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# GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG)
# REPORT
# -
# DESIGN CERTIFICATION (VALIDATION)

| | |
|---|---|
| **Project Title**: | Wind Energy Project in Gujarat by Enn Enn Corp Limited |
| **GS project ID**: | GS7755 |
| **Internal ID**: | 6620 |
| **Customer:** | Enn Enn Corp. Limited |
| **Date:** | 18/10/2021 |
| **Revision:** | 01 |

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| SUMMARY | | | |
|---|---|---|---|
| **Reference No.** | **Date** *(first version)* | **Version No.** | **Date** *(last version)* |
| A+SH_SYST_TQC_GS_VAL_VER_6620 | 18/10/2021 | 01 | 18/10/2021 |

| | |
|---|---|
| **Client** | Enn Enn Corp. Limited |
| **Project Title** | Wind Energy Project in Gujarat by Enn Enn Corp Limited |
| **Project Participants** | Enn Enn Corp. Limited |
| **Project Location** | Rajkot and Surendranagar District, Gujarat State of India |
| **Contact Person** | Mr. Abhishek N. Shah |

| | |
|---|---|
| GS Version: GS4GG Principles and Requirements - Version 1.2<br>GS4GG Activity Requirements: RE Activity Requirements - Version 1.4<br>Applied Methodology Version: AMS-I.D. : Grid connected renewable electricity generation - Version 18<br>Current Methodology Version: AMS-I.D. : Grid connected renewable electricity generation - Version 18 | GS4GG Sectoral Scope: 2<br>UNFCCC CDM Sectoral Scope: 1<br>Technical Area: 1.2 |
| First PDD Version: 02<br>Date: 31/05/2020 | Final PDD Version: 03<br>Date: 04/10/2021 |

Estimated Annual Average SDG Impact:

| **Sustainable Development Goals** | **SDG Impact** | **Estimated Annual Average** |
|---|---|---|
| **13 Climate Action** | GHG Emission Reduction | 20,682 $tCO_2e$ |
| **7 Affordable and Clean Energy** | Clean Electricity supplied to grid | 22,130 MWh |
| **8 Decent Work and Economic Growth** | employments created | 10 employments |
| | Trainings conducted | 01 Training |

Selected Sustainable Development Goals (SDGs): 7; 8; 13

## Design Certification Summary

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Enn Enn Corp. Limited to perform the GS CER validation of "Wind Energy Project in Gujarat by Enn Enn Corp Limited" applying the methodology AMS-I.D. Version 18.0.

The management of Enn Enn Corp. Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions.

A desk review and a remote audit have been conducted to verify the data submitted in the GS4GG PDD. Applus+ Certification confirms the following have been reviewed:

a. The GS4GG PDD;
b. The applied monitoring methodology;
c. Relevant decisions, clarifications and guidance from the CMP and the CDM Executive Board;
d. GS4GG guidelines & Requirements.
e. All information and references relevant to the project activity's resulting in estimated emission reductions.

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The scope of the validation is defined as an independent and objective review of the project design document, against the Kyoto Protocol requirements, UNFCCC rules, applicable CDM requirements and requirement of Gold Standard. The validation report is finalized based on the assessment of the Gold Standard GS4GG PDD and applying standard auditing techniques including but not limited to document reviews, follow up actions (e.g. remote audit, telephone or e-mail interviews) and also the review of the applicable approved methodology and underlying formulae and calculations.

The report and the annexed validation checklist describes a total of 7 findings which include:

- 05 Corrective Action Requests (CARs) & 02 Forward Action Requests (FARs) raised by Sustain-Cert.
- 00 Clarification Requests (CLs/CRs);
- 00 Forward Action Requests (FARs).

The PP has responded these findings by modifying the Gold Standard PDD and providing adequate additional explanations and evidences. Applus+ Certification confirms that all the findings have been "closed out" before submitting the request for registration to GS board.

As a summary of the validation, the review of the Gold Standard GS4GG PDD and the subsequent follow-up interviews have provided Applus+ Certification with sufficient evidence for the determination of the project's fulfillment with all stated criteria. In our opinion, the project meets all relevant UNFCCC requirements for the CDM and requirement of Gold Standard. Therefore, Applus+ Certification recommends the project for registration by the GS Registry as GS CERS project.

| **ASSESSMENT TEAM** | | |
|---|---|---|
| **Team Members** | **Type of Resource**[1] | **Organization** *(for OEs)* |
| Lead Auditor: Mr. Atul Takarkhede | ☐ IR ☐ EI ☒ OE | M/s True Quality Certifications Private Limited |
| Auditor: NA | ☐ IR ☐ EI ☒ OE | NA |
| Technical Expert: Mr. Atul Takarkhede | ☐ IR ☐ EI ☒ OE | M/s True Quality Certifications Private Limited |
| Technical Reviewer: Mr. Simon Shen | ☐ IR ☒ EI ☐ OE | - |

[1] IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)

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| ABBREVIATIONS | |
|---|---|
| **AMS** | Approved Methodology Small Scale |
| **Applus+ LGAI / Applus+** | LGAI Technological Center, S.A. (Applus+ Certification) |
| **BM** | Build Margin |
| **CAR** | Corrective Action Request |
| **CDM** | Clean Development Mechanism |
| **CDM EB** | CDM Executive Board |
| **CER** | Certified Emission Reduction |
| **CL / CR** | Clarification Request |
| **CM** | Combined Margin |
| **CMP** | Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol |
| **CTE** | Consent to Establish |
| **CTO** | Consent to Operate |
| **DNA** | Designated National Authority |
| **DOE** | Designated Operational Entity |
| **EF** | Emission Factor |
| **EIA** | Environmental Impact Assessment |
| **ER** | Emission Reduction |
| **FAR** | Forward Action Request |
| **GHG** | Greenhouse Gas(es) |
| **GS4GG (or GS)** | Gold Standard for Global Goals |
| **IPCC** | Intergovernmental Panel on Climate Change |
| **KP** | Kyoto Protocol |
| **MP** | Monitoring Plan |
| **NGO** | Non-Governmental Organization |
| **OM** | Operational Margin |
| **PP** | Project Participant |
| **PS** | Project Standard |
| **SDG** | Sustainable Development Goal |
| **TAC** | Gold Standard Technical Advisory Committee |
| **UNFCCC** | United Nations Framework Convention for Climate Change |
| **VVB** | Validation and Verification Body |
| **VVS** | CDM validation and verification standard for project activities, Version 03.0 |

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**Appendix:**

**Appendix 1**: Corrective Action Request / Clarification Request / Forward Action Request resolution table.

**Appendix 2**: Audit Team CVs.

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# 1. INTRODUCTION

Enn Enn Corp. Limited has commissioned Applus+ Certifications to perform a validation of "Wind Energy Project in Gujarat by Enn Enn Corp Limited" (hereafter referred to as the project activity) in the Rajkot and Surendranagar District, Gujarat State of India. This validation report summarizes the findings of the validation of the project, performed on the basis of UNFCCC criteria refer to Article 12 of the Kyoto Protocol, the CDM modalities and procedures and the subsequent decisions by the CDM Executive Board as well as requirement of Gold Standard GS4GG guideline.

The main purpose of the project activity is to generate electrical energy through sustainable means using wind power resources, the generated green electricity will contribute to climate change mitigation efforts. This project activity is a Small-scale Wind power project.

Enn Enn Corp. Limited is setting up wind power project at Rajkot and Surendranagar District, Gujarat State of India with total capacity of 12.6 MW. The purpose of the project activity is to generate electrical power through operation of wind power plant.

The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 20,682 $tCO_2e$ per annum, thereon displacing 22,130 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/ fossil fuel-based power plant.

The project activity is the installation of a new grid-connected renewable power plant/unit and this is not a CPA that has been excluded from a registered CDM PoA as a result of erroneous inclusion of CPAs.

The details of the Wind project & commissioning mentioned in the table:

| Unique identification | Commissioning date | Location no. | Geographical Coordinates | Village | Taluka | District |
|---|---|---|---|---|---|---|
| SEL/2100/11 -12/2349 | 30/09/2011 | JSD-43 | $22^0$ 11' 21.6" N $71^0$ 08' 49.7" E | Dahisara | Jasdan | Rajkot |
| SEL/2100/11 -12/2350 | 30/09/2011 | JSD-44 | $22^0$ 11' 09.6" N $71^0$ 09' 01.7" E | Dahisara | Jasdan | Rajkot |
| SEL/2100/11 -12/2346 | 30/11/2011 | JSD-76 | $22^0$ 08' 17.2" N $71^0$ 04' 30.9" E | Pipaliya dhoro | Chotila | Surendra nagar |
| SEL/2100/11 -12/2426 | 29/03/2012 | JSD-51 | $22^0$ 08' 17.3" N $71^0$ 10' 55.8" E | Barvada | Jasdan | Rajkot |
| SEL/2100/11 -12/2347 | 30/11/2011 | JSD-24 | $22^0$ 09' 27.8" N $71^0$ 09' 34.3" E | Pipaliya dhoro | Chotila | Surendra nagar |
| SEL/2100/11 -12/2348 | 18/11/2011 | JSD-25 | $22^0$ 09' 52.2" N $71^0$ 09' 29.2" E | Khadvavdi | Jasdan | Rajkot |

## 1.1 Objective

The purpose of a validation is to have an independent third-party assessment of the GS4GG PDD and compliance with the GS requirements as described in the Gold Standard documentation and supporting documents by the client. Validation is part of the GS CER project cycle and will finally result in a conclusion by Applus+ Certifications whether a project activity is valid and should be submitted for registration of a proposed project activity rests at the GS and the Parties involved.

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## 1.2 Scope

The validation scope is defined as an independent and objective review of the project PDD, the project's baseline study and monitoring plan and other relevant documents. The information in these documents is reviewed against all applicable CDM and GS requirements including the approved baseline and monitoring methodology AMS-I.D. Version 18.0. The validation was based on the requirements in the CDM validation and verification standard for project activities, Version 03.0 for the project activity and Gold Standard GS4GG requirement.

The validation is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the PDD.

# 2. METHODOLOGY

The project assessment is based on the CDM validation and verification standard for project activities, Version 03.0 for the project activity, Gold Standard requirement for GS4GG 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 project activity are appointed. Once the project is made available for Applus+ LGAI, the members of the assessment team carried out:

1. A desk review of the GS4GG PDD;
2. Follow-up interviews with project stakeholders;
3. The resolution of outstanding issues and the issuance of the final validation report and opinion.

The prepared validation report and other supporting documents then undergo an internal quality control before being submitted to the GS Registry.

The GS overview documents which is referred as DVR is as below

| Validation Checklist Table 3: Resolution of Audit Findings | | | |
|---|---|---|---|
| **Type:** | ☐ **CAR** ☐ **CL/CR** ☐ **FAR** | **Number:** | |
| **Raised by:** | | **Ref. to checklist in table 1&2:** | |
| **Description of the audit finding** | | **Date:** | |
| The description of the audit finding should be clearly included here. | | | |
| **Project Participant's response** | | **Date:** | |
| The responses given by the project participants during the communications with the validation team should be included here. | | | |
| **Documentation provided as evidence by Project Participant** | | | |
| The evidences provided by the project participants should be included here. | | | |
| **Auditor's assessment comment** | | **Date:** | |
| This section should include how the audit finding is assessed by the assessment team. | | | |

The Complete List of CAR/CL/FAR is included as Appendix 1 of this report

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## 2.1 Appointment of the assessment team

According to the sectoral scope / technical area and experience in the sectoral or national business environment, LGAI Technological Center, S.A. (Applus+ Certification) has composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of LGAI Technological Center, S.A. (Applus+ Certification).

The composition of audit team shall be approved by the LGAI Technological Center, S.A. (Applus+ Certification) 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:

- Lead Auditor (LA).
- Auditor (A) / Auditor in Training (AiT).
- Technical Expert (TE).
- Technical Reviewer (TR).

The sectoral scope / technical area knowledge linked to the applied methodology/ies shall be covered by the assessment team.

| Name | Role | SS Coverage | TA Coverage | Financial aspect | Host country experience |
|---|---|---|---|---|---|
| Mr. Atul Takarkhede | LA/TE | YES | YES | YES | YES |
| Mr. Simon Shen | TR | YES | YES | YES | NA |

The complete list of CVs is included as Appendix 2 of this report.

## 2.2 Document review

The Gold Standard PDD submitted by the Client was reviewed against the approved methodology 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 Reference 4 to this report.

## 2.3 Follow up Interviews

| Interviewed Personnel | Functions | Organization |
|---|---|---|
| Mr. Abhishek N. Shah | PP Representative | Enn Enn Corp. Limited |
| Mr. Amar Sawang | Project Incharge | Enn Enn Corp. Limited |
| Mr. Rohit Dave | Villager | NA |
| Mr. Dharma Patil | Villager | NA |

The details activity done during the remote visit is as below:

No physical verification was conducted by the DOE for this CDM verification due to high threat of COVID-19 in entire country of India, traveling restrictions, Applus+ internal safety policies and the safeguarding of the involved persons' health. Government of India has ordered nationwide lockdown from 25/03/2020[2]. Latter during second wave of pandemic, it was further imposed by various state governments state-wise lockdown and quarantine rules. State of Maharashtra has imposed various restrictions on public activities & travelling.

Hence, in line with the guidance to relax mandatory site visits by DOEs due to COVID 19 pandemic published by UNFCCC, DOE has taken alternative measures to arrive at conservative estimation of emission reductions achieved, applying standard auditing techniques for verification, as referred in section 9.1.3 of the "CDM validation and verification standard for project activities, Version 02". Moreover, as verified from the ERPA provided by PP, PP has commitment of supplying of CERs to buyer by September 2021. So, the site visit cannot be postponed to a later date. Thus, as per guidance to relax mandatory site visits by DOEs due to COVID 19 pandemic, assessment team have conducted remote audit and used standard auditing techniques to verify information and compliance with applicable requirements to the extent possible, to ensure the completeness and credibility of the audit. The remote audit was conducted through Zoom and audit was attended by Site In-charge the site as well as consultant. Details of attendees are given below in section D.3. The topics discussed during the remote audit are given in below table;

| **Duration of Remote Audit:** 20/07/2021 (through Video Conference Call) | | | | |
|---|---|---|---|---|
| **No.** | **Activity performed on-site** | **Site location** | **Date** | **Team member** |
| 1. | Assessment team checked the implementation of the project, Baseline emission, Emission reduction calculation, technical description of the project and Monitoring.<br>Assessment team interviewed the local stakeholder and confirmed that there is no grievance resulted from the project activity in and out of the project location. The stakeholder confirmed that the project resulted in employment and improves lifestyles of the personal/families in the nearby villages. (Discussion with Stakeholder) | Rajkot and Surendranagar District, Gujarat State of India | 20/07/2021 | Mr. Atul Takarkhede |

[2] https://www.mha.gov.in/sites/default/files/MHADOLrDt_3052020.pdf

As referred above, the objective of the remote assessment was to verify the following issues:

- Confirm the implementation and operation of the project in line with CDM PDD: the project activity is implemented as per the registered PDD and there is no change in capacity or design of the project activity since commissioning. Same was confirmed from commissioning certificates, technical specifications of the WTGs & recent site photographs, PPA, interviews with PP/Site in charge and JMR as well as invoices raised by PP towards state utility;
- Review the data flow for generating, aggregating and reporting the monitoring parameters: JMR procedures are followed at the project site in line with the state utility practice and are in line with the registered PDD. JMR procedure is confirmed during the interviews with PP and assessment team also checked entire monthly JMRs issued by the state utility for the project activity with the values provided in the ER sheet for the calculations of the emission reductions;
- Confirm the correct implementation of procedures for operations and data collection: during interviews with PP, it was confirmed that implementation of procedures for operations and data collection is in line with registered PDD. Service provider is responsible for the operations, maintenance as well as maintaining other technical data of the project activity. Performance and operation data of each WTG is controlled and maintained by service provider through the dedicated software and made available to the PP as & when required;
- Cross-check the information provided in the MR documentation with other sources: the information provided in the MR was crosschecked with the commissioning certificates, PPA, calibration certificates and JMRs are issued by Statutory authority and invoices are used for cross-checking;
- Check the monitoring equipment against the requirements of the PDD and the approved methodology, including calibrations, maintenance, etc.: monitoring meters are cross checked with the previous verification reports, interviews with PP, current photographs/videos submitted by PP and calibration is checked with the calibration certificates issued by State Utility authorized third parties;
- Review the calculations and assumptions used to obtain the GHG data and ER: calculation procedures and monthly generation data is checked with JMR and crosschecked with invoices;
- Identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters: during interviews with PP, it was confirmed that quality control and quality assurance procedures are in place. Metering arrangements & JMR procedure is defined and controlled by state utility and PP do not have control on it. Assessment team checked all the monthly JMR values as well as crosschecked with the invoices and found that emission reductions are calculated conservatively.

Thus, to verify the implementation of project activity, onsite operation & maintenance, monitoring & management practices; assessment team has conducted Zoom call/telephonic interviews with onsite in-charge, O&M team and also had a detail discussion with the PP representative and reviewed third party statutory documents i.e. Commissioning certificates, Power Purchase Agreement, Complete set of JMRs covering monitoring period, Invoice (for cross check of Net electricity supplied to the grid as per revised PDD), training records, breakdown log, O&M schedule, complaint/feedback register and other relevant records.

After telephonic/Zoom interviews with concerned onsite persons, document reviews & site videos/photographs submitted by PP; assessment team concluded that the project activity is implemented and operated in-line with the registered PDD. There is no change in the project design or operation and monitoring practices at site which can alter the applicability of meth or additionality of the project activity. In addition to the interviews with PP, assessment team have checked the commissioning certificate, PPA and JMRs and found that the project activity is implemented as per the PDD, and Monitoring report submitted by the PP for current monitoring period. From review of JMR and invoices assessment team therefore of the opinion that project is implemented as described in the registered PDD and there is no change in monitoring practices as well as all monitoring parameters as envisaged in the PDD. All the monitored values are supported by the evidences i.e. JMRs and found that information provided in the MR is in line with the submitted evidences. Assessment team reviewed all the calibration certificates and found that monitoring meters are calibrated periodically. Detailed assessment provided later in Section E.7 of this report.

Interview summary of some of the questions asked to the local stakeholder is also given below:

| | |
|---|---|
| Name of the stakeholder | Mr. Rohit Dave |
| Occupation | Villager |
| DOE QUESTION: Did PP promised employment opportunity?<br>Answer: Yes, PP have employed locals in some technical work as well as unskilled men & women in non-technical work.<br>DOE QUESTION: Did any improvements happened in the area due to Wind projects?<br>Answer: Yes, some roads are constructed in the area due to Wind projects and thus helped to the locals.<br>DOE QUESTION: Any pollution due to wind power plant/ Did company discards waste outside plant?<br>Answer: No pollution due to Wind plant and no any waste material thrown outside plant.<br>DOE interviewed stakeholder on CSR activities by company, employment for locals including men & women, grievance filing & redressal mechanism of company & other SDG parameters. Assessment team verified grievance register, HSE records submitted and confirmed that no Hazardous waste/waste oil generated, disposed, any spillages and Leakage of any diesel or waste oil during the monitoring period. | |

| | |
|---|---|
| Name of the stakeholder | Mr. Dharma Patil |
| Occupation | Villager (Driver) |
| DOE questions: Did the power plant discharge any harmful pollutants?<br>Answer: NO the plant does not discharge any harmful pollutants.<br>DOE questions: Did PP conducts social (CSR) activities in nearby area?<br>Answer: Yes. PP have done some CSR activities in village school & nearby villages | |

| |
|---|
| DOE thus conclude that stakeholders are happy with the implementation of the project activity. |

## 2.4 Resolution of Clarification and Corrective Action requests

The objective of this phase of the validation was to resolve the requests for corrective actions and clarification and any other outstanding issues which needs to be clarified for Applus+ Certifications positive conclusion on the PDD. The Corrective Action Requests and Clarification Requests raised by Applus+ Certifications were resolved during communications between the Client and Applus+ Certifications to guarantee the transparency of the validation process, the concerns raised and responses given are summarized in Appendix 1 below.

The Gold Standard GS4GG PDD version 03 submitted on 04/10/2021 serves as the basis for the final assessment presented.

## 2.5 Internal Quality Control

As final step of a validation the final documentation including the validation report and the protocol have to undergo an internal quality control by the technical review committee. Each report has to be finally approved either by the head of technical review committee or the deputy. In case one of these two persons is part of the audit team, approval can only be given by the other one.

After confirmation of the PP the validation opinion and relevant documents are submitted to the GS Registry.

# 3. PROJECT DESIGN CERTIFICATION ASSESSMENT

## 3.1 Approval

This section is not applicable as this is a GS CER project.

## 3.2 Participation

The project participants are Enn Enn Corp. Limited as the project proponent from the host party India. The host country involved is parties to the Kyoto Protocol and meet and requirements to participate in the Gold Standard.

## 3.3 Scale of the project

The project activity is identified as a Small-scale project in section A.4 applying a Small-scale methodology AMS-I.D. Version 18.0. The total capacity of the power project is 12.6 MW as validated during the interviews with PP and documents review like commissioning certificates and PPA/O&M agreement. Since the design capacity of the project activity is less than 15 MW, which is stipulated limit for small scale projects by GS/CDM, the project is correctly classified as Small-scale project. Assessment team also checked the requirement of latest applicable methodology AMS-I.D. Version 18.0 and confirms that the project qualifies the requirement of the latest methodology also (i.e., scale, applicability, baseline, additionality and monitoring).

a) Type of project: The project activity involves electricity generation using wind power to reduce atmospheric $CO_2$ emission by replacing equivalent amount of electricity from the grid of India. The project type is identified as renewable energy project in section A.4 of the GS4GG PDD. The project activity complies with the requirement of 'the generation and delivery of energy services (e.g., electricity) from non-fossil and non-deployable energy sources' as defined in GS4GG toolkit. The project activity generates and supplies renewable electricity to the regional grid thereby displacing the electricity which would have generated in fossil fuel-based power plants connected to the grid.

General Eligibility Criteria under Renewable Energy Activity Requirements:

Assessment team reviewed the general eligibility criteria under Renewable Energy Activity Requirements, version 1.4 and found that criteria appropriately provided & justified in the Section A.1.1 of the GS PDD.

Additional Eligibility Criteria for Hydropower project activities:

The project activity is 12.6 MW Wind PV power project and Annex A of the Activity Requirements for Renewable Energy Projects, version 1.4, not applicable.

## 3.4 Greenhouse Gases

The project activity leads to displacement of electricity generation from fossil fuel-based power plants connected to the regional grid by renewable energy generated using wind power. The operation of the project activity will result in reduction of carbon-dioxide from the atmosphere due to displacement of electricity in grid by the renewable energy. Hence, the greenhouse gas identified in the PDD is carbon dioxide which is duly validated by the DOE.

The GHG emission sources considered for the project boundary and their explanations are as follows:

| Source | | GHGs | Included? | Justification/Explanation |
|---|---|---|---|---|
| Baseline scenario | Grid connected electricity generation. | $CO_2$ | Yes | Main emission source |
| | | $CH_4$ | No | Minor emission source |
| | | $N_2O$ | No | Minor emission source |
| Project scenario | Greenfield Wind power Project Activity. | $CO_2$ | No | No $CO_2$ emissions are emitted from the project |
| | | $CH_4$ | No | Project activity does not emit $CH_4$ |
| | | $N_2O$ | No | Project activity does not emit $N_2O$ |

## 3.5 Project timeframe

- ***Other certification scheme:*** The project activity has not applied, confirmed by project developer, for any other certification like Green or White certification. Therefore, the validation team concluded that the project activity meets the applicability criteria of Gold Standard. Assessment team checked the double counting clarification vide GS guideline on double counting in the context of Green Certificate Schemes, 22/01/2015. A declaration dated 04/10/2021 from project developer confirms that the project activity is not taking any REC Benefits under REC mechanism. The project is applied for GS CER

validation. Assessment team also checked the REC web site (https://recregistryindia.nic.in/) and confirms that the project is not undertaking any REC benefits at present nor intended to take it in near future. Also, assessment team checked the CDM, VCS Registry/Project pipeline and found that project activity is not applied for this scheme Further, project is also not applied for any VCS, I-REC Device Registry etc. PP has provided undertaking that they will avoid double counting and not intended to seeking registration under other GHG schemes.

The project activity is a CDM Registered project having UNFCCC number as 10073[3] with a fixed crediting period of 04/12/2014 to 03/12/2024[4].

## 3.6 Project Boundary

As per AMS-I.D. Version 18.0 - "The spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the CDM/GS project power plant is connected to".

The project boundary includes the Wind power project, sub-stations, grid and all power plants connected to grid. The project activity will evacuate power to the INDIAN grid. Therefore, the entire INDIAN grid and all connected power plants have been considered in the project boundary for the proposed GS project activity. The same is checked by the assessment team during the validation remote audit and found correct. DOE also confirms that the project activity complies with the requirement of project boundary in AMS-I.D. Version 18.0, which is the latest applicable methodology available to the project participant.

## 3.7 Baseline Identification

Being a grid connected Wind energy generation project, PP developed the project based on the Methodology AMS-I.D. Version 18.0. As per methodology Version 18.0, Para 19:

"If the project activity is the installation of a Greenfield power plant, the baseline scenario is 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, as reflected in the combined margin (CM) calculations described in the "Tool to calculate the emission factor for an electricity system".

The project activity involves setting up of wind power projects to harness the power of Wind energy to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied by the Indian grid, which is fed mainly by fossil fuel fired plants. In the absence of the project activity, the equivalent amount of power would have been drawn from the Indian grid. Hence, the baseline for the project activity is the equivalent amount of power from the Indian grid. As the project activity is the installation of a new grid-connected renewable power plant/unit, the baseline and pre-project scenario is same.

The combined margin ($EF_{grid,CM,y}$) is the result of a weighted average of two emission factor pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available. The CEA database version 16.0 was the latest available data at the time of PDD submission to DOE for validation, hence same is considered for emission factor calculations.

[3] https://cdm.unfccc.int/Projects/DB/URSCert1417432071.89/view
[4] End date of the GS CP will be same as of CDM CP i.e. 03/12/2024.

The combined margin of the Indian grid used for the project activity is as follows:

| Parameter | Value | Nomenclature | Source |
|---|---|---|---|
| $EF_{grid,CM,y}$ | 0.9346 $tCO_2/MWh$ | Combined margin $CO_2$ emission factor for the project electricity system in year y | Calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from Baseline $CO_2$ Emission Database, Version 16.0, published by Central Electricity Authority (CEA), Government of India |
| $EF_{grid,OM,y}$ | 0.9568 $tCO_2/MWh$ | Operating margin $CO_2$ emission factor for the project electricity system in year y | Calculated as the last 3 year (2017-18, 2018-19, 2019-20) generation-weighted average, sourced from Baseline $CO_2$ Emission Database, Version 16.0, published by Central Electricity Authority (CEA), Government of India |
| $EF_{grid,BM,y}$ | 0.8682 $tCO_2/MWh$ | Build margin $CO_2$ emission factor for the project electricity system in year y | Baseline $CO_2$ Emission Database, Version 16.0, published by Central Electricity Authority (CEA), Government of India |

***However, this is CDM registered project and CEA database version 7.0 was used to calculate emission factor[5]. Thus, as per the latest CEA database, version 16.0, the emission factor for wind project is 0.9346 $tCO_2/MWh$ and as per the CEA database, version 7.0 which was used in the registered CDM PDD, the emission factor was 0.9528 $tCO_2/MWh$. Hence, emission factor of 0.9346 $tCO_2/MWh$ is more conservative and thus have been applied for emission reduction calculations.***

## 3.8 Eligibility Principles Assessment

- **Principle 1. Contribution to Climate Security & Sustainable Development**

  The baseline scenario and the emission reduction calculations have been performed as per the requirement of the methodology. The emission factor of grid, in the GS4GG PDD, has been calculated in-line with the provisions of applied methodology AMS-I.D. Version 18.0. The latest applicable version of "Tool to calculate the emission factor for an electricity system" is version 07.0

  The applicability criteria are now detailed out in the report as below:

  Applicability 1: Assessment team checked that the project activity is installation of a new grid connected wind power plant/ unit at a site where no renewable power plant was operated prior to the implementation of the project activity (Greenfield plant) and hence this criterion is applicable.

  Applicability 2: Assessment team checked that the proposed project activity is an installation of a new grid connected wind power plant/ unit and hence criteria under point

[5] https://cdm.unfccc.int/Projects/DB/URSCert1417432071.89/view

(a) is met. The project does not involve any capacity additions, retrofits or replacements and therefore this criteria under point (b) is not applicable.

Applicability 3: Assessment team checked that the proposed project activity is an installation of a new grid connected wind power plant/ unit and not Hydro power plant, therefore this criteria is not applicable for this project activity.

Applicability 4: Assessment team checked that the proposed project activity is an installation of a new grid connected wind power plant/ unit and not Hydro power plant, therefore this criteria is not applicable for this project activity.

Applicability 5: Assessment team checked that the project activity is installation of a new grid connected wind power project/ unit and does not involve switching from fossil fuel to renewable energy, therefore criterion described in point (a) is not relevant to the project activity.

This is a wind power plant/ unit and not a biomass fired plant, therefore criterion described in point (b) is not applicable to the project activity

Applicability 6: Assessment team checked that the project activity is a new grid connected wind power plant/ unit and not a retrofits, replacement or capacity additions and therefore this criterion is not applicable to the project activity.

**Applicability conditions of "Tool to calculate the emission factor for an electricity system"**

- OM, BM and CM are estimated using the tool under section B.6.2 of the PDD for calculating baseline emissions.
- The project activity is grid connected and thus emission factor is calculated and thus OM, BM and CM are estimated using the tool under section B.6.2 of the PDD for calculating baseline emissions.
- The project activity is located in India, a non-Annex I country. Therefore, this criterion is not applicable for the project activity.
- The project activity is a grid connected wind power project and not a hydro power plant. Therefore, this criterion is not applicable for the project activity.

Applus+ Certification confirms that the application of the baseline methodology is transparent and conservative and confirms that the chosen baseline and monitoring methodology i.e. AMS-I.D. Version 18.0 is applicable to the project activity.

DOE also confirms that the project activity complies with the requirement of baseline determination in AMS-I.D. Version 18.0, which is the latest applicable methodology available to the project participant. The project activity applies grid emission factor as per the latest available CEA database version 16.0 and the emission factor applied is 0.9346 $tCO_2$/MWh. This calculated emission factor is conservative as per tool.

The National CDM Authority (NCDMA), which is the Designated National Authority (DNA) for the Government of India (GOI) under the Ministry of Environment, Forests and Climate Change (MoEFCC), has mentioned four indicators for the sustainable development in the interim approval guidelines for Clean Development Mechanism (CDM) projects from

India[6]. Thus, the project's contribution towards sustainable development has been addressed based on the following sustainable development aspects:

**I. Social well-being:**

The project activity helps in improvement of the local infrastructure development. The project activity provided/provides job opportunity to local people during erection, commissioning and maintenance of the wind power plant. Frequency of visiting villages and nearby areas by skilled, technical and industrialist increase due to installation /site visit/operation and maintenance work related to wind power plant. This directly and indirectly positively effects the economy of villages and nearby area.

**II. Economic well-being:**

The CDM project activity generates permanent and temporary employment opportunity within the vicinity of the project. The project activity would help in alleviation of poverty in the area as it creates employment opportunities to the local people. The electricity supply in the nearby area improves which directly and indirectly improves the economy and life style of the area.

**III. Environmental well-being:**

The Wind power is one of the cleanest renewable energy powers and does not involve any fossil fuel. There are no GHG emissions. The impact on land, water, air and soil is negligible. Thus, the project activity contributes to environmental well-being without causing any negative impact on the surrounding environment.

**IV. Technological well-being:**

The project activity uses the environmentally safe and sound technologies in Wind power sector. It improved the power quality and the improvement of transmission and distribution congestion. Hence, the project activity leads to technological well-being.

Assessment team checked the technical details of the Wind power plant from the manufacturer's technical manual and found the same to be correct.

The total installed capacity of the project is 12.6 MW, which are installed in Rajkot and Surendranagar District, Gujarat State of India.

The technical details of the WTGs are mentioned as follows:

| S. No | Parameters | Specification |
|---|---|---|
| Operating data | | |
| 1. | Installed electrical output | 2100 kW |
| 2. | Cut in wind speed | 4 m/s |
| 3. | Rated wind speed | 14 m/s |
| 4. | Cut out wind speed | 25 m/s |
| 5. | Hub height | 79m ( Foundation top equal to ground level) |
| 6. | Wind Class | IEC-IIA |
| 7. | Rotational speed | 15 to 17.6 rpm |
| Rotor | | |

[6] https://ncdmaindia.gov.in/approval_process.aspx

| | | |
|---|---|---|
| 1. | Pitch System | Pitch regulated, electrical |
| 2. | Rotor Diameter | 88 m |
| 3. | Rotor Swept Area | 6082 m2 |
| 4. | Material Type | Epoxy bounded fibre glass |
| Generator | | |
| 1. | Type | Single fed induction Generator with slip rings, variable rotor resistance with SUZLON-FLEXI-SLIP control system |
| 2. | Rated Power | 2100 kW |
| 3. | Rated voltage | 3 Phase- 690 V AC |
| 4. | Frequency | 50 Hz |
| 5. | Protection | IP 54, IP2 3 for slip ring unit |
| 6. | Insulation Class | Class H |
| 7. | Cooling system | Air-cooled |
| 8. | Slip control | Unique flexi slip providing slip up to 16.67% |
| Gear box | | |
| 1. | Gear box type | 3 stage (1 planetary and 2 helical) |
| 2. | Gear ratio | 1:98.8 |
| 3. | Nominal Load | 2200 kW |
| Yaw system | | |
| 1. | Yaw drive system | 3 electrical driven planetary drives |
| 2. | Yaw bearing type | Slide bearing with gear ring & automatic greasing system |
| Braking system | | |
| 1. | Aerodynamic brake | 3 independent systems with blade pitching mechanism |
| 2. | Mechanical brake | Hydraulic disc brake, activated by Hydraulic Pressure + mechanical rotor lock, activated by hydraulic pressure |
| Certification | | |
| 1. | Design standards | GL 2003 |
| 2. | Quality | ISO 9001:2000, ISO 9001:2008, ISO14001:2004 AND OHSAS 18001:2007 |
| Tower | | |
| 1. | Tower type | Tabular Tower (4 sections) |
| 2. | Corrosion protection | Epoxy/ PU coated |

Assessment team checked the latitude and longitude of the project activity using GPS meter and also cross checked from the Google earth and found the detail to be correct. The same is defined below:

The Project is located at Rajkot and Surendranagar District, Gujarat State of India. The project coordinates are:

| Unique identification | Loc-ation no. | Geographical Coordinates | Village | Taluka | District |
|---|---|---|---|---|---|
| SEL/2100/11 -12/2349 | JSD-43 | $22^0$ 11′ 21.6″ N $71^0$ 08′ 49.7″ E | Dahisara | Jasdan | Rajkot |
| SEL/2100/11 -12/2350 | JSD-44 | $22^0$ 11′ 09.6″ N $71^0$ 09′ 01.7″ E | Dahisara | Jasdan | Rajkot |
| SEL/2100/11 -12/2346 | JSD-76 | $22^0$ 08′ 17.2″ N $71^0$ 04′ 30.9″ E | Pipaliya dhoro | Chotila | Surendra nagar |
| SEL/2100/11 -12/2426 | JSD-51 | $22^0$ 08′ 17.3″ N $71^0$ 10′ 55.8″ E | Barvada | Jasdan | Rajkot |

| | | | | | |
|---|---|---|---|---|---|
| SEL/2100/11 -12/2347 | JSD-24 | 22$^0$ 09′ 27.8″ N 71$^0$ 09′ 34.3″ E | Pipaliya dhoro | Chotila | Surendra nagar |
| SEL/2100/11 -12/2348 | JSD-25 | 22$^0$ 09′ 52.2″ N 71$^0$ 09′ 29.2″ E | Khadvavdi | Jasdan | Rajkot |

The geo coordinates of plants of the project activity have been provided in the table in Section A.2 of the PDD and found correct.

- **Principle 2: Safeguarding Principles**

The Safeguarding principles assessment is as below:

| **Safeguarding principle** | **Assessment question** | **Assessment of relevance to the project (Yes/ potentially/ no)** | **Justification** | **Mitigation measure (if required)** |
|---|---|---|---|---|
| 1 Human Rights | 1. The Project Developer and the Project shall respect internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights.<br>2. The Project shall not discriminate with regards to participation and inclusion. | **No** | The Project is not in conflict with the economic livelihood of the local community.<br>The Project does not cause any human rights abuse and respects internationally proclaimed human rights issue.<br><br>The PP confirmed that the project do not employ any personnel based on gender, race, religion, sexual orientation or any other basis which is also verified form the Company HR policy.<br><br>Further, the Project meets the local labour law requirements thus does not cause any human rights abuse.<br>The India has ratified the Convention 100 (equal remuneration) and convention 111 (discrimination in employment /occupation) under the ILO Declaration on Fundamental Principles and rights[7]<br><br>The project adheres to the host country's commitment to the above mentioned conventions.<br><br>Hence, assessment team confirms the project will not | Not required |

[7] http://www.mfcindia.org/main/bgpapers/bgpapers2013/am/bgpap2013c.pdf

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | | | have any negative impact over the human rights. | |
| 2. Gender Equality & Women's Rights | The Project shall complete the following gender assessment questions in order to inform Requirements, below:<br>1. Is there a possibility that the Project might reduce or put at risk women's access to or control of resources, entitlements and benefits?<br>2. Is there a possibility that the Project can adversely affect men and women in marginalised or vulnerable communities (e.g., potential increased burden on women or social isolation of men)?<br>3. Is there a possibility that the Project might not take into account gender roles and the abilities of women or men to participate in the decisions/designs of the project's activities (such as lack of time, child care duties, low literacy or educational levels, or societal discrimination)?<br>4. Does the Project take into account gender roles and the abilities of women or men to benefit from the Project's activities (e.g., Does the project criteria ensure that it includes minority groups or landless peoples)?<br>5. Does the Project design contribute to an increase in women's workload that adds to their care responsibilities or that prevents them from engaging in other activities? | No | Assessment team checked during the remote audit that men- women have equal participation and equal pay is given for equal work. The employment contract for both Men and women is checked and Salary Slip for both Men and women are checked to confirm equal pay for equal work. Projects do not affect men and women in marginalised or vulnerable communities. Both men and women are employed as per the Skill level and requirement of the Organization. Local Men and women who are uneducated are provided unskilled job during the construction as well as operation phase of the project which generated employment opportunity for the local people. The Project design do not increase women work load however on contrary generated employment opportunity for them. The project has Women cell in case of any Sexual harassment case is noticed and the same is resolved on priority basis. Moreover, since the project generated employment for women its improves there overall life of the family as well. The project does not discriminate the local community on basis of gender | Not Required |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | 6. Would the Project potentially reproduce or further deepen discrimination against women based on gender, for instance, regarding their full participation in design and implementation or access to opportunities and benefits?<br>7. Would the Project potentially limit women's ability to use, develop and protect natural resources, taking into account different roles and priorities of women and men in accessing and managing environmental goods and services?<br>8. Is there a likelihood that the proposed Project would expose women and girls to further risks or hazards?<br><br>The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women.<br>1. Sexual harassment and/or any forms of violence against women - address the multiple risks of gender-based violence, including sexual exploitation or human trafficking.<br><br>2. Slavery, imprisonment, physical and mental drudgery, punishment or coercion of women and girls. | | or caste or religion and therefore equally serve to all.[8].<br>PP does not involve in any form of discrimination in any kind. India also ratified relevant ILO core conventions on equality, namely Equal Remuneration Convention (Convention No 100) and Discrimination (Employment and Occupation) Convention (Convention No 111) in 1997[9].<br><br>During remote audit it was noted that the project proponent has a grievance cell which would look into complaints if any raised. Further, in India same is offence under the Criminal Law (Amendment) Act, 2013, Section 354 A of the Indian Penal Code that stipulates what consists of a sexual harassment offence and what the penalties shall be for a man committing such an offence.<br>The project does not involve in slavery, imprisonment or coercion of women and girls as joining the organization is fully voluntary. | |

[8] https://labour.gov.in/sites/default/files/equal_remuneration_act_1976.pdf
[9] https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---sro-new_delhi/documents/publication/wcms_650119.pdf

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | 3. Restriction of women's rights or access to resources (natural or economic).<br><br>4. Recognise women's ownership rights regardless of marital status - adopt project measures where possible to support to women's access to inherit and own land, homes, and other assets or natural resources.<br><br>Projects shall apply the principles of nondiscrimination, equal treatment, and equal pay for equal work, specifically:<br><br>1. Where appropriate for the implementation of a Project, paid, volunteer work or community contributions will be organised to provide the conditions for equitable participation of men and women in the identified tasks/activities.<br><br>2. Introduce conditions that ensure the participation of women or men in Project activities and benefits based on pregnancy, maternity/paternity leave, or marital status.<br><br>3. Ensure that these conditions do not limit the access of women or men, as the case may be, to Project participation and benefits.<br>The Project shall refer to the country's national gender strategy or equivalent national | | The Project will not restrict women´s rights or access regarding natural resources.<br><br>Marital status is irrelevant to the Project. During interviews with PP it was noted that, the project proponent does not discriminate on gender, caste, religion etc.<br><br>The Project has equal opportunity for women and men to contribute both in volunteer and working positions. Same is evident from the HR policy of the company. | |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | commitment to aid in assessing gender risks. | | | |
| 3.3 Community Health, Safety and Working Conditions | The Project shall avoid community exposure to increased health risks and shall not adversely affect the health of the workers and the community. | No | The project is renewable energy technology (Wind Technology) and does not have exposure to increased health risks and shall not adversely affect the health of the workers and the community.<br><br>The assessment team checked the company's EHS Policy and confirmed that PP is committed to provide appropriate and comprehensive information, safe work procedures, instructions and training to ensure all personnel are fully aware of the organisation's safe work practices and enable them to meet their performance objectives.<br><br>Necessary health and safety measures are taken during construction and operation phase, relevant staff will be trained to be able to work with high voltages. | Not Required |
| 3.4.1 Sites of Cultural and Historical Heritage | Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, or practices)? | No | Through the remote audit, interview and secondary research it is found that no cultural heritage is located near to the project site. | Not Required |
| 3.4.2 Forced Eviction and Displacement | Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)? | No | The project has received the necessary approvals from the local authorities and does not lead to any resettlement. | Not Required |
| 3.4.3 Land Tenure and Other Rights | 1. The Project Developer shall identify all such sites/matters potentially | No | The project has received the necessary approvals from the local authorities and does not lead to any resettlement. | Not Required |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | affected by the Project. For all such sites/matters identified the Project shall respect and safeguard:<br>(a) Legal rights, or<br>(b) Customary rights, or<br>(c) Special cultural, ecological, economic, religious or spiritual significance of people shall be demonstrably promoted/protected.<br>2. Changes in legal arrangements must be in line with relevant law and regulation and must be carried out in strict adherence with such laws. All legal disputes must be resolved prior to Project being carried out in such areas. All such changes must be demonstrated as having been agreed with free, prior and informed consent.<br>3. The Project Developer must hold uncontested land title for the entire Project Boundary to complete Project Design Certification. | | There are no any uncertainties with regards land tenure, access rights, usage rights or land ownership.<br><br>Thus land tenure and other rights are with PP.<br><br>PP have the rights to use land for the project activity and there is no any dissatisfaction for land usage for the project activity as the land for project activity has been procured from state government by means of sub lease and obtained required approvals and written consent from the Government. | |
| 3.4.4 Indigenous Peoples | Are indigenous peoples present in or within the area of influence of the Project and/or is the Project located on land/territory claimed by indigenous peoples? | No | The project is located at site where there are no any peoples residing. The project is located within the existing cement plants of PP. | Not Required |
| 3.5 Corruption | The Project shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt Projects. | No | The project is renewable energy technology (Wind Technology) and does not contribute to or reinforce corruption of any kind.<br><br>Indulgence in corruption is an illegal activity in the host | Not Required |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | | | country and the local labour compliance takes into account of the same.<br><br>The assessment team also checked the PP's CSR policy and found that the company has strict anti-corruption policies to prevent any form of corruption. | |
| 3.6.1 Labour Rights | 1. The Project Developer shall ensure that there is no forced labour and that all employment is in compliance with national labour and occupational health and safety laws, with obligations under international law, and consistency with the principles and standards embodied in the International Labour Organization (ILO) fundamental conventions. Where these are contradictory and a breach of one or other cannot be avoided, then guidance shall be sought from Gold Standard.<br>2. Workers shall be able to establish and join labour organisations.<br><br>3. Working agreements with all individual workers shall be documented and implemented. These shall at minimum comprise: (a) | No | Forced labour is an illegal activity in the host country and the local labour compliance takes into account of the same.<br><br>Further, India is a party to ILO and forced labour is illegal in India[10]<br><br>The project does not employ any form of forced or compulsory labour. Employees can quit their Services at any time. The project complies with the Factories Act in India that prohibits forced or compulsory labour.<br><br>The project activity does not involve any child labour.<br><br>The project respects fundamental right of employee. There is law in India since 1926 by The Trade Unions Act, 1926 [11] which protects rights of industrial trade unions and their members.<br><br>The agreements are in place for permanent employees | Not Required |

[10] https://labour.gov.in/lcandilasdivision/india-ilo#:~:text=India%20is%20a%20founder%20member,ILO%20is%20its%20tripartite%20character.&text=Governing%20Body%3A%20%2D%20Executive%20Council%20of%20the%20ILO.

[11] http://labour.bih.nic.in/Acts/trade_unions_act_1926.pdf

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | Working hours (must not exceed 48 hours per week on a regular basis), AND (b) Duties and tasks, AND (c) Remuneration (must include provision for payment of overtime), AND (d) Modalities on health insurance, AND (e) Modalities on termination of the contract with provision for voluntary resignation by employee, AND Provision for annual leave of not less than 10 days per year, not including sick and casual leave.<br><br>4. The Project Developer shall justify that the employment model applied is locally and culturally appropriate.<br><br>5. Child labour, as defined by the ILO Minimum Age Convention is not allowed. The Project Developer shall use adequate and verifiable mechanisms for age verification in recruitment procedures. Exceptions are children for work on their families' property as long as: (a) Their compulsory schooling (minimum of 6 schooling years) is not hindered, AND (b) The tasks they perform do not harm their physical and mental development, AND (c) The opinions and recommendations of an Expert Stakeholder shall be sought and demonstrated as being included in the Project design. | | The project prefers the local employment and culture is maintained at project site.<br><br>The country has strict prohibition for child labour[12]. Thus project does not involve child labour during construction and operation of project activity.<br><br>The project follows the health, safety and environment guidelines at project site. The project ensures the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures. | |

[12] http://www.indianchild.com/child_labour_law_in_india.htm

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | 6. The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures. | | | |
| 3.6.2 Negative Economic Consequences | 1. The Project Developer shall demonstrate the financial sustainability of the Projects implemented, also including those that will occur beyond the Project Certification period.<br>2. The Projects shall consider economic impacts and demonstrate a consideration of potential risks to the local economy and how these have been taken into account in Project design, implementation, operation and after the Project. Particular focus shall be given to vulnerable and marginalised social groups in targeted communities and that benefits are socially-inclusive and sustainable. | No | No potential risks to the local economy. The financial sustainability of the Projects implemented, also including those that will occur beyond the Project Certification period.<br><br>The financial sustainability is demonstrated in registered PDD and these calculations are for entire lifetime of project activity.<br><br>The project does not involve any negative impacts and no any potential risk to local economy. The project leads to economic development of the local area by means of generating employment opportunities for local people either directly or indirectly. | Not Required |
| 4.1.1 Emissions | Will the Project increase greenhouse gas emissions over the Baseline Scenario? | No | The project is renewable energy technology (Wind Technology) and does not lead any increase in greenhouse gas emissions over the Baseline Scenario. | Not Required |
| 4.1.2 Energy Supply | Will the Project use energy from a local grid or power supply (i.e., not connected to a national or regional grid) or fuel resource (such as wood, biomass) that provides for other local users? | No | The project activity supplies energy to national grid and project activity displaces equivalent quantity of electricity which would have been generated by fossil fuel dominated grid connected power plants.<br><br>The clean energy supply to the grid increases and hence Locals can get benefit of | Not Required |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | | | having continuous excess to clean power. | |
| 4.2.1 Impact on natural water patterns and flow | Will the Project affect the natural or pre-existing pattern of watercourses, ground-water and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity? | No | The project is renewable energy technology (Wind Technology) and does not affect the natural or pre-existing pattern of watercourses, ground-water and/or the watershed(s). | Not Required |
| 4.2.2 Erosion and/or water body stability | 1. Could the Project directly or indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion? If 'Yes' or 'Potentially' proceed to question 2.<br><br>2. Is the Project's area of influence susceptible to excessive erosion and/or water body instability? | Potentially | The project may result in Soil erosion may occur due to vegetation clearance and excavation activities during the construction of project. So, the PP proposed the following mitigation measures to avoid the soil erosion.<br><br>"Restoration of Topography to the extent possible and re-vegetated for slope stabilization."<br><br>Though remote audit observation and interview with site personnel the assessment team followed the mitigation measures during the construction of the project activity. | The mitigation measures proposed is in line with the ESIA. The same is verified during remote audit. The mitigation measure proposed is found to be appropriate. |
| 4.3.1 Landscape modification and soil | Does the Project involve the use of land and soil for production of crops or other products? | No | The project proponent has implemented Environment Health Safety and Social guideline which takes into account the same.<br><br>The project activity involves barren land and does not involve use of land and soil for production of crops or other products.<br><br>The project does not involve any landscape modification or soil. Hence there is no any impact of this principle. | Not Required |

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| 4.3.2 Vulnerability to Natural Disaster | Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions? | No | The project is renewable energy technology (Wind Technology). The Project will not be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions. Thus, this section is Not Applicable. | Not Required |
| 4.3.3 Genetic Resources | Could the Project be negatively impacted by the use of genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting, commercial development)? | No | he project is renewable energy technology (Wind Technology). The Project not be negatively impacted by the use of genetically modified organisms or GMOs. Thus, this section is Not Applicable | Not Required |
| 4.3.4 Release of pollutants | Could the Project potentially result in the release of pollutants to the environment? | No | The project has received environmental clearance from the State Pollution control Board. Further the EHSS guidelines take into account the same.<br><br>The project does not lead to release of any hazardous substances that pose threat to the environment. Rather it aims at reducing the air pollution that is prevalent due to use of fossil fuel power plants. The project promotes environmental protection through the use of cleaner technology. The project abides by the stipulations of the Indian Environment Protection Act 1986[13] . | Not Required |
| 4.3.5 Hazardous and Non-hazardous Waste | Will the Project involve the manufacture, trade, release, and/ or use of hazardous and non-hazardous chemicals and/or materials? | Potentially | During the operation of the project will generate waste lube oil/ transformer oil and that may impact soil in the event of spillage. | The mitigation measures proposed is in line with the ESIA. The same is |

[13] http://legislative.gov.in/actsofparliamentfromtheyear/environment-protection-act-1986

| Safeguarding principle | Assessment question | Assessment of relevance to the project (Yes/ potentially/ no) | Justification | Mitigation measure (if required) |
|---|---|---|---|---|
| | | | So, PP has proposed the following mitigation measures:<br><br>"Segregation of Hazardous waste (used fuel oil/paint/ chemical containers, waste oil, lubricants, oil rags, contaminated soil, used batteries etc.) and Proper disposal of the same through waste management authority"<br><br>During remote audit site personnel also confirmed that the proposed mitigation measures will be correctly followed during the operation of the project activity. | verified through interview with PP. The mitigation measure proposed is found to be appropriate. |
| 4.3.6 Pesticides and fertilizers | Will the Project involve the application of pesticides and/or fertilisers? | No | The project is renewable energy technology (Wind Technology) power generation. There is no any involvement of pesticides and/or fertilisers. Thus, this principle is not applicable. | Not Required |
| 4.3.7 Harvesting of forests | Will the Project involve the harvesting of forests? | No | The project is renewable energy technology (Wind Technology) power generation. The project activity does not involve any harvesting of forests. Thus, this principle is not applicable. | Not Required |
| 4.3.8 Food | Does the Project modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives? | No | The project is renewable energy technology (Wind Technology) power generation. The Project does not have any impact on the quantity or nutritional quality of food available such as through crop regime alteration or export or economic | Not Required |

| **Safeguarding principle** | **Assessment question** | **Assessment of relevance to the project (Yes/ potentially/ no)** | **Justification** | **Mitigation measure (if required)** |
|---|---|---|---|---|
| | | | incentives. Thus, this principle is not applicable. | |
| 4.3.9 Animal Husbandry | Will the Project involve animal husbandry? | No | The project is renewable energy technology (Wind Technology) power generation. The Project does not involve animal husbandry. Thus, not applicable | Not Required |
| 4.3.10 High Conservation Value Areas and Critical Habitats | Does the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified? | No | No cultural heritage is observed on the project site, thus no harm observed.<br><br>Compliance with India's commitment to International Covenant on Economic, Social and Cultural Rights 10.04.79 will ensure no damage to critical cultural heritage.<br><br>The project is not located in any HCV areas as per the list of approved HCV areas of India[14]. | Not Required |
| 4.3.11 Endangered Species | 1. Are there any endangered species identified as potentially being present within the Project boundary (including those that may route through the area)?<br><br>Does the Project potentially impact other areas where endangered species may be present through trans-boundary affects? | No | There are no any endangered species identified at project site and also no species have the route through area.<br><br>The project activity does not impact other endangered species through trans boundary affects. | Not Required |

Assessment of Gender Sensitive requirement:

| | |
|---|---|
| Question 1 - Explain how the project reflects the key issues and requirements of Gender Sensitive design and implementation as outlined in the Gender Policy? | PP has confirmed that from the pre-feasibility study stage to the operation time, from the stakeholder investigation to the employment, fair chance and gender equality to access the source, information and to reflect their opinions as a main consideration is taken by the project owner. This is confirmed interview with PP, verification of stakeholder consultation report and Company HR policy. |

[14] http://natureconservation.in/state-wise-list-of-conservation-reserves-of-india-updated/

| | |
|---|---|
| Question 2 - Explain how the project aligns with existing country policies, strategies and best practices | The PP is a registered organisation in India and the project is implemented in India and hence complies with all the laws and policies of the gender equality as follows.<br>• The project activity promotes and encourages active participation of women and men during the stakeholder meetings, giving an equal opportunity to both genders.<br>• The project provides equal employment opportunities for men and women.<br>• Equal pay for equal work is followed. No discrimination is made in the salaries of men and women.<br>This is confirmed interview with PP and Company HR policy. Hence, the project aligned with existing country policies, strategies and best practices**.** |
| Question 3 - Is an Expert required for the Gender Safeguarding Principles & Requirements? | As verified from per the GS preliminary review report, Gold Standard did not mention any requirement for an expert stakeholder opinion (with a specific emphasis on gender and environment expertise) to support the gender safeguards assessment process. |
| Question 4 - Is an Expert required to assist with Gender issues at the Stakeholder Consultation? | As verified from per the GS preliminary review report, Gold Standard did not mention any requirement for an expert stakeholder opinion (with a specific emphasis on gender and environment expertise) to support the gender safeguards assessment process. |

The SDG goals are also described below:

| **SDG Goal** | **Assessment of Methodological choices/approaches for estimating the SDG outcome** |
|---|---|
| **SDG 7 –Affordable and Clean Energy:** Ensure access to affordable, reliable, sustainable and modern energy for all | **Measurement Method:** - Electricity produced and supplied to the grid is monitored through energy meter. Net electricity generated is obtained from the monthly JMR. The other parameters used for net electricity supplied to grid are mentioned in monitoring plan.<br>**Frequency:** Monthly.<br>**QA/QC Process:** The meters will be calibrated on regular frequency. value of parameter will be cross checked with invoices.<br>**Relevant SDG Target:** By 2030, increase substantially the share of renewable energy in the global energy mix.<br>**Corresponding indicator:** Quantity of net electricity generation supplied by the project plant/unit in year y in MWh |

| SDG Goal | Assessment of Methodological choices/approaches for estimating the SDG outcome |
|---|---|
| **SDG 8 – Descent Work and Economic Growth:** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all | **Measurement Method:** - Training and employment generation is monitored through training records, staff register or letter from O&M contractor for training and employment details or HSE/HR records.<br>**Frequency:** Annual.<br>**QA/QC Process:** This parameter is based on records, data and no any QA/QC procedure required. The DOE will confirm this parameter with interview with PP or Site in charge or employees for training and employment generation.<br>**Relevant SDG Target:** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.<br>• 01 Training provided to O&M staff/year<br>• 10 Employment generation<br><br>**Corresponding indicator:** 1. Number of people employed directly due to the project activity.<br>(8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities)<br>2. Number of trainings provided per year.<br>(8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training). |
| **SDG 13 – Climate Action:** Take urgent action to combat climate change and its impacts | **Measurement Method:** - The emission reduction parameter is calculated as product of net electricity supplied to grid and grid emission factor. The grid emission factor is ex-ante parameter and determined based on data obtained from "$CO_2$ Baseline Database for Indian Power Sector" version 16.0, published by the Central Electricity Authority, Ministry of Power, and Government of India. This is in line with "Tool to calculate the emission factor for an electricity system, version 7.0".<br>The emission reductions are calculated as per the formula provided by the approved methodology AMS-I.D. Version 18.0<br>**Frequency:** NA.<br>**QA/QC Process:** This parameter is calculated, and no any QA/QC procedure required.<br>**Relevant SDG Target:** Integrate climate change measures into national policies, strategies and planning from the project<br>**Corresponding indicator:** Emission reductions in $tCO_{2e}$ from the project activity. |

- **Principle 3: Stakeholder Inclusivity**

  As per the CDM/GS requirements, it is necessary to invite the relevant stakeholders, before the validation process starts. The physical local stakeholder consultation was conducted at the Site Office, Rajkot, Gujarat on 28/11/2019.

  For the purpose of Stakeholder Consultation meeting, Individual Invitation Letters were issued to the relevant Local Administrative departments and Notices were paste in public place, so as to reach maximum populace. Both Public notice and Letters included the Venue, Date, Time and purpose of the meeting is checked by the assessment team and found correct. The non-technical summary of the project was prepared and the same has been translated into local language for distribution among stakeholders. The local public showed great interest and shared full support for wind power project operations. The same is thus acceptable to the assessment team.

  The local stakeholders' consultation meeting was attended by local persons including local villagers, local vendors and technology suppliers.

  The stakeholders identified by the project participant were local villagers who are the major population of the particular area, local communities and gram panchayat (Village head), Wind panel suppliers, project proponent representatives, Project/O&M Team and other people involved in the project. Validation team verified the list of participants who attended the stakeholder meeting and feedback questionnaire and confirms the stakeholders identified are relevant. The validation team also verified the minutes of meeting to note that no negative comments were received and the same was cross checked with the information obtained during follow up interviews with the stakeholder's.

  Thus, Validation team is of the opinion that the stakeholder meeting was adequate and appropriate.

  The project activity is a GS CER project and therefore PP was required to conduct a Stakeholder Feedback Round (SFR) covering the issues (if any) related to the project activity. SFR was started on 22/06/2021 for 60 days after the project is listed in the GS registry vide email dated 22/08/2021. For the local people, the Stakeholder Consultation Report with draft PDD was made available online for comments. The email is also submitted to the DOE. The email attachment is also checked by the assessment team and found correct. Following observations are made by the DOE:

- Different representative of stakeholders like local villagers, head of panchayat, NGOs, PP employees were invited for their comments via emails during stakeholder's feedback round
- No negative comments were received during the period starting from 22/06/2021 to 2 months' time period and local stakeholders were very satisfied with the project activity implementation and operation in their area.

  Assessment team asked following queries to the stakeholders during the validation remote audit and concludes that stakeholders are overall happy with the implementation of the project activity.

  Assessment team also noticed during document review and PP interviews that a grievance register is placed on site and grievance cell is in charge to resolve the complaints if any

received during both construction and operation phase of the project activity. The information regarding grievance register is circulated through public notices so that locals people are aware of the same and can put forth there opinion regarding the project activity. The idea and effort put forward by the PP is commendable and hence the same is acceptable to the assessment team to include stakeholder in each and every phase of the project.

- **Principle 4: Demonstration of real outcomes**

  The Sustainable monitoring plan is described below:

| SDG Parameter | Indicator | Monitoring |
|---|---|---|
| **SDG 7:** Affordable and Clean Energy | 7.2.1 Renewable energy share in the total final energy consumption | The available parameter to Project owner is net electricity supplied to grid and same is mentioned as monitoring parameter. The net electricity generation is calculated based on Export – Import to the meters connected at the project switchyard/sub-station and obtained from the JMR issued by state utility. The calculation of net electricity generation is in the hand of electricity board/CEA and PP has no role to play in the same. At the end of each billing month a Generation statement provided by state utility which mentions the value of net export by individual PP and thus the same is used as primary source of data for emission reduction. Monthly generation can be crosschecked with invoices.<br>The energy meters used are tri-vector meters which are of accuracy class 0.2s. The meters are monitored continuously & cumulative readings are taken at the end of the month. These are sealed by State Electricity board to avoid malfunctioning with meter readings. The officials frequently check the meters for tampering and malfunctioning with the meters. Meter is calibrated once in 5 years by the state utility or approved third party. The calculation of net electricity supplied to grid is under purview of state electricity board/SECI and Project owner do not have control on it.<br>The onsite practice is thus acceptable to the assessment team as the same is as per the requirement of the approved methodology.<br>Data / Parameter : $EG_{PJ,y}$<br>Unit: MWh/year |

| SDG Parameter | Indicator | Monitoring |
|---|---|---|
| | | Source of data: JMR<br>Measurement methods and procedures: Net Electricity = Export – Import (*However, PP have only net electricity export values mentioned in the share certificate as per state utility practice & PP do not have control on it*)<br>Monitoring frequency: measured continuously and recorded monthly |
| **SDG 8 :** Decent Work and Economic Growth | 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities | Project participant have Documentation pertaining to employment, attendance register and documentary details of training/capacity building. Assessment team checked from employment records & PP interviews that approx. 10 people are expected to be employed at site during crediting period. Assessment team also checked the salary slips/contracts and confirms that due to project activity peoples are getting more than minimum wages as a salary and this salary is better than local level salary. Based on the roles and responsibility of employee, the salary will be higher than the minimum salary of the region and hence the parameter monitoring is acceptable to the assessment team.<br>Data / Parameter: Number of people employed directly due to the project activity<br>Unit: Number<br>Source of data: Plant employment records<br>Measurement methods and procedures: Not applicable<br>Monitoring frequency: Once in a year |
| **SDG 8 :** Decent Work and Economic Growth | 8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training | The training records are maintained on regular basis with annual consolidation. Assessment team checked from employment records & PP interviews that approx. 10 people are expected to be employed at site during crediting period. The employment opportunities generated are local or temporary or permanent as checked and confirmed by the assessment team.<br>The training related to O&M, Safety, emergency procedure, fire safety etc. are provided to employees. Since local people |

| SDG Parameter | Indicator | Monitoring |
|---|---|---|
| | | are employed due to project activity, the training given to employees improves the quality of employment. Apart from these training to employees, the PP organizes few events which will be beneficial to society as a part corporate social responsibility (CSR) activity as per their policy. As the parameter is subjected to monitoring the same will be checked during the verification of the project activity.<br>It will be ensured that safe working condition and safety equipment's has been provided for all skilled and unskilled Labour. It will be checked during verification through remote audit observations and interview with people if noise level is maintained within permissible limit.<br>Safety equipment to be provided to workers both skilled and unskilled will be checked during the verification of the project activity. Assessment team however checked the same is already provided to the workers as part of companies CSR (EHS) policy<br>Data / Parameter : Number of trainings provided per year<br>Unit: Numbers<br>Source of data: Training records<br>Measurement methods and procedures: Not applicable<br>Monitoring frequency: Once in a year |
| **SDG 13:** Climate Action | Emission Reductions | The emission reduction calculation will be done as per the formula mentioned in the GS4GG PDD. As the parameter is subjected to monitoring the same will be checked during the verification of the project activity.<br>Data / Parameter: Emission Reductions<br>Unit: $tCO_2$ e<br>Source of data: Plant records and ER calculation sheet<br>Measurement methods and procedures: NA<br>Monitoring frequency: Monthly |

**Transmission line effect:** The project activity is exporting the generated electricity to grid. The EPC contractor and state electricity board is responsible for the construction of transmission line. They are following safety while construction of transmission lines. The project proponent does

not have any role in the construction of transmission lines. The standard procedures are followed at site while commissioning the transmission lines.

- **Principle 5: Financial Additionality & Ongoing Financial Need**

  As project activity is a CDM Registered project (UNFCCC ID: 10073[15]), and is seeking retroactive registration in GS CER stream, additionality has been demonstrated by PP in the registered CDM PDD. The registered CDM PDD mentioned that the project would not be economically or financially feasible without the revenue from the sale of carbon revenue. The claim of the project developer has been assessed and validated by the Validation Team and is acceptable.

  The Validation Team concludes that the additionality justification regarding the serious CDM consideration given by the project developer is in accordance with the requirements derived from CDM Validation and Verification Standard version 03.0 for the project activity.

## 3.9 Calculation algorithm and/or formula used to determine emission reductions

The GS4GG PDD of the project activity is checked by the assessment team and found that AMS-I.D. Version 18.0 is used at the time of GS validation. The formula used in the GS4GG PDD was used for the calculation of emission reduction and same is found to be correct. Hence emission reduction calculation at this time of validation is conservative and appropriate.

Assessment team checked that Formula used to calculate the net emission reduction for the project activity is

**$ER_Y = BE_Y – PE_Y – LE_Y$**

Where,

$ER_Y$ = Emission Reduction in $tCO_2$/year

$BE_Y$ = Baseline emission in $tCO_2$/year

$PE_Y$ = Project emissions in $tCO_2$/year

$LE_y$ = Leakage Emissions in $tCO_2$/year

**Baseline Emissions:**

Baseline Emissions for the amount of electricity supplied by project activity, $BE_y$ is calculated as

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

Where:

$BE_y$ = Baseline emissions in year y (t $CO_2$/yr)

$EG_{PJ,y}$ = Quantity of net electricity generation supplied by the project plant/unit in year y in MWh

[15] https://cdm.unfccc.int/Projects/DB/URSCert1417432071.89/view

$EF_{grid,CM,y}$ = Combined margin $CO_2$ emission factor for grid connected power generation in year y calculated using the latest version of the "Tool to calculate the emission factor for an electricity system" (t $CO_2$/MWh)

The project activity is the installation of wind power plant and it is a green field project. So the formula in option (a) i.e., greenfield plants is used to calculate the value of $EG_{PJ,y}$ in accordance with para 46 of the applied methodology:

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

Where:

$EG_{PJ,y}$ = Quantity of net electricity generation supplied by the project plant/unit in year y in MWh

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

$BE_y = 22,130 * 0.9346 = 20,682\ tCO_2$

**Project Emission**

As per the AMS I.D. Version 18.0, Project Emission 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 ($tCO_2e$/yr)

$PE_{FF,y}$ = Project emissions from fossil fuel consumption in year y ($tCO_2$/yr)

$PE_{GP,y}$ = Project emissions from the operation of geothermal power plants due to the release of non condensable gases in year y ($tCO_2e$/yr)

$PE_{HP,y}$ = Project emissions from water reservoirs of hydro power plants in year y ($tCO_2e$/yr).

The project activity involves the generation of electricity from the installation of wind power plant. Hence, as per AMS I.D. Version 18.0, there is no project emission for Wind projects. Therefore, project emissions are zero.

Hence,

$ER_y = BE_y = 20,682\ tCO_2$ per annum

**SDG 13 Climate Action**

| Year | Baseline estimate | Project estimate | Net benefit |
|---|---|---|---|
| 01/09/2019 to 31/08/2020 | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |
| 01/09/2020 to 31/08/2021 | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |

| Year | Baseline estimate | Project estimate | Net benefit |
|---|---|---|---|
| 01/09/2021 to 31/08/2022 | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |
| 01/09/2022 to 31/08/2023 | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |
| 01/09/2023 to 31/08/2024 | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |
| 01/09/2024 to 03/12/2024 | 5,270 | 0 | 5,270 |
| Total | 108,680 | 0 | 108,680 |
| Total number of crediting years | 5<br>5.25 Years | | |
| Annual average over the crediting period | 20,682 $tCO_2$ | 0 $tCO_2$ | 20,682 $tCO_2$ |

**SDG 7: Affordable and Clean Energy**

| Year | Baseline estimate | Project estimate | Net benefit |
|---|---|---|---|
| 01/09/2019 to 31/08/2020 | 0 MWh | 22,130 MWh | 22,130 MWh |
| 01/09/2020 to 31/08/2021 | 0 MWh | 22,130 MWh | 22,130 MWh |
| 01/09/2021 to 31/08/2022 | 0 MWh | 22,130 MWh | 22,130 MWh |
| 01/09/2022 to 31/08/2023 | 0 MWh | 22,130 MWh | 22,130 MWh |
| 01/09/2023 to 31/08/2024 | 0 MWh | 22,130 MWh | 22,130 MWh |
| 01/09/2024 to 03/12/2024 | 0 MWh | 5,639 MWh | 5,639 MWh |
| Total | 0 MWh | 116,289 MWh | 116,289 MWh |
| Total number of crediting years | 5.25Years | | |
| Annual average over the crediting period | 0 MWh | 22,130 MWh | 22,130 MWh |

**SDG 8: Decent Work and Economic Growth**

| Year | Baseline estimate | Project estimate | Net benefit |
|---|---|---|---|
| Year 1 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |

| Year | Baseline estimate | Project estimate | Net benefit |
|---|---|---|---|
| 01/09/2019 to 31/08/2020 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |
| 01/09/2020 to 31/08/2021 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |
| 01/09/2021 to 31/08/2022 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |
| 01/09/2022 to 31/08/2023 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |
| 01/09/2023 to 31/08/2024 | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |
| Total | 0 Training, 0 Jobs, 0 O&M spent | • 06 Training provided to O&M staff/year<br>• 10 Employment generation | • 06 Training provided to O&M staff/year<br>• 10 Employment generation |
| Total number of crediting years | 5.25 Years | | |
| Annual average over the crediting period | 0 Training, 0 Jobs, 0 O&M spent | • 01 Training provided to O&M staff/year<br>• 10 Employment generation | • 01 Training provided to O&M staff/year<br>• 10 Employment generation |

## 4. REFERENCE

| S. No. | Document/Evidence/Reference/Weblink, Version, Date |
|---|---|
| 1. | Initial GS4GG PDD, version 02 dated 31/05/2020<br>Revised GS4GG PDD, version 03 dated 04/10/2021 |
| 2. | Minutes of Meeting for Local Stakeholders' Consultation |
| 3. | Emission Reduction Sheet, version 01 dated 31/05/2020<br>Revised Emission reduction sheet, version 02 dated 04/10/2021 |
| 4. | IRR sheet for financial analysis, version 01 dated 31/05/2020<br>IRR sheet for financial analysis, version 02 dated 04/10/2021 |
| 5. | Purchase Order/CA Certificates for project cost |
| 6. | Wind power Plant commissioning certificate from state utilities |
| 7. | DPR for the project activity |
| 8. | GS Preliminary Review under Gold Standard for the Global Goals |
| 9. | Erection & commissioning contract between PP and supplier |
| 10. | Technical Specifications of the Project activity |
| 11. | Training records for the project activity |
| 12. | Methodology: AMS-I.D. Version 18.0 |
| 13. | Standard: CDM project standard for project activities, Version 03.0 |
| 14. | Standard: CDM validation and verification standard for project activities, Version 03.0 |
| 15. | Procedure: CDM project cycle procedure for project activities, Version 03.0 |
| 16. | Tools:<br>• Tool to calculate the emission factor for an electricity system, Version 7.0 |
| 17. | GS4GG guideline |
| 18. | Stakeholders' consultation report for the project SPVs |
| 19. | Training Records of project staff at site |
| 20. | Declaration for non-receiving of ODA for project dated 17/01/2020<br>Declaration of not participating in any other GHG mechanism dated 04/10/2021 |
| 21. | Universal declaration of Human Rights http://mha.nic.in/Human_Rights_Division (https://www.mha.gov.in/sites/default/files/Humman_Right_Act_1993_15052017.pdf) (https://www.un.org/en/universal-declaration-human-rights/) |
| 22. | Ministry of Labour<br>https://labour.gov.in/ |
| 23. | National Prevention of Corruption Act of Government of India<br>http://legislative.gov.in/sites/default/files/A1988-49.pdf |
| 24. | Ministry of Environment, Forests and Climate Change (MoEFCC)<br>http://moef.nic.in/division/# |
| 25. | Minutes of Meeting for Stakeholders' Feedback Meeting |
| 26. | Emails sent to NGO, Stakeholders, villagers for stakeholder feedback round dated 29/01/2021 |
| 27. | UNFCCC Website for CDM mechanism–http://cdm.unfccc.int/ |
| 28. | HR employment records of the project staff on site & HSE manual, |
| 29. | CSR manual of the company and CSR records |
| 30. | Developmental Impacts and Sustainable Governance Aspects of Renewable Energy Projects, Ministry of New and Renewable Energy (MNRE), September 2013 |
| 31. | Board Resolutions for decision making of the SPVs |

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| S. No. | Document/Evidence/Reference/Weblink, Version, Date |
|---|---|
| 32. | PPA/wheeling agreements between PP and third parties. |

# 5. FINAL PROJECT DESIGN CERTIFICATION STATEMENT

Applus+ Certification has performed a validation of the "Wind Energy Project in Gujarat by Enn Enn Corp Limited". The validation was performed on the basis of UNFCCC criteria CDM validation and verification standard for project activities, Version 03.0 for the project activity, Gold Standard GS4GG guideline and host country criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

The review of the final version of GS4GG PDD and the subsequent follow-up interviews has provided Applus+ Certification with sufficient evidence to determine the fulfillment of stated criteria. In our opinion, the project meets all relevant UNFCCC and Gold Standard requirements for the Gold Standard and all relevant host country criteria. The project will hence be recommended by Applus+ Certification for registration with the Gold Standard Registry.

By displacing fossil fuel-based electricity with electricity generated from a renewable source, the project results in reductions of $CO_2$ emissions that are real, measurable and give long-term benefits to the mitigation of climate change. Emission reductions attributable to the project are hence additional to any that would occur in the absence of the project activity. Given that the project is implemented as designed, the project is likely to achieve the estimated amount of annual emission reductions of 20,682 $tCO_2e$ per year.

The validation has been performed following the requirements of the latest version of the CDM validation and verification standard for project activities, Version 03.0 for the project activity, Gold Standard GS4GG guideline and on the basis of the contractual agreement.

In detail the conclusions can be summarized as follows:

- The project does not result in negative social, environmental and/or economic impacts.
- The project contribution to Environment, Social Development and Economic and technological development
- The project additionality is sufficiently justified in the Gold Standard PDD
- The project does not result in diversion of ODA.
- Conservative assumptions were applied in the project description.
- The monitoring plan of SD parameters is transparent and adequate.
- The project meets the stakeholder consultation requirements.

The conclusions of this report show, that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation.

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**Date:** 18/10/2021

**Lead Auditor:** Dr. Atul Takarkhede
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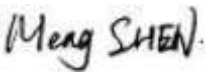
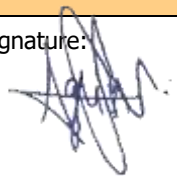
**Tech. Reviewer:** Mr. Simon Shen
**Approver** *((Applus+ Certification VVB Technical Manager))*
Mr. Agustín Calle de Miguel

| **ASSESSMENT TEAM** | |
|---|---|
| **Lead Auditor:** Dr. Atul Takarkhede | **Technical Reviewer:** Mr. Simon Shen |
| Signature:  | Signature:  |
| **Approver:** Mr. Agustín Calle de Miguel | |
| Signature:  | |

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## Appendix 1: Corrective Action Request/Clarification Request/Forward Action Request resolution table

| | | | |
|---|---|---|---|
| Type: | ☐ CAR ☒ CL/CR ☐ FAR | Number: | 01 |
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |

• PP requested to revised and resubmit the GS PDD for the applicability of latest version GS4GG-Renewable-Energy-Activity-Requirements.

• PP requested to submit Declaration confirming that there would not be double counting of credits for any particular monitoring period for both GS and CDM Scheme.

• PP is requested to submit copy of ODA declaration, Commissioning certificate, Power Purchase Document & Declaration confirming project registered under other GHG schemes along with there would not be double counting of credits.

| | | |
|---|---|---|
| Project Participant's response | Date: | 04/10/2021 |

- Submitting herewith revised GS PDD (as per latest template V 1.2).
- The project got registered under CDM (CDM ID 10073)

Weblink - https://cdm.unfccc.int/Projects/DB/URSCert1417432071.89/view

Since the project activity applied under GS4GG (as per Principles & Requirements document (version 1.2)) Submitting herewith declaration confirming w.r.t. there would not be double counting of credits for both GS and CDM scheme, confirming PP will not claim credits for both GS and CDM Scheme.

- **Submitting herewith –**

1. Sign copy of ODA declaration
2. Commissioning certificate
3. Power Purchase Agreement

Declaration regarding double counting of credits

Documentation provided as evidence by Project Participant

GS PDD (version 03 dated 04/10/2021)

Signed copy of declaration regarding not be double counting of credits

Sign copy of ODA declaration

Commissioning certificate

Power Purchase Agreement

Declaration regarding double counting of credits

| | | |
|---|---|---|
| Auditor's assessment comment | Date: | 10/10/2021 |

1. PP has successfully revised the PDD with guidelines for applicability of latest version GS4GG-Renewable-Energy-Activity-Requirements v 1.4. Assessment team found it appropriate and updated. Thus, accepted **CAR closed.**
2. PP has submitted Declaration confirming that there would not be double counting of credits for any particular monitoring period for both GS and CDM Scheme. Thus, accepted and CAR is **closed.**
3. PP has submitted all requested supporting documents to assessment team. During review, team found it accepted thus **CAR is closed.**

| Type: | ☒ CAR ☐ CL/CR ☐ FAR | Number: | 02 |
|---|---|---|---|
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |

- PP requested to submit supporting company policies/CSR documents for Elimination of All Forms of Discrimination against Women.
- In Response of Question 3 in section A.8, PP has mentioned "PP does not create any form of discrimination among men and women and further CSR policy of the PP can be obtained from below mentioned weblink". However, Name of PP is not consistent throughout PDD. Corrective action sought.
- GS PDD & supporting documents missing to verify SFR details. Thus, PP is requested to submit revised PDD & the supportings.

| Project Participant's response | Date: | 04/10/2021 |
|---|---|---|

- Submitting herewith company policy (code of conduct), confirming elimination of all forms of discrimination against women.
- The project activity ensures that "equal pay for work of equal value" for both men and women and there is no any discrimination against women, submitting herewith employment generation records & pay slips confirming that PP does not create any form of discrimination among men and women.

  Name of PP is now corrected and now consistent throughout the GS PDD.
- Stakeholder Feedback Round has done through online method. Thus, online e-mail has sent to NGOs, Govt. officials, GS personnel. Submitting herewith copy of email.

  SFR initiated on 22/06/2021 and completed on 22/08/2021, no negative comments has been received during this SFR process.

All details related to SFR are now mentioned in Section E of the revised GS PDD (version 03 dated 04/10/2021)

Documentation provided as evidence by Project Participant

1. Enn Enn Corp Limited (Code of Conduct policy)
2. Employment generation records (Daily attendance sheet for the month of Jan., Feb. & March'20)
3. Pay Slip
4. Stakeholder Feedback round email dated 22/06/2021
5. GS PDD (version 03 dated 04/10/2021)

| Auditor's assessment comment | Date: | 10/10/2021 |
|---|---|---|

PP has revised the PDD as per the requested revision. Also supporting for the same also provided to assessment team. During review, Team found revised PDD consistent with the supporting provided. Thus, accepted and **CAR is closed.**

| Type: | ☒ CAR ☐ CL/CR ☐ FAR | Number: | 03 |
|---|---|---|---|
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |

1. The supporting's to the indicator mentioned relevant to SDG is missing. Corrective action is sought for the same.
2. As per **SDG 8: Decent Work and Economic Growth :** The project leads to Trainings & workshops which are conducted for the O&M staff of Manufacturer as well as for the O&M staff of the PP, by

their respective companies. Moreover, PDD claims equal pay for equal work, Person with Disability also get Decent work. The statements is not backed by proper evidences.

- No. of trainings provided to the employees – **Supporting missing**
- Employment generated due to project activity - **Supporting missing**
- Cost spent on O&M - **Supporting missing**
- The employment records/Salary slips- **Supporting missing**
- Records of hazardous waste inventory & disposal **- Supporting missing**
- Project Grievance register**- Supporting missing**

| Project Participant's response | Date: | 04/10/2021 |
|---|---|---|

1. Three sustainable Goals have been selected by PP

**SDG 13 (Climate action)** – Supportive doc. – ER sheet (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 an emission factor – **Submitting herewith copy of ER sheet to DoE for verification**

**SDG 7 (affordable and clean energy contribution to climate security and sustainable development)** – supportive doc. – Monthly joint meter reading reports - **Submitting herewith copy of JMR to DoE for verification**

**SDG 8 – (Descent Work & economic growth)** – Supportive doc. - No. of employment generation & no. of training conducted - **Submitting herewith copy of employment generation record & training record**

2. Submitting herewith following records –
   - ✓ Training record provided to the employee
   - ✓ Employment generated due to project activity
   - ✓ Cost spent on O & M – (O & M contract)
   - ✓ Salary slip (on sample basis)
   - ✓ Records of hazardous waste inventory & disposal – Not applicable, as the project is renewable energy technology (wind based power generation technology), the project does not lead to release of any hazardous substances that pose threat to environment. The assessment has been mention in section 9.4 under section Appendix 1 (Safeguarding principal assessment) of the revised GS PDD (Version 03 dated 04/10/2021)

1. Copy of grievance register

Documentation provided as evidence by Project Participant

ER calculation sheet

Copy of Joint meter reading

Employment generation record

No. of training conducted

O & M Agreement

Salary Slip

Grievance register

| Auditor's assessment comment | Date: | 10/10/2021 |
|---|---|---|

PP have submitted supporting documents for all SDG parameters & information and revised PDD for the comments raised. Revised PDD found inline with the documents submitted and applicable meth/GS requirements. CAR thus closed.

| Type: | ☒ CAR ☐ CL/CR ☐ FAR | Number: | 04 |
|---|---|---|---|
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |
| • PP applied version 15 of Baseline CO2 emission database throughout the PDD. However, same version is outdated thus PP is requested to revised the PDD with latest CEA database. | | | |
| Project Participant's response | | Date: | 04/10/2021 |
| 1. Now estimation of emission reduction done as per latest available CEA database (version 16, March'21), GS PDD updated accordingly. Submitting herewith revised GS PDD (Version 03 dated 04/10/2021) | | | |
| Documentation provided as evidence by Project Participant | | | |
| ER calculation sheet<br>Revised GS PDD (Version 03 dated 04/10/2021) | | | |
| Auditor's assessment comment | | Date: | 10/10/2021 |
| PP has now applied updated CEA CO2 database version 16 to calculate emission factor in revised PDD. Thus, accepted by assessment team and CAR is closed. | | | |

| Type: | ☒ CAR ☐ CL/CR ☐ FAR | Number: | 05 |
|---|---|---|---|
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |
| CDM Project Crediting Cycle: the project cycle shall mirror the CDM Cycle in terms of crediting period (i.e., 10 years) but the total length of crediting period will end along with CDM CP ending or maximally 15 years ending, whichever is earlier being project registered with CDM. Correction sought. | | | |
| Project Participant's response | | Date: | 04/10/2021 |
| Project has fixed crediting period 04/12/2014 to 03/12/2024, hence length of crediting period end with 03/12/2024, GS PDD has now revised accordingly. | | | |
| Documentation provided as evidence by Project Participant | | | |
| Revised GS PDD (version 03 dated 04/10/2021) | | | |
| Auditor's assessment comment | | Date: | 10/10/2021 |
| PP has revised crediting period in PDD version 03 as per the CDM registered project. Assessment team found it appropriate and inline with the GS4GG standards. Thus accepted and CAR is closed. | | | |

| Type: | ☐ CAR ☐ CL/CR ☒ FAR | Number: | 01 |
|---|---|---|---|
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |
| Following FARs have been raised during preliminary review of the project:<br>FAR # 1: Page 4, SCR report of the Project, "Rishi Kiran Logistics Pvt. Ltd." was mentioned as the investor. It appeared only here for once. Please confirm their role and the appropriateness. | | | |
| Project Participant's response | | Date: | 04/10/2021 |

| | | |
|---|---|---|
| PP's name was wrongly mentioned (typographic error) in the stakeholder consultation report, it is revised in the Stakeholder consultation report. Submitting herewith revised Stakeholder Consultation report. | | |
| Documentation provided as evidence by Project Participant | | |
| Revised Stakeholder Consultation Report | | |
| Auditor's assessment comment | Date: | 10/10/2021 |
| Typographical error in the SCR report have been corrected now & found correct. FAR thus closed. | | |

| | | | |
|---|---|---|---|
| Type: | ☐ CAR ☐ CL/CR ☒ FAR | Number: | 02 |
| Raised by: | Dr. Atul Takarkhede | Ref. to checklist in GS4GG PDD: | GS PDD |
| Description of the audit finding | | Date: | 23/07/2021 |
| Following FARs have been raised during preliminary review of the project:<br>FAR # 2: P45, Section F, SCR report in the current form is nothing but a plan. Following works are needed to make sure the contracted auditor can be able to take feedback received into account to complete the scheduled Validation. | | | |
| Project Participant's response | | Date: | 04/10/2021 |
| Stakeholder consultation report mentioning all necessary contact details of attendees, submitting herewith copy of report for verification. | | | |
| Documentation provided as evidence by Project Participant | | | |
| Stakeholder Consultation Report | | | |
| Auditor's assessment comment | | Date: | 10/10/2021 |
| Revised SCR have been now submitted by PP and found correct. Assessment team have reviewed the supporting documents and also interviewed stakeholders also. Information in the revised PDD & SCR found correct. FVR thus closed. | | | |

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## Appendix 2: Audit Team CVs

| Name | SHORT CV. BACKGROUND INFORMATION |
|---|---|
| Dr. Atul Takarkhede | Dr. Atul Takarkhede counts with 10 years of experience in field of Environmental Auditing, consulting and accreditation. He is an Expert in ISO 9001-14001, $CO_2$/GHG Reporting, Carbon Foot Print, Energy, Water and Waste Management Reporting for organizations environmental performance. His professional portfolio is mainly related with carrying out EIA, conducting QA/QC of EIA Reports; Conducting Environmental/water Audits; NABET requirements appliance. Furthermore, he counts with solid experience on CDM-VCS-GS consultancy and auditing. He has Ph.D. (Environmental Science) from Institute of Science, RTM Nagpur University, Nagpur, and he has already published different technical reports related to environmental science. Currently he is associated with True Quality Certifications Private Limited and is empanelled with APPLUS certification to carry out GHG audit. |
| Mr. Simon Shen | **Mr. Simon Shen** (Master's Degree in Thermal Energy Engineering, Bachelor's Degree in Environmental Engineering) is an Auditor appointed by Applus+ LGAI for the GHG project assessment, auditing and technical review. He has more than 6 years of work experience in CDM/GS4GG/VCS project assessment and review with Applus+, apart from the years of experience working as GHG Auditor and ISO 9001/14001 in TUV SUD for 3.5 years before he joined Applus+. Mr. Simon Shen has extensive experience also as former Applus+ Shanghai CDM Technical Manager. |