

## Verification Opinion Number 120476/VOL0257/03/08

SGS has conducted the verification of the GHG emissions data reported by Aruppukottai Sri Jayavilas Ltd.. for "7.25 MW Wind Energy project of Aruppukottai Sri Jayavilas Ltd., Tamilnadu, India " ("the Project") in India, in accordance with the Voluntary Carbon Standard 2007

The verification relates to the Project's GHG emissions and resulting GHG emissions reductions reported during the reporting period 1<sup>st</sup> April 2006 - 20<sup>th</sup> October 2007

Emissions Reductions were calculated on the basis of approved monitoring methodology AMS I.D version 10.

Verified emissions reductions for the reporting period:  
**1<sup>st</sup> April 2006 -20<sup>th</sup> October 2007: 21,704 tCO<sub>2</sub>**

SGS Verification is based on a risk analysis approach based on a sample check and review of objective evidence.

The assessment included:

Collection and review of supporting evidence

Checks that the provisions of the Monitoring Plan in the PDD were consistently and appropriately applied.

Based on process and procedures conducted, in SGS' opinion, the emission reductions for the Project during the reporting period are materially correct and are a fair representation of the GHG data and information and the emissions reductions are fairly stated.

Lead Auditor: Vikrant Badve

Technical Reviewer: Siddharth Yadav

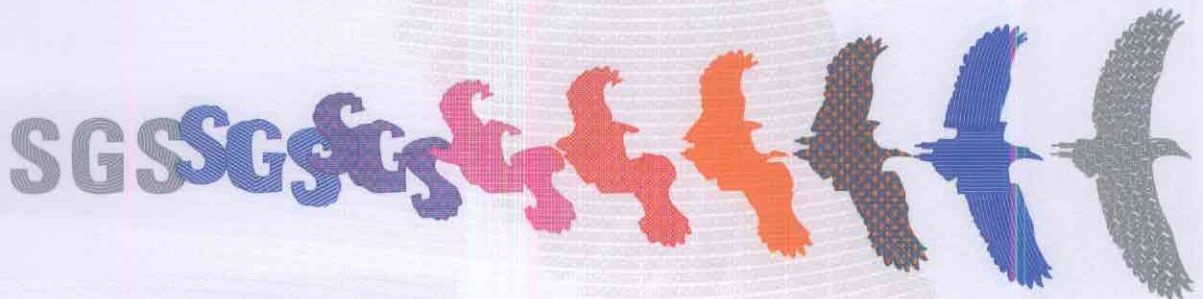
**Verification Opinion Date 13<sup>th</sup> March 2008**

The verification is based on the information made available to SGS and the engagement conditions detailed in the report. SGS has requested and obtained all information needed in its professional judgement to reach the above opinion. However, SGS cannot be held liable by any party for decisions made or not made based on any incorrect results arising from misleading or false information supplied to it.

Authorised by

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**Schedule Accompanying Verification Opinion Number  
120476/VOL0257/03/08**

**Brief Description of Verification Process**

This opinion relates to the Project's GHG emissions and resulting GHG emissions reductions reporting for the period mentioned above and the verification testing conducted against the GHG assertion of the Aruppukottai Sri Jayavilas Ltd. and the PDD of the Project.

The management of the Aruppukottai Sri Jayavilas Ltd. is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the Project Monitoring and Verification Plan. The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of GHG emission reductions from the project is the responsibility of the management of the Aruppukottai Sri Jayavilas Ltd.

SGS responsibility is to express an independent GHG verification opinion on the GHG emissions from the Project for the reporting period and on the calculation of the GHG emission reductions from the Project, based on the verified emissions for the same period.

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. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the project's GHG emission reductions for the period mentioned above.

We 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 the amount of GHG emission reductions for the period mentioned above, prepared on the basis of the Monitoring Plan, are fairly stated.

We conducted our verification with regard to the client's GHG projects/assertion which included Generation of Electricity from 7.25 MW capacity wind mills by Aruppukottai Sri Jayavilas Ltd. at Tirunelveli district in Tamilnadu state of India and baseline GHG emissions, Monitoring Plan and GHG Emission reductions. This assessment included:

- a) Collection of evidence supporting the reported data
- b) Checking whether the provisions of the Monitoring Plan in the PDD, were consistently and appropriately applied

We have verified whether the information included in the monitoring report representing the project baseline is current and has been correctly extracted from the project site and the emissions reduction achieved has been determined by correctly subtracting emissions for the monitoring period from the baseline figure for the comparable period.