - PL1580 version 02, issued on dated 24/12/2018 for 3rd verification period 01-December-2017 to 30-September-2018 (inclusive of both days) (10 months) by LGAI Technological Center S.A. /B09/ and registered VCS MR version 02, issued on dated 06/12/2018 /B10/ from the VERRA website⁷. The 3rd verification on-site audit was performed from 26/11/2018 to 30/11/2018 for the monitoring 01-December-2017 to 30-September-2018 (inclusive of both days) (10 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

4th Verification: Verification team has checked the available verification report ID VCS ID - PL1580 version 01, issued on dated 15/11/2019 for 4th verification period from 1-October-2018 to 31-August-2019 (inclusive of both dates) (11 months) by LGAI Technological Center S.A. /B11/ and registered VCS MR version 02, issued on dated 30/10/2019 /B12/ from the VERRA website. The 4th verification on-site audit was performed from 10/11/2019 to 15/11/2019 for the monitoring 1-October-2018 to 31-August-2019 (inclusive of both days) (11 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

⁷ <https://registry.verra.org/app/projectDetail/VCS/1580>

5th Verification: Verification team has checked the available verification report ID Internal project ID: 15720 version 02, issued on dated 11-May-2021 for 5th verification period from 01 September 2019 to 31 December 2020 (inclusive of both dates) (1 year 04 months) by LGAI Technological Center S.A. /B13/ and registered VCS MR ID VVER1 580 version 03, issued on dated 23/04/2021 /B14/ from the VERRA website. Due to COVID 19, the 5th verification was remotely performed on 28/01/2021 for the monitoring 01 September 2019 to 31 December 2020 (inclusive of both days) (1 year 04 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

6th Verification: Verification team has checked the available verification report ID Internal project ID: 20521 version 03, issued on dated 18-January-2022 for 6th verification period from 01-January-2021 to 31-August-2021 (inclusive of both dates) (08 months) by LGAI Technological Center S.A. /B15/ and registered VCS MR ID VVER1580 version 03, issued on dated 14/01/2022 /B16/ from the VERRA website. Due to COVID 19, the 6th verification was remotely performed on 28/01/2021 for the monitoring 01-January-2021 to 31-August-2021 (inclusive of both days) (08 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

7th Verification: Verification team has checked the available verification report ID Internal project ID: 16322 version 01, issued on dated 10-October-2022 for 7th verification period from 01 September 2021 to 30 April 2022 (Inclusive of both days) (inclusive of both dates) (08 months) by LGAI Technological Center S.A. /B17/ and registered VCS MR ID VVER1580 version 02, issued on dated 28/09/2022 /B18/ from the VERRA website. Due to COVID 19, the 7th verification was remotely performed on 18/07/2022 for the monitoring 01 September 2021 to 30 April 2022 (Inclusive of both days) (inclusive of both days) (08 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5.

	8th Verification: Verification team has checked the available verification report ID Internal project ID 1580 version 02, issued on dated 12-September-2023 for 8th verification period from 1 May 2022 to 31 January 2023 (Inclusive of both days) (inclusive of both dates) (09 months) by LGAI Technological Center S.A. /B19/ and registered VCS MR ID VVER1580 version 02, issued on dated 17/08/2023 /B20/ from the VERRA website. The 8th verification was remotely performed on 12/07/2023 for the monitoring 1 May 2022 to 31 January 2023 (Inclusive of both days) (inclusive of both days) (09 months) by LGAI Technological Center S.A. as per the evidence available from the project web page of VERRA website - Refer footnote 5. 9th Verification: The 9th verification was remotely conducted using MS teams. The remote audit at all SPVs documented in section 1.4 of this report was performed for the monitoring period 01-February-2023 to 15-April-2024 (Inclusive of both the dates) by TUV SUD South Asia Pvt. Ltd as per the verification report ID: ET-007544.
Double counting and participation under other GHG programs	The project activity is not registered under any other GHG programs other than VCS program. Verification team checked independently other registries such as: • https://cdm.unfccc.int • https://registry.goldstandard.org/projects?q=&page=1 • https://www.globalcarboncouncil.com/ VVB confirmed that the project is not participating in GHG programs other than VCS program. Verification team also checked that the project is not registered under the REC mechanism of India and the same can be cross-checked at https://www.recregistryindia.nic.in/index.php/publics/registered_regens. Also, the International REC (I-REC) registry (https://evident.services/device-register) is cross-checked and found that this project is not under I-REC as well. Thus, double counting for the current monitoring period is ruled out. Verification team further confirms that project activity is not rejected by any other GHG program,

No double claiming with emissions trading programs or binding emission limits	The project activity is not participating in other emission trading programs or binding emission limits as confirmed in the declaration submitted by the project proponent. VVB confirms that project activity is not included in environment technology (ET) program and not used for compliance with an emission trading program or to meet binding limits on GHG emissions. Project Proponent has submitted a declaration dated: 25/06/2025 for no double counting /03/ with any other GHG program. VVB confirms that project activity is not included in ET program and not used for compliance with an emission trading program or to meet binding limits on GHG emissions. PP also declared that the credit claimed under VCS for the current monitoring period is not claimed under any other GHG mechanism.
No double claiming with other forms of environmental credit	The verification team verified that; the project activity is registered under VCS program only (VCS ID 1580). The verification team has checked through google confirmed that project is not registered in any other forms of environmental credit. Project Proponent has also confirmed the same in the declaration dated: 25/06/2025 /03/, confirming no double counting with any other GHG program. PP confirmed that The GHG credits from 01-February-2023 to 15-April-2024 will be claimed under VCS only. At any point of time during the crediting period, the project proponent will abide by the "No Double Counting.
Supply chain (scope 3) emissions double claiming	The project activity is solar energy-based project developed by ACME Cleantech Solutions Private Limited as a parent company. The project a basic objective of the project is to generate electricity and supply to Indian grid. The project activity was implemented on barren land; there is no emissions footprint change due to implementation of project activity. The project activity is not a part of supply chain. Hence, there is no possibility for double claim.
Sustainable development contributions	The Project activity is claiming SDG 4, SDG 7, & SDG 13. The same is described in Section 1.12 of VCS MR /01/. VVB confirmed that the project implementation has led in contribution to SDG 04, 07 and SDG 13. The project supplies clean, affordable and renewable energy (483,649 MWh net electricity under the monitoring period) without reliance on fossil fuels for generation of electricity to meet the growing demands in the region. The generated electricity avoided release of 472,857 tCO ₂ e into the atmosphere. PP has provided total 272 training to the employee's during the current monitoring period as verified from the training attendance sheet submitted by PP. The list of trainings provided by each SPV are documented in below table and verified by the verification team by training material, attendance sheet and feedback of trainees provided by PP /23/.

	SPVs	State	No. of Trainings
	Mihit Solar Power Private Ltd. 25 MW	Punjab	31
	Mihit Solar Power Private Ltd. 25 MW	Punjab	15
	Mihit Solar Power Private Ltd. 24 MW	Punjab	17
	ACME Jaisalmer Solar Power Pvt. Ltd.	Andhra Pradesh	10
	Aarohi Solar Pvt. Ltd.	Andhra Pradesh	25
	Dayanidhi Solar Power Pvt. Ltd.	Andhra Pradesh	27
	Niranjana Solar Energy Pvt. Ltd.	Andhra Pradesh	28
	Vishwatma Solar Energy Pvt Ltd.	Andhra Pradesh	8
	Acme Raipur Solar Power Pvt. Ltd.	Chhattisgarh	16
	Dayakara Solar Power Pvt Ltd	Telangana	39
	Grahati Solar Energy Pvt Ltd	Telangana	4
	Acme Odisha Solar Power Pvt Ltd	Odisha	39
	Eminent Solar Power Pvt Ltd.	Uttarakhand	13
	Total		272
Hence, the verification team confirms that the requirements set out in VCS standard 4.7 section 3.17 has been successfully met by the project activity.			
Additional information relevant to the project	- Commercially sensitive information: - No commercially sensitive information has been excluded from the public version of the project description. - The project activity is not a grouped project, hence not applicable to the project activity. - VVB team conclude that the proposed project activity is eligible to register under VERRA registry, and all calculation related to emission reduction are found correct. Thus accepted.		

Sustainable Development Contributions

Row number	SDG target	SDG indicator	Net impact on SDG indicator	Current project contributions	Contributions over project lifetime	VVB assessment
1)	7.2	7.2.1: Renewable energy share in the total final energy consumption	Implemented activities to increase	About 823,831 MWh renewable electricity has supplied to Indian grid during the reported period that helps to increase the renewable energy share in the energy mix.	Overall, 1,739,748 (483,649+ 432,268 + 823,831) MWh renewable electricity will be used that helps to increase the renewable energy share in the energy mix.	The VVB confirms that the project has supplied renewable electricity to the Indian grid during the reporting period. Based on document review and data verification, the contribution to increasing the renewable energy share under SDG target 7.2 is real, measurable, and attributable to the project.
2)	13.0	13.2.2: Total greenhouse gas emissions per year	Implemented activities to increase	By supplying 823,831 MWh clean electricity (generated through this solar project) to Indian grid, the project avoided release of 805,459 tCO ₂ e into the atmosphere during the reporting period.	Overall prevented the release of 1,700,948 (472,857+ 422,632 + 805,459) tCO ₂ e into the atmosphere since project commissioning.	The VVB confirms that the reported greenhouse gas emission reductions are quantified using approved methodologies and are consistent with verified electricity generation data. The project's contribution to SDG target 13.2 is assessed as credible and substantiated.

3)	4.4	4.4.1: Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill	Implemented activities to increase	Together with the technology supplier, the Project organize 272 training during current monitoring period. The training documents can be referred in Error! Reference source not found..	Overall, 450 (272+ 178) trainings are provided.	The VVB confirms that ICT-related training activities were implemented during the monitoring period. Based on review of training records and supporting evidence, the contribution to SDG target 4.4 is valid and verifiable.
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4.1.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The local stakeholder consultation was conducted prior to validation of project activity, as verified from the minutes of meetings and validation report of the project activity /B05/. Project proponent has identified the following stakeholders this project activity by analysing the beneficiaries /people who are directly affected in daily life by the project activity, impact of local/regional/provincial/national government policies in implementation and operation of the project activity, other groups having social/political influences in the project location. 1. Gram Panchayat Representatives 2. Local Villagers 3. Civil contractors 4. AGEL employees 5. Representatives from the local pollution control board Verification team checked the Invitation letter /12/ and minutes of the meeting of local stakeholders including attendance sheet /13/ and found that Stakeholder identification appropriate.
Legal or customary tenure/access rights	Verification team confirms that there are no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights held by stakeholders, indigenous people (Ips), Local communities (LCs), and customary rights holders with regards to the project and confirmed during the interview with PP. The project is solar energy generation, and it is established on the project proponent's land. During the remote verification it was found that the local stakeholders, employees have access to the project site and access to the resources (as per their designation/work profile). Local community members have access to project site if they want to share any VCS Project feedback/grievance about the project activity (implementation and operation)/ Local NGOs/representatives from media are welcome to the project with prior appointment. Local/provincial;/national government officials can also visit the project for any inspection regarding compliance to the regulations or any other purpose as required by the government.

Stakeholder diversity and changes over time	Stakeholders identified for this project activity are diverse in nature – in terms of socio-economic status, age and gender wise and the diversity is unlikely to change over time. The verification team reviewed the minutes of meeting of stakeholder /13/ and confirmed that stakeholders identified for this project activity are diverse in nature – in terms of socio-economic status, age and gender wise and the diversity is unlikely to change over time.
Expected changes in well-being	The representative of Project proponent during the remote audit confirmed the following expected changes in well-being: Economic well-being: The project activity creates local employment generation which helps economic well-being of local people provided as confirmed during the interview employments to the local peoples during the construction and operation of project as confirmed during the interview with the project staff thus economic well beings is observed. Environmental well-being: Solar being a renewable source of energy, it reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission the Project activity also helps in avoiding significant amount of GHG emissions as verified from the emission reduction calculation sheet. During the current monitoring period, the project activity has reduced 472,857 tCO₂e.
Location of stakeholders	Not Applicable
Location of resources	There not the location of territories and resources which stakeholders own or to which they have customary access. Hence, not applicable.

4.1.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Project Proponent has submitted the feedback / grievance register /14/ kept at site for the ongoing communication along with the emails with the local stakeholder. VVB confirmed that at the project site that the plant site office seeking complaints/grievances from local community as a part of ongoing communication with stakeholders in line with clause 3.18.3 of VCS Standard, v.4.7

Date(s) of stakeholder consultation	The Initial LSC conducted at the time of registration / prior to validation. The same has been verified with the evidence “Minutes of Stakeholder Meeting” /13/.
Communication of monitored results	Verification team has checked the minutes of the minutes of meeting and confirmed that the stakeholder consultation meeting was focused towards making aware local stakeholders including local community, local administration representatives, NGOs working for environmental cause etc., about the project activity that involves electricity generation using Solar produced by Solar plant with the primary objective of reducing emissions of GHGs in compared to pre-project or baseline scenario. The monitoring results are communicated from the concerned individuals (stakeholders) to PP, through the grievance register. The site officials acknowledge and address the comments, suggestions, or grievances submitted by stakeholders, resolving issues as needed.
Consultation records	Verification team checked minutes of stakeholders meeting, Invitation Letter, feedback/grievance register submitted by project proponent.
Stakeholder input	The project proponent has considered the suggestions and opinions of stakeholders. The verification team checked the minutes of the meeting of stakeholder consultation during registration, the feedback/comments received from stakeholders which are quite positive, and no negative comments were received.

4.1.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The verification team has reviewed the EIA notification ⁸ and confirmed that solar power generation projects are not listed in any of the categories of the schedules. Thus, environmental impact assessment (EIA) is not required. Further, in accordance with the notification no B29012/ESS(CPA)/2015-16/ dated 07-March-2016 of Central pollution control board ⁹ “Final list of white Category Industries” the project activity falls in white category so there is no requirement of NOC or permission from Pollution control Board. Moreover, project participants have not received any negative comments from the

⁸ environmentclearance.nic.in/report/EIA_Notifications.aspx

⁹ CPCBCategorizationdirection-w-category.pdf

	villagers to operate the solar power plant, which is in line with clause 3.18.8 of VCS standard v.4.7 ¹⁰ .
Outcome of FPIC discussion	The project activity is under 9 th verification. These aspects have been covered under validation. However, the project proponent has submitted grievance register for all SPVs from the villagers to demonstrate that there are no negative comments. During the remote audit it was confirmed by the verification team that the project activity is adhering to the FPIC rights of the stakeholders. They were informed in advance regarding the implementation, the overall impact and other relevant details of the project activity, through the stakeholders' consultation. The project has not encroached on land, relocated people without consent, and forced physical or economic displacement.

4.1.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	PP has placed feedback cum grievance registered at site, The copy of the same is provide to verification tea. Verification team has checked the feedback cum grievance register /15/ submitted by project proponent and found that no grievance/feedback recorded in grievance register during the current monitoring period: 01-February-2023 to 15-April-2024 (Inclusive of both the dates). Thus, no resolution of grievance is required. Verification team concludes that that the ongoing stakeholder mechanism is adequate and appropriate.
Grievance redress procedure	Grievance redressal mechanism is established as per registered VCS MR and local law. PP has placed grievance cum feedback register at project site for registering grievances if any related to the project activity by the stakeholder Assessment team checked the same with the evidence of grievance register submitted to VVB. The same was also confirmed during interview with PP representative and found appropriate during remote audit Stakeholders' feedback is monitored daily. Thus, the verification team concludes that grievances redressal pressure is appropriate.

¹⁰ <https://verra.org/wp-content/uploads/2024/04/VCS-Standard-v4.7-FINAL-4.15.24.pdf>

4.1.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments received	No comments received. Thus, not applicable.	This is verification of the project. The expected comment is from the local stakeholder only. Verification team checked the feedback cum grievance register and confirmed that no grievance/feedback was received during the current monitoring period. Thus, verification team is of the opinion that the ongoing stakeholder mechanism is adequate and appropriate

4.1.6 Risks to Local Stakeholders and the Environment

4.1.6.1 Management Experience

During the remote audit it was found by the verification team that the HR team is responsible for managing human rights and labour aspects, ensuring alignment with the company's discrimination and sexual harassment related policy /16/ /17/ /18/ /19/. Assessment team has checked the HR policy and through interview with PP representative/Project staff. It was also found that PP has dedicated management team for the seamless operation of the project activity. The team consists of the members, having knowledge of their relevant fields and who work closely with local communities and government agencies.

4.1.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	The stakeholder meeting was conducted during the validation stage of the project activity. There is no separate stakeholder consultation for the current verification other than ongoing communication with the stakeholders. The verification team has checked feedback registered and found that there is no risk to stakeholder for registering the grievances /14/. It was found that local stakeholders can lodge their grievances if any in the register over the operational lifetime of the project. Moreover, during the current monitoring period no grievance was received. Therefore, No Natural and human-induced risks to stakeholders' wellbeing is evident by the verification team.

Risks to stakeholder participation	No risk to stakeholder participation is anticipated. Hence, no mitigation or preventive measures are required.
Working conditions	No risk identified. However, PP has implemented the Environment Health and Safety (EHS) policy /15/.
Safety of women and girls	No risk identified. However, PP has implemented POSH/16/ and CSR policy /17/.
Safety of minority and marginalized groups, including children	No risk identified. However, PP has implemented the CSR /17/ and EHS policy /15/.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	No risk identified. However, PP has implemented the Environment, Health and Safety Policy/15/.

4.1.7 Respect for Human Rights and Equity

4.1.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	PP representative confirmed during the remote audit that there have been no reports of discrimination or sexual harassment for this monitoring period. The same has been confirmed from the employees working at site along with HR policy of the company /18/.
Sexual harassment	During the remote audit, representative of the PP confirmed that the national law prohibiting the discrimination and sexual harassment ¹¹ is being followed strictly. Further, verification team did not find any

¹¹ The Sexual Harassment Of Women At Workplace (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 ACT NO. 14 OF 2013, Dated 22-April-2013

	complain regarding the same in grievance registered and through independent search. Also, PP has implemented “Policy on Prevention of Sexual Harassment”/16/.
Gender equity in labor and work	PP provides equal opportunities in the context of gender equity and pay for labour and work as confirmed during the remote audit by the PP representatives. The same has been confirmed from the HR policy /18/.
Forced labor	The PP strictly follows the national laws prohibiting human trafficking, forced labour and child labour. There have been no reports of human trafficking, forced labour and child labour during this monitoring period as observed during the remote audit and confirmed through interview with project staff. PP has provided declaration that project activity does not use victims of human trafficking /19/.
Child labor	The PP strictly follows the national laws prohibiting human trafficking, forced labour and child labour. There have been no reports of human trafficking, forced labour and child labour during this monitoring period as observed during the remote audit and confirmed through interview with project staff. PP has provided declaration that project activity does not use victims of human trafficking /19/.
Human trafficking	The PP strictly follows the national laws prohibiting human trafficking, forced labour and child labour. There have been no reports of human trafficking, forced labour and child labour during this monitoring period as observed during the remote audit and confirmed through interview with project staff. PP has provided declaration that project activity does not use victims of human trafficking /19/.

4.1.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Human Rights	Project Proponent following the International human rights law ¹² , the UNDRIP ¹³ and ILO Convention 169 - There are no human rights violation of any kind to any of the stakeholders during construction and operation of the project activity. The project is a solar project activity which is implemented without cultural or social biases, safeguarding the rights of IPs, LCs, and customary rights holders to be free from discrimination. The same was confirmed through HR policy

¹² <https://www.ohchr.org/sites/default/files/Documents/Publications/fs9Rev.2.pdf>

¹³ [UNDRIP_E_web.pdf](#)

of the company and also checked by interviewing project staff and declaration by the PP in the monitoring report.

4.1.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	The project activity is Implemented on barren land. Hence, no tangible cultural heritage has been hampered for the project activity. There is no indigenous and cultural heritage near the project PP as observed at site as verified through photographs and plant videos shared by the PP and search through google search engine.

4.1.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	The project is implemented on land purchased by PP as per evidence of land purchase records /20/. Thus, not applicable.
Respect for property rights	The land is owned by project proponent as verified from the land purchase records /20/. Thus, not applicable.

4.1.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Since the benefits of the carbon credit lies with the project proponent. Hence, not applicable.
Benefit sharing during the monitoring period	Since PP is the sole owner of the revenue generated from the project activity, hence not applicable

4.1.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	No risk identifies. No impact on biodiversity is likely to be cased as observed by the VVB.

Soil degradation and soil erosion	No risk identifies. No soil erosion and degradation are likely to be caused as project is implemented on barren land.
Water consumption and stress	No risk identifies. Water consumption will be of moderate level and hence stress is not likely to be caused.

4.1.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project activity is implemented on a barren land, and no species or habitats have been harmed during the installation and operation of the project activity. There are no negative impacts on rare, threatened, or endangered species found. Hence, not applicable.
Areas needed for habitat connectivity	No risk identified. The project has not adversely impacted areas needed for habitat connectivity during the monitoring period.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	Project participant has been declared that project has not areas needed for habitat connectivity for rare, threatened, or endangered species during the monitoring period.
Areas for habitat connectivity	The project has not adversely impacted areas needed for habitat connectivity during the monitoring period.

4.1.8.2 Introduction of Species

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

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

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

4.1.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project activity is not ARR, ALM, WRC or ACoGS project hence it is not applicable.

4.2 Accuracy of Reduction and Removal Calculations

Means of verification	The verification team assessed whether the data and calculations of GHG emission reductions achieved resulting from the VCS Monitoring report /B06/. The verification team has checked whether calculations of baseline GHG emissions, project GHG emissions and leakage GHG emissions have been carried out in accordance with the formulae and methods described in the monitoring plan of the VCS Monitoring report /B06/.
Findings	In total 03 CARs, 15 CLs and 00 FARs were raised during the verification process and closed successfully. Please refer Appendix 2 of this report for the detail closure of the CAR.
Conclusion	Baseline Emissions: The baseline emissions are the product of electrical energy baseline $EG_{PJ,y}$ expressed in MWh of electricity produced by the renewable generating unit multiplied by the grid emission factor: $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where: BE_y: Baseline Emissions in year y; (tCO₂/year) $EG_{PJ,y}$: Quantity of net electricity supplied to the grid as a result of the implementation of the CDM project activity in year y (MWh)

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

Hence, the Baseline Emission Factor is calculated as below:

$$EG_{PJ,y} = 823,831 \text{ MWh}$$

$$EF_{grid,CM,y} = 0.9777 \text{ tCO}_2\text{e}$$

$$\begin{aligned} BE_y &= 823,831 \text{ MWh} \times 0.9777 \text{ tCO}_2\text{e} \\ &= 805,459 \text{ tCO}_2\text{e} \end{aligned}$$

The above value of emissions is summation of rounded down for each SPV, thus overall value is less than simply multiplication of $823,831 \times 0.9777 = 805,459 \text{ tCO}_2\text{e}$.

Project Emission:

As per the approved consolidated Methodology ACM0002 (Version 17.0) para 36: “For most renewable energy power generation project activities, $PE_y = 0$. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted for as project emissions by using the following equation:

$$PE_y = PE_{FF,y} + PE_{GP,y} + PE_{HP,y}$$

Where:

PE_y = Project emissions in year y (t CO₂e/y)

$PE_{FF,y}$ = Project emissions from fossil fuel consumption in year y (tCO₂/y)

$PE_{GP,y}$ = Project emissions from the operation of dry, flash steam or binary geothermal power plants in year y (t CO₂e/y)

$PE_{HP,y}$ = Project emissions from water reservoirs of hydro power plants in year y (t CO₂e/yr)

As the project activity is the installation of a new grid-connected Solar PV Power plant and does not involve any project emissions from fossil fuel, operation of dry, flash steam or binary geothermal power plants, and from water reservoirs of hydro power plants. Therefore, $PE_{FF,y}$, $PE_{GP,y}$, $PE_{HP,y}$ is equal to zero and thus, $PE_y = 0$.

Therefore,

$$ER_y = BE_y - PE_y$$

$$\text{Hence, } ER_y = 805,459 - 0$$

$$= 805,459 \text{ tCO}_2\text{e (Round down value)}$$

Leakage Emission:

As per methodology ACM0002 Version 17.0, for renewable energy projects, there is no leakage emissions occurred.

Hence, $LE_y = 0$

Ex-ante parameters:

The baseline emission factors are taken ex-ante in line with the registered VCS Monitoring report /B06/ as well as cross checked with section validation report and found correct. Combined margin CO₂ emission factor ($EF_{grid,y}$) is equal to 0.9777 tCO₂/MWh. The calculation approach was in line with the VCS PD.

Values are as follows:

$$EF_{grid,OM,y} = 0.9941 \text{ tCO}_2/\text{MWh}$$

The value of $EF_{grid,OM,y}$ calculated as per “Tool to calculate the emission factor for an electricity system, version 05” as 3-year generation weighted average using data for the years 2012-2013, 2013-2014 & 2014- 2015. The data are obtained from “CO₂ Baseline Database for Indian Power Sector” version 11, published by the Central Electricity Authority, Ministry of Power, Government of India.

$$EF_{grid,BM,y} = 0.9285 \text{ tCO}_2/\text{MWh}$$

The value of $EF_{grid,BM,y}$ calculated as per “Tool to calculate the emission factor for an electricity system, version 05” as 3-year generation weighted average using data for the years 2012-2013, 2013-2014 & 2014- 2015. The data are obtained from “CO₂ Baseline Database for Indian Power Sector” version 11, published by the Central Electricity Authority, Ministry of Power, Government of India.

$$EF_{grid,CM,y} = 0.9777 \text{ tCO}_2/\text{MWh}$$

The combined margin emissions factor is calculated as follows:

$$EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid, BM,y} * W_{BM}$$

Where:

$EF_{grid,BM,y}$ = Build margin CO₂ emission factor in year y (tCO₂/MWh)

$EF_{grid,OM,y}$ = Operating margin CO₂ emission factor in year y (tCO₂/MWh)

W_{OM} = Weighting of operating margin emissions factor (%) = 75%

W_{BM} = Weighting of build margin emissions factor (%) = 25%

Ex-post parameter:

As per the registered monitoring plan and requirement of the registered methodology following parameters needs to be monitored and calculated as follows:

Data / Parameter	$EG_{PJ,y}$
Data unit	MWh
Description	Quantity of net electricity generation supplied by the project plant/unit to the grid in year y
Source of data	Credit note/ JMR / Form B reports / monthly generation report from respective state electricity board / DISCOM
Description of measurement methods and procedures to be applied	Data Type: Measured Monitoring equipment: Energy Meters are used for monitoring Recording Frequency: Continuous monitoring and Monthly recording from Energy Meters, Summarized Annually Archiving Policy: Paper & Electronic Calibration frequency: One in five years Electricity exported/imported to the grid is in kWh. However, for the calculation purpose electricity exported is converted in MWh. The Net electricity supplied to the grid by the project activity is calculated as a difference of electricity exported to the grid, electricity imported from the grid obtained from joint meter reading certificates/credit notes issued by state electricity board as per below equation: $EG_{PJ,y} = EG_{Export} - EG_{Import}$ The joint reading at metering point is carried out once in a month in presence of O&M officials and state electricity board personnel. The calculations/measurement of net electricity supplied to grid is under purview of state electricity board and the PP/Project activity Instance owner has no role on it. PP/Project activity Instance owner gets value of net electricity supplied to grid and hence this parameter is mentioned as a part of monitoring plan. Cross Checking: Quantity of net electricity supplied to the grid can be cross checked from the invoices raised by the PP to the State Electricity Board or invoices with third party.

	Frequency of monitoring/recording	Continuous monitoring, hourly measurement and at least monthly recording	
	Value monitored	SPV Name	Total Generation (MWh)
		Mihit Solar Power Private Ltd. 24 MW, Jandekalan	44084.87
		Mihit Solar Power Private Ltd. 25 MW, Kherakund	46052.50
		Mihit Solar Power Private Ltd. 25 MW, Mankhera	47355.70
		ACME Jaisalmer Solar Power Pvt. Ltd.	42836.00
		Aarohi Solar Pvt. Ltd.	106914.46
		Dayanidhi Solar Power Pvt. Ltd.	91875.00
		Niranjana Solar Energy Pvt. Ltd.	41712.00
		Vishwatma Solar Energy Pvt Ltd.	66604.75
		Acme Raipur Solar Power Pvt. Ltd.	56201.30
		Dayakara Solar Power Pvt Ltd	74810.85
		Grahati Solar Energy Pvt Ltd	125849.00
		Acme Odisha Solar Power Pvt Ltd	54649.68
		Eminent Solar Power Pvt Ltd.	24885.20
		Total generation recorded during monitoring period	823,831
	Monitoring equipment	Monitoring equipment will be energy meter installed at each of the project activity instance site. Readings will be cross checked with back up meter. The accuracy class of meters, calibration frequency of meters is totally under purview of state electricity board and PP do not have any control on it. The meter details, make, calibration date and due date are mentioned in the section 4.4 of this report.	

	QA/QC procedures to be applied	The calibration of all the meters is undertaken once in five years ¹⁴ and faulty meters are duly replaced immediately. The meters are of accuracy class 0.2s or higher. The meter accuracy class and calibration interval are under purview of state electricity board and PP/Project Activity Instances owner do not have any control on it. It is also noted that apportioning procedure (if applicable for project activity instances) is under control of state electricity board and PP do not have any control on it. The available parameter to PP/project activity instance owner is the net electricity supplied to grid and same parameter is mentioned as monitoring parameter.
	Purpose of the data	The Data/Parameter is required to calculate the baseline emission.
	Calculation method	Thus, Net electricity supplied to the grid by the project plant in a given month = Export, kWh – Import, kWh
	Comments	Data will be archived in paper & electronic form for two years after the end of crediting period or of the last issuance of VCU for this project activity, whichever occurs later.
	VVB Assessment for the monitoring parameter	The value of net electricity generation supplied to the grid as per Monthly electricity credit report or Joint Meter Reading Report forms the basis for calculation of the Emission reduction/02/; which can be cross checked from the invoice raised to DISCOM. The JMR (Report by the Southern Regional Power Committee) shows transaction of electricity (export as scheduled) at the Injecting Utility Boundary along with the Credit note/ Form B reports / monthly generation report from respective state electricity board / DISCOM. Hence the same scheduled value of electricity is used by PP for invoicing as well. The source of data is therefore in accordance with registered VCS PD & MR /B06/ and thus acceptable to the assessment team. Net electricity supplied to grid is calculated as the difference of the measured values of “export” and “import” of electricity through the dedicated energy meter (electronic bidirectional main meter & check meter which measures both export & import concurrently) installed at the delivery point (i.e. the connected substation). Monthly meter readings are taken from the main and check meter installed at the substation and certified by the representatives of state electricity board (SEB) Officials and

¹⁴ http://www.aegcl.co.in/Metering_Regulations_Of_CEA_17_03_2006.pdf

the representatives of the project proponent during the billing cycle for each month of the monitoring period. During current monitoring period, Total Net electricity exported to the grid is 823,831 MWh, same is inline with the Invoices and JMR /09/ and ER sheet /02/.

The Net electricity generation from the Solar plant is thus correct. All the parameters are monitored and recorded as per the monitoring plan in the registered PD. The verification team has crosschecked the revised Emission reduction/02/ sheet and monitored report data with the JMR /09/ sheet and invoice bills and found all the values are matching.

The assessment team has checked JMR /09/ sheets, breakup sheets, MR/11/ and ER sheet /02/ and found it acceptable.

Moreover, for solar power project (Green field renewable project) as per the registered PDMR and approved methodology ACM0002 Version 17, project emission is zero for the current monitoring period. The calculation approach as described above is used for baseline emission calculation only. As project emission is zero thus Emission reduction/02/ for current monitoring period is baseline emission for the current monitoring period.

The project activity involves in harnessing Solar power. So, the emissions from the project are zero.

ER calculations are as below:

Monitoring Period	Net Electricity Export (MWh)	Baseline Emission Factor (tCO ₂ /MWh)	Baseline Emissions (tCO ₂)
01-February-2023 to 15-April-2024 (Inclusive of both the dates)	823,831	0.9777	805,459

Project Emissions:

As per the approved consolidated Methodology ACM0002 (Version 17.0) para 34: "For most renewable energy power generation project activities, $PE_y = 0$. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted for as project emissions by using the following equation:

$$PE_y = PE_{FF,y} + PE_{GP,y} + PE_{HP,y}$$

Where:

PE_y = Project emissions in year y (t CO₂e/yr)

$PE_{FF,y}$ = Project emissions from fossil fuel consumption in year y (t CO₂/yr)

$PE_{GP,y}$ = Project emissions from the operation of dry, flash steam or binary geothermal power plants in year y (t CO₂e/yr)

$PE_{HP,y}$ = Project emissions from water reservoirs of hydro power plants in year y (t CO₂e/yr)

As the project activity is the installation of a new grid-connected Solar PV Power plant and does not involve any project emissions from fossil fuel, operation of dry, flash steam or binary geothermal power plants, and from water reservoirs of hydro power plants.

Therefore, $PE_{FF,y}$, $PE_{GP,y}$, $PE_{HP,y}$ is equal to zero and thus, $PE_y = 0$.

Leakage Emission:

As per ACM0002 - Version 17, Leakage emissions are not considered for the project activity.

Verification team confirms that the monitoring has been carried out in accordance with the monitoring plan, trainings and QA/QC procedure and emergency preparedness contained in the registered VCS PDMR/B06/. Assessment team confirmed that the GHG emission reductions and removals have been quantified correctly in line with the registered VCS PDMR/B06/.

4.3 Quality of Evidence to Determine Reductions and Removals

Means of verification	The verification team checked the Calibration details of the monitoring meters with the calibration certificates.
Findings	CL 03 was raised during the verification process and closed successfully. Please refer to Appendix 2 of this report for the detail closure of the CL.

Conclusion

The metering arrangement is bi-directional energy meters accuracy class 0.2s (main and check) at the respective State Electricity Board (SEB) substation. Verification team has checked the calibration certificates/07/ and confirmed that meters are calibrated as per calibration frequency. These meters record several parameters including electricity exported & imported. These electricity meters are being used by the state electricity board for JMR /09/ (Joint Meter Reading) electricity generation statements.

No delayed calibrations were observed in the project activity for this monitoring period. All the meters are of the same accuracy class i.e., 0.2s as per the requirement of the registered PDMR. The interviews during the remote audit with O&M personnel also confirm the same.

During commissioning /07/ of the solar plant monitoring meters of accuracy class i.e., 0.2s were installed. The meters are monitored continuously & cumulative readings are taken at the end of the month by joint meter reading procedure. These are sealed by State Utilities to avoid malfunctioning with meter readings. Meter is calibrated once in 5 years by the meter testing division of the state utility in the presence of O&M Contractor / investor's representatives and State Utilities officials to ensure the working of meter within permissible limits. The calculation of net electricity supplied to grid is under purview of state electricity board and PP does not have control on it. Calibration details of the monitoring meters checked with Calibration Certificates/07/ submitted by PP and found that calibration frequency of 5 years is complied. Thus, no delayed calibration is observed and thus the same is found appropriate.

The break down log is checked and there is no major Breakdown /21/ during the monitoring period. No unforced error observed in the calibration certificates provided by PP. All the error factors are found to be under the permissible limits.

The Calibration details of the above meters are as below: -

PP Name	MW	State	Project Location	Main Meter serial number	Check Meter Serial Number	Stand By Meter if available	Calibration Date	Due date of calibration
	25	Punjab	Kherakhur d	PBB486 07	PBB486 08	NA	21-February-2022	20 - February-2027

	Mihit Solar Power Private Ltd.	25		Mankhera	PBB486 03	PBB486 04		21-February-2022	20 - February-2027
		24		Jhandekalan	PBB486 10	PBB486 09		09-August-2022	08- August-2027
	ACME Jaisalmer Solar Power Pvt. Ltd.	20	Andhra Pradesh	Rayachotti	Feeder 1- APX0091 0	Feeder 1- APX0091 1	Feeder 1- APX009 12	21-October-2021	20-October-2026
					Feeder 2- APX0091 3	Feeder 2- APX0091 4			
	Aarohi Solar Pvt. Ltd.	50	Andhra Pradesh	Hindupur	APX0058 4	APX0058 5	APX005 86	13- December-2021	12- December-2026,
					230149 14 ¹⁵	230149 15 ¹⁶	230149 27 ¹⁷	21- September-2023	20- September-2028

¹⁵ The old Main Meter with SL. No. APX00584 was replaced with the new Main Meter with SI. No. 23014914, which was calibrated and installed on 21-September-2023.

¹⁶ The old Check Meter with SL. No. APX00585 was replaced with the new Check Meter with SI. No. 23014915, which was calibrated and installed on 21-September-2023.

¹⁷ The old Stand Meter with SL. No. APX00586 was replaced with the new Stand Meter with SI. No. 23014927, which was calibrated and installed on 21-September-2023.

	Dayanidhi Solar Power Pvt. Ltd.	40	Andhra Pradesh	Santipuram	APX00604	APX00605	APX00600	20-December-2021	19-December-2026
	Niranjana Solar Energy Pvt. Ltd.	20	Andhra Pradesh	Pattikonda	Feeder-1 - 15196518	Feeder-1 - 15196519	Feeder-1 - 15196516	15-June-2021	14-June-2026
					Feeder-2 - 15196512	Feeder-2 - 15196521	Feeder-2 - 15197462		
					Feeder-1 - 23001330 ¹⁸	Feeder-1 - 23301331 ¹⁹	Feeder-1 - 23001332 ²⁰	12-April-2023	11-April-2028
					Feeder-2 - 23001333 ²¹	Feeder-2 - 23001334 ²²	Feeder-2 - 23001335 ²³		
		30	Andhra Pradesh	Yemmiganur	15197463	15197470	15196511	16-June-2021	15-June-2026

¹⁸ The old Main Meter with SL. No. 15196518 was replaced with the new Main Meter with SI. No. 23001330, which was calibrated and installed on 12-April-2023.

¹⁹ The old Check Meter with SL. No. 15196519 was replaced with the new Check Meter with SI. No. 23001331, which was calibrated and installed on 12-April-2023.

²⁰ The old Stand Meter with SL. No. 15196516 was replaced with the new Check Meter with SI. No. 23001332, which was calibrated and installed on 12-April-2023.

²¹ The old Main Meter with SL. No. 15196512 was replaced with the new Main Meter with SI. No. 23001333, which was calibrated and installed on 12-April-2023.

²² The old Main Meter with SL. No. 15196521 was replaced with the new Check Meter with SI. No. 23001334, which was calibrated and installed on 12-April-2023.

²³ The old Check Meter with SL. No. 15197462 was replaced with the new Check Meter with SI. No. 23001335, which was calibrated and installed on 12-April-2023.

	Vishwatma Solar Energy Pvt Ltd.				23001327 ²⁴	23001328 ²⁵	23001329 ²⁶	27-February-2023	26-February-2028
	Acme Raipur Solar Power Pvt. Ltd.	30	Chhattisgarh	Bagbahara	CSE52062	MSP54469	NA	28-December-2019 ²⁷	27-December-2024
								29-August-2020	28-August-2025
	Dayakara Solar Power Pvt Ltd	30	Telangana	Maddur	APX00907	APX00908	APX00909	02-September-2021	01-September-2026
	Grahati Solar Energy Pvt Ltd	50	Telangana	Balanagar	APX00971	APX00972	APX00973	25-November-2021	24-November-2026
		25	Odisha	Bolangir	OPT01170	OPT01399	NA	02-August-2022	01-August-2027

²⁴ The old Main Meter with SL. No. 15197463 was replaced with the new Main Meter with SI. No. 23001327, which was calibrated and installed on 27-February-2023.

²⁵ The old Check Meter with SL. No. 15197470 was replaced with the new Check Meter with SI. No. 23001328, which was calibrated and installed on 27-February-2023.

²⁶ The old Stand Meter with SL. No. 15196511 was replaced with the new Stand Meter with SI. No. 23001329, which was calibrated and installed on 27-February-2023.

²⁷ This is the calibration date of the testing for the main meter.

	Acme Odisha Solar Power Pvt Ltd				OPT00723 ²⁸	OPT00869 ²⁹		16-February-2024	15-February-2029
	Eminent Solar Power Pvt Ltd.	12.5	Uttarakhand	Uddham Singh Nagar	UKD02407	UKD02412	NA	01-November-2019	31-October-2024

²⁸ The old Main Meter with SL. No. OPT01170 was replaced with the new Main Meter with SI. No. OPT00723, which was calibrated and installed on 16-February-2024.

²⁹ The old Check Meter with SL. No. OPT01399 was replaced with the new Check Meter with SI. No. OPT00869, which was calibrated and installed on 16-February-2024.

4.4 Non-Permanence Risk Analysis

S. 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	
NA	NA	NA	NA	NA

5 VERIFICATION OPINION

5.1 Verification Summary

TÜV SÜD South Asia Private Limited has performed the 9th verification of the emission reductions reported for the project activity “Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)” VCS Registration Reference No. 1580, for the monitoring period from 01-February-2023 to 15-April-2024 (Inclusive of both the dates), with regard to the relevant requirements for VCS Version 4.7.

As per VCS Standard version 4.7 Para 4.1.10, VVB team verified that the criteria for verification of the project activity are in line with the relevant VCS Version 4 criteria. The objective of this verification activity is to have an independent third party for the assessment of the Monitoring report, emission reduction sheet and to ensure a thorough assessment of the project activity against the applicable regulatory requirements.

The purpose of the verification is to review the monitoring results and verify that monitoring methodology was implemented according to monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive, and presented in a concise and transparent manner. In particular, monitoring plan, monitoring report and the project’s compliance with relevant VCS, UNFCCC and host party criteria are verified in order to confirm that the project has been implemented in accordance with previously registered design and conservative assumptions, as documented.

The project proponent is responsible for:

1. The preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the MR, version 04 dated 06-January-2026 and the applied methodology ACM0002 - Version 17.
2. The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project.

Our verification approach was based on the requirements as defined under the Kyoto Protocol, as well as those defined by the CDM Executive Board. The Verification Team has used a risk-based approach to provide conformance with ISO 14064-3:2019 and ISO 14065 along drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. Further, for verification, a reasonable level of assurance was achieved on the quantity of GHG emission reductions achieved by the project during the verification period 01-February-2023 to 15-April-2024 (Inclusive of both the dates) as provided in the project's GHG statement given in the MR, version 03 dated 12-December-2025. The verification team has conducted independent assessment of estimated and actual GHG statement of emission reductions and removals that have occurred because of the project implementation during this monitoring period to be materially correct and confirm claim against the requirements of VCS Program rules and applied methodology. No sampling procedure applied for document verifications. The entire documents checked/Power plant verification conducted to arrive at positive verification conclusions.

VVB concluded the assessment, as per para 4.1.18 of the VCS standard version 4.7, with a positive verification opinion regarding the project activity. The VVB team has raised 15 Clarification (CLs), 03 CAR (Corrective action request), and no FAR (forward action request). All the deviations identified as CARs and/or CLs have been successfully closed and mentioned in Appendix 2 of the verification report. The VVB team clearly state that there is no material misstatement at the level of the GHG statement and GHG declarations made by the Project Proponent. VVB declared that the validation and/or verification of the GHG statement was conducted in accordance with ISO 14064-3:2019.

5.2 Verification Conclusion

TÜV SÜD South Asia Private Limited has been engaged by Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01) to perform the 9th periodical verification of the "Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)". The management of ACME Cleantech Solutions Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project's Monitoring Plan in the registered VCS PD & MR /B06/ and the applied methodology ACM0002 - Version 17.

Our verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakesh accord, as well as those defined by the CDM Executive Board. Our approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. Further, the verification has been planned and organized to achieve a Reasonable Level of assurance as per the requirement of VCS. No sampling procedure applied for document verifications.

Verification team confirms that the entire documents checked/Power plant verification conducted to arrive at positive verification conclusions. The verification team can confirm that:

- The project is operated as planned and described in the project document.
- The monitoring plan is as per the applied methodology.
- The monitoring process in Monitoring Report /01/ is as per the joint PD & MR /B06/.
- The development and maintenance of records and reporting procedures are in accordance with the monitoring plan.

- The installed equipment being essential for generating Emission reduction/02/ runs reliably and is calibrated appropriately.
- The monitoring system is in place and generates GHG Emission reduction/02/ data.
- The GHG emission reductions are calculated without material misstatements.
- A Reasonable Level of assurance was achieved as planned, during verification process.

Verification period: From 01-February-2023 to 15-April-2024 (Inclusive of both the dates)

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU's (tCO ₂ e)	Removal VCU's (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-February-2023 to 31-December-2023	610,589	0	0	610,589	0	610,589
01-January-2024 to 15-April-2024	194,870	0	0	194,870	0	194,870
Total	805,459	0	0	805,459	0	805,459

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCU's (tCO ₂ e)	Removals VCU's (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
Not Applicable							

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-February-2023 to 31-December-2023	668,418	610,589	-8.65%	The actual emission reductions achieved is lower than estimated in the VCS MR. Assessment team also compared actual VCUs with the estimated VCUs and found that the actual VCUs is 805,459 tCO ₂ e which is 8.53% lower than the estimated emission reductions 880,550 tCO ₂ e. The lower generation during the current verification period is due to certain natural conditions, which are not within the control of the project participant.
01-January-2024 to 15-April-2024	212,133	194,870	-8.14%	
Total	880,550	805,459	-8.53%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

No commercially sensitive information has been provided in the MR.

Section	Information	Justification	Assessment method and conclusion
Not Applicable as there is no commercially sensitive information that has been provided in the MR.			

APPENDIX 2: DOCUMENTS REVIEWED DURING VERIFICATION

S. No.	Reference Documents
/01/	Initial Monitoring report Version 01 dated 24-June-2025
/02/	ER calculation sheet dated 24-June-2025. Version 01
/03/	No double counting declaration
/04/	Final verification Report version 01 (Monitoring Period: 01-February-2023 to 15-April-2024 (Inclusive of both the dates)
/05/	Photographs and Nameplates
/06/	Calibration Certificates
/07/	Commissioning certificates
/08/	Power Purchase Agreement (PPA)
/09/	Invoices and JMR
/10/	Technical Specifications
/11/	Final Monitoring report Version 04 dated 06-January-2026
/12/	Invitation letter to Local Stake holders
/13/	Minutes of meeting of stakeholder
/14/	Feedback / grievance register
/15/	EHS policy
/16/	Policy on Prevention of Sexual Harassment (POSH)
/17/	CSR Policy

/18/	HR policy of the company
/19/	Declaration on child labor, forced and human trafficking
/20/	Land ownership Agreement
/21/	Breakdown details for the monitoring period
/22/	O&M agreement
/23/	Training material: Manuals, attendance sheet and feedback of employee.
/B01/	VCS Standard version 4.7
/B02/	VCS Program Guide version 4.4
/B03/	VCS Program Definitions version 4.5
/B04/	CDM validation and verification standard for project activities version 3.0
/B05/	Joint Validation and Verification Report. CC IPL 470/VCS/VAL/VER/REVCSGP/20160906 version 03, issued on 18/07/2017
/B06/	Joint PD MR version 04, issued on dated 17/07/2017
/B07/	2 nd Monitoring - verification report ID: 5217 version 01, issued on dated 15/02/2018 for 2 nd verification period 01-February-2017 to 30-November-2017
/B08/	2 nd Monitoring report - MR version 02, issued on dated 05-February-2018
/B09/	3 rd Monitoring - verification report ID: PL1580 version 02, issued dated 24/12/2018 for 3 rd verification period 01-December-2017 to 30-September-2018
/B10/	3 rd Monitoring report - MR version 02, issued dated 06/12/2018
/B11/	4 th Monitoring – verification report ID: PL1580 version 01, issued on dated 15/11/2019 for 4 th verification period from 1-October-2018 to 31-August-2019
/B12/	4 th Monitoring report – VCS MR version 02, issued on dated 30/10/2019
/B13/	5 th Monitoring – verification report ID Internal project ID: 15720 version 02, issued on dated 11-May-2021
/B14/	5 th Monitoring report – VCS MR ID VVER1 580 version 03, issued on dated 23/04/2021

/B15/	6 th Monitoring - verification report ID Internal project ID: 20521 version 03, issued on dated 18-January-2022
/B16/	6 th Monitoring report – VCS MR ID VVER1580 version 03, issued on dated 14/01/2022
/B17/	7 th Monitoring - verification report ID Internal project ID: 16322 version 01, issued on dated 10-October-2022
/B18/	7 th Monitoring report – MR ID VVER1580 version 02, issued on dated 28/09/2022
/B19/	8 th Monitoring - verification report ID Internal project ID 1580 version 02, issued on dated 12-September-2023
/B20/	8 th Monitoring report – VCS MR ID VVER1580 version 02, issued on dated 17/08/2023
/B21/	UNFCCC Methodology: ACM0002 version 17: Grid-connected electricity generation from renewable sources
/B22/	UNFCCC CDM Tool 07 - Tool to calculate the emission factor for an electricity system, Version 5.0.
/B23/	UNFCCC CDM Tool 01 - Tool for the demonstration and assessment of additionality, Version 7.0.

APPENDIX 3: CORRECTIVE ACTION REQUESTS, CLARIFICATION REQUESTS AND FORWARD ACTION REQUESTS (CAR/CL/FAR)

Table 1: FAR from previous validation / verification

FAR ID	XX	Section no.	XX	Date: DD/MM/YYYY
Description of FAR				
There are no FARs from the validation/previous verification of the project activity.				
Project participant response				Date: DD/MM/YYYY
NA				
Documentation provided by project participant				
NA				
VVB assessment				Date: DD/MM/YYYY

Table 2: Clarification Request for present verification (CL)

CL ID	01	Section no.	1.1	Date: 28/08/2025
Description of CL				
1. As per the information provided in MR and COD certificates, the total capacity of Vishwatma Solar Energy Private Limited is 30 MW out of which 20 MW is commissioned on 30/4/2016, which is evident and confirmed by the certificate provided by PP. However, to justify 02/04/2016 as the commissioned date for remaining 10 MW under Vishwatma Solar Energy Private Limited, PP shall provide the commissioning certificate as the provided supportive evidence. 2. PP has provided the monitoring report version 01, in which it is documented that project activity instance named "Dayakara Solar power private limited" is commissioned on 21/06/2016. However, as per the commissioning certificate provided by project proponent demonstrating that the plant is commissioned with a capacity of 13.88 MW on date 21/06/2016. Hence PP shall clarify the commissioning of remaining capacity of the plant and provide the supportive evidence to justify the same. 3. VVB has reviewed the commission certificate provided by PP as supporting evidence to justify the start date of Eminent Solar Power private limited. However, the document date in the monitoring report demonstrating the start date of SPV is 9/2/2017, whereas the date mentioned in the commissioning certificate is 10/7/2017. Hence, PP is requested to clarify the same. 4. PP has declared that ACME cleantech solution pvt. Ltd is the project owner. Hence, with reference to VCS standard 4.7, PP shall provide the supportive evidence for the ownership of carbon credits for the project.				
Project participant response				Date: 18/11/2025

1. Commissioning certificate of 10 MW for Vishwatma Solar Energy Private Limited has been provided to VVB.
2. Commissioning certificate of 30 MW for Dayakara Solar power private limited has been provided to VVB.
3. The 33 kV bay of Eminent Solar Power Private Limited's plant was synchronized and successfully commissioned on 09/02/2017. However, the part-wise commissioning was carried out on 10/02/2017. Therefore, the start date of this SPV is considered as 09/02/2017.
4. ACME Cleantech Solutions Private Limited as a parent company of all project activity instances, has formed different SPVs (Special Purpose Vehicles) for the solar projects. The projects have been developed under the names of these respective SPVs. ACME Cleantech Solutions Private Limited is the authorized representative and holds the ownership of carbon credits for the project activity. The PP has provided a communication agreement to substantiate this to the VVB.
Documentation provided by project participant
Commissioning certificate and Communication agreement
VVB assessment
Date: 08/12/2025
1. PP has provided the commissioning certificate for 10 MW of AC capacity on 02/04/2016. Hence finding is closed.
2. PP has provided the commissioning certificate for 13.88 MW and 16.12 MW separately. Hence finding is closed.
3. PP has provided the commissioning certificate for 12.5 MW of AC capacity on 09/02/2027. Hence finding is closed.
4. PP has provided the VERRA communication document which is in line with the requirement. Therefore, CL is closed.

CL ID	02	Section no.	1.8 & 3.1	Date: 28/08/2025
Description of CL				
PP has documented the project locations along with the geo-coordinates. Hence PP is requested to provide the .kml files of every SPV involved in the project activity.				
Project participant response				Date: 18/11/2025
This project activity does not fall under the AFOLU category; therefore, submission of a KML file for each SPV is not mandatory as per the VCS Standard, Version 4.7.				
Documentation provided by project participant				
NA				
VVB assessment				Date: 08/12/2025
PP shall refer section 3.11 of VCS standard version 4.7. The general requirement of VCS standard require .kml files for projects with multiple project activity instances or grouped projects. As this is group project activity located at multiple districts, PP shall provide the .kml files to the verification team for each project instances. Hence, the finding will remain open.				
Project participant response				Date: 12/12/2025
The KML file for all solar project activity instances has been provided to the VVB.				
Documentation provided by project participant				
Solar_Projects.kml file				
VVB assessment				Date: 12/12/2025

PP has provided the .kml files which is found correct by the verification team. The project location of all SPVs are viable in kml files. Hence the finding is now closed.

CL ID	03	Section no.	1.12 & 5	Date: 28/08/2025
Description of CL				
PP has claimed the SDG 13 and SDG 4 for the grouped project activity. Hence PP is requested to provide:				
a. ER sheet to justify the calculation of tCO ₂ e avoided to release in atmosphere during the reporting period as documented under section 1.12 and section 5 “Quantifications of GHG emission reduction and removals”				
b. Evidence of training provided to personals during the present monitoring period starting from 01/02/2023 to 15/04/2024.				
c. Evidence for the contribution of SDGs for current monitoring period & over project lifetime.				
Project participant response				Date: 18/11/2025
1. ER sheet has now been provided to the VVB.				
2. Training records has now been provided to the VVB.				
3. JMR & Invoices has now been provided to the VVB.				
Documentation provided by project participant				
Training records, JMR & Invoices and ER sheet				
VVB assessment				Date: 08/11/2025
1. PP has provided the emission reduction calculation sheet. The verification team has checked the values of all months corresponding to the shared joint metering reports and invoice. The calculation is found correct and hence the finding is closed.				
2. PP has provided the training manuals and attendance sheets of all SPVs during the monitoring period. Hence the CL is closed.				
3. PP has provided the JMR and invoices. Hence the finding is closed.				

CL ID	04	Section no.	2.1.2 & 2.1.4	Date: 28/08/2025
Description of CL				
With reference to the section 3.18.4 of VCS standard 4.7, PP shall provide the grievance / feedback register kept for local consultation and ongoing communication at all SPV locations.				
Project participant response				Date: 18/11/2025
Grievance registers for all SPVs have now been provided to the VVB.				
Documentation provided by project participant				
Grievance register				
VVB assessment				Date: 08/11/2025
PP has provided the grievance registers of all locations. The verification team found that no negative comment is registered by the stakeholders. Hence the finding is closed.				

CL ID	05	Section no.	2.2.2	Date: 28/08/2025
Description of CL				

With reference to section 3.19 of VCS standard version 4.7, in section 2.2.2 of monitoring report for:	
1. Natural and human induced risks to stakeholder's wellbeing: PP has documented under "<i>Risk identified</i>" segment, that "<i>No natural and human induced risks to stakeholder's well being</i>". However, under "<i>Mitigation or preventative measure(s) taken</i>", PP has documented that "<i>all preventive measures to ensure no natural and human induced risks to stakeholder's well being</i>". Hence, PP is requested to clarify if no risk is identified then which measure have been taken to mitigate the same. Moreover, PP shall also clarify the rationale for not considering the risk such as extreme weather events, heat stress, water scarcity etc. under natural risk and occupational hazards, land use conflicts, social inequity, community health risks, economic risk etc. under human induced risk. 2. Risk to stakeholder participation: PP shall clarify the rationale for not considering the risk such as informational & awareness risk, accessibility risk, socio cultural risk, conflict of interest risk, governance and transparency risk etc. under "Risk to stakeholder participation". 3. Working condition: For mitigation or preventive measure(s) taken under this requirement, PP shall provide the EHS policy for the project activity. 4. Safety of women and girls: PP shall clarify the relevant national laws which is abide by project activity related to "safety of women and girls". PP shall also clarify whether the documented national law is complying with: a. Workplace & Occupational Risks like Risk of harassment, discrimination or exploitation, Lack of separate sanitation facilities and Unequal access to training and protective equipment etc. b. Community & Social Risks such as Gender-based violence (GBV), Mobility & Safety etc. c. Economic & Participation Risks like Economic vulnerability or benefits are distributed unequally, Loss of access to land or resources etc. 5. Safety of minority and marginalized groups, including children: PP shall clarify how the protection of minority and marginalized communities has been ensured under the project activity. PP shall also provide the clarification on how the below mentioned risk has been assessed associated under this requirement: a. Physical & Environmental Risks such as Construction Hazards, Traffic Accidents, Dust, Noise & Heat Exposure b. Social & Economic Risks such as Displacement or Land Access Issues, Unequal Benefit-Sharing, Child Labor Risks c. Cultural & Participation Risks such as Exclusion from Decision-Making, Cultural Sensitivities d. Psychological & Social Safety such as Stress from Relocation, Discrimination or Stigmatization	
Project participant response	Date: 18/11/2025
1. The project proponent has now updated section 2.2.2 of the revised MR with the required information. 2. The project proponent has now updated section 2.2.2 of the revised MR with the required information. 3. EHS policy has now been provided to the VVB. 4. The project proponent has now updated section 2.2.2 of the revised MR with the required information. 5. The project proponent has now updated section 2.2.2 of the revised MR with the required information.	
Documentation provided by project participant	
Revised MR and Company policies	
VVB assessment	Date: 08/11/2025

PP has revised the MR section 2.2.2 with all the risk to stakeholders and environment appropriately. PP has also provided the EHA study of SPVs, POSH policy, Health and safety policy, human rights policy, quality policy, non-discrimination policy, gender equality policy and mitigation measures developed by for the mitigation. Hence all findings under CL ID 05 are now closed.

CL ID	06	Section no.	2.3.1	Date: 28/08/2025
Description of CL				
As documented in section 2.3.1 of monitoring report under the mitigation or preventive measure(s), PP shall provide the issued statement for discrimination, sexual harassment, gender equality in labor and work, and forced labor taken.				
Furthermore, with reference to section 3.19 of VCS standard version 4.7, PP shall also clarify that how the associated risk mentioned below are mitigated by the project activity.				
a. Employment & Recruitment Risks such as Discrimination in hiring (gender, caste, ethnicity, religion, disability, or age bias), Preference for external/contract labor over local workers, Lack of transparency in job selection etc. b. Wage & Working Condition Risks such as Unequal pay for equal work to all gender and groups, Delayed wage payments or underpayment for casual or contract workers, Excessive working hours without adequate rest or overtime compensation etc. c. Gender-Based Discrimination and inadequate sanitation facilities specially for female. d. Sexual harassment at worksite (verbal, physical, or non-verbal) targeting women or vulnerable workers, Power imbalances (between supervisors/contractors and female or junior workers) etc. e. Child & Forced Labour Risks and Sub-Contractor Risks. f. Occupational Health & Safety Risks such as exposed to extreme climatic conditions, electrical hazards, accidents at height during construction/maintenance, Lack of training, personal protective equipment (PPE), and grievance redress for unsafe conditions.				
Project participant response				Date: 18/11/2025
The Project Proponent has updated the details in Section 2.3.1 of the revised MR and has provided the declaration for the same to the VVB.				
Documentation provided by project participant				
Revised MR and Declaration letter				
VVB assessment				Date: 08/11/2025
PP has revised the section 2.3.1 and provided the issued statement for discrimination, sexual harassment, gender equality in labor and work, and forced labor. Hence the finding is closed.				

CL ID	07	Section no.	2.4	Date: 28/05/2025
Description of CL				
With reference to section 3.19 of VCS standard version 4.7, In section 2.4 of monitoring report, PP shall clarify that how the associated risk mentioned below are mitigated by the project activity.				
1. For <i>"Impact on biodiversity and ecosystem"</i> - risks such as Habitat loss and land degradation, Water use and runoff, Contamination and waste risks (decommissioned panels), Impact on wildlife etc. 2. For <i>"Soil degradation and soil erosion"</i> - risks such as Construction activities, Removal of topsoil etc. 3. For <i>"Water consumption and stress"</i> - risks such Water Use for Panel Cleaning (PV Systems), Water Redistribution and Local Hydrological Changes, Groundwater Depletion from Solar-Powered Irrigation etc.				
Project participant response				Date: 18/11/2025

1. This is a solar project activity, and no impact on biodiversity is expected. It is intended for domestic use; hence, no risks have been identified.
2. This is a solar project activity, and no soil erosion and degradation is expected. Hence no risks have been identified.
3. Water consumption will be at a moderate level, and although some degree of stress may occur. Hence no risks have been identified.
Documentation provided by project participant
Revised MR
VVB assessment
Date: 08/11/2025
1. PP has documented that No impact on biodiversity is likely to be caused. It is used for domestic purpose. Hence finding is closed.
2. PP has documented No soil erosion and degradation are likely to be caused. Hence finding is closed.
3. PP has documented Water consumption will be of moderate level and hence stress is likely to be caused. The verification team has checked the water level stress through - <u>Aqueduct Water Risk Atlas</u> and found the information is appropriate. Hence finding is closed.

CL ID	08	Section no.	3.1	Date: 28/08/2025
Description of CL				
1. PP has provided a document "Technical detail.pdf" as supportive evidence for the technical specification of solar panel installed at the SPV's involved in the project activity. The self attested document by ACME cleantech solutions private limited is not providing the credible information of the installed solar panel at 13 SPVs of 11 different PPs. Hence, PP shall provide the manufacturer's technical specification of solar panel, inverters, transformers and other equipment's installed under all SPV's involved the grouped project activity to justify the information documented in the monitoring report.				
Project participant response				Date: 18/11/2025
1. The manufacturer's technical specifications for solar panels, inverters, and transformers for all SPVs have been provided to the VVB.				
Documentation provided by project participant				
Technical specification details				
VVB assessment				Date: 08/11/2025
PP has provided the technical details of solar panels, invertors, and all other equipment's install at all 13 SPVs in the project activity. Hence the finding is closed.				

CL ID	09	Section no.	4.1	Date: 28/08/2025
Description of CL				
PP is requested to provide the Breakdown details/log of the project activity for the monitoring period.				
Project participant response				Date: 18/11/2025
Breakdown details have now been provided to the VVB.				
Documentation provided by project participant				
Breakdown details				
VVB assessment				Date: 08/11/2025
PP has now provided the breakdown details of all SPVs in the project activity. Hence the finding is closed.				

CL ID	10	Section no.	4.2	Date: 28/08/2025
Description of CL				
PP is requested to provide the generation details of all instances involved in the project activity for the monitoring period to justify the value documented for monitoring parameter EF _{facility, y} in MWh “Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y.				
Project participant response				Date: 18/11/2025
JMR & Invoices for all instances have been provided to the VVB.				
Documentation provided by project participant				
JMR & Invoices				
VVB assessment				Date: 08/11/2025
PP has shared the JMR & Invoices which is found correct by the verification team. Hence the finding is now closed.				

CL ID	11	Section no.	3.1 and Appendix 2	Date: 05/09/2025
Description of CL				
1. With reference to the registered PDD, the calibration is supposed to be done every 5 years. However, during the audit the site personnel have been informed that calibration is done every year. Hence PP shall provide the calibration certificates for the years 2023 and 2024 for SPVs involved in the project activity. 2. During remote audits the site in charge has confirmed that the third party is engaged for O&M services. Hence, PP shall provide the O&M agreements of all SPVs as supportive evidence for the same. 3. It was observed during the site visit that generation details from SCADA were archived for the entire monitoring period in monthly frequency for all SPVs individually at project locations. Hence, PP shall provide the monthly generation details along with the aggregated value of total generation from the solar plant. 4. PP shall provide supporting evidence of the training provided during the monitoring period, individually, for all SPVs. 5. The roles and responsibilities of personnel on-site were unclear to the verification team. Hence, PP shall provide the organizational chart along with the designated roles and responsibilities of all personals involved in the SPVs. 6. During remote audit PP had provided the information that the SPV has not received any concerns from the local stakeholders. Hence, PP shall provide the geotag pictures of grievance register for the entire monitoring period to demonstrate that there are no queries received from the stakeholder. 7. There are 13 SPVs involved in the project activity for which the remote audit has been conducted from 01/09/25 to 03/09/25. During the audit it was evident to the verification team that total number of panels along with the manufacturer are not inline with the PDMR. Hence, PP shall clarify the reason for the same and provide the bifurcation of solar panels installed at each project location in which the quantity of each solar panel shall be clearly demonstrated with respect to the panel manufacturer and capacity installed for the entire monitoring period. PP shall also provide supportive evidence in case of replacement of solar panels occurred during the monitoring period also till the date of remote audit.				
Project participant response				Date: 18/11/2025

1. The calibration frequency is referenced from the national guideline issued by the Central Electricity Authority (CEA), as outlined on page 18, which recommends calibration at least once every five years and recalibration if required as mentioned in registered joint PDMR. The project proponent has followed the same and has provided the calibration certificates to the VVB. 2. O&M agreement has now been provided to the VVB. 3. Generation details have now been provided to the VVB. 4. Training records have now been provided to the VVB. 5. The PP has provided the details of roles and responsibilities of personnel on-site in Section 4.3 of the revised MR. 6. Grievance registers for all SPVs have now been provided to the VVB. 7. The Project Proponent has updated the details in Section 3.1 of the revised MR and has provided the bifurcation of solar panels to the VVB.	
Documentation provided by project participant	
Revised MR, Calibration certificates, O&M agreement, Generation details, Training records, Grievance register and Solar module details	
VVB assessment	Date: 08/11/2025
1. PP has provided the calibration certificates which is found correct and inline with the requirement. Hence the finding is closed. 2. The shared O&M agreement is found appropriate by the verification team. Hence the finding is closed. 3. The shared generation details are found appropriate by the verification team. Hence the finding is closed. 4. The shared training records are found appropriate by the verification team. Hence the finding is closed. 5. PP has provided the details of roles and responsibilities of personnel on-site in Section 4.3 of the revised MR, which is found correct. Hence the finding is closed. 6. The shared Grievance registers for all SPVs are found appropriate by the verification team. Hence the finding is closed. 7. PP has shared the revised MR. The information on solar panels and invertors is found consistent. Hence the finding is closed.	

CL ID	12	Section no.	Appendix 2	Date: 05/09/2025
Description of CL				

For Mihit solar power private ltd. Kherakund, 25 MW,	
1. In Appendix 2 “Calibration details”, PP has documented that there is one main meter with serial no “PBB48607” is installed at project location, which is also found inline during the remote audit. However, the check meter with serial number “PBB48608” was not evident during the audit. Hence, PP shall provide the clarification, along with the supportive evidence to demonstrate when the check meter was removed. Secondly, it was evident during remote audit that Apex meter is installed onsite in place of check meter. However, the meters are not operational. Hence, PP shall also clarify the arrangement in case of failure of main meter. 2. During remote audit, due to weather condition PP was not able to show the solar panels manufactured by Talesun with 255 Wp and 260 Wp. Hence, PP shall provide the geotag picture of solar panel installed at project location. 3. PP has provided the invoices and JMR for the project activity. However, the document does not refer to the present monitoring period. Hence, PP shall provide the correct documents to justify the claims with respect to the SPV. 4. As per the COD certificate the SPV was commissioned on 21/03/2016. However, the COD date mentioned in the JMR is not in line with the provided document. Hence, the PP shall clarify the deviation in COD date.	
Project participant response	Date: 18/11/2025
1. The check meter was removed by PSPCL under the SAMSAT scheme in April 2023, and two separate meters were installed, which are currently not being monitored. In the event of a failure of the main meter, the readings can be cross-verified using the grid-side meter. The Project Proponent has also provided the relevant supporting documents to the VVB. 2. Geotag picture of solar panel has now been provided to the VVB. 3. JMR & Invoices for all instances have been provided to the VVB. 4. There was a typo error in the COD date mentioned in the JMR. The correct COD date of the project activity is 21/03/2016, as verified from the commissioning certificate.	
Documentation provided by project participant	
Meter report, Geotag picture, JMR & Invoices	
VVB assessment	Date: 08/11/2025
1. PP shall clarify the SAMSAT scheme and how the project activity is associated the same will evidences. Furthermore, PP shall also demonstrate the applicability condition of VCS standard version 4.7 clause 3.21.2 (2) in the case of meter removal / change. Therefore, this finding remains open. 2. The geotag pictures provided by PP are accepted by the verification team. Hence the finding is closed. 3. PP has shared the JMR & Invoices which is found correct by the verification team. Hence the finding is now closed. 4. The MR is now revised by PP. The commissioning date is now in line with MR. Hence the finding is now closed.	
Project participant response	Date: 12/12/2025

1. The check meter was removed by PSPCL (Punjab State Power Corporation Limited) under the SAMSAT scheme on dated 10 April 2023, and two separate meters were installed for transmitting real-time data to SLDC. These newly installed meters are exclusively for online data submission to SLDC under the Punjab Government's SAMAST Scheme and have been implemented across all sites in Punjab. This information has been incorporated in Appendix 2 of the revised MR. The Project Proponent has also provided the relevant supporting documents to the VVB.	
Documentation provided by project participant	
Revised MR and Supporting docs	
VVB assessment	Date: 12/12/2025
PP has provided the information of SAMSAT scheme in the revised MR. PP has also provided the JMR in which it is evident that under SAMSAT scheme the meters was replaced. Hence the finding is now closed.	

CL ID	13	Section no.	Appendix 2	Date: 05/09/2025
Description of CL				
For Mihit solar power private ltd. Mankheda, 25 MW,				
1. In Appendix 2 "Calibration details", PP has documented that there is one main meter with serial no "PBB48603" and check meter with serial number "PBB48604" was not evident during the audit. Hence, PP shall provide the geotag picture for the same. Furthermore, with reference to the registered PDD, the calibration is supposed to be done every 5 years. However, during the audit the site personnel have been informed that calibration is done every year. Hence PP shall provide the calibration certificates for the years 2023 and 2024. 2. PP has provided the invoices and JMR for the project activity. However, the document does not refer to the present monitoring period. 3. As per the COD certificate the SPV was commissioned on 21/03/2016. However, the COD date mentioned in the JMR is not in line with the provided document. Hence, the PP shall clarify the deviation in COD date.				
Project participant response				Date: 18/11/2025
1. Geotag picture of meters along with the calibration certificate has now been provided to the VVB. 2. JMR & Invoices for all instances have been provided to the VVB. 3. There was a typo error in the COD date mentioned in the JMR. The correct COD date of the project activity is 21/03/2016, as verified from the commissioning certificate.				
Documentation provided by project participant				
Geotag picture, JMR & Invoices				
VVB assessment				Date: 08/11/2025
1. The geotag pictures provided by PP are accepted by the verification team. Hence the finding is closed. 2. PP has shared the JMR & Invoices which is found correct by the verification team. Hence the finding is now closed. 3. The MR is now revised by PP. Hence the finding is now closed.				

CL ID	14	Section no.	Appendix 2	Date: 05/09/2025
Description of CL				

For Mihit solar power private ltd. Jhandekalan, 24 MW

1. In Appendix 2 “Calibration details”, PP has documented that there is one main meter with serial no “PBB48610” and check meter with serial number “PBB48609” was not evident during the audit. Hence, PP shall provide the geotag picture for the same. Furthermore, with reference to the registered PDD, the calibration is supposed to be done every 5 years. However, during the audit the site personnel have been informed that calibration is done every year. Hence PP shall provide the calibration certificates for the years 2023 and 2024.
2. PP has provided the invoices and JMR for the project activity. However, the document does not refer to the present monitoring period.
3. As per the COD certificate the SPV was commissioned on 21/03/2016. However, the COD date mentioned in the JMR is not in line with the provided document. Hence, the PP shall clarify the deviation in COD date.

Project participant response

Date: 18/11/2025

1. Geotag picture of meters along with the calibration certificate has now been provided to the VVB.
2. JMR & Invoices for all instances have been provided to the VVB.
3. PP reviewed the COD date in the JMR and found it to be consistent. The correct COD date of the project activity is 28/02/2016, as verified from the commissioning certificate.

Documentation provided by project participant

Geotag picture, JMR & Invoices

VVB assessment

Date: 08/11/2025

1. The geotag pictures provided by PP are accepted by the verification team. Hence the finding is closed.
2. PP has shared the JMR & Invoices which is found correct by the verification team. Hence the finding is now closed.
3. The JMR and calibration certificate are found correct by the verification team. Hence finding is closed.

CL ID

15

Section no.

Appendix 2

Date: 05/09/2025

Description of CL

In Appendix 2:

1. For Aarohi Solar Pvt. Ltd., Hindupur (50 MW), PP has documented that there is one main meter with serial no “APX00584” and check meter with serial number “APX00585” along with stand by meter “APX00586” was not evident during the audit due to the distance from project location. Hence, PP shall provide the geotag picture for the same. Furthermore, with reference to the registered PDD, the calibration is supposed to be done every 5 years. However, during the audit the site personnel have been informed that calibration is done every year. Hence PP shall provide the calibration certificates for the years 2023 and 2024.
2. For Dayanidhi Solar Power Pvt. Ltd. Santi Puram (40 MW), PP has documented that there is one main meter with serial no “APX00604” and check meter with serial number “APX00605” along with stand by meter “APX00600” was evident during the audit. Furthermore, with reference to the registered PDD, the calibration is supposed to be done every 5 years. However, during the audit the site personnel have been informed that calibration is done every year. Hence PP shall provide the calibration certificates for the years 2023 and 2024.
3. For Niranjana Solar Energy Pvt. Ltd., Pattikonda (20 MW), PP has documented that there are two main meters with serial no “15196518 & 15196512” and two check meters with serial number “15196519 & 15196521” along with two stand-by meters “15196516 & 15197462” was not evident and verified during the audit because the serial numbers are not matching. During remote audit the site in charge has shown the energy meter with serial number “0023001333” and “0023001300” as main meter, “0023001334” and “0023001331” as check meters, “0023001332” and “0023001335” as standby meter, which is not correct with the information documented in PDMR. Hence, PP shall clarify the rationale for the same.
4. For Vishwatma Solar Energy Pvt Ltd., Yemmiganur (30 MW), PP has documented that there is one main meter with serial no “15197463” and check meter with serial number “15197470” along with stand by meter “15196511” which is not matching with the information documented in the PDMR. Hence, PP shall clarify the rationale for the same.
5. For ACME Raipur Solar Power Pvt. Ltd., Chhattisgarh (30 MW), PP has documented that old meter serial number - MSP54469 which is replaced by the new meter in the MR CSE52062. However, the meter number does not match with the actual meters installed at project location and one standby meter is also at project site which is not mentioned in the monitoring report. Hence, PP shall clarify the rationale for the same.
6. For Dayakara Solar Power Pvt Ltd., Maddur (30 MW), PP has documented that there is one main meter with serial no “APX00907” and check meter with serial number “APX00908” along with stand by meter “APX00909” which is not matching with the actual meters installed at project location. Hence, PP shall clarify the rationale for the same.
7. For ACME Odisha Solar Power Pvt Ltd, Bolangir, Odisha (25 MW), PP has documented that there is one main meter with serial no “OPT01170” and check meter with serial number “OPT01399” which is not matching with the actual meters installed at project location. Hence, PP shall clarify the rationale for the same.

8. For Eminent Solar Power Pvt Ltd., Udham Singh Nagar District, Uttarakhand (12.5 MW), PP has documented that there is one main meter with serial no “UKD02407” and check meter with serial number “UKD02412” which is not in line with the actual meters installed at project location. Hence, PP shall clarify the rationale for the same.	
Project participant response	Date: 18/11/2025
1. Geotag picture of meters along with the calibration certificate has now been provided to the VVB. 2. Calibration certificates for Dayanidhi Solar have now been provided to the VVB. 3. PP has updated the details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement have now been provided to the VVB. 4. PP has updated the details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement have now been provided to the VVB. 5. PP has updated the details in Annexure 2 of the revised MR, and the calibration certificates have now been provided to the VVB. 6. The meters were replaced in August 2024, a period that falls outside the current monitoring period. The calibration certificates have now been provided to the VVB. 7. PP has updated the details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement have now been provided to the VVB. 8. PP has reviewed the meter details with the site and found them to be correct, and the calibration certificates along with the meter photos have now been provided to the VVB.	
Documentation provided by project participant	
Geotag picture, Calibration certificate and Revised MR	
VVB assessment	Date: 08/11/2025
1. The Geotag picture of meters along with the calibration certificate are found correct by the verification team. Hence finding is closed. 2. The calibration certificate is found correct by the verification team. Hence finding is closed. 3. The details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement are found correct by the verification team. Hence finding is closed. 4. The details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement are found correct by the verification team. Hence finding is closed. 5. The details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement are found correct by the verification team. Hence finding is closed. 6. The clarification and calibration certificate is found correct by the verification team. Hence finding is closed. 7. The details in Annexure 2 of the revised MR, and the calibration certificates along with the meter replacement are found correct by the verification team. Hence finding is closed. 8. The Geotag picture of meters along with the calibration certificate are found correct by the verification team. Hence finding is closed.	

Table 3: Corrective Action Request for present verification (CARs)

CAR ID	01	Section no.	1.1 & 3.1	Date: 28/05/2025
Description of CAR				
In section 1.1 of MR, PP has documented that “ACME group” is the parent company of the project activity, whereas in section 3.1, it is documented that “ACME Cleantech Solution Private limited” is promoting the project activity. Hence, with reference to the section 3.7 of VCS standard version 4.7, PP shall document the name of project owner consistent through out the monitoring report.				
Project participant response				Date: 18/11/2025
The project proponent has corrected the name in section 1.1 of the revised MR.				
Documentation provided by project participant				
Revised MR				
VVB assessment				Date: 08/11/2025
PP has revised the MR with correct name of parent company in section 1.1. Hence the finding is closed.				

CAR ID	02	Section no.	4.1	Date: 28/05/2025
Description of CAR				
PP shall correctly document the notations as per the methodology for the data and parameters monitored in the project activity.				
Project participant response				Date: 18/11/2025
The project proponent has corrected the notations as per the methodology in section 4.1 of the revised MR.				
Documentation provided by project participant				
Revised MR				
VVB assessment				Date: 08/11/2025
PP has corrected the MR. Hence the finding is closed.				

CAR ID	03	Section no.	3.1	Date: 05/09/2025
Description of CAR				

The verification team has conducted remote audit from 01/09/25 to 03/09/25. PP shall correct / clarify the below mention findings related to SPVs in section 3.1 of PDMR:

1. For Mihit solar power private ltd. Kherakund, 25 MW, PP has documented that solar panels installed at project location are manufactured by Talesun, BYD and Talesun with capacity of 250 Wp, 255 Wp and 260 Wp. However, during the audit it was evident that there are no solar panels installed at site which is manufactured by Talesun. Hence, PP shall correct the information provided in PDMR.
2. For Mihit solar power private ltd. Mankheda, 25 MW, PP has documented that solar panel's installed at project location are manufactured by Talesun, BYD and Waree with capacity of 250 Wp, 255 Wp and 260 Wp. However, during the audit it was evident that there are no solar panels installed at site which is manufactured by Waree. Hence, PP shall correct the information provided in PDMR.
3. For Mihit solar power private ltd. Jhandekalan, 25 MW, PP has documented that solar panels installed at project location are manufactured by Talesun, BYD and Waree with capacity of 250 Wp, 255 Wp and 260 Wp. However, during the audit it was evident that there are no solar panels installed at site which is manufactured by Waree. Hence, PP shall correct the information provided in PDMR.
4. For Grahati Solar Energy Pvt. Ltd, Balanagar 50 MW, PP has documented that solar panels installed at project location are manufactured by Talesun, BYD, Risen and Suntech with capacity of 255 Wp, 260 Wp and 265 Wp. Among which BYD – 260 Wp, Risen – 260 Wp and Suntech – 265 Wp was confirmed during the remote audit. However, during the audit it was evident that there are no solar panels installed at site which is manufactured by Talesun. Hence, PP shall correct the information provided in PDMR.
5. For ACME Jaisalmer Solar Power Pvt. Ltd Rayachotti 20 MW, PP has documented that solar panels installed at project location are manufactured by Talesun and BYD with capacity of 250 Wp, 255 Wp and 260 Wp. Among which BYD – 250 Wp, 255 Wp, 260 Wp, and Talesun – 260 Wp confirmed during the remote audit. However, during the audit it was evident that the total no. solar panel installed at site is 97944 which is not in line with the PDMR. Hence, PP shall correct and clarify the rationale the difference in solar panel numbers.
6. For Aaroahi Solar Pvt. Ltd., Hindupur (50 MW), PP has documented that solar panels installed at project location are manufactured by Talesun, GCL and Solar frontier with capacity of 165 Wp, 170 Wp, 265 Wp, 260 Wp. Among which Solar frontier with capacity of 165 Wp is the only type of solar panel installed onsite, which was verified during the remote audit. It was evident that the total no. solar panel installed at site is 334632 which is not in line with the PDMR. Hence, PP shall correct and clarify the rationale the difference in solar panel numbers along with the absence of other types of solar panels at project location.
7. For Dayanidhi Solar Power Pvt. Ltd. Santipuram (40 MW), PP has documented that solar panels installed at project location are manufactured by Talesun, BYD and GCL with capacity of 250 Wp, 255 Wp, and 260 Wp which was verified during the remote audit. However, it was evident that the total no. solar panel installed at site is 188256, which is not in line with the PDMR. Hence, PP shall correct and clarify the rationale the difference in solar panel numbers along with the absence of other types of solar panels at project location.
8. For Niranjana Solar Energy Pvt. Ltd., Pattikonda (20 MW), PP has documented that solar panels installed at project location are manufactured by Talesun, and BYD with capacity of 250 Wp, 255 Wp, and 260 Wp which was verified during the remote audit. However, it was evident that the total number of solar panels installed at site is 97872, which is not in line with the PDMR. Hence, PP shall correct

and clarify the rationale the difference in solar panel numbers along with the absence of other types of solar panels at project location.

9. For Vishwatma Solar Energy Pvt Ltd., Yemmiganur (30 MW), PP has documented that solar panels installed at project location are manufactured by Talesun, Waree and BYD with capacity of 250 Wp, 255 Wp, and 260 Wp which is not in line with the panels present on-site. During remote audit, the verification team has verified the BYD panels with 250 Wp, 255 Wp, 260 Wp, Talesun panels of 250 Wp, 255 Wp, and 260 Wp and Waree panels of 260 Wp. It was also observed that the total number of solar panels installed at site is 126216, which is not in line with the PDMR. Hence, PP shall correct and clarify the rationale the difference in solar panel numbers along with the absence of other types of solar panels at project location as mentioned in PDMR.
10. For ACME Raipur Solar Power Pvt. Ltd., Chhattisgarh (30 MW), In section 3.1, PP has documented that solar panels installed at project location are manufactured by Talesun, and BYD with capacity of 250 Wp, 255 Wp, and 260 Wp which was verified during the remote audit. However, it was evident that the total no. solar panel installed at site is not in line with the PDMR. Hence, PP shall correct and clarify the rationale for the difference in solar panel numbers documented in PDMR and actual on-site.
11. For Dayakara Solar Power Pvt Ltd., Maddur (30 MW), PP has documented that solar panels installed at project location are manufactured by Raisen, Suntech, Talesun, and BYD with capacity of 255 Wp, 260 Wp, and 265 Wp which was not evident during the remote audit due to weather conditions. Secondly, the site in charge has confirmed the total number of panels installed at project location and it was evident that the total number of solar panels installed at site is 172760, which not in line with the PDMR. Hence, PP shall correct and clarify the rationale for the difference in solar panel numbers documented in PDMR and actual on-site.
12. For ACME Odisha Solar Power Pvt Ltd, Bolangir, Odisha (25 MW), PP has documented that solar panels installed at project location are manufactured by Trina and BYD with capacity of 255 Wp, 260 Wp, and 265 Wp which was verified by the verification team during remote audit. However, the verification team has found that there are solar panels of Talesun made with 255 Wp, 260 Wp, and 265 Wp capacity is also installed at project location. Secondly, the site in charge has confirmed the total number of panels installed at project location and it was evident that the total no. solar panel installed at site is 132504, which is not in-line with the PDMR. Hence, PP shall correct and clarify the rationale for the difference in solar panel numbers documented in PDMR and actual on-site along with the additional installed solar panels manufactured by Talesun.
13. For Eminent Solar Power Pvt Ltd., Udham Singh Nagar District, Uttarakhand (12.5 MW), PP has documented that solar panels installed at project location are manufactured by Trina and BYD with capacity of 260 Wp, and 265 Wp. However, the verification team has found that there are no solar panels of BYD made with 255 Wp, 260 Wp, and 265 Wp capacity is installed at project location. Hence, PP shall correct the information documented in the PDMR.

Project participant response

Date: 18/11/2025

1. The project proponent has updated the details in section 3.1 of the revised MR.	
2. The project proponent has updated the details in section 3.1 of the revised MR.	
3. The project proponent has updated the details in section 3.1 of the revised MR.	
4. The project proponent has updated the details in section 3.1 of the revised MR.	
5. The project proponent has updated the details in section 3.1 of the revised MR.	
6. The project proponent has updated the details in section 3.1 of the revised MR.	
7. The project proponent has updated the details in section 3.1 of the revised MR.	
8. The project proponent has updated the details in section 3.1 of the revised MR.	
9. The project proponent has updated the details in section 3.1 of the revised MR.	
10. The project proponent has updated the details in section 3.1 of the revised MR.	
11. The project proponent has updated the details in section 3.1 of the revised MR.	
12. The project proponent has updated the details in section 3.1 of the revised MR.	
13. The project proponent has updated the details in section 3.1 of the revised MR.	
Documentation provided by project participant	
Revised MR	
VVB assessment	Date: 08/11/2025
With reference to VCS standard 4.7 section 3.21, PP shall mention the deviations in section 3.2.2 of MR. Hence the finding is open.	
Project participant response	Date: 12/12/2025
The PP has now mentioned the deviation for the same in Section 3.2.2 of the revised MR.	
Documentation provided by project participant	
Revised MR	
VVB assessment	Date:
PP has mentioned the deviation is section 3.2.2 of revised MR, which is found appropriate and align with the observation of remote audit. Hence the finding is closed.	

Table 4: FAR from present verification

FAR ID	XX	Section no.	XX	Date:
Description of FAR				
Project participant response				Date:
Documentation provided by project participant				
VVB assessment				Date:

APPENDIX 4: ABBREVIATIONS

Abbreviations	Full texts
BM	Build In Margin
CO	Combined Margin
ER	Emission Reductions
GHG	Greenhouse gas(es)
CL	Clarification Request
CAR	Corrective Action Request
FAR	Forward Action Request
CDM	Clean Development Mechanism
CER	Certified Emission Reduction(s)
CEA	Central Electricity Authority
CMS	Central Monitoring system
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
DR	Document Review
EF	Emission Factor
EIA	Environmental Impact Assessment
GWP	Global Warming potential
PP	Project Participant
SECL	Solar Energy Corporation of India
BESCOM	Bangalore Electricity Supply Company Limited
CSPDCL	Chhattisgarh State Power Distribution Company Limited

MSEDCL	Maharashtra Electricity Distribution Company Limited
RRVPL	Rajasthan Rajya Vidyut Prasaran Nigam Limited
JMR	Joint Meter Readings
PLF	Plant Load Factor
PPA	Power Purchase Agreement

APPENDIX 5: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS