



SOLAR POWER PROJECT BY MYTRAH ENERGY INDIA PRIVATE LIMITED



By KBS Certification Services Pvt. Ltd.

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Summary:

KBS Certification Services Pvt. Ltd. has been contracted by, “EKI ENERGY SERVICES LIMITED” to undertake 3rd verification and certification for the greenhouse gas (GHG) emission reductions reported from ‘Solar Power Project by Mytrah Energy India Private Limited’ with regard to the relevant requirements of VCS Standard, Version 4.1. The project is registered with VERRA with Project ID – 1784¹. The current monitoring period is from 01-April-2020 to 31-May-2021 (Inclusive of both days), under the crediting period 19-June-2017 to 18-June-2027.

The ‘Solar Power Project by Mytrah Energy India Private Limited’ has total installed capacity of 372 MW located in different states (Telangana, Punjab and Karnataka) of India through SPVs. The project is promoted by Mytrah Energy India Private Limited.

The bundled project activity is a greenfield project and involves installation of photovoltaic solar power plants and feed the generated electricity to national electricity grid of India. The project therefore displaces an equivalent amount of electricity which would have otherwise been generated by fossil fuel dominant electricity grid. In the Pre- project scenario the entire electricity, delivered to the grid by the project activity, would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources.

All solar plants in the project have been operational since commissioning. Start date of the project activity is 19-June-2017, on this day, 2 * 25 MW solar PV project activity by Mytrah Aadhya Power Pvt Ltd. was commissioned as per the commissioning certificates/09/, registered Joint VCS PD & MR

¹ <https://registry.verra.org/app/projectDetail/VCS/1784>

and joint validation and verification report/03/.

The verification is based on the VCS PD, Monitoring report (MR), Emission reduction calculation spread sheet (ER sheet), proof of title, proof of right, additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews and supporting documents made available to the verification team by project proponent.

The crediting period for VCS began on 19-June-2017 and will end on 18-June-2027. This is the 3rd monitoring under the first crediting period and covers the activity from 01-April-2020 to 31-May-2021 (inclusive of both dates). During this period, the project activity has supplied 786,331 MWh of electricity, contributing to the GHG reductions of 736,377 tCO₂e. An undertaking from the project participant confirms that project will not claim any other scheme benefits for the concerned monitoring period.

A risk based approach has been followed to perform the verification of the project activity. In the course of verification, 01 Corrective Action Requests (CARs) and 02 Clarification Requests (CLs) have been raised. All the CARs and CLs have been closed out successfully. No FAR has been raised during this verification or during validation and the previous verification.

It is our responsibility to express an independent GHG verification opinion on the calculation of GHG emission reductions from the project for the period 01-April-2020 to 31-May-2021 (Inclusive of both days) based on the reported emission reductions in the final monitoring report/1.2/ for the same period.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

As a result of the verification, the verification team confirms that:

- The project fulfils criteria of VCS Standard Version 4.1./4/
- The project is in line with all relevant VCS requirements as per VCS Programme guide version 4.0 /05/
- Relevant decisions, clarifications and guidance from the CMP and the CDM Executive Board and VCS Association;
- All information and references relevant to the project activity resulting in emission reductions;

The monitoring is transparent, adequate and in line with applied baseline and monitoring methodology of ACM0002: Grid-connected electricity generation from renewable sources — Version 19.0 /10/.

Based on the information seen and evaluated we confirm that the implementation of the project has resulted in 736,377 tCO₂e (round down value) emission reductions during the monitoring period 01-April-2020 to 31-May-2021 (Inclusive of both days), under the crediting period 19-June-2017 to 18-June-2027.

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1 INTRODUCTION

1.1 Objective

KBS Certification Services Pvt. Ltd. has been contracted by, “EKI ENERGY SERVICES LIMITED” to undertake verification and certification for the greenhouse gas (GHG) emission reductions reported from ‘Solar Power Project by Mytrah Energy India Private Limited’ with regard to the relevant requirements of VCS Standard Version 4.1. The current monitoring period is 01-April-2020 to 31-May-2021 (Inclusive of both days), under the crediting period 19-June-2017 to 18-June-2027. The VCS projects must undergo an independent third-party verification and certification of emission reductions as the basis for issuance of Voluntary Emission Reductions (VERs).

The objectives of this verification exercise are, by review of objective evidence, to establish that:

- The project activity has been implemented and operated as per the project description (PD) and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- Monitoring report and other supporting documents are complete;
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional to generate Voluntary Emission Reductions (VERs/VCUs) without any double counting, and
- 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.

1.2 Scope and Criteria

The verification scope is defined as an independent and objective review of monitoring report, CDM and VCS project description (VCS PD), including the monitored data, and other relevant documents made available to verifier and information collected through performing interviews during Remote assessment (interviews) of the project activity.

The project is assessed against the requirements of VCS standard version 4.1 and related rules and guidance/4//5//7/. KBS has, based on the recommendations in the latest version of Verified Carbon standard, employed a risk based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring.

The aspects to be covered under the purview of verification are:

- Ensure that the project activity has been implemented and operated as per the registered Joint VCS PD & MR and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place as per the documents provided by the client and during remote audit;

- Ensure that the monitoring report and other supporting documents provided are complete.
- Ensure that the practiced monitoring system and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved CDM methodology/10/.
- Evaluate the data recorded and stored are as per the monitoring methodology.

1.3 Level of Assurance

☒ Reasonable level of assurance

The verification is based on the VCS PD, MR, proof of title, proof of right, additional documents related to baseline and monitoring methodology, the subsequent background investigation, monitoring plan, follow-up interviews/11/ and supporting documents made available to the verification team by project proponent. The information in these documents is reviewed against the requirements of VCS Standard Version 4.1. KBS has focused on the identification of significant risks for project implementation and the generation of Emission Reductions.

The items covered in the verification are described below:

- Criteria of VCS Version 4.1 (VCS Program guide Version 4.0 & VCS Standard Version 4.1)
- Criteria of CDM approved methodology, ACM0002- Version 19.0
- VCS Monitoring Report
- Monitoring Plan
- Background investigation and follow up interviews
- Stakeholder feedback
- Registered Joint VCS PD MR and Joint Validation & Verification Report
- Project's compliance with other relevant rules, including the project country (India) legislation and assurance to stakeholders of the quality

Furthermore, the verification team used additional documentation by third parties like host party legislation, technical reports referring to the project design or to the basic conditions and technical data available on public domain. A desk review is carried out to assess the following:

- Compliance with relevant law and regulations
- Stakeholder comments (If any)
- Proof of title
- Single line diagram and site location map
- Technical specifications of equipments, meters etc.
- Power Purchase Agreement

- Commissioning Certificates
- Remote auditing (12-August-2021) for verification
- Joint Meter Readings
- Invoices
- Calibration Certificates

The verification team has checked all the above-mentioned details and confirms that all the information provided is accurate.

Through the remote interviews, host country rule and regulations related to project activity, Project description, technological measures, Implementation, Operation, Management of project activity and Training of personnel, Baseline and Monitoring plan, Stakeholder consultation etc. has been checked and found appropriate.

KBS approach is aimed at focusing on high risk issues to the verification results whilst not omitting any part of the mandatory processes. A few discrepancies were found during the verification and the findings were submitted to the project proponent, indicated under the titles corrective action requests (CARs) and clarification requests (CLs). CARs and CLs require the PP to take relevant actions.

Hence the above steps were followed for achieving the level of assurance in verification report. Based on the process and procedures conducted, KBS confirms that the information in the MR:

- is materially correct and is a fair representation of the actual project details, and
- is prepared in accordance with VCS requirements/4//5/ and the applied CDM methodology/10/ for information pertaining to GHG qualification, monitoring and reporting.

The verification work is carried out as per this requirement and the verification opinion is assured, provided the credibility of all above. Details are presented in the Verification statement in section 5 below.

1.4 Summary Description of the Project

The project activity involves the installation of a bundled Solar PV project. The total installed capacity of the bundled solar PV project is 372 MW at different states (Telangana, Punjab and Karnataka) of India through SPVs.

The Project activity is a new facility (Greenfield) and the electricity generated by the project is being exported to the Indian electricity grid. The project therefore displaces an equivalent amount of electricity which would have otherwise been generated by fossil fuel dominant electricity grid. In the Pre-project scenario the entire electricity, delivered to the grid by the project activity, would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources.

During the current monitoring period, all the sites are operational, and the project activity has supplied 786,331 MWh of electricity, and thus contributing to 736,377 tCO₂e GHG reductions.

During the remote audit inspection/11/, locations (as mentioned in section 1.7 of MR) and all the technical aspects of the project activity (equipments, type, date of calibration etc.) mentioned in the registered Joint VCS PD & MR/3/ have been verified. The same was also crosschecked during the desk review of supporting documents like technical specifications/6/, PPA/8/ and commissioning certificates/9/.

Project entity information as verified is presented below:

Item	Data
Project Entities	Mytrah Energy India Private Limited (Project Proponent)
	EKI Energy Services Limited (Project consultant)

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification process was carried out in line with the requirements of VCS Version 4.1. In addition, the verification team followed the guidelines of the CDM Validation and Verification Standard. Standard auditing techniques and KBS's CDM Procedures were also applied during the verification. A risk-based approach was followed to carry out verification and assess all the factors and concerns that relate to the issuance of emission reductions from a project activity.

They include:

- Identification of all the sources contributing to the project emissions and emission reductions.
- Authenticity of the provided data is checked.
- A risk-based analysis is carried out to ensure a clear and transparent assessment. The risks involved in this process are mainly with the informational flows and data recording.

KBS follows a risk-based verification approach, wherein a desk review of the project documentation is undertaken, which is followed by a remote discussion/video inspection by the members of verification team. The verification protocol is filled by the verification team that is based on standard auditing practices and VCS requirements. The verification protocol provides transparent means to record the observations by the verification team members and the non-conformities, if any. The verification protocol is an internal document, and available on request.

Duration of Verification:

Verification Contract	15-May-2021
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Remote audit	12-August-2021 (Justification section 2.4 below)
Draft Verification Report	12- August -2021
Final Verification Report	30-October-2021

2.2 Document Review

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

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

The list of documents reviewed is included in 'Appendix I'.

2.3 Interviews

Please refer section 2.4, where complete list of interviewed personnel and key points discussed is provided.

2.4 Site Inspections

As a result of the COVID-19 pandemic, taking into account the rules of relevant national and local authorities (local to the VVB offices as well as to locality of the site visits), World Health Organization (WHO) recommendations, policies of the VVB, email clarification for Verra guidance on site visits, notification of Covid-19 Travel Guidance for Projects <https://verra.org/covid-19-travel-guidance/> and other relevant travel restrictions and guidance (for example, a requirement to self-isolate upon return from specific countries), the VVB has skipped the on-site visit. Further Email from VERRA dated 24-March-2020 from "Andrew Beauchamp" has been referred as per which *"The VCS Program does not explicitly mandate site visits as part of the validation and verification process, only that VVBs must achieve a reasonable level of assurance on all validations and verifications (per Section 4.1.2 of the VCS Standard, v4.0). Therefore, where a VVB can achieve a reasonable level of assurance without conducting a site visit, or through a remote site visit, this is in conformance with the VCS rules, and no request for an exemption or pre-approval from Verra is required. However, where a validation/verification has been conducted without a site visit, or through a remote site visit, please ensure that the applicable section of the validation/verification report includes a discussion of how a reasonable level of assurance was achieved without an in-person site visit"*.

Hence, the VVB has used other standard auditing techniques for validation or verification as referred to in VCS Rules/requirements, VCS Validation and Verification Manual version 3.2.

Verification team has used the following alternative means for its assessment and to justify that they are sufficient for the purpose of verification. Along with desk review, audit team has conducted remote audit interview as follows:

- A complete desk review of the MR, as well as all applicable country legal requirement and supportive evidences have been checked by the verification team.
- Verification team has performed zoom application interview with PP in order to check implementation, project boundary, current situation, monitoring and metering equipment, monitoring procedures, calibration etc.
- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in MR and supporting documents.
- A check of the monitoring equipment including performance and observations of monitoring practices against the requirements of the registered Joint VCS PD & MR MR and the selected methodology.

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

Date:	12-August-2021 through Zoom application remote audit	
Key points discussed:	Name of person, interviewed	Designation, Organization
VCS requirements, Operational data, Monitoring equipment, Calibration, Data collection, storage, Archiving QA/QC procedures Training of monitoring personnel Calculation of ERs Grievance procedure O &M procedures	Anjali Sharma	Manager, Enking International
	Santosh Mangaraju	Deputy Manager (O & M-asset Management) -Mytrah Energy (INDIA) Ltd.

2.5 Resolution of Findings

KBS applies the risk-based approach aimed at focusing on high risk issues to the verification results whilst not omitting any part of the mandatory processes. A few discrepancies were found during the verification and the verification report was submitted to the project proponent, indicated under the titles corrective action requests (CARs) and clarification requests (CLs). CARs and CLs require the PP to take relevant actions. Criteria for judging items as CAR or CL are as follows:

Corrective action request (CAR):

- the project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions
- the Voluntary Carbon Standard's requirements have not been met, or
- there is a risk that emission reductions cannot be monitored or calculated.

Clarification request (CL):

- Information is insufficient or not sufficiently clear to determine whether the applicable VCS requirements have been met.

FAR (Forward Action Request):

FARs is to be raised to highlight issues related to project implementation that require review during the first verification of the project activity. FARs does not relate to VCS requirements for registration.

CARs and CLs are to be resolved or closed out if the PP modifies the project description, rectifies the MR or provides adequate additional explanations or evidence that satisfies the concerns. If this is not completed, the project activity cannot be recommended for issuance under VCS registry.

The monitoring report was revised addressing the CARs & CLs issued by KBS. After reviewing the revised and resubmitted MR/1.2/; resolving the CARs & CLs raised and outstanding concerns, KBS issues this final verification report and opinion.

01 CARs and 02 CLs were found during verification and closed satisfactorily. The list of CARs/CLs raised and the response provided, the means of verification, reasons for their closure and references to correction in the MR are provided in appendix II of this report. The revised MR with changes incorporated as per the issues raised were rechecked with the documentary evidences and found to be inline.

2.5.1 Forward Action Requests

Previous Validation and Verification reports were checked to confirm that no FAR was raised previously. This is 3rd verification and no FAR has been raised under this verification. Refer to Appendix II for further details.

2.6 Eligibility for Validation Activities

KBS conducted the verification activity for 3rd monitoring period; validation and previous verifications were performed by the other VVB. KBS has a valid UNFCCC accreditation in the Sectoral scope from UNFCCC.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project activity is registered under VCS only (VCS Project ID 1784)² and is neither de-registered nor seeking registration under any other emissions trading program or any other mechanism that includes GHG allowance trading. PP also confirms that net GHG emission reductions or removals generated during this monitoring period shall not be used for compliance under any such programs or mechanisms. This was confirmed through a declaration/16/ submitted by the PP and hence accepted by the assessment team.

3.2 Methodology Deviations

There are no methodology deviations applied during the current monitoring period.

3.3 Project Description Deviations

PP had requested for two (2) nos. of project description deviations during the previous monitoring period i.e. from 18-March-2019 to 31-March-2020/3/ which were permanent in nature and were approved, as confirmed from the verification report for the same period/3/.

The approved project deviations are as below;

² <https://registry.terra.org/app/projectDetail/VCS/1784>

Deviation 1-

The VCS registered Joint PD & MR mentioned that the difference of final value of export and import is used for monthly values of net electricity supplied to the grid by the project activity. However, as per the state government policy of Karnataka 115% transmission losses are accounted in calculation of net electricity supplied to grid by the project activity. The formula used for net electricity calculation is mentioned below:-

$EG_{PJ,grid,y}$ or $EG_{PJ,facility,I,y}$ = Energy export-115% Of Import Energy

This is the actual practice being followed at the site. The net electricity can be verified from the invoices provided by the PP. Thus deviation is requested to correct project description information. This deviation is permanent in nature.

This deviation is reducing the electricity generation thereby reducing the emission reductions which is conservative. This deviation does not have any impact on the project applicability, baseline scenario, additionality etc.

Deviation 2-

In the Verra Registry, the project proponent is listed as Mytrah Energy (INDIA) Ltd. While during the previous monitoring period, the project proponent has changed its name from "Mytrah Energy (INDIA) Ltd" to "Mytrah Energy India Private Limited". And it is also confirmed from PP that Mytrah Energy India Private Limited is the same legal entity as Mytrah Energy (INDIA) Ltd.

These deviations have already been approved during the monitoring period of 18-March-2019 to 31-March-2020.

It is further confirmed that these deviations are also valid for the current monitoring period. The deviations do not have any impact on the applicability of the methodology, additionality or the appropriateness of the baseline scenario and are appropriately described and justified. Further, it is confirmed that with these deviations the project remains in compliance with VCS rules.

3.4 Grouped Project

The project is not a grouped project. Therefore, this section is not applicable.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The project activity is in operation stage as evidenced by the remote inspection/11/ of the site. All the physical components and project boundary are in conformity with the description in registered Joint VCS PD & MR. The project locations and project equipment capacities have

been confirmed during the remote inspection, also through the technical specifications/6/ and found in-compliance with the registered Joint VCS PD & MR.

The project capacities and date of commissioning and locations are provided in below table:

Sl. No	Name of SPVs	Capacity (MW)	Commissioning date	Site	State	Latitude (N)	Longitude (E)
1	Mytrah Abhinav Power Pvt Ltd	8 MW	30-June-2017	Thimajipet	Telangana	16° 41.321' 0"	78° 10' 33.12"
		8 MW	19-July-2017	Arvapally		17° 18.134' 0"	79° 30.879' 0"
		15 MW	05-December-2017	Domakonda		18° 16' 12.00"	78° 27' 40.26"
		11 MW	19-August-2017	Alampur		15° 55' 2"	77° 57' 47"
		15 MW	21-August-2017	Gadwal		16° 15' 59"	77° 46' 59"
		15 MW	02-March-2018	Tandur		17° 19' 16"	77° 36' 42"
		15 MW	27-February-2018	Nagarkurnool		16° 29' 21.89"	78° 26' 1.24"
2	Mytrah Adarsh Power Pvt Ltd	15 MW	05-December-2017	Reddypet	Telangana	18° 26' 22.6752"	78° 23' 44.1060"
		15 MW	22-November-2017	Chegunta		17° 56' 20.3604"	78° 32' 07.1700"
		15 MW	23-October-2017	Thunkibollaram		17° 45' 06.0012"	78° 33' 01.0008"
		15 MW	08-November-2017	Tungathurthy		17° 27' 24.2064"	79° 38' 15.0180"
		15 MW	25-September-2017	Guntipally		16° 41' 56.6880"	78° 48' 22.2480"
		15 MW	23-May-2018	Shanigaram		18° 10' 39.5004"	79° 02' 04.8804"
3	Mytrah Agriya Power Pvt Ltd	50 MW	25 MW on 22-November-2018	Kamareddy	Telangana	18° 23' 03.0372"	78° 16' 11.9136"
			25 MW on				

			26-November-2018				
4	Mytrah Akaash Power Pvt Ltd	50 MW	12.5 MW on 16-March-2018	K.M.Pally		16° 46.380' 0"	78° 52.095' 0"
			17.5 MW on 12-April-2018				
			20 MW on 22-November-2018				
5	Mytrah Aadhya Power Pvt Ltd	25 MW	19-June-2017	Bareta	Punjab	29° 52' 30.00"	75° 40' 34.68"
		25 MW	19-June-2017	Balran		29° 50' 38.40"	75° 50' 38.40"
6	Mytrah Advaita Power Pvt Ltd	15 MW	09-February-2018	Hunagund	Karnataka	16° 0' 0.00"	76° 06' 0.00"
		15 MW	08-February-2018	Sindagi		17° 0' 0.00"	76° 12' 0.00"
7	Mytrah Akshaya Energy Pvt Ltd	15 MW	23-January-2018	Raibagh		16° 24' 0.00"	74° 54' 0.00"

Start date of the project activity is 19-June-2017. This is the date of commissioning of 2 * 25 MW solar PV project activity by Mytrah Aadhya Power Pvt Ltd. Verification team has checked the commissioning certificate and confirms that the commissioning date is correct.

The technical details of the project are mentioned below;

The technical specification for 15 MW solar project by Mytrah Advaita Power Private Limited at Hunagund site, Karnataka

Sl. No.	Technical details of the equipment ³	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 53040
2	Number of Inverters & Capacity	9 Inverters

³ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

		Capacity- 1667 KW
3	Number of Transformers & Capacity	No. of Transformers- 3 Capacity- 5 MVA (3 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Advait Power Private Limited at Sindagi site, Karnataka

Sl. No.	Technical details of the equipment ⁴	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 54040
2	Number of Inverters & Capacity	9 Inverters Capacity- 1732 KW
3	Number of Transformers & Capacity	No. of Transformers- 3 Capacity- 5 MVA (3 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Akshaya Energy Private Limited at Raibagh site, Karnataka

Sl. No.	Technical details of the equipment ⁵	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325 Total No. of Modules: 53880
2	Number of Inverters & Capacity	9 Inverters Capacity- 1667 KW
3	Number of Transformers & Capacity	No. of Transformers- 3 Capacity- 5 MVA (3 no. of Inverter transformers)

⁴ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

⁵ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

The technical specification for 25 MW solar project by Mytrah Aadhya Power Private Limited at Bareta site, Punjab

Sl. No.	Technical details of the equipment ⁶	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 310, 315, 320 Total No. of Modules: 83160
2	Number of Inverters & Capacity	8 Inverters Capacity- 2500 KW
3	Number of Transformers & Capacity	No. of Transformers- 9 (8 Inverter transformers & 1 Power transformer) Capacity- 2.5 MVA (8 no. of Inverter transformers) 25 MVA (1 no. of Power transformer)

The technical specification for 25 MW solar project by Mytrah Aadhya Power Private Limited at Balran site, Punjab

Sl. No.	Technical details of the equipment ⁷	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 310, 315, 320, 335, 340, 345, 350 Total No. of Modules: 77760
2	Number of Inverters & Capacity	18 Inverters Capacity- 500 & 2500 KW
3	Number of Transformers & Capacity	No. of Transformers- 11 (10 Inverter transformers & 1 Power transformer) Capacity- 1.5 MVA (4 no. of Inverter transformers) 2.5 MVA (6 no. of Inverter transformers)

⁶ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 25 MW.

⁷ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 25 MW.

		25 MVA (1 no. of Power transformer)
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The technical specification for 8 MW solar project by Mytrah Abhinav Power Private Limited at Thimajipet site, Telangana

Sl. No.	Technical details of the equipment ⁸	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 310, 315, 320, 325 Total No. of Modules: 28920
2	Number of Inverters & Capacity	8 Inverters Capacity- 1000 KW
3	Number of Transformers & Capacity	No. of Transformers- 2 Capacity- 4 MVA (2 no. of Inverter transformers)

The technical specification for 8 MW solar project by Mytrah Abhinav Power Private Limited at Arvapally site, Telangana

Sl. No.	Technical details of the equipment ⁹	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320 Total No. of Modules: 29760
2	Number of Inverters & Capacity	3 Inverters Capacity- 2520 KW
3	Number of Transformers & Capacity	No. of Transformers- 3 Capacity- 2.7 MVA (3 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Abhinav Power Private Limited at Domakonda site, Telangana

Sl. No.	Technical details of the equipment ¹⁰	Description
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⁸ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 8 MW.

⁹ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 8 MW.

¹⁰ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 350 Total No. of Modules: 47449
2	Number of Inverters & Capacity	349 Inverters Capacity- 43 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 3 MVA (1 no. of Inverter transformer) 4 MVA (3 no. of Inverter transformers)

The technical specification for 11 MW solar project by Mytrah Abhinav Power Private Limited at Alampur site, Telangana

Sl. No.	Technical details of the equipment ¹¹	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320 Total No. of Modules: 38300
2	Number of Inverters & Capacity	4 Inverters Capacity- 2700 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 2.75 MVA (4 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Abhinav Power Private Limited at Gadwal site, Telanagana

Sl. No.	Technical details of the equipment ¹²	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 53960
2	Number of Inverters & Capacity	15 Inverters Capacity- 1000 KW
3	Number of Transformers & Capacity	No. of Transformers- 4

¹¹ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 11 MW.

¹² It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

		Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)
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The technical specification for 15 MW solar project by Mytrah Abhinav Power Private Limited at Tandur site, Telanaga

Sl. No.	Technical details of the equipment ¹³	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 350 Total No. of Modules: 42180
2	Number of Inverters & Capacity	15 Inverters Capacity- 1000 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)

The technical specification for 15 MW solar project by Mytrah Abhinav Power Private Limited at Nagarkurnool site, Telanaga

Sl. No.	Technical details of the equipment ¹⁴	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 58240
2	Number of Inverters & Capacity	6 Inverters Capacity- 2500 KW
3	Number of Transformers & Capacity	No. of Transformers- 6 Capacity- 2.5 MVA (6 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Reddypet site, Telanaga

¹³ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

¹⁴ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

Sl. No.	Technical details of the equipment ¹⁵	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 53360
2	Number of Inverters & Capacity	349 Inverters Capacity- 43 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)

The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Chegunta site, Telanaga

Sl. No.	Technical details of the equipment ¹⁶	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 47168
2	Number of Inverters & Capacity	349 Inverters Capacity- 43 KW
3	Number of Transformers & Capacity	No. of Transformers- 3 Capacity- 5 MVA (3 no. of Inverter transformers)

The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Thunkibollaram site, Telanagana

Sl. No.	Technical details of the equipment ¹⁷	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 350

¹⁵ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

¹⁶ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

¹⁷ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

		Total No. of Modules: 42852
2	Number of Inverters & Capacity	349 Inverters Capacity- 43 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)

The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Tungathurthy site, Telanaga

Sl. No.	Technical details of the equipment ¹⁸	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325 Total No. of Modules: 57440
2	Number of Inverters & Capacity	349 Inverters Capacity- 43 KW
3	Number of Transformers & Capacity	No. of Transformers- 4 Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)

The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Guntipally site, Telanaga

Sl. No.	Technical details of the equipment ¹⁹	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 330, 345 Total No. of Modules: 53280
2	Number of Inverters & Capacity	15 Inverters Capacity- 1000 KW
3	Number of Transformers & Capacity	No. of Transformers- 4

¹⁸ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

¹⁹ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

		Capacity- 4 MVA (3 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer)
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The technical specification for 15 MW solar project by Mytrah Adarsh Power Private Limited at Shanigaram site, Telanaga

Sl. No.	Technical details of the equipment ²⁰	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 350 Total No. of Modules: 53020
2	Number of Inverters & Capacity	15 Inverters Capacity- 1000 KW
3	Number of Transformers & Capacity	No. of Transformers- 5 Capacity- 2 MVA (2 no. of Inverter transformers) 3 MVA (1 no. of Inverter transformer) 4 MVA (2 no. of Inverter transformers)

The technical specification for 50 MW solar project by Mytrah Agriya Power Private Limited at Kamareddy site, Telanaga

Sl. No.	Technical details of the equipment ²¹	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 315, 320, 325 Total No. of Modules: 107920
2	Number of Inverters & Capacity	20 Inverters Capacity- 2500 KW
3	Number of Transformers & Capacity	No. of Transformers- 22 Capacity- 31.5 MVA (2 no. of Inverter transformers) 2.5 MVA (20 no. of Inverter transformers)

²⁰ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 15 MW.

²¹ It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 50 MW.

The technical specification for 50 MW solar project by Mytrah Akaash Power Private Limited at K.M.Pally site, Telanaga

Sl. No.	Technical details of the equipment ²²	Description
1	Modules capacity and total No. of Modules installed	Module Capacity: 320, 325, 330 Total No. of Modules: 95493
2	Number of Inverters & Capacity	20 Inverters Capacity- 2500 KW
3	Number of Transformers & Capacity	No. of Transformers- 22 Capacity- 31.5 MVA (2 no. of Inverter transformers) 2.5 MVA (20 no. of Inverter transformers)

Based on the remote inspection and the reviewed project documentation like the technical specification, photographs of meters, solar PV plants/6/, power purchase agreement and O&M Contract/8/, commissioning certificates/9/, calibration certificates of energy meters/13/ and invoices/14/ etc. The verification team confirms that the project was implemented and operated as described in the registered Joint VCS PD & MR/3/. Further, the verification team confirms that-

- There is no material discrepancy between project implementation and the project description in the registered Joint VCS PD & MR.
- The monitoring plan is completely implemented and is suitable with actual monitoring system (i.e., process and schedule for obtaining, recording, compiling and analysing the monitored data and parameters)
- The project activity is availing GHG emission reductions for only one program and there will not be any double accounting for the same.
- There is no methodology deviation applied to this project.

Further, it was noticed that during the monitoring period the project activity operated under normal conditions and no significant event that may have impact on monitoring of GHG emission reductions was observed. Same has been checked from the operational data during remote auditing.

²² It is to be noted that in future there is possibility of change in module configuration, however project capacity in total will remain same as 50 MW.

Ownership and other programs:

PP has declared/16/ that the project is registered in VCS, and will avail GHG emissions reductions for only one program and there will not be any double accounting for the same; thus emission reductions generated by project will be solely claimed by PP and PP has the right of use, which is acceptable. Net GHG emission reductions or removals generated by this project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions as the host country i.e. India is not a participant in any emission trading programs or nor does it have any binding limits.

Sustainable Development Contributions:

As confirmed during the remote audit, the project displaces electricity produced in fossil fuel based power plants, by using clean renewable source to generate electricity and thereby contributes to sustainable development through reduction in greenhouse gas (GHG) emissions. It has also been confirmed that the project implementation has led in significant environmental and socio-economic benefits (as stated in section 1.11 of the submitted MR) and contributes to the social, economic, technological and environmental well-being. The project supplies clean, affordable and renewable energy (786,331 MWh) without reliance on fossil fuels for generation of electricity to meet the growing demands in the region. Also, the project implementation is providing employment to the locals with a decent and secure work environment by reducing emissions otherwise generated by the operation of fossil fuel based power plants and would lead to promotion of solar PV based power generation and to encourage other entrepreneurs to participate in similar projects as well.

Management and operational system:

Verification team was able to verify that authorities and responsibilities/15/ for monitoring and reporting of all data related to the emission reductions were clearly defined for the monitoring period from 01-April-2020 to 31-May-2021 (Inclusive of both days).

The allocation of the responsibilities is documented in a written form and is followed as described in the registered Joint VCS PD & MR/03/. Routines for the archiving of data are defined and documented.

The monitoring plan described in the section 4.3 of the MR/1.2/ is confirmed to be correct. All the parameters of the monitoring plan are monitored using appropriate metering system.

The verification team has interviewed the plant personnel/11/ who are involved in the monitoring of the parameters that are used to determine the emission reductions of the VCS project. It is confirmed based on the interviews that the plant team is competent enough to monitor the parameters as described in the monitoring plan.

As discussed above, the verification team concludes that management and operational system of the project is implemented and operated well. Thus, it ensures the quality of data which is required in calculating the emission reductions.

Implementation status of the monitoring plan:

Verification team confirms through remote inspection/11/ and from the document review like PPAs/8/, Commissioning certificates/9/, calibration certificates/13/, Invoices/14/ that, the

actual monitoring system complies with the monitoring plan mentioned in the registered Joint VCS PD & MR/3/. PP had requested for deviation in monitoring procedure which is discussed in section 3.3 above and a deviation in monitoring plan is considered, and no deviation observed for the equipments used.

During the verification, all relevant monitoring parameters of the registered monitoring plan have been verified with regard to the appropriateness of the verification method; the correctness of the values applied for ER calculation, the accuracy and applied QA/QC measures. All monitoring parameters have been measured / determined without material misstatements and are in line with all applicable standards and relevant requirements. It is confirmed that the monitoring mechanism is effective and reliable.

Therefore, from the document review and remote inspection, it is confirmed that all the parameters were monitored in accordance with the registered monitoring plan during the monitoring period. Following are the details of monitoring in accordance with the monitoring plan of the registered Joint VCS PD & MR/3/:

The monitoring parameter is $EG_{PJ,grid,y}$ or $EG_{PJ,facility,I,y}$

Data - Parameter	$EG_{PJ,grid,y}$ or $EG_{PJ,facility,I,y}$
Data unit	MWh
Description	Quantity of electricity generated and supplied by the project power plant to the grid
Source of data	Verification team confirms that the data has been measured directly from energy meters and recorded on Joint Meter Reading (JMR) reports /12/ which contains export, import values. The value was crosschecked with the invoices raised by PP to the respective state utilities for the complete monitoring period.
Description of measurement methods and procedures to be applied	For Telangana and Punjab: During the remote inspection and through document review, it has been confirmed that the difference of final value of export and import is used for monthly values of net electricity supplied to the grid by the project activity and same value will be considered for ER calculations. It was confirmed that, monthly meter readings are taken from the main and check meters installed at the substation and certified by the representatives of SEB Officials and the representatives of the project proponent. For Karnataka:

	During the remote inspection and through document review, it has been confirmed that the difference of final value of export and 115% of import is used for monthly values of net electricity supplied to the grid by the project activity and same value will be considered for ER calculations. It was confirmed that, monthly meter readings are taken from the main and check meters installed at the substation and certified by the representatives of SEB Officials and the representatives of the project proponent.
Frequency of monitoring-recording	Continuous monitoring and at least monthly recording as verified by the verification team through remote assessment.
Value monitored	Telangana: 594,598 MWh Punjab: 95,799 MWh Karnataka: 95,934 MWh
Monitoring equipment	During the remote inspection and through document review, it has been confirmed that the data has been monitored continuously by electronic tri-vector meters with accuracy class 0.2s (for both – main and check). These meters measure both, export and import of electricity at the State Electricity Board (SEB) substation. The meters are monitored on continuous basis and cumulative readings are taken on an agreed date once in a month through Joint Meter Reading procedure. Based on Monthly Joint meter readings (JMR)/12/, net electricity exported by the project activity to the grid is reported. The verification team has verified all the JMRs/12/ for this monitoring period and confirms that the same values are applied in the ER calculation sheet /2.2/. However, for Telangana state, the monitoring period start date i.e. 01-April-2020 and end date 31-May-2021 does not match the date of the billing cycle for April 2020 and May 2021 respectively, therefore, the net electricity exported to the grid for both the months, have been apportioned using the method, explained in

	VCS PD and verified, which was found to be conservative and acceptable by the verification team. The metering arrangement, accuracy class of meters, calibration frequency is under control of state electricity board (once in five years as per CEA notification²³) and PP does not have any control on it. During remote inspection and through document review, it was confirmed that energy meters are calibrated periodically by the SEB at all project sites. The energy meters are with accuracy class of 0.2s and in satisfactory working condition as checked from the calibration certificates. Calibration details of the meters for all project sites are provided in Annexure IV. The meters are in compliance with the host country calibration regulations and is confirmed that they have valid calibrations during the entire monitoring period.
QA-QC procedures to be applied	The generation values have been cross-checked with the invoices/14/ and were found to be consistent. It was confirmed through remote inspection that calibration at required intervals is followed and faulty meters are replaced immediately.
Purpose of the data	Calculation of baseline emissions
Calculation method	It was confirmed that, the value of net electricity generation supplied to the grid is directly sources from Joint Meter Reading (JMR) reports which contains the export and import readings. These are recorded through dedicated SEB energy meter installed at the substation.
Comments	As confirmed during the remote inspection, the electricity generation is measured at sub-station end as net electricity supplied to the grid, available through Joint Meter Reading (JMR) reports and can be cross-checked through invoices raised to respective state utilities.

Findings: CL 01, CL 02 and CAR 01 was raised and successfully closed. The details are provided in the Appendix II.

Opinion:

The verification team confirms that

²³ https://cea.nic.in/old/reports/regulation/CEA_metering_regulation_amendment_2019.pdf

- The project activity has been implemented and operated as per the registered Joint VCS PD & MR and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place, as per the documents provided by the PP and remote audit;
- The monitoring complies with the requirement of the applied methodology;
- The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included above under each parameter and confirms to the requirement of the registered Joint VCS PD & MR;
- The values included in the monitoring report/1.2/ and corresponding emission reduction sheets/2.2/ are verified and included under each monitoring parameter.

4.2 Safeguards

4.2.1 No Net Harm

The project activity is solar PV project plant and does not involve any negative impact. Verification team confirms it based on its local and sectoral expertise.

4.2.2 Local Stakeholder Consultation

The stakeholder consultation process was validated during the registration of project activity in VCS. VCS Joint Validation & Verification report/3/ was verified to confirm the same. Also, PP has placed grievance/feedback registers at the project sites to get feedback on the project from stakeholders. Verification team has checked the copy of on-site grievance registers submitted by the PP for all locations and confirms that the grievances that have been registered till date are of minor nature related to the maintenance requirements of the site and have been resolved successfully within a short period of time. No comments or negative feedback of local stakeholders has been received till date.

4.3 AFOLU-Specific Safeguards

This is not an AFOLU project.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The verification team has reviewed the emission reduction (ER) spread sheet/2.2/ and checked all the formulae and verified them to be correct and in line with the monitoring plan of the registered Joint VCS PD & MR and the applied monitoring methodology.

All the monitored parameters are described above in section 4.1. All the ex-ante parameters which are used in the calculation of emission reduction are presented in section 4.1 of the MR/1.2/ transparently. It is confirmed that all the ex-ante parameters have been correctly used in the emission reduction calculation.

Baseline emissions:

The baseline emissions (BE_y) are calculated based on the following formula:

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

Where:

BE_y = Baseline emissions in year y (tCO₂/yr)

$EG_{PJ,y}$ = Net Electricity exported to grid (MWh)

$EF_{grid,CM,y}$ = Baseline Emission Factor (Combined margin CO₂ emission factor for grid)

The baseline emission factor in year y (tCO₂e/MWh) is fixed ex-ante for the duration of the crediting period and is 0.9368 tCO₂e/MWh.

Therefore,

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

$$BE_y = 786,331 \times 0.9368$$

$$BE_y = 736,377 \text{ tCO}_2\text{e (round down value)}$$

It is noted that the formula and calculation used for baseline emission calculation in the monitoring report and ER sheet/2.2/ is in compliance with the registered Joint VCS PD & MR. The default values and data used in the monitoring report/1.2/ is in-line with the registered Joint VCS PD & MR. Hence, it is acceptable to the verification team.

Project Emissions:

As per the applied methodology/10/, PE_y in case of a solar PV project is considered zero. Hence, $PE_y = 0$ is acceptable to the verification team.

Leakage:

As per the applied methodology/10/ and as defined in the registered Joint VCS PD & MR, no leakage is considered in the project activity and the same is followed in this monitoring period also. Thus, it is in compliance with the Joint VCS PD & MR.

The following are the ex-ante parameters used in the ER calculation which are in compliance with registered Joint VCS PD & MR:

Parameter	Description	Source/Justification
$EF_{grid,OM,y}$ tCO ₂ /MWh	Operating Margin CO ₂ emission factor in year y	Calculated as per ACM0002/10/ with 3 years vintages (2015-16, 2016-17 & 2017-18) data obtained from “CO ₂ Baseline Database for Indian Power Sector” version 14.0 published by Central Electricity Authority, Ministry of Power, Government of India; which is based on “ Tool to calculate emission factor for an electricity system, version 07”. The value 0.9610 is used for the calculation of the

		baseline emissions and is found to be consistent with the registered Joint VCS PD & MR/3/.
EF _{grid,BM,y} tCO ₂ /MWh	Build Margin CO ₂ emission factor in year y	Calculated as per ACM0002/10/ for 2017-18 data obtained from “CO₂ Baseline Database for Indian Power Sector” version 14.0 published by Central Electricity Authority, Ministry of Power, Government of India; which is based on “ Tool to calculate emission factor for an electricity system, version 07”. The value 0.8644 is used for the calculation of the Baseline Emission and is found to be consistent with the registered Joint VCS PD & MR/3/.
EF _{grid,CM,y} tCO ₂ /MWh	Combined Margin CO ₂ emission factor in year y	Combined margin emission factor has been calculated by the Central Electricity Authority in accordance with CDM methodology: ACM0002/10/ and tool to calculate the emission factor for an electricity system. The value 0.9368 is used for the calculation of the Baseline Emission and is found to be consistent with the registered Joint VCS PD & MR/3/.

On comparison of achieved emission reductions (736,377 t CO₂e) with the estimated emission reductions (745,231 tCO₂e) for the monitoring period, a 1% decrease was observed. This decrease in emission reductions was attributed to the lesser generation due to decreased PLF.

According to the applied methodology/10/, the conservativeness of the achieved emission reduction was checked and the detailed emission reduction calculation has been transparently provided in the ER sheet/2.2/. All the formulae and the calculation procedure were checked by the verification team. In the opinion of verification team, the assumptions, emission factors and default values that were applied in the calculations have been justified. Also, the verification team confirms that there were no manual transposition errors between the data sets in the ER Sheet/2.2/ during the current monitoring period. It is confirmed that the data has been measured directly from meters and it was cross checked from the joint meter readings/12/ and the invoices/14/ raised to state electricity utilities and was able to verify the same.

Finding: CL 02 was raised and successfully closed. Refer to appendix 2 for further details.

Opinion: The verification team confirms;

- The monitoring plan has been implemented as per the registered Joint VCS PD & MR/3/;
- The monitoring complies with the requirement of the applied methodology/10/;
- The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included above under each parameter and confirms to the requirement of the PD/03/;
- The values included in the monitoring report/1.2/ and corresponding emission reduction sheet/2.2/ are verified and included under each monitoring parameter, wherever appropriate.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

All relevant documents were checked to assess the correctness and quality of data submitted by the project participants, which are used to determine emission reductions.

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan/3/. No significant lack of evidence and missing data were detected during remote audit discussion and video inspection/11/. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures. The monitoring parameters have been measured / determined without material mis-statements and is in line with all applicable standards and relevant requirements. The information inflow (from data generation, aggregation, to recording, calculation and reporting) is included in section 4.1 under each parameter and confirms to the requirement of the registered Joint VCS PD & MR/03/. The export and import data is measured by the electricity meters, recorded continuously and the invoices are generated monthly/14/. The data is then reported annually through VCS Monitoring Report as verified by the verification team through remote assessment.

It was also verified through remote audit inspection that the plant team involved in the monitoring of project activity is well experienced. Hence, the verification team concludes that competent staff is employed by the project proponent to carry out the relevant tasks with sufficient accuracy. Furthermore, it was confirmed during remote audit discussion that internal training program for the monitoring staff is conducted on regular basis.

4.6 Non-Permanence Risk Analysis

Not applicable to the project activity.

5 VERIFICATION CONCLUSION

KBS Certification Services Pvt. Ltd. has been commissioned by 'EKI ENERGY SERVICES LIMITED' to perform verification of its registered VCS project 'SOLAR POWER PROJECT BY MYTRAH ENERGY INDIA PRIVATE LIMITED', for the monitoring period 01-April-2020 to 31-May-2021 (Inclusive of both days), under the crediting period 19-June-2017 to 18-June-2027, with regard to the relevant requirements of VCS Standard Version 4.1.

The management of the 'EKI ENERGY SERVICES LIMITED' is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project final Monitoring Report/1.2/. The calculation and determination of GHG emission reductions from the project is the responsibility of the management of the 'EKI ENERGY SERVICES LIMITED'. The development and maintenance of records and reporting procedures are in accordance with the final Monitoring Report.

It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the period

01-April-2020 to 31-May-2021 (Inclusive of both days) based on the reported emission reductions in the final Monitoring Report for the same period.

As a result of the verification, the verification team confirms that:

- All operations of the project are implemented and installed as planned and described in the project description.
- The monitoring system is in place and functional.
- The installed equipment essential for generating emission reductions runs reliably.
- The GHG emission reductions are calculated without material misstatements in a conservative and appropriate manner.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

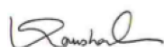
Verification period: From 01-April-2020 to 31-May-2021 (Inclusive of both days)

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
01-April-2020 to 31-December-2020	452,660	0	0	452,660
01-January-2021 to 31-May-2021	283,717	0	0	283,717
Total	736,377	0	0	736,377

Location: Faridabad

Date: 30-October-2021



Authorized Signatory: Kaushal Goyal

Designation: Managing Director

KBS Certification Services Pvt. Ltd.

APPENDIX I: REFERENCES

/1/	/1.1/ Monitoring Report, Version 01, dated 28-July-2021 (Initial Version) /1.2/ Monitoring Report, Version 02 dated 08-September-2021 (Final Version)
/2/	/2.1/ Emission Reduction calculation sheet, Version 01 dated 28-July-2021 (corresponding to initial Version of VCS MR) /2.2/ Emissions Reduction calculation Sheet, version 02 dated 08-September-2021 (corresponding to final Version of VCS MR)
/3/	Registered VCS-PD & MR (Joint Project Description and Monitoring Report) version 02 dated 08-June-2019 Joint Validation & Verification Report version 02 dated 13-June-2019 Previous monitoring period 18-March-2019 to 31-March-2020: Monitoring report version 02 07-December-2020 and Verification Report version 03 dated 05-April-2021
/4/	VCS Standard Version 4.1
/5/	VCS Programme guide Version 4.0
/6/	Technical specifications/photographs of Solar PV plant, electricity meters etc.
/7/	VCS Validation Verification Manual Version 3.2
/8/	Power purchase agreement for the Solar PV plants Operation and maintenance contracts
/9/	Commissioning Certificates of all project sites
/10/	ACM0002: Grid-connected electricity generation from renewable sources --- Version 19..0 https://cdm.unfccc.int/methodologies/DB/XP2LKUSA61DKUQCOPiWPGWDN8ED5PG
/11/	Remote auditing (12-August-2021) for verification of measuring and monitoring procedure, • Video recordings • Interviews and data/log review
/12/	Joint Meter Readings for the entire monitoring period 01-April-2020 to 31-May-2021
/13/	Calibration Certificates for main meters and check meters for all project locations
/14/	Invoices raised during the monitoring period 01-April-2020 to 31-May-2021
/15/	Organization structure/chart
/16/	VCS declaration dated 07-September-2021 by Mytrah Energy India Private Limited for avoidance of double counting
/17/	PUNJAB STATE ELECTRICITY REGULATORY COMMISSION Petition no.21 of 2021 Order dated 24/09/2021. and Daily generation records for the month of April 2020 for

	project in Punjab state of India
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APPENDIX II: FINDINGS

Summary of findings	CAR	CL	FAR
	01	02	00

Table 1. Remaining FAR from validation and/or previous verifications

FAR ID	Section no.	Date:
Description of FAR		
Project participant response		Date: DD/MM/YYYY
Documentation provided by project participant		
WB assessment		Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.	Date: 12/08/2021
Description of CL			
- Section 1.10 mentions that PP has not claimed other form of credit except under VCS. PP is requested to substantiate the same. - Section 3.1 mentions that normal breakdowns due to O&M measures are mentioned in Appendix II. However Appendix II is missing. - In section 4.3, it is mentioned that apportioning is carried out for the month of 2019, however current monitoring period start month is April, 2020.			
Project participant response			Date: 08/09/2021
- Declaration signed for no double counting signed by is being submitted. - VCS MR V2 is now being updated with normal break-down due to O & M measures and the same is mentioned in Appendix II. - The typo-error has is now being rectified in this submission and it is now mentioned as that the apportioning is carried out for April 2020 & May-2021			

Documentation provided by project participant	
No double counting declaration signed by PP, VCS MR V02.0.	
DOE assessment	Date: 15/09/2021
1. PP has submitted declaration dated 07/09/2021 which is checked to confirm and accepted. Hence, this part of CL is closed. 2. Revised MR was checked to confirm that appendix II is now inserted mentioning break down details. Hence, this part of CL is closed. 3. PP has updated section 4.3 in revised MR which is checked and confirmed. Hence, this part of CL is closed.	

CL ID	02	Section no.	ER sheet	Date: 12/08/2021
Description of CL				
1. The emission reduction calculations provided in ER calculation sheet are inconsistent with current monitoring period. 2. In 'ER Cal-Summary' worksheet, a. No. of days calculated for current monitoring period are incorrect b. Vintage wise VCU breakup is provided for the year 2019 and 2020 c. % change in VCU generation at actual for 'Mytrah Akshaya Energy Pvt Ltd.' and 'Mytrah Aadhya Power Pvt Ltd' is 553.93% and 533.96% respectively, higher than the estimated generation. 3. In 'Karnataka site' worksheet, energy export value in 'D 10', 'D 30' and 'D 48' cannot be cross checked as supporting document is not submitted. 4. In 'Mytrah-Abhinav (TL)' worksheet, a. In cell 'D6', electricity export for the month of April, 2020 is incorrect b. In cell 'D26', electricity export is calculated for 26 days. Please clarify c. Please clarify calculations in cell 'K35', 'K36', 'K76', 'K77', 'K116', 'K117', 'K137' and 'K138'. 5. In 'Mytrah-Aakash (TL)', value for electricity export and import values for the month of October, 20 does not match with supporting document				
Project participant response				Date: 08/09/2021
1. The emission reduction calculation provided in ER calculation sheet are now consistent with current monitoring period. 2. Below mentioned corrections has been done in this submission:- a. Correct value of number of days are now being mentioned b. In this submission, Vintage break-up is calculated for year 2020 & 2021 c. The value has now been rectified. 4. Supporting for the same is now being submitted. 5. Following corrections are being made in this submission:- a. Export value for April-2020 is now being rectified. b. It was a typo-error which is now being rectified in this submission. c. The inconsistency has now been rectified. 6. The values for Oct-2020 for Mytrah-Aakash (TL) are rectified in this submission.				
Documentation provided by project participant				
Emission reduction calculation sheet and VCS MR V2				

DOE assessment	Date: 15/09/2021
- ER calculation sheet is checked and is found consistent with the monitoring period. Hence this CL is closed. 'ER Cal-Summary' worksheet - Numbers of days are now corrected to 426 which is accepted. - Vintage wise back up is now corrected to year 2020 and 2021 % change in VCU generation at actual is now correctly mentioned which is checked and accepted. Hence this part of CL is closed. - In 'Karanataka site' worksheet, supporting document for all values of energy export is submitted which is checked and accepted. Hence this part of CL is closed. - In 'Mytrah-Abhinav (TL)' worksheet - In cell 'D6', electricity export for the month of April, 2020 is now corrected which is checked and accepted - In cell 'D26', electricity export is now apportioned correctly based on daily generation reports which gives correct and conservative value and hence accepted. - PP has updated the correct values in the concerned cells based on supporting documents which is checked and confirmed. Hence this part of CL is closed. - In 'Mytrah-Aakash (TL)', values for electricity export and import values for the month of October, 20 are now corrected as per supporting document which is checked and confirmed. Hence this part of CL is closed.	

Table 3. CAR from this verification

CAR ID	01	Section no.	Date: 12/08/2021
Description of CAR			
Section numbers mentioned under section 3.2 are inconsistent with VCS-MR template version 4.0.			
Project participant response			Date: 08/09/2021
Section numbers mentioned under section 3.2 are now being rectified and made consistent with VCS-MR template version 4.0			
Documentation provided by project participant			
VCS MR V02.			
DOE assessment			Date: 15/09/2021
PP has updated section number in section 3.2 as per latest template which is checked and confirmed. Hence this CAR is closed.			

Table 4. FAR from this verification

No FAR raised during current verification.

Date	Type & Number	Raised by	Reference
DD/MM/YYYY	FAR		NA
Non conformities raised			
No FAR identified during the current verifications.			
Project Participant 's response		Date: DD/MM/YYYY	
Documentation Provided as Evidence by Project Participant			
Information Verified by Team Leader		Date of review:	
NA			
Reasoning for not acceptance or close out			
NA			
Date of acceptance or non acceptance		Date:	Status: Closed

APPENDIX III: COMPETENCE OF TEAM MEMBERS

Personnel Name:		Deepak Pundlik	
Qualified to work as:			
Team Leader	☐	Technical Expert	☒
Verifier trainee	☒	Financial Expert	☐
Technical Reviewer	☐	Local Expert	☐
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Approved by (Manager C & T)	Shikha Sharma		
Approval date:	07/07/2021		

Personnel Name:		Tushar Chaudhari	
Qualified to work as:			
Team Leader	☒	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☒
Technical Reviewer	☒	Local Expert (India)	☒
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy Industries (renewable/non-renewable sources)	TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Energy demand	TA 3.1. Energy Demand		

Waste Handling and Disposal	TA 13.1 Waste Handling and Disposal
Approved by	Manager Competency & Training
Approval date:	02/09/2020

Personnel Name:		Sanjay Kandari	
Qualified to work as:			
Team Leader	☒	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☒
Technical Reviewer	☒	Local Expert (India)	☒
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy Industries (renewable/non-renewable sources)	TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Energy demand	TA 3.1. Energy Demand		
Waste Handling and Disposal	TA 13.1 Waste Handling and Disposal TA 13.2 Manure		
Approved by (Manager C & T)	Akhilesh Joshi		
Approval date:	11/12/2015		

APPENDIX IV: CALIBRATION DETAILS

Name of SPVs	Site	State	Capacity in MW	Meter Details			Accuracy Class	Date of Calibration	Due date of calibration ²⁴
				Main Meter Sl. No	Check Meter Sl. No	Standby Meter Sl. No			
Mytrah Advait Power Private Limited	Hunagund	Karnataka	15	17151028	17151010	-	0.2 s	13-July-2018	12-July-2023
	Sindagi		15	17151045	17151050	-	0.2 s	03-December-2018	02-December-2023
Mytrah Akshaya Energy Private Limited	Raibagh	Karnataka	15	17115537	17115532	-	0.2 s	05-January-2019	04-January-2024
Mytrah Aadhyas Power Private Limited	Bareta	Punjab	25	PBB48780	PBB48781	-	0.2 s	01-December-2018	30-November-2023
	Balran		25	PBB48803	PBB48802	-	0.2 s	26-November-2018	25-November-2023
Mytrah Abhinav Power Private Limited	Thimajipet	Telangana	8	APX01099	APX01100	APX01101	0.2 s	14-November-2018	13-November-2023
	Arvapally		8	HT01160859	HT01160860	HT01160861	0.2 s	22-January-2019	21-January-2024
	Domako		15	TS04282	TS04283	TS04284	0.2 s	19-	18-

²⁴ At the time of commissioning, newly calibrated Energy Meters were installed. Since the calibration frequency of the Energy Meter is once in five years, hence, during the current monitoring period, error factor is not applicable.

	nda							Februar y-2018	Decemb er-2023
	Alampur		11	HT0116 1107	HT0116 1108	HT0116 1109	0.2 s	09- April- 2018	8-April- 2023
	Gadwal		15	HT0116 1111	HT0116 1112	HT0116 1113	0.2 s	22- Februar y-2019	21- February -2024
	Tandur		15	2838075	2838076	2838077	0.2 s	04- April- 2018	03-April- 2023
	Nagakur nool		15	2831529	2831530	2831531	0.2 s	14-May- 2018	13-May- 2023
Mytrah Adarsh Power Private Limited	Reddype t	Telang ana	15	TSS042 86	TSS042 88	TSS042 74	0.2 s	15-May- 2018	14-May- 2023
	Chegunt a		15	2838079	2838080	2838081	0.2 s	03-May- 2018	02-May- 2023
	Thunki Bollaram		15	2838071	2838072	2838073	0.2 s	10-May- 2018	09-May- 2023
	Tungath urthy		15	HT0116 1100	HT0116 1101	HT0116 1102	0.2 s	22- January -2019	21- January- 2024
	Guntipall y		15	2832434	2832435	2832436	0.2 s	29- March- 2018	28- March- 2023
	Shanigar am		15	APX016 30	APX016 35	APX016 40	0.2 s	03- January -2019	02- January- 2024
Mytrah Agriya Power Private Limited	Kamared dy	Telang ana	50	APZ004 39	APZ004 40	APZ004 41	0.2 s	01- October -2018	30- Septemb er-2023
Mytrah Akaash Power Private Limited	K.M. Pally	Telang ana	50	1725099 8	17250 999	1725100 0	0.2 s	04- January -2019	03- January- 2024

APPENDIX V: ABBREVIATION

General	
AC	Alternative Current
ACM	Approved Consolidated Methodology
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
DC	Direct Current
EB	Executive Board
ER	Emission Reductions
FAR	Forward Action Request
GHG	Greenhouse Gases
IPCC	Intergovernmental Panel for Climate Change
ISO	International Organization for Standardization
JMR	Joint Meter Readings
MR	Monitoring Report
MW	Mega Watt
MWh	MegaWatt hour
O&M	Operation & Maintenance
OM	Operating Margin
PD	Project Description
PP	Project proponent
PPA	Power Purchase Agreement
PV	Photovoltaic
QA/QC	Quality Assurance/Quality Control
SPV	Special Purpose Vehicle
tCO ₂	Tonnes of Carbon Dioxide
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Voluntary Carbon Standard
VCU	Voluntary Carbon Units
VER	Voluntary Emissions Reductions
VVB	Validation/Verification Bodies