WIND GROUPED PROJECT BY HERO FUTURE ENERGIES PRIVATE LIMITED (EKIESL-VCS-AUG-16-03)

Document Prepared By

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Summary:

VKU Certification Pvt. Ltd. (hereafter referred as VKU) is commissioned by EKI Energy Services Limited (hereafter referred as Client) to perform Fifth verification of the VCS project activity titled '**Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)**'. VKU has verified the greenhouse gas emission reduction reported in the project activity for the monitoring period from **01-July-2022 to 30-September-2023** (inclusive of both dates), under renewable crediting period from **29-March-2016 to 28-March-2026** (inclusive of both dates) with regard to the relevant requirements for VCS activities.

Purpose of the verification: The purpose of the verification process is to have an independent review and obtain an impartial evaluation of the ex-post determination of the monitored reductions in GHG emissions. This verification ensures that the monitoring methodology aligns with the plan outlined in the registered VCS Joint PD & MR /3/, and that the monitoring data used to confirm reductions in anthropogenic emissions from sources is comprehensive, definitive, and transparently presented.

The verification scope of the project is:

- To verify that the project is implemented as described in the registered VCS Joint PD &MR /3/.
- To assess the project's compliance with other relevant rules including the host country legislation.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary carbon units without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan of registered VCS Joint PD & MR version 03 dated 22-May-2017/3/.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement;
- To verify that reported GHG emission data is sufficiently supported by evidence.

Verification is being conducted using VKU's procedures in line with the requirements specified in the VCS program guide version 4.4/9/, VCS standard Version 4.7/10/, VCS validation and verification manual version 3.2/10/, and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques. The verification consisted of desk review, on-site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification.

VKU diligently followed the rule-based approach during the verification process, ensuring strict adherence to the applicable VCS requirements. The verification encompassed a comprehensive assessment of the project

activity's operations, monitoring procedures, and GHG emission reduction calculations. As a result, a total of **08 findings were raised, which includes: 05 Corrective Action Requests (CARs); 03 Clarification Requests (CLs) and 00 Forward Action Requests (FARs).** All the raised findings have been successfully resolved/closed after necessary corrections/clarifications provided by the client. The same has been discussed in Appendix 3 of this verification report.

The verification team ensured that the reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified therefore the verification team has detected no further uncertainties.

The GHG emission reductions are calculated on the basis of the approved methodology ACM0002 Grid-connected electricity generation from renewable sources - Version 17 /13/ and Tool-07 to calculate the emission factor for an electricity system; Version 05.0/18/ and Tool-01 for the demonstration and assessment of additionality; Version 07/18/ and the monitoring plan included in the VCS joint PD & MR, version 03 dated 22-May-2017/3/.

The project has also referred to following documents.

- VCS Standard, version 4.7 dated 16-April-2024/ 10/
- VCS Program Guide, version 4.4 dated 29-August-2023 /9/
- VCS Validation and Verification manual version 3.2 dated 19-October-2016 /11/
- VCS Program Definitions version 4.5 dated 16-April-2024/7/
- VCS: Monitoring report template Version 4.4/12/

Summary of the verification conclusion:

In conclusion, it's VKU's opinion that the project activity '**Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)' (VCS 1582),** meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology **ACM0002 Grid-connected electricity generation from renewable sources - Version 17**. The monitoring system is in place and the emission reductions are calculated without material misstatements.

The monitoring system in place is effective and reliable, ensuring reasonable level of measurement and precision level allowed by the methodology and the VCS standards without any significant discrepancies. As a result, VKU is able to objectively state that the project has achieved an emission reduction of 218,032 tCO_2e during the fifth monitoring period from **01-July-2022 to 30-September-2023** (inclusive of both dates) under renewable crediting period from **29-March-2016 to 28-March-2026** (inclusive of both dates).

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1 INTRODUCTION

1.1 Objective

EKI Energy Services Limited commissioned VKU Certification (hereafter referred as VKU) to carry out the fifth VCS verification of the project "**Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)" (VCS ID 1582)** for the monitoring period from **01-July-2022 to 30-September-2023** (inclusive of both dates) for a period of **01 year 03 Months (457 days)** under renewable crediting period of **10** years from **29-March-2016 to 28-March-2026** (inclusive of both dates). Crediting period can be extended twice at most, as outlined in **section 1.6** of registered VCS Joint Project Description and monitoring report version 3.0 dated 22-May-2017/3/.

The verification has been performed by review of evidences & documents submitted to the VVB by PP, for the registered project activity to establish that:

- To have an independent evaluation of project activity by an accredited validation and verification body against the requirements of the VCS Program Guide Version 4.4/9/, VCS standard version 4.7/10/.
- The project activity has been implemented and operating as per the registered VCS Joint PD & MR/3/ and that all physical features (technology, project equipment, and monitoring) of the project are in place.
- Monitoring report/1/ and other supporting documents submitted by PP are completed.
- The data is recorded and stored as per the monitoring methodology/13/ and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units (VCUs) without any double counting/20/.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

The objectives of this verification exercise are, by review of objective evidence, to establish that the monitoring system is operational and capable of generating Verified Carbon Units (VCUs) without any instances of double counting/31/, and to ensure the accuracy, completeness, consistency, transparency, and absence of significant errors or omissions in the reported data, an examination of the monitoring records and emissions reduction calculations is conducted. This aims to establish the reliability and integrity of the data.

1.2 Scope and Criteria

The scope of this verification is the independent, objective review and ex-post determination of the monitored reductions in GHG emissions from the **"Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)** for the period from **01-July-2022 to 30-September-2023** (Inclusive of both dates). The verification of this project is based on the validated & registered VCS Joint PD&MR/3/ and monitoring report/1/ along with supporting documents submitted by the project proponent to the VKU Assessment team. The documents thus submitted to the VKU Assessment team have been reviewed against the following guidance & protocols:

The steps involved are as follows:

- To verify that the project is implemented as described in the registered VCS joint PD& MR /3/.
- To assess the project's compliance with other relevant rules including the host country legislation (India).
- To confirm that the monitoring system is implemented and fully functional to generate voluntary carbon units without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.
- The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.

The project is assessed against the requirements of VCS standard version 4.7/10/, VCS program guide version 4.4/9/, VCS validation and verification manual version 3.2/11/ and related rules and guidance. Based on the recommendations in the latest version of VCS validation and verification manual version 3.2/11/ VKU has, employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring.

The method and criteria used for verification consisted of the following phases:

- Desk review of VCS Joint PD&MR, registered under version 03 dated 22-May-2017/3/and other supporting documents listed in section 2.2 of this report.
- Onsite visit and interviews with PP representative and local stakeholders documented in VKU.F46W. Attendance Sheet for Audit_ VKU.VER.177.24_VCS_1582 /39/
- Resolution of outstanding issues, Completeness check followed with issuance of final verification report and applicable VCS Verification Deed of Representation.

Verification is not meant to provide any consultancy to the project proponents. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

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1.3 Level of Assurance

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent VKU's procedure, with a **Reasonable level of assurance**, as per section 04 clause 4.1.2 & Clause 4.1.10 of the VCS Standard version 4.7/10/.

The threshold for quantitative materiality with respect to the aggregate of errors, omissions, and misrepresentations, relative to the total reported GHG emission reductions and /or removals is taken as 5% percent, as per clause 3.10 and clause 4.1.10 of the VCS Standard version 4.7/10/. The project activity falls under the category of project as per section 1.7 of VCS joint PD &MR the expected ERs from the grouped project activity is less than 300,000 tCO2e/year., the materiality of the project activity is based on total reported GHG emission reduction i.e. **5%** of **218,032 tCO_2e** which is equal to **10,901.6 tCO_2e**. The verification report is based on the Monitoring report /1/, registered VCS Joint PD&MR /3/ and supporting documents /19//20//21//22//23//24//25//26//27//28//29//30//31//32/ that were made available to the assessment team (AT) and further information is also collected through performing interviews/36/ during site visit.

The technical review has been performed by an independent technical reviewer(s) qualified in accordance with VKU's qualification procedure.

Table 01: The verification team and technical reviewer consist of the following personnels:

Role/Qualification	Last Name	Middle Name	First Name
VCS Team Leader & Technical Expert TA 1.2	Ahirwar	Kumar	Vivek

Validator/ Verifier-Trainee	Chauhan	N/A	KM Nisha
Project Trainee	Bhana	N/A	Sanjana

Role/Qualification	Last Name	Middle Name	First Name
Technical Reviewer & Technical Expert TA 1.2	Kathuria	N/A	Sunil

1.4 Summary Description of the Project

The project activity is a wind-based power generation project which involves installation of 50 Wind Turbine Generators (WTG s) of total generating capacity of 100 MW, located in multiple villages i.e. Shergadh, Gandwada, Kisanpur, Chandoriya, Indrawal, Panda, Borjhadi, Khiledi and Phuledi in Dhar district of Madhya Pradesh, India.

Table 02. Number of installed WTGs with their locations

Village	Number of WTGs
Shergadh	16
Gandhwada	3
Kisanpura	1
Chandoriya	3
Borjhadi	1
Indrawal	12
Panda	6
Phuledi	2
Khiledi	6
Total	**50**

This is a grouped project activity with Hero Future Energies Private Limited as project proponent. In order to implement wind power projects, Hero Future Energies Private Limited acting as a parent company has formed different SPV (Special Purpose Vehicles) and project is developed by name of SPVs. This is fifth VCS verification for the project activity covering monitoring period 01-July-2022 to 30-September-2023 (inclusive of both dates) and has achieved 218,032 tCO2e emission reductions during this monitoring period. The start date of the Project Activity is 29-March-2016 and is the earliest date of commissioning of wind turbine generators. AT checked the commissioning status of the project activity with the commissioning Certificates /19/ and during on-site visit and found correct. The project is implemented as per the description in the registered VCS joint PD & MR/3/. No inconsistencies observed during the current monitoring period which can alter or deviate from the methodology requirement.

The entire grouped project is in continuous operation since its date of commissioning, as witnessed by AT during observations of wind turbines, feeders, transformers, meters, during onsite visit. It has been further cross checked and verified against the registered VCS Joint PD&MR/3/, previous Verification reports /5//6/ and commissioning certificates/19/. Above documents have been submitted by PP in response to the feedback raised during assessment. This action aligns with the stipulations outlined in section 3.26 and clause 3.26.3 of the VCS Standard version 4.7/10/, which imposes an obligation on project proponent to furnish the necessary supporting documents to the validation/verification body.

Hence VKU, in adherence to the section 3.1, clause 3.1.8 of the VCS Standard version 4.7/10/ confirms that the installed capacity of the project (100 MW) has been verified from the commissioning certificates/19/. This is also verified during on site visit and while interviewing the site personnel/36/, and hence declare that the project capacity is in line with the defined methodology ACM0002 version 17[1] /13/ & registered VCS joint PD&MR /3/.

The geographical boundary is delineated in the form of extreme geographic coordinates of India country as Latitude - 8°4' to 37°6' N and Longitude - 68°7' to 97°25' E.

Table 03. The specifics regarding the WTGs for the grouped project activity, along with their installation locations

Project Company Name	WTG Id.	Village	Taluka	Geo-coordinates	
				Latitude (N)	Longitude (E)
	BD-01	Shergadh	Badnawar	22° 51’ 43.9308”	75° 07’ 56.6296”
	BD-02	Shergadh	Badnawar	22° 51’ 38.6892”	75° 08’ 06.1345”
	BD-03	Shergadh	Badnawar	22° 51’ 30.2616”	75° 08’ 12.1269”
	BD-04	Shergadh	Badnawar	22° 51’ 24.8472”	75° 08’ 27.7371”
	BD-05	Shergadh	Badnawar	22° 51’ 16.4232”	75° 08’ 29.8690”
	BD-06	Shergadh	Badnawar	22° 51’ 07.9128”	75° 08’ 17.1575”
	BD-07	Shergadh	Badnawar	22° 50’ 59.1576”	75° 08’ 27.2545”
	BD-08	Shergadh	Badnawar	22° 50’ 51.9504”	75° 08’ 13.1062”
	BD-09	Shergadh	Badnawar	22° 50’ 47.4756”	75° 08’ 34.3303”
	BD-10	Shergadh	Badnawar	22° 50’ 42.0324”	75° 08’ 48.1143”

[1] https://cdm.unfccc.int/methodologies/DB/8W400U6E7LFHHYH2C4JR1RJWWO4PVN

Project Company Name	WTG Id.	Village	Taluka	Geo-coordinates	
				Latitude (N)	Longitude (E)
Clean Wind Power (Ratlam) Private Limited	BD-11	Shergadh	Badnawar	22° 50' 27.9456"	75° 09' 26.5198"
	BD-12	Shergadh	Badnawar	22° 50' 21.3684"	75° 09' 34.0208"
	BD-13	Shergadh	Badnawar	22° 50' 11.5"	75° 09' 16.2"
	BD-14	Shergadh	Badnawar	22° 50' 01.2"	75° 09' 19.3"
	BD-15	Gand wada	Gand wada	22° 50' 04.2828"	75° 09' 47.9649"
	BD-16	Shergadh	Badnawar	22° 49' 47.7840"	75° 09' 25.9122"
	BD-17	Gand wada	Gand wada	22° 49' 37.4448"	75° 09' 24.2514"
	BD-18	Gand wada	Badnawar	22° 49' 19.2036"	75° 09' 20.1610"
	BD-19	Kisanpura	Badnawar	22° 49' 04.2456"	75° 09' 16.2149"
	BD-20	Chandoriya	Begamganj	22° 49' 26.7780"	75° 08' 10.3897"
	BD-21	Chandoriya	Begamganj	22° 49' 17.8608"	75° 08' 18.5901"
	BD-22	Chandoriya	Sardarpur	22°49' 05.2"	75°08'17.3"
	BD-23	Borjhadi	Badnawar	22° 48' 51.5052"	75° 09' 41.8092"
	BD-24	Indrawal	Badnawar	22° 48' 04.4676"	75° 09' 20.9881"
	BD-25	Indrawal	Badnawar	22° 48' 13.3848"	75° 09' 15.0701"
	BD-26	Indrawal	Badnawar	22° 48' 20.3796"	75° 09' 47.1044"
	BD-27	Shergadh	Badnawar	22° 47' 49.6896"	75° 10' 37.9280"
	BD-28	Indrawal	Badnawar	22° 48' 26.2908"	75° 10' 23.9439"
	BD-29	Indrawal	Badnawar	22° 48' 15.7212"	75° 10' 23.4395"
	BD-30	Indrawal	Badnawar	22° 48' 07.2540"	75° 10' 03.5400"
	BD-31	Indrawal	Badnawar	22° 47' 57.8508"	75° 10' 07.5974"
	BD-32	Indrawal	Badnawar	22° 47' 37.5720"	75° 10' 26.4428"
	BD-33	Indrawal	Badnawar	22° 47' 34.2780"	75° 10' 03.7803"
	BD-34	Indrawal	Badnawar	22° 47' 23.8380"	75° 09' 32.0955"
	BD-35	Indrawal	Badnawar	22° 47' 14.7552"	75° 09' 42.5720"
	BD-36	Indrawal	Badnawar	22° 50' 38.1444"	75° 09' 40.2509"
	BD-37	Panda	Badnawar	22°46' 59.7"	75°09' 31.9"
	BD-38	Panda	Badnawar	22° 46' 49.4832"	75° 09' 45.2778"
	BD-39	Panda	Badnawar	22° 46' 39.1044"	75° 09' 50.3157"
	BD-40	Panda	Badnawar	22° 46' 27.1128"	75° 09' 41.7443"
	BD-41	Panda	Badnawar	22° 46' 20.1360"	75° 09' 58.1837"
	BD-42	Panda	Badnawar	22°46'13.7"	75°09'37.3"
	BD-43	Phuledi	Badnawar	22° 45' 47.7108"	75° 09' 59.0913"
	BD-44	Khiledi	Badnawar	22°45'37.7"	75°09'25.9"
	BD-45	Khiledi	Badnawar	22°45'26.6"	75°09'24.7"
	BD-46	Khiledi	Badnawar	22°45'13.7"	75°09'24.2"
	BD-47	Phuledi	Badnawar	22° 45' 20.2968"	75° 09' 59.0931"
	BD-48	Khiledi	Badnawar	22° 45' 09.9360"	75° 08' 37.5553"
	BD-49	Khiledi	Badnawar	22° 45' 00.0180"	75° 08' 36.8436"
	BD-50	Khiledi	Badnawar	22° 45' 03.7332"	75° 09' 36.7372"

The verification team verified all the equipment installed at the site (Wind turbine generators, transformers, and energy meters) during on-site visit. Location of the project is verified through Google Earth/34/ and GPS Map Camera/35/ and KML file provided by PP /31/. The emission reductions calculated from the project activity during the current verification period are 218,032. tCO2e.

The net electricity of 223,006.41 MWh has been generated by the project activity and evacuated to the grid, during the current monitoring period, which resulted in total emission reductions of 218,032 tCO2e as per the installed capacity (100MW) which is **1.66 %** higher than the estimated value of 214,467 tCO_2e. This variation is majorly due to the variations in wind flow pattern, grid availability and other parameters which are not in the control of PP. However, this higher value does not impact the

additionality of the project. As per Section 2.5 of the registered VCS Joint PD & MR/3/, PLF is chosen is for the lifetime of the project activity has been provided below

PLF as per registered joint PD & MR (%)	Actual PLF (%)	Percent difference in PLF	Breaching Value as per Joint PD& MR
20 %	20.03 %	0.03 %	65.30 %

The estimated PLF as per PDD is 20 % and the actual PLF achieved during monitoring period is 20.03 % and it has been found that there is 0.03 % increase in PLF, still project continues to remain under the breaching value which is 65.30 % as per section 2.5 of registered PDD & MR /3/. Assessment team has verified the same and found acceptable.

This information has been verified through document review and interview with the concerned personals who were present onsite of the project activity. Verification team confirms that all the components of installed technology are fully functional and found to be in line with the details provided in the registered VCS Joint PD&MR/3/. Since the project activity is a large-scale project activity which is consistent with the CDM requirements (with power generation capacity more than 15 MW) and VCS Joint PD & MR. It follows approved large scale CDM methodology **ACM0002 Version 17** for quantification of net GHG emission reductions.

2 VERIFICATION PROCESS

The project is already registered under VCS with reference number 1582/14/. The joint validation & verification/4/ was performed by Carbon Check (India) Private Ltd. The fifth verification of the project activity has been conducted by VKU Certification Pvt. Ltd for the monitoring period from **01-July-2022 to 30-September-2023** (inclusive of both dates) under the renewable crediting period of 10 years from **29-March-2016 to 28-March-2026** (inclusive of both dates). No new project activity instances have been included in this grouped project activity during the current monitoring period. This confirmation was obtained during an on-site visit by the assessment team, who verified the information by examining the Supervisory Control and Data Acquisition (SCADA) system and interviewing relevant personnel /36/.

2.1 Method and Criteria

Verification was conducted using VKU's procedures in line with the requirements specified in the VCS Requirements, i.e., VCS Program Guide Version 4.4/9/, VCS standard document version 4.7/10/. The GHG emission reductions are on the basis of the approved Baseline and monitoring methodology, ACM0002, Grid-connected electricity generation from renewable sources- Version 17/13/.

The verification consisted of the following phases-

1. **Planning and Intimation to VERRA about site visit**: AT plans the GHG-programme site visit and starts with a desk review. AT also submitted a digital Notice of Validation/Verification Services (NOVS) Form to verra, 15 business days prior to the initial meeting with the project proponent.

2. **Strategic Analysis**: Strategic analysis was performed to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.

3. **Risk Assessment**: Risk assessment of the GHG statement was performed to identify the risk of a material misstatement or nonconformity with the criteria.

4. **Evidence Gathering Activities**: Using a risk-based approach, assessment team prepared evidence gathering activities, to collect sufficient and appropriate evidence upon which to base the conclusion & determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement.

5. Need for site visit is identified and site visit is planned.

6. **Audit and Sampling Plan**: An audit plan is prepared, including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality, the same was documented in VKU.F24W. Audit and Sampling Plan_ VKU.VER.177.24_VCS_1582 /38/.

7. **Evidence Gathering Plan**; The evidence-gathering plan is prepared based on the results of the VKU's Assessment Team's risk assessment. It was designed to lower the verification risk to an acceptable level. The evidence-gathering plan thus specify the type and extent of evidence-gathering activities.

8. **Client Confirmation and Approval**: The site visit audit plan is sent to the client for review and confirmation via email.
9. **Document Review**: Relevant documents, such as the verification report, applied methodology, VCS Joint PD & MR, Monitoring plan and QA/QC procedures are thoroughly reviewed.
10. **On-Site Assessment**: This includes interviews and evaluation of the actual project scenario. /36/
11. **Resolution of Discrepancies**: Any non-conformities identified during the assessment are addressed and resolved.
12. **Independent Review**: A technical reviewer provides an independent assessment.
13. **Final Verification**: After completeness checks, the verification report is issued.

Dates of key milestones of the project activity are mentioned in the following table

Sno.	Key milestones Description	Dates
1.	Date of contract signing with VVB	09-February-2024
2.	Initial documents submission to VVB	09-February-2024

3.	Onsite Audit and interviews	04-April-2024 to 05-April-2024
4.	Draft Verification Report	13-August-2024
5.	Final Verification Report	23-May-2025

Further sections of this report outline each step in more detail.

2.2 Document Review

The monitoring report Version 01, dated 09-February-2024, Version 02 dated 13-May-2024, Version 03 dated 03-July-2024, version 04 dated 01-April-2025/1/ and version 05 dated 07-May-2025 have been reviewed against the approved methodology /13/, registered VCS Joint PD & MR/3/, final joint validation & verification report/4/ and other relevant criteria to verify the correctness of the presented information.

The emission reduction (ER) calculations spreadsheet Version 01 dated 13-May-2024 and Version 02 dated 13-May-2024 and version 03 dated 03-July-2024, received from PP/2/ were assessed along with the monitoring reports as part of the verification. In addition, the registered VCS Joint PD & MR/3/ in particular the baseline estimations and the monitoring plan for the project was reviewed. The following table lists the documentation that were reviewed during the verification.

In accordance with section 3.26 and clause 3.26.3 of the VCS Standard version 4.7/10/, the project proponent is obligated to provide the assessment team with the necessary supporting documents and data to substantiate statements and data outlined in the monitoring report/1/. Consequently, the PP has submitted these documents, which were subsequently reviewed by the assessment team during the verification process.

Table no: 04 List of the documentation that were reviewed during the current verification:

Current Verification Reference Documents	
/1/	EKI Energy Services Limited: VCS monitoring report for "Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)" • Version 01 dated 09-February-2024 • Version 02 dated 13-May-2024 • Version 03 dated 03-July-2024 • Version 04 dated 01-April-2025 • Version 05 dated 07-May-2025
/2/	EKI Energy Services Limited: Emission Reduction Calculation Spreadsheet, for "Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-

	16-03)" • Version 01 dated 13-May-2024 • Version 02 dated 13-May-2024 • Version 03 dated 03-July-2024
Background Documents/Weblinks	
/3/	EKI Energy Services Limited: registered VCS Joint PD&MR for the project Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03) version 03 dated 22-May-2017
/4/	Carbon Check (India) Private Ltd: Registered VCS Joint validation and verification report for the project "Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)" version 02 dated 23-May-2017
/5/	LGAI Technological Center, S.A. (Applus Certification): VCS verification report of the 4th verification for project "Wind grouped project by hero future energies private limited (EKIESL-VCS-AUG 16-03)" dated 09-March-2023
/6/	Previous verification Reports of first, second, third verification
/7/	VCS program Definitions (Version 4.5) of 16-April-2024
/8/	VCS Registration & Issuance Process (Version 4.5) of 16-April-2024
/9/	VCS Program Guide, version 4.4 of 29-August-2023
/10/	VCS Standards version 4.6 dated 21-March-2024[2] VCS Standards version 4.7 dated 16-April-2024
/11/	VCS Validation and verification manual version 3.2 dated 19-October-2016
/12/	VCS: Monitoring report Template VCS Version 4.4
/13/	CDM Executive Board: Baseline and Monitoring methodologies: ACM0002 Grid-connected electricity generation from renewable sources- Version 17
/14/	VERRA: Project search
/15/	UNFCCC: Project search

[2] NOTE - The initial project assessment was conducted under VCS Standard version 4.6. However, the current applicable version is 4.7. The VVB has evaluated the project activity in accordance with the latest VCS Standard (v4.7) and associated templates, and confirms that the project is in full alignment with the updated requirements.

/16/	Gold Standard Foundation
/17/	EIA NOTIFICATION dated 14-September-2006
/18/	**Tool 7** - Tool to calculate the emission factor for an electricity system - Version 05.0 **Tool 1** - Tool for the demonstration and assessment of additionality; Version 07
Reference/Supporting documents submitted by PP to VVB	
/19/	Commissioning certificates of project activity dated 29-03-2016
/20/	Declaration Letter by PP regarding not availing any other form of Environmental Credit, no double counting of Emission reduction occurred, non-participation in other emission trading schemes and other binding limits
/21/	Invoices & JMRs of current Monitoring period from 01-July-2022 to 30-September-2023 (Both dates included)
/22/	Shutdown/Breakdown Details for current monitoring period from 01-July-2022 to 30-September-2023 (Both dates included)
/23/	Calibration records for all the energy meters for the project activity and Meter Replacement records during current monitoring period 01-July-2022 to 30-September-2023 (Both dates included)
/24/	Grievance Mechanism Records and documents i.e. SOP for grievance resolution mechanism, Minutes of grievance committee meeting and grievance register
/25/	Single line diagram of Wind Power Plant
/26/	Employment records of the personnel for current monitoring period from 01-July-2022 to 30-September-2023 (Both dates included)
/27/	Training records for current monitoring period from 01-July-2022 to 30-September-2023 (inclusive of both start and end dates)
/28/	Technical Specifications of installed equipment at the wind project activity
/29/	Final Environmental & Social Impact Assessment for Clean wind Power (Ratlam) Pvt. Ltd. dated 17-December-2015 prepared by SENES Consultants India Pvt. Ltd. (An ARCADIS Company)
/30/	Photographs of tree Plantation drive 2022 to 2023 by Hero Future Energies Private Limited. Photograph of transformer details
/31/	Declarations on the following

	1. No discrimination or sexual harassment has occurred or will occur 2. No discrimination in respect to wages between genders. 3. Project activity does not and will not use victims of human trafficking, forced labour, and child labour 4. project activity does not involve any activity that could potentially impact the indigenous people and the cultural heritage of the project area. 5. The Project activity is not directly or indirectly affecting the dignity, human rights, livelihood systems, or culture of Indigenous Peoples (IPs), neither it affects the territories or natural or cultural resources that IPs own, use, occupy, or claim as their ancestral domain.
/32/	KML (Keyhole Markup Language) file indicating the locations of all installed WTGs in this grouped project activity
/33/	Other documents provided by PP • O& M agreement with Gamesa Renewable Private Limited • Land Documents
VVB Documents used during Current Verification	
/34/	GPS Google earth software used for Location; Google Earth
/35/	GPS Map Camera: Geotag Photos & Add GPS Location
/36/	Interviews conducted and focussed group discussion at onsite dated 04-April-2024 to 05-April-2024 detailed in section 2.3 of this report as recorded by assessment team of **VKU Certification Pvt. Ltd**. during onsite visit in a form called as **VKU.F46W. Attendance Sheet of Onsite Audit**
/37/	Site visit photographs and attendance sheet dated 04-April-2024 to 05-April-2024
/38/	VKU-Audit and Sampling Plan_ VKU.VER.177.24_VCS_1582
/39/	VKU-Attendance Sheet of Onsite Audit_VKU.VER.177.24_VCS_1582
/40/	ISO 14064-2:2019: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas reductions or removal enhancement. ISO 14064-3:2019: Specification with guidance for verification and validation of greenhouse gas statements

2.3 Interviews

An on-site inspection has been performed at Dhar district of Madhya Pradesh, India from **04-April-2024 to 05-April-2024**. Personnel responsible for monitoring of project activity, data collection, management, and QA/QC procedure were interviewed /36/. These tables outline the personnel involved in the interviews, along with their respective roles and responsibility. The topics included during the interview ranges from general information of equipment, implementation status of the project and the technical details such as calibration details, monitoring and measuring system and data collection, recording, emergency procedures, grievance mechanism. The verification of the current monitoring period was based on the information and feedback received during onsite interviews /36/ and the desk review of documents. Table given below serve to identify the individuals interviewed and provide relevant information regarding their roles and responsibility within the project.

Table no: 05: Details of Personnel Interviewed during site visit:

Location of Opening & Closing Meeting – Badnawar, dist- Dhar

S. No.	Date	Name and Gender	Organization & Role	Topic
	Date of Opening meeting – 04-April-2024	Joshi Jiger (male)	Hero Future Energy Pvt. Ltd.	• Data archiving, breakdown details Maintenance of generation records and Calibration of meters • SCADA monitoring • Project Implementation and technical details of the Project like breakdown details • Training requirement of the personnel • O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure
		J.L Soni (male)	SGRE (Site Manager)	
	Date of Closing meeting – 05-April-2024	V. Kesavan (male)	PVIPL	

S.No.	Date	Name and Gender	Location	Topic
1.	04-April-2024 & 05-April-2024	Gana (female)	Bawla, Badnawar, Dhar	• Execution of Project activity and its impact on the economic, social and environmental parameters on the local people of the area & around the situated project activity. • CSR activities performed by PP and their outcomes • Ongoing communication procedure and the addressal of their grievance by the project proponent • Employment generation due to project activity implementation • Trainings provided, Salary, shift timings.
2.		Pradeep (Male)	Bawla, Badnawar, Dhar	
3.		Chandar Singh Bhuria (Male)	Kisanpura, Dhar	
4.		Arpit Singh (Male)	Bidwal	
5.		Paresh Yadav (Male)	Shergarh	
6.		Shashank Singh (Male)	Shergarh	
7.		Bhawana Jaat (Male)	Badanawar	
8.		Bharat Malviya (Male)	Badnawar	

2.4 Site Visits

The verification team conducted an on-site visit to the project location, as per section 4.1.13 of VCS standard version 4.7/10/. The project site encompasses multiple villages: Shergadh, Gandhawada, Kisanpura, Chandoriya, Borjhadi, Indrawal, Panda, Phuledi, and Khiledi, located in the district of Dhar, Madhya Pradesh, India. This project activity, covering these villages, has been fully implemented and is operational.

As outlined in section 1.4 of this report, the assessment team determined the longitude and latitude of the site during the visit. The on-site inspection, spanning from 04-April-2024 to 05-April-2024, aimed to achieve the following objectives:

- A review of the operation and implementation of the registered project activity in accordance with the VCS Joint PD&MR version 3.0 dated 22-May-2017/3/and VCS MR/1/.
- An analysis of information flows used in generating, aggregating and reporting the monitoring parameters.

- Interviews/36/ with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS Joint PD&MR/3/.
- A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, JMRs, invoices or other data sources.
- A check of the monitoring equipment including calibration, performance and observations of monitoring practices against the requirements of the VCS Joint PD&MR /3/ the applied methodology/13/ including applicable tool/18/, and, wherever applicable & the applied standardized baseline;
- A review of calculations and assumptions made in determining GHG data and emission reductions;
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

2.5 Resolution of Findings

The objective of the verification phase is to resolve any outstanding issues which need to be clarified for VKU's positive conclusion on the project description. To guarantee transparency a verification protocol has been customized for the project. The protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of three tables; the different columns in these tables are described below.

A corrective action request (CAR) is raised if one of the following occurs:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emissions reductions that will impair the estimate of emission reductions;
- Issues identified in a FAR during validation and verification to be verified during verification have not been resolved by the project proponents.

A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

A forward action request (FAR) is also raised in cases where any required deviation/information is not fulfilled in current verification and thus needs to be taken up in consequent verification for better transparency thus holding the applicability of the methodology eligible to the project activity and there is no impact of the same on additionality, baseline scenario & emission reduction calculation of project.

VCS team has documented a summary of **total 08 findings (00 FAR, 03 CLs, 05 CARs),** during this verification. CL & CARs have been closed successfully and the details of which are given under **Appendix 3** of this report.

2.5.1 Forward Action Requests

Following a thorough desk review of the previous verification reports/5//6/ and joint validation and verification report/4/, no forward action request (FARs) were identified which needs to be addressed during current verification period spanning from the 01- July- 2022 to 30-September- 2023. Furthermore, it is noted that no FAR have arisen during the present monitoring period, as delineated in Appendix 3 of this report.

2.6 Eligibility for Validation Activities

VKU holds accreditation for validation across various sectoral scopes. The assessment team reviewed VKU Certification Pvt. Ltd.'s services listed on VERRA's website: VKU Certification Services, which include both verification and validation. However, VKU has not performed any validation activities related to this project. Consequently, this section is not applicable. It is important to note that no validation assessments have been conducted by VKU for this project.

3 VALIDATION FINDINGS

This project is registered under VCS with project ID:1582. This was confirmed by checking VERRA registry website for the project. The assessment of the project activity aligns with the Methodology ACM0002 Grid-connected electricity generation from renewable sources version 17 /13/, as well as the VCS registered Joint PD & MR version 3 dated 22-May-2017 /3/. Notably, there were no additions of new project activity instances within the grouped project activity during current monitoring period. Also, this is 5th verification of project activity, and there no changes have taken place in baseline and additionality. Also, integrity and credibility of the emissions reductions are continued to be well maintained.

3.1 Methodology Deviations

There is no methodology deviation identified during the current monitoring period from **01-July-2022 to 30-september-2023** (Inclusive of both dates). Also, no methodology deviation was identified during the previous verification which were confirmed from the previous verification report /5/ and Joint Validation & Verification report/4/.

3.2 Project Description Deviations

No project description deviation was identified during the previous verification which were confirmed from the previous verification reports /5/ and Validation & Verification report/4/. However, there is project description deviation taken during current verification (fifth verification) monitoring period from **01-July-2022 to 30-september-2023** (Inclusive of both dates) which are as follows.

The geo-coordinates for WTG IDs BD-12, BD-13, BD 22, BD 37, BD 42, BD 44, BD 45, and BD 46, as specified in the registered VCD PD&MR, were determined to be inaccurate. These inaccuracies have been rectified during the current monitoring period and verified during onsite visit through google earth/34/ and KML file provided by PP /32/.

WTG ID	Geocoordinates as per registered VCS Joint PD & MR	Changed Geocoordinates during current monitoring period
BD-13	22° 50’ 11.9544” 75° 09’ 16.2562”	22° 50’ 11.5”75° 09’ 16.2”
BD-14	22° 50’ 11.9544” 75° 09’ 16.2562”	22° 50’ 01.2”75° 09’ 19.3”
BD-22	22° 49’ 17.8644” 75° 08’ 17.2920”	22°49' 05.2" 75°08'17.3"
BD-37	22° 46’ 49.4976” 75° 09’ 31.8804”	22°46' 59.7"75°09' 31.9"
BD-42	22° 46’ 16.2552” 75° 09’ 37.3478”	22°46'13.7"75°09' 31.9"
BD-44	22° 45’ 37.6632” 75° 09’ 25.9061”	22°45'37.7"75°09'25.9"
BD-45	22° 45’ 37.6632” 75° 09’ 25.9061”	22°45'26.6"75°09'24.7"
BD-46	22° 45’ 37.6632” 75° 09’ 25.9061”	22°45'13.7"75°09'24.2"

Tehsil of BD 22 and BD 18 mentioned in the registered VCD PD&MR was found incorrect. Consequently, this information has been rectified, and verified through the photographs taken during onsite visit /36/ using GPS Map camera /35/.

WTG IDs	Tehsils as per registered VCS Joint PD & MR	Corrections during current monitoring period
BD-18	Gandhwada	Badnawar
BD-22	Begamganj	Sardarpur

A thorough evaluation of the project description deviation has been conducted, and the deviation has been accurately described and justified by PP in MR section 3.2.2. The project continues to comply with all VCS criteria and guidelines. These permanent editorial changes do not impact the project design, as they were merely editorial errors, and there have been no alterations in the locations of the involved WTGs since commissioning. These editorial corrections to the geo-coordinates have no impact on the project design, methodology applicability, monitoring approach, additionality, appropriateness of the baseline scenario, emission reduction, or the associated calculations.

3.3 New Project Activity Instances in Grouped Projects

No new project activity instance has been included in the grouped project activity during the current monitoring period and also each installed project activity instance comes under the eligibility criteria stated in the registered VCS joint PD& MR/3/. Same was confirmed during site visit through interviews /36/ and by the assessment of commissioning certificates/19/.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Based on the verification of monitoring results, on-site assessment and desk review conducted by the assessment team, it has been verified that the project implementation and operation are in compliance with the registered VCS Joint PD & MR /3/. The primary objective of the grouped project activity is installation and operation of 50 wind turbines (each of 2 MW) of total capacity of 100 MW in Dhar district of Madhya Pradesh, India. Overall, the project's approach contributes to mitigating GHG emissions by displacement of fossil fuel-based electricity provided to the grid by more GHG-intensive means, by installation of a new renewable (which is less GHG intensive) power plant.

The assessment team also conducted assessment of the project location. This was accomplished through desk review using Google Earth Pro/34/ and during the onsite visit verified the locations of Wind Turbine Generators using GPS map camera software/35/. The latitude and longitude coordinates specified in the registered VCS Joint PD & MR/3/ which when checked through Google Earth/34/ were found to be inaccurate. However, project description deviation has been taken during current verification of monitoring period from **01-July-2022 to 30-september-2023** (Inclusive of both dates) which has been described in section 3.2 of this report.

PP obtained the geographic coordinates of the individual WTGs and same was confirmed from the PP while the onsite visit during the personnel interviews /36/. Also, it was cross-checked by the AT during the desk-review through the KML file submitted by PP as per the requirement of section 3.11 clause 3.11.1 of VCS Standard Version 4.7 /10/. which has marked with geodetic polygons to delineate the project's geographic areas. The files underwent cross-verification by the VVB and were confirmed to align with the VCS Standard version 4.7 /10/. Findings in this regard were addressed and resolved satisfactorily by the VVB. Refer to the pictorial depiction of the KML file below, illustrating the installation and operation locations of 50 WTGs across the Dhar district in the Madhya Pradesh state of India.

Figures 1 and 2 illustrate the location of the project activity in the Dhar district of Madhya Pradesh, India. This location has been confirmed using Google Earth with the KML file /32/ for verification.

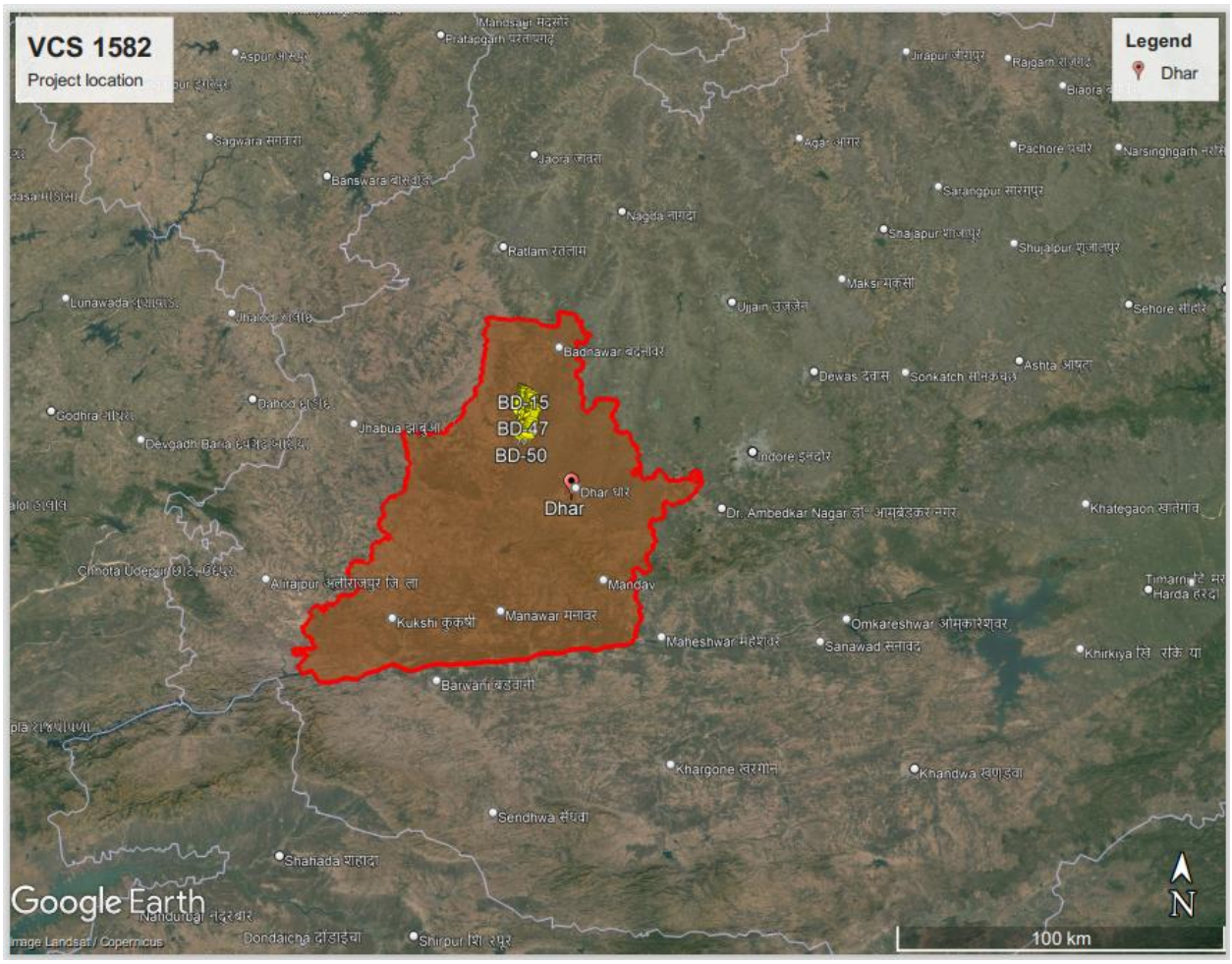
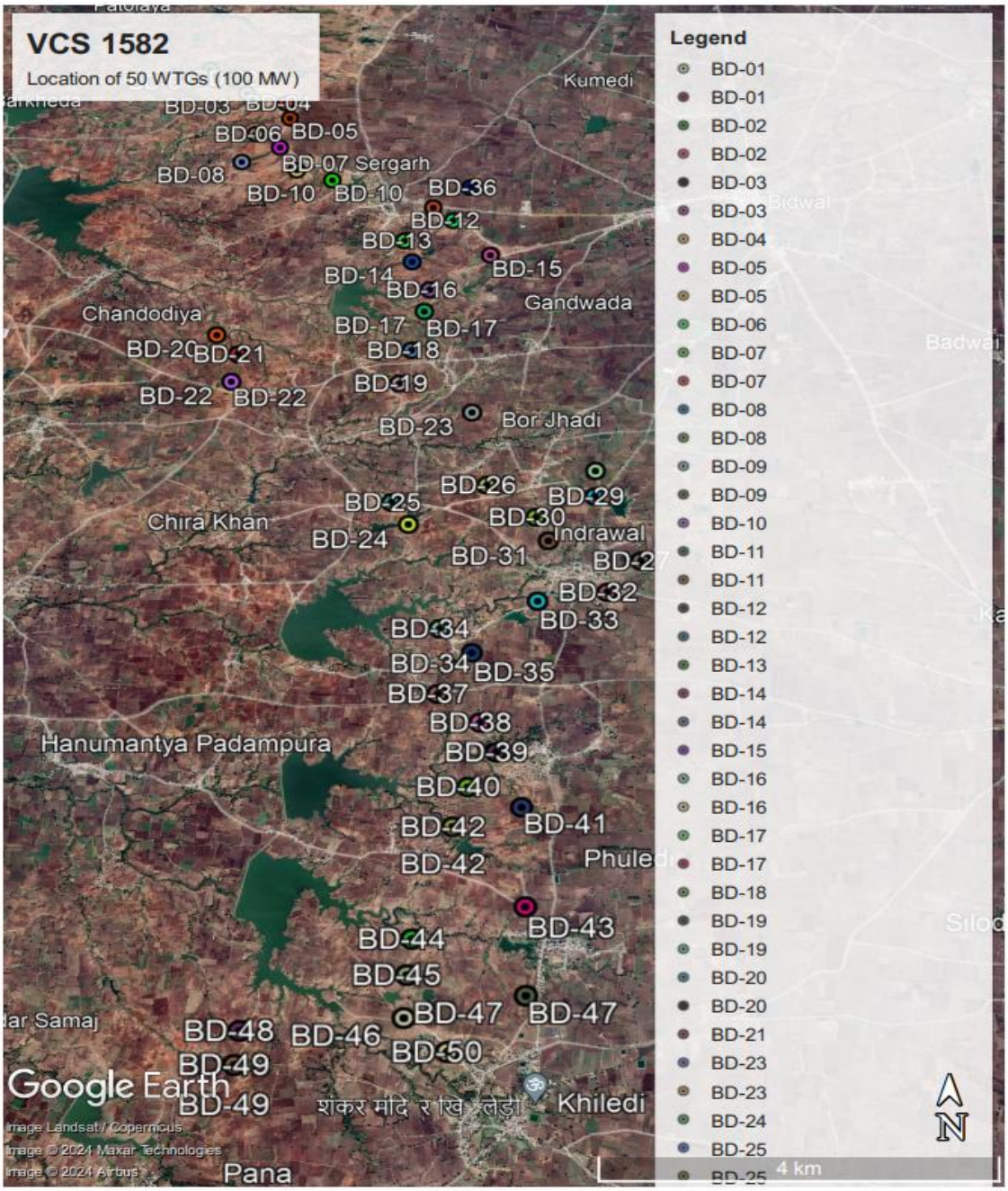

VCS 1582
Project location
Legend
Dhar
BD-15
BD-47
BD-50
Dhar
Mandsaur
Pratapgarh
Jirapur
Rajgarh
Sagwara
Jaora
Agar
Pachore
Narsinghgarh
Banswara
Sarangpur
Nagda
Shajapur
Shujalpur
Ratlam
Maksi
Lunawada
Ujjain
Sehore
Badnawar
Dewas
Sonkatch
Ashta
Godhra
Jhabua
Indore
Khategaon
Dr. Ambedkar Nagar
Alirajpur
Mandav
Kukshi
Manawar
Maheshwar
Omkareshwar
Sanawad
Khirkiya
Barwani
Khargone
Khandwa
Sendhwa
Shahada
Shirpur
Google Earth
Image Landsat / Copernicus
N
100 km

Fig - 1


VCS 1582
Location of 50 WTGs (100 MW)
Legend
BD-01
BD-01
BD-02
BD-02
BD-03
BD-03
BD-04
BD-05
BD-05
BD-06
BD-07
BD-07
BD-08
BD-08
BD-09
BD-09
BD-10
BD-11
BD-11
BD-12
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BD-19
BD-19
BD-20
BD-20
BD-21
BD-23
BD-23
BD-24
BD-25
Kumedi
Sergarh
Chandodiya
Gandwada
Bor Jhadi
Chira Khan
Indrawal
Hanumantya Padampura
Phule
Khiledi
Pana
Badwal
Google Earth
4 km
N

Fig - 2

Ownership of the project activity and carbon credit lies with Clean Wind Power (Ratlam) Pvt. Ltd. This SPV is a part of Hero future Energy Pvt. Ltd. which is a parent company and through invoices it is evident that clean Wind Power (Ratlam) Pvt. Ltd SPVisa part of Hero Future Energies Private Limited group. Also, as per section 1.12.1 registered joint PD & MR/3/, the renewable energy technology installed at site of each of the project activity instances are under ownership of SPV/Project Proponent. This SPV is a part of Hero Future Energies Private Limited group.

The power generated through the project activity is being supplied to regional grid which was verified through a Power Purchase Agreements /21/

The commissioning details of the WTGs are provided in the table below:

SPV Name	Capacity (MW)	Village	Connection with grid	State	Date of Commissioning
Clean Wind Power (Ratlam) Private Limited	100	Shergadh, Gandhwada, Borjhadi, Indrawal, Panda, Khiedi, Phuledi, Kisanpura, Dhar.	Indian Grid	Madhya Pradesh	29-March-2016

All WTGs for the project were commissioned on 29-March-2016, with their commissioning dates verified via the commissioning certificate/19/. In interviews with the concerned personnels/36/, it was cross checked and confirmed that there have been no changes to the project design, and implementation aligns with the VCS PD & MR description.

The project boundary includes the electricity generation equipment at the project site, substation and the regional grid Assessment team also checked the technical details of the wind turbines installed onsite which are Gamesa made G97 WTGs and same was verified from the technical specification document submitted by the PP /28/ and registered VCS joint PD&MR /3/ and previous verification reports/5//6/.

Table 06. Technical details of Gamesa G97 WTG are given below:

Rated power	2.0 MW
Cut-out speed	25 m/s
Cut-in speed	3 m/s
Rotor diameter	97m
Swept area	7390m^2

Control	Variable pitch and speed
Generator type	Doubly-fed generator
No. of Blades	3 Nos
Tower type	Modular
Generator Voltage	690 V AC
Rotor Diameter	97 m
Transformer Make	ABB
Voltage rating	33 KV/690
Power Rating	2.3 MVA

The assessment team has verified that there have been no proposed or actual alterations to the project design throughout this monitoring period. The project design outlined in the registered VCS joint PD& MR /3/ has been accurately implemented, and as such, is deemed acceptable by the assessment team. All necessary monitoring equipment and procedures specified in the registered VCS PD&MR are available and implemented effectively.

The project activity is under operation for a total of hours 10968:00:00 hours during the current monitoring period. The breakdown occurred for a duration of 137:09:57 hours (1.25%) for this project activity and it is beyond the control of PP. Therefore, due to this minor percentage variations of breakdown identified in the current monitoring period; it doesn't impact on the GHG emissions reductions. The summary of breakdown details in the current monitoring period has been described in appendix 3 of MR/1/. It is important to note that the plant was not entirely shut down during these breakdown hours/22/; only the affected parts were temporarily taken out of operation. This was assessed by assessment team during site visit with the help of interviews of site personnel /36/ including Site head/plant manager present at site. By checking the records at the site and desk review of the MR/1/ and breakdown sheet/22/ submitted by PP for current monitoring period. Moreover, there is no unforeseen incident which can affect the applicability of the methodology and thus the same is acceptable to the assessment team.

Table no 07: Breakdown Details of the project activity

Date	WTG	BD_Type	Total_Stop	Reason of Breakdown
25-October-2022	BD-16	USMH	23:59:59	Incorrect speed reading
27-December-2022	BD-29	USMH	23:43:00	MV Switch Trip from Top Cabinet button or Latched Control
01-April-2023	BD-40	USMH	23:59:59	Error in phase R of the rectifier
02-June-2023	BD-40	USMH	20:53:00	Main bearing replacement work
06-June-2023	BD-02	USMH	20:34:00	Yaw Motor Over Current
19-September-2023	BD-31	USMH	23:59:59	Preload failure

Breakdown Calculation

Total Operational hours = 24 hrs *457 i.e. 10968

Total breakdown hours =137:09:57

= (137.0957 hrs /10968 hrs) * 100

=1.25 % (Round Down value)

During the current monitoring period, all the Wind turbines were operational and the project activity has supplied 223,006.41 MWh of electricity, and thus contributing to 218,032 tCO_2e GHG emission reductions. The ex-ante emission reduction for this monitoring period is calculated is 214,467 tCO_2e, whereas actual emission reductions achieved are 218,032 tCO_2e, which is 1,66 % higher than the estimated ER. This variation is majorly due to the variations in wind flow pattern, grid availability and other parameters which are not in the control of PP.

The estimated PLF as per PDD is 20 % and the actual PLF achieved during monitoring period is 20.03 % and it has been found that there is 0.03 % increase in PLF, still project continues to remain under the breaching value which is 65.30 % as per section 2.5 of registered PDD & MR /3/. However, it does not impact the additionality and, Assessment team has verified the same and found acceptable..

Wind Power Project Technology Details

The adopted technology of project activity relies on harnessing the kinetic energy of wind to produce electricity. Wind turbines with aerodynamic blades capture wind energy, causing them to rotate. This rotational motion is converted into electrical energy by a generator through electromagnetic induction. The electricity is then integrated into the grid for distribution to consumers. Notably, this technology boasts environmental friendliness, as it produces no greenhouse gas emissions throughout the electricity generation process.

Based on the interviews conducted with site personnel and the verification team's onsite visit, it has been confirmed that all quality assurance and quality control (QA/QC) procedures specified in the registered VCS PD&MR version 03/3/have been followed during the operation of the project activity. The monitoring plan outlined in the registered VCS joint PD&MR version 03 /3/ and the applied methodology ACM0002, Version 17/13/ have been effectively implemented, mentioned all the specified parameters in the current monitoring report /1/. The organizational role and responsibility as mentioned in the registered VCS Joint PD&MR /3/ is followed onsite. Meters are calibrated as per calibration frequency mentioned in registered VCS Joint PD&MR /3/.

Overall, based on comprehensive interviews/36/, thorough onsite inspections, and meticulous scrutiny of documentation as mentioned in section 2.2 of this report, it can be confidently asserted that the project activity has diligently adhered to the requisite procedures, monitoring parameters, emergency protocols, and baseline emission standards delineated in the registered VCS PD&MR version 03 /3/. During the current monitoring period, it was observed that no unforeseen incident or event occurred, which can impact the operation of the project activity which was verified from breakdown records. The project undergone continuous operation and details of breakdown are given in appendix 3 of MR which is acceptable to the assessment team and evident from JMR as per Monthly Generation Report. The project activity entails installations of wind turbines having a total capacity of 100 MW, fifty wind turbines installed of 2 MW in this project activity.

The following table below, describe i) the evidence gathering activities for each item, ii) the evidence checked, and iii) the conclusion of the assessment of the project's conformance with the relevant VCS Program requirements.

<table>
<tr><th>Item</th><th>Evidence gathering activities, evidence checked, and assessment conclusion:</th></tr>
<tr><td>Audit history</td><td>
<table>
<tr><th>Audit type</th><th>Period</th><th>Program</th><th>Validation/ verification body name</th><th>Number of years</th></tr>
<tr><td>Validation and verification</td><td>29-March-2016 to 01-April-2017</td><td>VCS</td><td>Carbon Check (India) Private Ltd.</td><td>01 year,00 Months, and 04 Days</td></tr>
<tr><td>Verification</td><td>02-April-2017 to 31-July-2020</td><td>VCS</td><td>Applus Certification</td><td>03 Years,3 Months,30 Days</td></tr>
<tr><td>Verification</td><td>01-August-2020 to 31-March-2021</td><td>VCS</td><td>Applus Certification</td><td>08 Months ,00 Days</td></tr>
<tr><td>Verification</td><td>01-April-2021 to 30-June-2022</td><td>VCS</td><td>Applus Certification</td><td>01 Year,3 Months,00 Days</td></tr>
<tr><td>Verification</td><td>01-July-2022 to 30-September-2023</td><td>VCS</td><td>VKU Certifiacation Pvt. Ltd.</td><td>01 Year,3 Months,00 Days</td></tr>
<tr><td>Total</td><td>29-March-2016 to 30-September-2023</td><td>VCS</td><td>-</td><td>7 Years,6 Months,2 Days</td></tr>
</table>
Evidence Gathering activities: Keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3 & program requirement, the assessment team has performed the desk-review of previous verification reports /5/ to confirm the duration of the current monitoring period & the crediting period of this project activity.

Evidence Checked: Upon engaging VKU for verification services, the project proponent provided comprehensive details regarding the project activity, including its audit history. This encompassed specifics such as the crediting period, monitoring Period, and the number of
</td></tr>
</table>

	prior verifications conducted. Thus, initially itself VKU confirmed the audit history by cross-checking the Joint Project Description & Monitoring Report/3/ and Joint Validation & Verification Report/4/ and previous verification reports /5//6/all of which have received approval from Verra and are readily accessible to the VVB on Verra's webpage /14/. **VVB's Conclusion**: VVB concludes that the above stated activities conducted and evidence collected to confirm the audit history align with ISO 14064-03/49/ and program requirements which is deemed accurate and satisfactory to VKU's assessment team.
Double counting and participation under other GHG programs	**Project's GHG Program Status, Cross-Verification of GHG Benefits & Rejection by other GHG programs:** The project has not applied under any other GHG program except VCS for current monitoring period, 01-July-2022 to 30-September-2023 (Inclusive of both dates). **Evidence Gathering Activities:** AT has performed the desk-review to confirm the Project's GHG Program Status, Cross-Verification of GHG Benefits & Rejection by other GHG programs. **Evidence Checked:** The Project is not rejected by other GHG programs. A declaration/20/ for the same is checked and found correct by the assessment team. PP declares through the declaration /20/ that Net GHG emission reductions or removals generated by the Project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits any specific monitoring period under two mechanisms. AT has also cross-checked the issuance records available on the Verra website /14/ and thus confirmed & ensured that the emission reduction generated from the project activity are not & will not be double counted hence accepted by the assessment team. The project is registered under VCS only with project ID 1582. This was confirmed by checking VERRA registry website/14/ and similar exercise was performed for CDM/GS/GCC/UCR registries with similar project title/capacity and Project Proponents but the assessment team was not able to trace any such project registered under any of the above stated registries or under any other similar mechanisms. The project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. **VVB's Conclusion:** An exercise of independently searching for such

	project registration or claim for current monitoring period was performed for other GHG related benefits & based on both independent assessment and declaration submitted by PP/20/, AT accepted the claim that there is no double counting from this project activity for current monitoring period.
No double claiming with emissions trading programs or binding emission limits	The project has not included in any emissions trading program or similar mechanism involving GHG allowance trading. **Verification through Declaration:** The PP declares through the declaration /20/ that Net GHG emission reductions or removals generated by the Project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits
No double claiming with other forms of environmental credit	The project has neither pursued nor acquired any additional GHG-related environmental credits. **Issuance Records Confirmation:** AT meticulously cross-checked the issuance records accessible on the Verra website /14/. This process affirmed that the emission reductions generated by the project activity have not been, nor will they be, subject to double counting. hence accepted by the assessment team.
Supply chain (scope 3) emissions double claiming	VVB confirms the following: The project proponent is not a buyer or seller of a product whose emissions footprint is changed by the project activities. As this is a wind project activity, it does not typically affect the emissions footprint of products or services within a supply chain because it focuses on mitigating emissions associated with electricity generation, not the production or distribution of specific goods or services. The project activity primarily contributes to reduce greenhouse gas emissions by displacing fossil fuel-based electricity generation with clean, renewable energy.
Sustainable development contributions	As per the VCS Standard Version 4.7 Appendix 03: Document History and Effective dates, For V4.2, serial number 04 states that “it is required by project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. Effective immediately for all projects that request registration on or after 20-January-2023. Projects that request

registration before 20-January-2023 shall demonstrate contributions to at least three SDGs by 20-January-2025". This is project's 5th periodic verification of first crediting period for the Monitoring Period 01-July-2022 to 30-September-2023 (Inclusive of both start and end dates), Since this project is registered before 20-January-2023, so the Project Proponent must demonstrate contributions to at least three SDGs by 20-January-2025, which are indicated below:

1. **7.2 i.e. (User defined indicator: Total quantum of renewable energy produced by the project activity)**

   As a part of this project activity lifetime, a total of 14,75,100.56 MWh (163,712.36 MWh in 1st joint validation and verification + 699,886.99 MWh in 2nd verification + 111,163.40 MWh in 3rd verification+ 277,331.40 MWh in 4th verification+ and 223,006.41 MWh during current verification) of renewable electricity, has been supplied to the regional grid by the project activity till the end of the current monitoring period.

   VVB has referred previous verification reports approved by VERRA /14/, JMRs & Invoices/21/ and thus VKU found the above claimed renewable electricity supplied to regional grid is correct and deemed satisfactory.

   The description of SDG indicators and the reported contributions has been assessed and found aligned. For SDG Target 7.2, PP has defined User-defined indicator i.e. "Total quantum of renewable energy produced by the project activity ". It ensures that contributions during the monitoring period and over the project lifetime are consistently reported using a uniform unit of measurement. This approach is found to be correct and consistent with VCS Standard v4.7 Section 3.17 and the VCS MR template. It is also confirmed that project contributes to United Nations Sustainable Development Goals 7.2 "By 2030, increase substantially the share of renewable energy in the global energy mix".

2. **13.0 i.e. (Tonnes of greenhouse gas emissions avoided or removed)**

   Due to installation of this project activity PP has prevented the release of the emission of 14,43,200 tCo2e (160,061 tCO_2e in 1st joint validation and verification + 684,278 tCO_2e in 2nd verification + 108,683 tCO_2e in 3rd verification + 271,146 tCO_2e in 4th verification and 218,032 tCO_2e during current verification) in the atmosphere till the end of

	the current monitoring period. Thus, proving that the project generates eco-friendly, GHG free power which contributes to sustainable development of the region. VVB has referred previous verification reports /5//6/, JMRs & Invoices/21/ and thus VKU found the above claimed Tonnes of greenhouse gas emissions avoided or removed correct. **3. 8.6 User defined indicator: To train youth 15-24 years by way of education/training** The project conducts one training per year for staff on monitoring plant operations, emergency procedures, and safety protocols. To date, a total of 04 (02+02) have been conducted up to the current monitoring period. VVB verified the training records /27/ for the current monitoring period and interviewed site personnels/36/ PP provided training on power tool safety and the use of personal protective equipment (PPE) during the current monitoring period. Thus, AT confirmed the accuracy of the reported activities. The description of SDG indicators and the reported contributions has been assessed and found aligned. PP has defined User-defined indicator i.e. To train youth of age (15-24 years) by the way of education/training". PP ensure that contributions during the monitoring period and over the project lifetime are consistently reported using a uniform unit of measurement. This approach is found to be correct and consistent with VCS Standard v4.7 Section 3.17 and the VCS MR template.
Additional information relevant to the project	AT confirms that as per information provided in the monitoring report /1/ submitted by the PP to the VVB of no commercially sensitive information has been excluded from the public versions of project documents & thus conforms with the VCS Program requirements on what may be excluded. The information was cross-checked by interviewing the concerned personnel during the personnel interviews/36/.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	As per section 5.3 of joint PD and MR version 3 dated 22-May-2017, /3/ local stakeholder consultation was not mandatory at the time of validation and DOE Contract is prior to 19-April-2017. However, Environmental & Social impact assessment was carried out prior to commissioning of the project activity . As per ESIA report dated 2015 verification team confirmed that, stakeholder identification was carried out for the project activity. project has been structured to ensure that all the stakeholders especially the vulnerable part including the indigenous people, have ample scope to get involved in the process and their interests are safeguarded. Following stakeholders have been identified for this project activity 1. local panchayat body 2. Land Sellers 3.Revenue Department 4.Local communities 5. Contractors and subcontractors involved in project execution There are no changes in the stakeholder makeup since validation. The above stated process used to identify stakeholders, supporting documents/24/, ESIA report /29/ and the interviews conducted with concern personnel during onsite visit /36/ ensures a correct approach confirming all the required criteria as per VCS standards and local legislations of the host country.
Legal or customary tenure/access rights	The project instance landowner has the sole legal rights to the land for their production facility which have been granted through specific legal statutes which has been confirmed by the assessment team on basis of desk-review of project documents /33/, & interview with onsite personals.
Stakeholder diversity and changes over time	AT on basis of desk-review of project documents, & interview with onsite personals confirms that the project anticipates no significant changes over time in the composition of stakeholder diversity each group due to project activities. However, the project activities by addressing environmental, economic, and social aspects, play a crucial role in enabling local communities to stay in their current locations, fostering resilience and sustainability over time.

Expected changes in well-being	Expected changes • Economic well-being – the project activity is likely to provide employments to the locality thus economic well beings are expected. • Environmental well-being – as this project activity reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission the Project activity also helps in avoiding significant amount of GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities. These changes collectively contribute to the project's overarching goal of promoting sustainability and enhancing the overall quality of life for stakeholders and environment in the state of Madhya Pradesh. Furthermore, assessment team has witnessed the supporting documents and interviews conducted during onsite visit /36/.
Location of stakeholders	Project activity instances situated within the geographical boundaries of India, specifically in the states of Madhya Pradesh. Stakeholder and local communities positively impacted by the project activity, It was confirmed by assessment team via interviews conducted during onsite visit /36/
Location of resources	This section is not applicable as there are no territories and resources which stakeholders own or to which they have customary access and it was confirmed by assessment team via land documents /33/ and interviews conducted during onsite visit.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	The assessment team has assessed the ongoing consultation mechanism during the onsite visit and focused group discussion with the site personnels and local stakeholders were also performed to confirm the communication channel with local stakeholder. Local stakeholders can come and share their feedback/complaint in the grievance register and they are assessed and redressed by PP as per the standard operating procedure /24/ documented by

	Hero Future Energies Pvt. Ltd. and same was crosschecked with the Minutes of grievance committee meeting /24/ As part of ongoing communication, local stakeholders are informed about the grievance register available at the project site office. This register serves as a formal record of complaints, ensuring that all inputs are appropriately addressed. The assessment team confirmed this through interviews with the local stakeholders.
Date(s) of stakeholder consultation	As per section 5.3 of joint PD and MR version 3, dated 22-May-2017, and joint validation and verification report /4/ the local stakeholder consultation was not mandatory at the time of validation as Contract for DOE conducting validation is signed prior to 19-April-2017.This is as per the requirements laid out in Appendix-1 of the VCS Standard (version 3.6)/B01b/. It has been verified via section 4.3 of registered VCS Joint validation and verification report version 02 dated 23-May-2017. Hence it is deemed acceptable to the assessment team. However, Environmental & Social impact assessment was carried out prior to commissioning of the project activity. As per photographs provided in ESIA report dated 2015 verification team confirmed that, stakeholder consultations was carried out for the project activity.
Communication of monitored results	AT confirms on basis of photographs provided in ESIA report and interviews with local stakeholders /36/, the stakeholder consultation meeting was outlined towards making aware local stakeholders including local community, about the project activity that involves electricity generation using wind that reduced emissions of GHGs in compared to pre-project or baseline scenario. The feedbacks/comments received from stakeholders were no negative comments were received. The questions asked by stakeholders were only on process and these are explained by PP representatives. Also, the grievance mechanism is well maintained by PP at project site and same has been confirmed by assessment team during onsite visit.
Consultation records	The grievance register /24/ is a crucial tool in the project's communication and feedback loop. It is maintained to record any input or grievance related to the project activity.

Stakeholder input	No grievances or complaints were reported by stakeholders during the current monitoring period, which was confirmed through interviews and scrutiny of the grievance register during onsite visit.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Consent for implementing project activities involved engaging with stakeholders when Clean Wind Power (Ratlam) Private Limited initiated consultations before acquiring the land. All leased land was obtained through commercial terms, following a willing to buy and willing to sell basis. The PP fostered open dialogues, providing stakeholders ample opportunities to express concerns, ask questions, and share input. A grievance resolution mechanism /24/ is in place to address ongoing conflicts, demonstrating the project's commitment to prioritizing resolution and community harmony. Regular stakeholder engagement will persist throughout the project lifecycle to address evolving concerns and ensure ongoing support. Through this comprehensive process, the project not only obtained consent but also built a foundation of trust and cooperation with stakeholders, resulting in no ongoing or unresolved conflicts. Hence, through interviews with relevant personnels /36/ and review of supporting documents such i.e. ESIA report/29/, SOPs for grievance mechanisms, grievance register, and minutes of grievance meetings/24/, it is evident that the affected community was notified prior to the commencement of the project activity and proper grievance mechanism has been maintained by the PP.
Outcome of FPIC discussion	The result of the Free, Prior and informed consent and stakeholder consultation is positive, with stakeholders expressing their support for the project.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including	The grievance register is a vital tool for capturing and addressing stakeholder concerns related to the project activity. The project team devised a structured process in a culturally appropriate

the outcomes of the resolution	manner for receiving input and addressing grievances, through initial consultations with stakeholders. After being accepted by the majority without further input, the procedure was finalized. Feedback register is kept at project site office where any stakeholder can come and register his/her feedback. For current monitoring period no grievances have been registered. Neither community members nor employees have filled out the grievance register. Therefore, through interviews with relevant personnels /36/ and review of supporting documents/24/ during onsite visit, it is confirmed that the grievance redress mechanism is appropriate and properly accessible to the stakeholders.
Grievance redress procedure	The procedure focuses on the grievance redressal mechanism to meet, prevent and address community concerns, reduce risk and assist procedures that create positive social change. It provides a transparent and credible process to all stakeholders, resulting in outcomes that are fair, effective and lasting. The grievance redress procedures Include clear definitions of what constitutes a grievance, Responsibilities, process, types of grievances covered and assessment and redressal of complaints. Stakeholders' feedback is monitored daily and any grievance if found, resolved immediately. However, no grievances are received during current monitoring period.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
This section is not applicable as, no comments are received after the public comment period.	Not applicable	Not applicable

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Evidence gathering activities- Through the onsite visit, O&M agreement and Interviews

Evidence checked- Onsite visit, interviews & focussed group discussion

conclusion -Based on, the onsite visit interviews, assessment O&M agreement /33/ and company websites[3] collectively affirm that the management team leading the wind project possesses significant expertise and experience in executing similar renewable energy initiatives. ensuring efficient planning and execution. With a proven track record, they have successfully managed multiple projects involving renewable energy infrastructure. Their expertise includes site assessment, resource management, and adherence to regulatory compliance. The team has worked closely with local communities, ensuring their involvement through stakeholder meetings and capacity-building initiatives. They excel in fostering sustainable development while addressing environmental and social considerations. Previous projects highlight their ability to deliver on-time and within budget. Their commitment to engaging communities ensures long-term support and project success. Additionally, other similar VCS projects that implemented by Hero Future Energies Private Limited have been searched on verra registry[4].

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion	
Natural and human induced risks to stakeholders' wellbeing	No risk identified	The project has been thoughtfully planned and executed to minimize any impact on stakeholder rights. By aligning with regulatory standards and incorporating thorough mitigation measures, it addresses potential effects on local communities, environmental quality, and overall well-being. These aspects were verified through the ESIA report and further crosschecked via stakeholder interviews during the site visit/36/.
Risks to stakeholder participation	No risk identified	There are no exclusions, lack of communication or barriers in the project activity, that might prevent stakeholders from engaging or participating. PP has made accessible arrangements for the stakeholders to record their grievances /inputs and maintain an ongoing communication /24/. Hence ensuring maximum stakeholder participation.

[3] https://www.siemensgamesa.com/global/en/home.html

https://www.herofutureenergies.com/about-us

[4] https://registry.verra.org/app/projectDetail/VCS/1946

Working conditions	No risk identified	This project activity is a wind project activity which is 15-20 KM away from the residence of the stockholder. Still, from time-to-time stakeholders are advised to stay away from electrical components. Additionally, rigorous training sessions are conducted to mitigate potential risks associated with working conditions. Verification includes reviewing training records /27/ and conducting interviews with relevant personnel. Additionally, during the onsite visit, the assessment team observed signage displaying workplace safety guidelines.
Safety of women and girls	No risk identified	Meetings are held with stakeholders on women's safety and stakeholders are made aware of women's safety. Also, meeting held with women's stakeholders for mitigating their vulnerability to potential incidents. It has been confirmed through the interviews during onsite visit /36/ and declaration/31/ regarding no discrimination and no sexual harassment has occurred or will occur has been provided by PP.
Safety of minority and marginalized groups, including children	No risk identified	Ensuring by the project participant the safety of minority and marginalized groups, including children, is paramount in wind project. And for this, meetings are held with the stakeholders from time to time which are confirmed via interviews /36/ and declaration/31/. Furthermore, during the onsite visit, assessment team witnessed the signage affirming the absence of child labour, which ensures that PD adhered to the criteria including children, minority and Marginalised groups.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risk identified	This project activity is a wind project activity, hence there is no discharge of water and no pollutants of air and noise due to project activity. And Whatever waste generated from the project activity is collected and disposed by the operation and maintenance party. The wind turbines for the project are Gamesa make G97-2.0 MW. The model has developed the Gamesa NRS (noise control system), which makes it possible to program the turbine to reduce noise emissions accordingly to such criteria as the date, time or wind

		direction. This operational mode and mechanical design improvement contributes considerably to minimization of noise. This is confirmed by checking the technical specifications /28/

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	**Evidence gathering activities:** Desk-review, Personnel interviews & focussed grouped discussion. **Evidence checked:** The Project Proponent (PP) has provided a declaration/31/ stating that no incidents of discrimination have occurred or will within the project. **Assessment Conclusion:** During the onsite assessment, it has been verified that, there have been no instances of discrimination, and measures are in place to ensure a workplace free from such issues as required by local laws. The PP strictly adheres to national laws prohibiting discrimination. No reports of discrimination have been recorded up to the current verification period, confirmed through review of the grievance register, interviews /36/, and declarations provided by the PP. This commitment to maintaining a respectful and inclusive environment underscores the project's dedication to upholding ethical standards and ensuring the well-being of all stakeholders involved.
Sexual harassment	**Evidence gathering activities:** Desk-review, Personnel interviews & focussed grouped discussion. **Evidence checked:** The Project Proponent (PP) has provided a declaration/31/ stating that no incidents of sexual harassment have occurred or will within the project. **Assessment Conclusion:** The onsite assessment confirmed that there have been no reported instances of sexual harassment. The PP complies with national laws and has implemented measures to

	ensure a safe and respectful work environment. This was verified through the grievance register, stakeholder interviews, and official declarations. The project's commitment to ethical standards highlights its dedication to stakeholder well-being and an inclusive workplace.
Gender equity in labor and work	**Evidence gathering activities:** Desk-review of declaration, Personal interviews & focussed grouped discussion. **Evidence checked:** Declaration provided by PP/31/ **Assessment Conclusion**: In conclusion, the Project Proponent (PP) has demonstrated a strong commitment to gender equality in labour and work practices. PP has provided declaration that it does not discriminate in workers with respect to gender in providing jobs and also there is no discrimination in respect to wages between genders.
Forced labor	**Evidence gathering activities:** Desk-review of declaration, Personnel interviews & focussed grouped discussion. **Evidence checked:** Declaration provided by PP/31/ **Assessment Conclusion:** PP has provided declaration that project activity does not and will not use victims of forced labour. Furthermore, it has been confirmed during the onsite visit. Hence it is evident that, the Project Proponent strictly follows Indian laws prohibiting forced labour.
Child labor	**Evidence gathering activities:** Desk-review of declaration, Personnel interviews & focussed grouped discussion. **Evidence checked:** Declaration provided by PP/31/ **Assessment Conclusion:** PP has provided declaration that project activity does not and will not use victims of child labour. Furthermore, the signages affirming “No child labour” has been witnessed by assessment team during the onsite visit. Hence it is evident that, the Project Proponent strictly follows Indian laws prohibiting child labour.
Human trafficking	**Evidence gathering activities:** Desk-review of declaration, Personnel interviews & focussed grouped discussion. **Evidence checked:** Declaration provided by PP/31/ **Assessment Conclusion:** PP has provided declaration that project

	activity does not and will not use victims of human trafficking. Furthermore, it is confirmed via interviews during the onsite visit. Hence it is evident that, the Project Proponent strictly follows Indian laws prohibiting human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	**Evidence gathering activities:** Desk-review, interview & focussed grouped discussion. **Evidences checked** – grievance mechanism records and documents /24/, declaration/31/, ESIA report/29/ **Assessment conclusion** – Through the desk review of the supporting evidences provided by PP, onsite visit and interviews it is confirmed that, project activity adheres strictly to national laws and international standards that protect the rights of IPs and LCs, as evidenced by Comprehensive environmental and social impact assessment was carried out by PP, the establishment of grievance mechanisms by prioritizing transparency, accountability, and community engagement, the project aims to foster sustainable development while upholding the dignity and rights of IPs, LCs, and customary right holders. Project activity ensures alignment with Free, Prior, and Informed Consent (FPIC) principles as it does not impact Indigenous Peoples, local communities, or customary rights holders. It promotes non-discriminatory participation and fair employment opportunities, while respecting and supporting the preservation of cultural heritage. The project fosters harmony through inclusive engagement with these communities. Also, by integrating Corporate Social Responsibility practices i.e. Skill centres, the wind power project ensures that it not only generates renewable energy but also contributes positively to the well-being and development of nearby villages and respects the rights. This commitment to respecting the rights of local communities was

	confirmed during an on-site visit, where interviews with local stakeholders affirmed the project's positive contributions. Therefore, it is confirmed that, no risk has been identified related to recognition, respecting, and promoting the rights of IPs, LCs, and customary rights holders in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples during the monitoring period.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified	**Evidence gathering activities**- Desk-review, Personnel interview & focussed grouped discussion. **Evidence checked**- grievance mechanism records and documents /24/, declaration/31/, ESIA report/29/ **Assessment conclusion** Through the desk review of declaration/31/, grievance mechanism records/24/, ESIA report, onsite visit and interviews /36/ it is confirmed that, the project does not involve any activity that could potentially impact the indigenous people and the cultural heritage of the project area. As per ESIA report/29/, No Archaeological Survey of India (ASI) recognised cultural site is located within or at a distance of 10 km from the project area. Hence, there is no impact on cultural heritage in the study area. Hence, it is confirmed that, the project activity adopted a holistic approach that combines climate change mitigation and environmental conservation with socio-economic development, respecting the traditional knowledge and cultural values of indigenous communities. The Project is not directly or indirectly affecting the dignity, human rights, livelihood systems, or culture of

	Indigenous Peoples (IPs), neither it affects the territories or natural or cultural resources that IPs own, use, occupy, or claim as their ancestral domain. PP is committed to protect regional as well as national cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	**Evidence gathering activities-** Desk-review, Personnel interview & focussed grouped discussion. **Evidence checked-** PP has provided the land documents **Assessment conclusion-** The project proponent acquired the land for a 100 MW Wind Power project in Shergadh, Gandhwada, Borjhadi, Indrawal, Panda, Khiedi, Kisanpura, Chandoriya, and Phuledi, located in Dhar district, Madhya Pradesh, India. This acquisition was through commercial negotiations using a willing buyer willing seller approach. Therefore, the project site does not encroach upon territories or resources with property rights, customary rights, or access held by stakeholders.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The project does not involve any territories to which the stakeholders have customary rights and therefore benefit sharing is not applicable and hence no benefit sharing plan has been designed.
Benefit sharing during the monitoring period	Not Applicable

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion	
Impacts on biodiversity and ecosystems	No risk identified	**Evidence gathering activities:** Desk-review, interviews & focussed grouped discussion /36/. **Evidence checked:** ESIA report/29/, Photographs of tree plantation/30/ and in person physical witness of the project implemented area during an on-site visit **Assessment Conclusion** As per the desk review, onsite visit and interviews it is confirmed that, the project involves the tree plantation which has a positive impact on the biodiversity as well as the ecosystem in the project area. The project activity doesn't pose any risk to the biodiversity and ecosystems; Hence no mitigative and preventive measures are required.
Soil degradation and soil erosion	No risk identified	**Evidence gathering activities:** Desk-review of registered PD&MR, Personal interview & focussed grouped discussion. **Evidence checked:** ESIA report/29/, Photographs of tree plantation/30/, and in person physical witness of the project implemented area during an on-site visit. **Assessment Conclusion** A thorough environmental and social impact assessment was conducted prior to the project commenced, ensuring compliance with local laws. Although the construction phase may cause soil erosion, mitigation measures have been implemented, including the recovery of topsoil stripped during clearing and construction. Hence no preventive and mitigative measures are required. Additionally, tree planting as part of the project helps mitigate soil erosion and degradation by enhancing soil binding capacity and fertility same has been verified via plantation photographs provided by PP/30/.

Water consumption and stress	No risk identified	**Evidence gathering activities:** Desk-review, interviews & focussed grouped discussion /36/. **Evidence checked:** ESIA report/29/ and in person physical witness of the project implemented area during an on-site visit **Assessment conclusion** As project is in operational phase, Water consumption and stress aren't identified in the project area; hence no preventive and mitigative measures are required.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project activity is not located in or adjacent to habitats for rare, threatened species of flora or fauna, or endangered species as verified via ESIA report /29/and publicly available sources[5] therefore, this section is not Applicable
Areas needed for habitat connectivity	Not Applicable

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	No risk identified as project activity is not located in or adjacent to habitats for rare, threatened species of flora or fauna, or endangered species as verified via ESIA report /29/and publicly available sources[6] therefore, this section is not Applicable
Areas for habitat connectivity	Not Applicable

[5] https://www.mpforest.gov.in/admin/PDF/vulture240216125116.pdf

[6] https://www.mpforest.gov.in/admin/PDF/vulture240216125116.pdf

4.2.8.2 Introduction of Species

This project activity involves the installation and operation of wind power plant, and no planting or species introduction, hence this information is not applicable.

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

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

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	**Evidence gathering activities:** Not Applicable **Evidence checked:** Not Applicable **Assessment Conclusion:** Since the project activity is not an Afforestation and Reforestation (ARR) project, Agroforestry and Agro-silvopastoral Systems (ALM) project, Wetland Restoration and Conservation (WRC) project, nor an Avoided Conversion of Grasslands and Shrublands (ACOGS) project, the information related to these specific project types is not applicable. This means that the project does not fall under any of these categories and therefore does not need to be evaluated based on the criteria specific to these types of projects.

4.3 Accuracy of Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS Joint PD & MR/3/ and the monitoring report/1/. The assessment team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) in the MR/1/. The emission reductions are purely based on the net electricity generated from the project activity. PP has provided all the sufficient data for current monitoring period. The values of the parameter net electricity generation supplied to the grid used in deriving the GHG emission reduction could be very well correlated between the

data sets and ER spreadsheet/2/ provided by PP. The verification of the monitoring parameter has been discussed later in section 4.4.

The only monitoring parameter in the groped project activity is "Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y", $EG_{facility,y}$ (MWh). This parameter is monitored through the reading of energy meters installed.
The import and export value, which is recorded monthly in JMRs in presence of O& M officials and authorized personnels of state Electricity Board. It is properly recorded by installed, calibrated metres of accuracy 0.2s class. The ER sheet /2/ was verified by cross-checking the values from the JMRs and invoices/21/ that PP submitted and it has determined that all of the equations, conversions, and aggregations are correct. The Metering arrangement of all 50 WTGs are at the substation . There are two meters i.e. main and check meters present at the metering location.

i.e., Net Electricity supplied to the grid = Export–Import.

A thorough verification was carried out for the entire information flow, starting from data generation and aggregation to recording, calculation, and reporting of the relevant parameters in the Monitoring Report/1/.

The equations and choices provided in the methodology/13/ and all other methodological tools /18/ are correctly quoted in the MR /1/. The emission reductions of the project activity are calculated using the formulae mentioned in the applied methodology, ACM0002: Grid connected electricity generation from renewable sources – version 17 /13/. The verification team reviewed the ER sheets /2/ and confirmed all formulas align with the monitoring plan in VCS PD&MR /3/ and applied methodology.

The project monitoring plan involves only one single parameter to be monitored:

$EG_{facility,y}$:

Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y

According to applied methodology ACM0002 (version 17.0) /13/ the emissions are calculated as below:

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

Where,

BE_y = Baseline Emissions (tCO_2/year)

$EG_{facility,y}$ = Quantity of net electricity supplied to the grid as a result of the implementation of the CDM project activity in year y (MWh)

$EF_{grid,CM,y}$ = CO_2 emission factor of the grid in year y (tCO_2/MWh)

Parameter	$EG_{facility,y}$	$EF_{grid,CM,y}$	BE_y
Year	MWh	tCO_2/MWh	tCO_2
01-July-2022 to 31-December-2022	74,518.40	0.9777	72,856
01-January-2023 to 30-September-2023	148,488.01	0.9777	145,176
Total	**223,006.41**	-	**218,032**

All of the 50 WTGs were in operation throughout the current monitoring period, and the project activity generated 223,006.41 MWh of energy, resulting in 218,032 tCO_2e (round down value) GHG reductions.

Estimated Emission Reduction as in VCS PD for the equivalent period of the current Monitoring period, 01-July -2022 to 30-september-2023 (Inclusive of both the days):	
Monitoring Period Start Date	01-July-2022
Monitoring Period End Date	30-September-2023
Days in Current Monitoring period	457
Estimated Annual Emission reductions as per VCS joint PD&MR	171,293 (tCO_2e)
Vintage wise Estimated Emission Reduction as per VCS joint PD&MR for current Monitoring period	**For vintage 1-** from 01-July-2022 to 31-December-2022 (both dates included) **=** (Annual Estimated GHG emission reductions as per joint PD& MR/Total days in a year) *days in vintage 1 = (171,293 tCO2/365 days) * 184 days =469.29589 * 184 days **= 86,350 tCo2 (round down value)** **For Vintage 2** - 01-January-2023 to 30-September-2023 (both dates included) **=** (Annual Estimated GHG emission reductions as per joint PD& MR/Total days in a year) *days in vintage 2 (171,293 tCO2/365 days)* 273 days =469.29589 *273 days **= 128,117 tCo2 (round down)**

	Therefore, Total estimated emission reduction in current monitoring period = Estimated Emission Reduction in vintage 1 + Estimated Emission Reduction in vintage 2 **= 86,350 tCo2 + 128,117 tCo2** **= 214,467 tCo2**
Actual Emission Reduction as per MR and ER during current Monitoring period	218,032
Percent difference	**1.66 %** higher than the estimated

The appropriateness of default values used in the monitoring report is elaborated below:

Table No: 08 Data and Parameters Available at Validation or Ex-ante parameters:

Parameter	Unit	Description	Value & source	MOV
$EF_{grid, OM,y}$	tCO_2/MWh	Operating Margin CO_2 emission factor in year y	0.9941 Calculated from CEA database, Version 11, April 2016	The values are verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable.
$EF_{grid,BM,y}$	tCO_2/MWh	Build Margin CO_2 emission factor in year y	0.9285 Calculated from CEA database, Version 11, April 2016	The values are verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable.
$EF_{grid,CM,y}$	tCO_2/MWh	Combined	=75%*0.9941+25%*0.9285	The values are

		Margin CO_2 emission factor in year y	0.9777 Calculated from CEA database, Version 11, April 2016	verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable.

PP has provided all the necessary data such as JMRs & Invoices/21/, meter calibration details/23/, and breakdown details/22/ to VKU for the current monitoring period, ensuring a comprehensive and accurate assessment. The values of the parameter "Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh)", which were used in deriving the greenhouse gas (GHG) emission reduction, have been found to be well correlated between the data sets and the ER calculation spreadsheet/2/ provided by PP.

Hence, the VKU Assessment Team can confidently assert that the calculation method and formulas utilized for determining the baseline emissions adhere to the applied methodology, specifically ACM0002 version 17.0 /13/. The default values, emission factors, and assumptions employed in the calculations are all deemed reasonable and justified.

4.4 Quality of Evidence to Determine Reductions and Removals

During the verification and onsite audit, all relevant documents were checked to assess the correctness and quality of data submitted by the project proponents, which are used to determine emission reductions.

AT reviewed the records required for monitoring, ensuring that they were archived in accordance with the registered monitoring plan. The purpose of this review was to confirm that the project had followed the prescribed procedures for data collection, storage, and reporting. No significant issues, lack of evidence, or missing data were identified during the verification process. This indicates that the project's monitoring system is effective in ensuring the quality of the monitored data. The verification team also confirmed that the project had implemented appropriate quality assurance and quality control measures for its internal data.

By conducting a comprehensive review of the relevant documents and data, the verification team ensures the integrity and accuracy of the project's monitoring system, providing confidence in the reported emission reductions.

The only monitoring parameter in the project activity is “Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y”, $EG_{facility,y}$ (MWh). This parameter is monitored through controlled reading of meters installed at Substation and the reading of energy meters installed at substation.

Evacuation of voltage

The evacuation system at the Substation functions at 220KV/33KV. The project entails the operation of 50 Wind Turbine Generators (WTGs), each equipped with an individual transformer stepping up at 33KV. These 50 WTGs are organized into four groups: 12 WTGs, 12 WTGs, 13 WTGs, and 13 WTGs. These groups are subsequently linked to four feeders, which are then connected to two transformers (located at GSS) which step up at 220 KV to regional grid.

The table below describes how the parameter **$EG_{facility,y}$**, is to be measured according to the monitoring plan and how the same has been verified to confirm, that the actual monitoring complies with the monitoring plan. It also details how monitored data has been thoroughly assessed and meeting of calibration requirements.: -

Table No: 09 Assessment of Parameter $EG_{facility,y}$ (Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y) (MWh), that is to be measured: -

<table>
<tr><td>Parameter</td><td colspan="2">Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y $EG_{facility,y}$ (MWh)</td></tr>
<tr><td>Means of verification</td><td colspan="2"><table>
<tr><th>Criteria/Requirements</th><th>Assessment/Observation</th></tr>
<tr><td>Measuring /Reading /Recording frequency</td><td>Continuous measurement and at least monthly recording for net electricity supplied to the grid.

The quantity of net electricity generation supplied by the wind power plant to the grid is measured in megawatt-hours (MWh). The calculation of net electricity supplied to the grid is based on the measured values of "export" and "import" of electricity, which are obtained through the dedicated energy meter installed at the delivery point (i.e., the connected sub-station).

Thus, Net electricity supplied to the grid by the project plant is calculated as

$EG_{facility,\ y} = EG_{Export} - EG_{Import}$</td></tr>
</table></td></tr>
</table>

		Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered VCS Joint PD&MR /3/and monitoring methodology/13/. This has been verified by assessment team during desk review and by Team Leader during onsite visit and interviews with site personnel. /36/	
		Monitoring equipment	. Yes, Energy meters are used as monitoring equipment to measure the net electricity supplied to the grid. The export and import values are calculated using measured values, which are continuously measured, and recorded monthly by two sets of meters (main and check). In case Main meter or Check meter is found outside the acceptable limits of accuracy or faulty or not functioning properly, it is repaired or replaced as soon as possible. In the event that the Main meter is not in service as a result of maintenance, repairs or testing, the Check meter is used for readings. The details of meters and calibration details are provided in APPENDIX 2 of MR /1/	

		Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Yes, the meters installed are of accuracy **0.2s accuracy class** This is as stated in of the registered VCS PD&MR version 03 dated 22-May-2017/3/, & also Appendix 2 of MR Version 05/1/. Details of energy meters installed at Grid Sub Station have been cross checked during onsite visit The assessment team also checked the calibration records /23/ under the Description of equipment that confirms the accuracy class as 0.2s.	
		Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Yes. The accuracy of monitoring equipment's is valid for the entire range which is as per the registered VCS Joint PD&MR /3/. This was assessed by checking the calibration certificates of the energy meters /23/.	
		Calibration frequency /interval:	The calibration frequency of the meters used for the monitoring of export, import shall be **once in every five years** as per section 4.2 of registered VCS joint PD&MR/3/ & MR version 05 /1/ The assessment team confirmed the frequency while interviewing the site personnel during onsite visit/36/.	
		Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency	Yes. The calibration frequency is once in 5 years as outlined in the registered VCS Joint PD&MR /3/which is in accordance with the national	

		in accordance with the local/national standards, or as per the manufacturer's specifications?	standard i.e. Central Electricity Authority (Installation and Operation of Meters). This was also confirmed during interview with onsite personnel /36/,
		Is the calibration of measuring equipment carried out by an accredited person or institution?	Calibration of the measuring equipment is under purview of state electricity board, carried out by the NABET accredited entity "Electrical Research and Development Association". VVB accepted the supporting documents as submitted by PP and as verified during onsite personnel meeting interviews /36/ with PP.
		Is(are) calibration(s) valid for the whole reporting period?	Calibration of energy meters is valid for whole reporting period for project activity. The calibration is carried out appropriately as per the registered monitoring plan and is valid throughout the reporting period This was verified through calibration certificates/23/ which are within the measurable range.
		Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes, as per the calibration certificates, error variation observed is lesser than the error variation specified. Hence, it is within the measurable range. The calibration is carried out appropriately as per the registered monitoring plan.
		How were the values in the monitoring report verified?	Cumulative value of Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project

			activity in year y $EG_{facility,y}$ for entire monitoring period is reported in the monitoring report /1/, and monthly values are mentioned in the ER calculation sheet/2/. The monthly values were verified from JMRs /21/ issued by state utilities and cross verified with the help of invoices issued by PP /21/ and they are found to be consistent. Value of this parameter for the current monitoring period was verified as 223,006.41MWh.
		If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of Quantity of net electricity supplied (MWh) to the grid as a result of the implementation of the project activity in year y $EG_{facility,y}$ were further cross checked with the monthly invoices and monthly JMRs submitted by PP /21/ to state utilities and found to be consistent.
		Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	On site personnel interview/36/ with the project stakeholder of the project activity confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable for the net electricity supplied by the project plant/unit to the grid in year y
Findings	CL 02 & CAR 6 were raised and resolved successfully		
Conclusion	**$EG_{facility,y}$ (MWh)** parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and		

	procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. The emission reduction calculation for the project activity is estimated based on the supplied electricity. Since 100% data was verified, the team can ascertain that the values taken for emission reduction calculation are free from material errors.

All evidences and records required for the verification are in line with the requirements of registered monitoring plan. During the verification assessment of project activity, accuracy of all metering equipment's has been checked and found appropriate by assessment team. The installation and working conditions of the meters were checked during the site inspection and were found to be satisfactory as compared to the provision of calibration/testing frequency, prescribed under the VCS joint PD& MR /3/. It is to be noted that the metering arrangement, accuracy class of meters, feeder arrangements, calibration frequency of meters are under control of state electricity board. All the details regarding the metering arrangement and meter calibration were assessed by the verification team during site visit & desk review. Meter calibration details along with the changes found at site are provided below:

Table no 10: Calibration details of meters

Meter Details	Main meter	Check meter
Meter serial number	MPC74061	MPC74060
Meter make	Secure	Secure
Accuracy class	0.2s	0.2s
Calibration date	13-March-2016	13-March-2016
Due date of calibration	12-March-2021	12-March-2021
Calibration date	03-January-2020	03-December-2019
Due date of calibration	02-January-2025	02-December-2024

Old meters MPC 74061 and MPC 74060 was replaced with new meters Q0594085 and Q0594086 respectively on dated 18-August-2022. Details of new meters are below:

Meter Details	Main meter	Check meter
Meter serial number	Q0594085	Q0594086
Meter make	Secure	Secure
Accuracy class	0.2s	0.2s

Calibration date	18-August-2022	18-August-2022
Due date of calibration	17-August-2027	17-August-2027

During the onsite visit, it was observed that meters had been replaced during the current monitoring period. The PP provided detailed records of these replacements, which have been thoroughly reviewed and verified by the assessment team. Consequently, the records are accepted as accurate.

Further the Monitoring of the project activity is performed by PP as per the following established procedure:

Data Measurement

QA & QC Procedures to be followed - Necessary check meters as required are installed, to operate in standby mode or when the main meters are not working. All meters are calibrated at least once in five years as per CEA notification. Records of calibration certificates are maintained for verification. Hence, high quality is ensured with the above parameters. The calibration of meters is under purview of state electricity board and CME/ project activity instances owner do not have any control on it.

Data Collection and Archiving: For measuring the net energy supplied to grid by the project activity instances at the interconnection point, one set of Main meter and Check Meter is provided. Representatives of both project activity instances owner and state utility are present to record the monthly meter readings. The state utility prepares the credit report for the net energy supplied to the grid and same is used as a basic document for monitoring and verification of the net energy supplied to the grid. Based on the monthly credit report, the project activity instances owner raises an invoice to the utility.

The above document is kept at safe storage for verification of emission reductions generated from the project activity. The period of data storage is 2 years beyond crediting period.

Emergency Preparedness: The project activity does result in any unidentified activity that can result in substantial emissions from the project activity. However, in case monitoring equipment get failed or found faulty, these are replaced with calibrated meters as quickly as possible. In case main meter get failed or found faulty, the reading of check meter is considered.

Personnel training: In order to ensure a proper functioning of the project activity instances and a proper monitoring of emission reductions, the staff are trained. The Shift In-charge and Plant In-charge are trained in equipment operation, data recording, operation and maintenance and emergency procedures in compliance with the monitoring plant.

Procedures for internal audit of compliance with monitoring procedures

- An internal audit team comprising of the VCS Head, Shift In-charge, and other members (if needed by the VCS Head) are independently conduct internal audit of monitored data. The internal audit is conducted at least once in every year and more than once if required by the VCS Head.

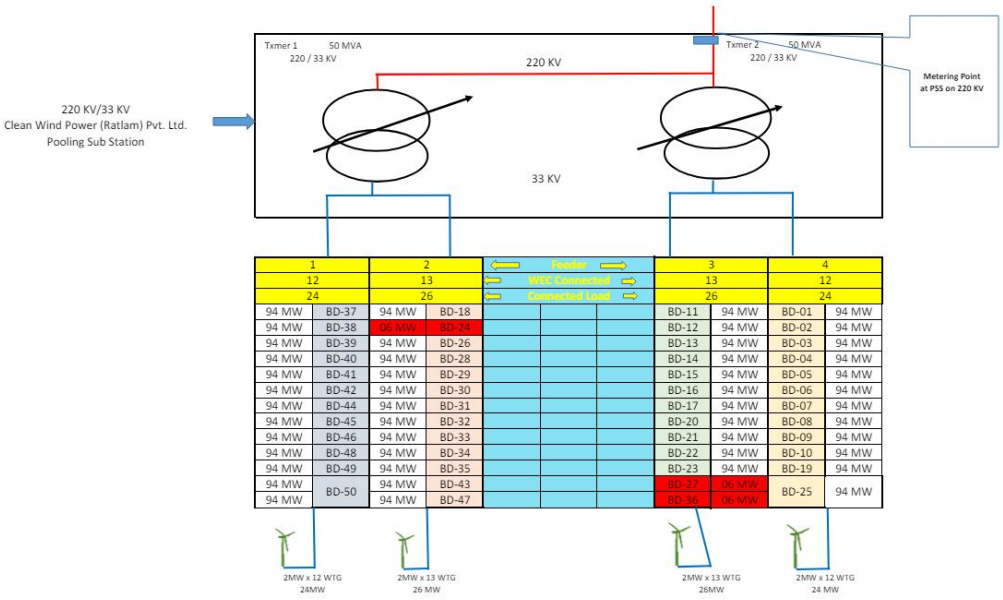
- The internal audit team is reviewing all the records pertaining to energy generation, exports, imports. The team is also checking the monitoring equipment's for accuracy and whether calibration was performed.

- The VCS Head in association with the Shift – in – charge is answering all the queries raised by the internal audit team

- The internal audit team has communicated to the VCS Head and Shift-in-charge(s) about the non-compliances (if any) with the monitoring plan. The internal audit team are also suggesting corrective actions and indicate areas of improvement to the personnel involved in monitoring the data.

In the view of above discussion, the assessment team is able to confirm that evidence used to determine the GHG reductions and removals are sufficient and appropriate with respect to quality and quantity.

Single line diagram of the project activity is given below



GHG Calculations:

The emission reduction as per the applied methodology /13/ equals the baseline emissions (project emissions and leakage emissions for such project activities is considered zero). The formula provided for the calculation of baseline emissions is:

$BEy = EG_{facility,y} \times EF_{grid,CM,y}$

Where,

BEy = Baseline Emissions in year y; tCO_2

$EG_{facility,y}$ = Quantity of net electricity supplied to the grid as a result of the implementation of the VCS project activity in year y (MWh)

$EF_{grid,CM,y}$ = CO_2 emission factor of the grid in year y; tCO_2/MWh

Table no. 11 : The vintage wise generation of ERs for current monitoring period

Parameter	$EG_{facility,y}$	$EF_{grid,CM,y}$	BE_y
Year	MWh	tCO_2/MWh	tCO_2
01-July-2022 to 31-December-2022	74,518.40	0.9777	72,856
01-January-2023 to 30-September-2023	148,488.01	0.9777	145,176
Total	**223,006.41**		**218,032**

The assessment team attests to the correctness of the formulas and methodologies used to compute baseline emissions. The applied default values, emission factors, and assumptions in the calculations are all reasonable.

The assumptions, emission factors and default values that were applied in the calculations are justified. The actual emission reduction achieved during the current monitoring period are 1.66% higher than the estimated ERs in the registered PD/03/. We as VKU Assessment Team accepted this as this variation is majorly due to the variations in wind flow pattern, grid availability and other parameters which are not in the control of PP. However, this higher value does not impact the additionality of the project as the estimated PLF is 20 % and the actual PLF achieved during monitoring period is 20.03 % and it has been found that there is 0.03 % increase in PLF, still project continues to remain under the breaching value which is 65.30 % as per section 2.5 of registered PDD & MR /3/. Assessment team has verified the same and found acceptable.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk that could lead to material errors, omissions or misstatements rating determined by the project proponent for the project activity and no risk was identified in the audit/verification plan hence not applicable.

5 VERIFICATION OPINION

5.1 Verification Summary

VKU Certification Pvt. Ltd. (referred to as VKU) declares that it conducted the fifth verification of the renewable crediting period, for the monitoring period 01-July-2022 to 30-September-2023, (inclusive of both dates), for the project activity " Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)", VCS Registry Project ID 1582, with regard to the relevant requirements for VCS activities. The reported emission reductions for this project activity during current monitoring period are amount to 218,032 tCO_2e. These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard, version 4.7/10/

The project proponent of the project activity is responsible for:

- The preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document version 3 of 22-May-2017/03/.
- The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project.

It is the responsibility of VKU to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7/10/ and GHG program applied, on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and confirmed by an on-site assessment, VKU can confirm that:

- The project has been implemented and operated as per the joint project description & monitoring report version 03 of 22-May-2017/3/;
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS standard version 4.7 requirements/10/;
- The monitoring is in place as per the applied baseline and monitoring methodology;
- The monitoring plan in the joint PD&MR version 03 of 22-May-2017/3/ & monitoring report version 05 dated 07-May-2025/1/is as per the applied baseline and monitoring methodology.

Based on the guidelines outlined in VCS Standard Version 4.7 /10/, specifically clauses 4.1.23, 4.1.24, and 4.1.25, VKU asserts that the greenhouse gas (GHG) emission reductions documented in monitoring report version 05 dated 07-May-2025 for the " Wind Grouped project by Hero Future Energies Private Limited (EKIESL-VCS-Aug-16-03)" project in Dhar district of country India, covering the period from 1-July-2022 to 30-September- 2023, are accurately and reliably reported.

5.2 Verification Conclusion

VKU's verification approach is grounded in comprehending the risks linked with GHG emission data reporting and the corresponding mitigation measures. VKU Certification meticulously planned and executed the verification, obtaining evidence, information, and explanations necessary to provide a **reasonable level of assurance** that reported GHG emission reductions are fairly stated.

Table No 20: Opinion/Conclusion by Validation-Verification Body

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
Positive opinion ☒ Negative Opinion ☐	Monitoring Report version 05 dated 07-May-2025 Emission Reduction Sheet Version 03 dated 03-July-2024	01-July-2022 to 30-September-2023 (Inclusive of both the days)	218,032 tCO_2e	The GHG emission reductions are calculated on the basis of approved methodology, ACM0002 /13/ and the monitoring plan included in the registered VCS Joint PD and MR/3/
Adverse Opinion ☐ Unmodified Opinion ☒ Modified Opinion ☐				

Hence VKU is able to certify that the emission reduction from the project during the current monitoring period 01-July-2022 to 30-september-2023 (Inclusive of both start and end dates) amounts to **218,032 tCO2e** assessed in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.7/10/

The VVB hereby issues a resolutely **positive and unmodified opinion** in accordance with ISO 14064-3:2019, /40/ Section 09, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. /40/ This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7./40/

Our verification process provides a robust and ***reasonable level of assurance*** regarding the veracity of the reported GHG emission reduction data. This data is devoid of any material misstatements and is steadfastly supported by the evidence furnished by the Project Proponent , comprehensively presented in Table 04 of this report.

Verification period: From 01-July-2022 to 30-July-2023 (both dates included):

Verified GHG emission reductions and carbon dioxide removals in the above verification period broken down by calendar year:

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Reduction VCUs (tCO_2e)	Removal VCUs (tCO_2e)	Total VCUs (tCO_2e)
01-July-2022 to 31-Dec-2022	72,856	0	0	72,856	0	72,856
01-Jan-2023 to 30-Septemebr-2023	145,176	0	0	145,176	0	145,176
Total	**218,032**	0	0	**218,032**	0	**218,032**

For projects required to assess permanence risk: Since, this grouped project activity does not fall under the AFOLU (Agriculture, Forestry, and Other Land Use) or Geologic Carbon Storage

(GCS) project categories, it is not required to assess the permanence risk. Therefore, the following tables are not applicable.

The non-permanence risk rating (%)	*NA*
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	*NA*
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	*NA*

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Buffer pool allocation (tCO_2e)	Reductions VCUs (tCO_2e)	Removals VCUs (tCO_2e)	Total VCU issuance (tCO_2e)
DD-MMM-YYYY to 31-Dec-YYYY	NA	NA	NA	NA	NA	NA	NA
01-Jan-YYYY to 31-Dec-YYYY	NA	NA	NA	NA	NA	NA	NA
01-Jan-YYYY to DD-MMM-YYYY	NA	NA	NA	NA	NA	NA	NA
...	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	

5.3 Ex-ante vs Ex-post ERR Comparison

Net GHG emission reductions for total project activity instances under this project are: -

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01-July-2022 to 31-December-2022	86,350	72,856	-15.63%	Actual ER is 1.66% higher than the estimated ER. This increase is due to variations in wind flow patterns, grid
01-January-2023 to 30-	128,117	145,176	13.32%	

September-2023				availability, and other parameters which are beyond the control of the Project Proponent (PP). Despite this increase, the project's additionality remains unaffected. The estimated Project Load Factor (PLF) is 20%, while the actual PLF during the monitoring period is 20.03%. This represents only a 0.03% increase. Assessment team has verified that, Still project continues to remain under the breaching value which is 65.30 % as per section 2.5 of registered PDD & MR /3/, and thus, this is deemed acceptable.
Total	214,467	218,032	1.66%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

No commercially sensitive information has been provided in the monitoring report therefore this section is not Applicable

Section	Information	Justification	Assessment method and conclusion
NA			

APPENDIX 2: < ABBREVIATIONS >

Abbreviations	Full texts
BE	Baseline Emissions
BEF	Baseline Emission Factor
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CL	Clarification Request
CO2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
DNA	Designated National Authority
EB	Executive Board
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
HH	Household
IPCC	Intergovernmental Panel on Climate Change
KCM	Korea carbon Management
MoV	Means of Verification
MR	Monitoring Report
NA	Not Applicable
OSV	On Site Visit
PAI	Project Activity Instances
PDD	Project Design Document
PP(s)	Project Proponent(s)
QA/QC	Quality Assurance /Quality Check

Ref.	Document Reference
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCU	Verified Carbon Unit
VCS	Verified Carbon Standard
VKU	VKU Certification Ltd.
VVS	Validation and Verification Standard
VVB	Validation and verification body

APPENDIX 3: AUDIT FINDINGS

Corrective Action Request – **05**

Clarification Request – **03**

Forward Action Request – **00**

Finding No. 01	Date: **16-04-2024**
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement	
Clause 3.5.5, 3.18, 3.26.3 of VCS Standard version 4.6 and VCS MR Template version 4.3	
Non-Conformity	
1. Stakeholder Engagement and Consultation sections has not been clarified by PP in MR and for same, the supporting evidence were not found. 2. MR does not adhere to all instructional text with respect to the VCS Monitoring Report template.	
Evidence	
1. It was found that the changes in stakeholder diversity over the time were not appropriately clarified in section 2.1 of MR. 2. The essential information or data needed to support statements and data in the monitoring report were not made available for example - i.e., Grievance Register, No discrimination or sexual harassment, Equal opportunities in the context of gender equity and pay for labour and work, Human trafficking, forced labour, and child labour, No human rights violation to any of the stakeholders during construction and operation of the project activity, Preserve and protect cultural heritage, No impact on biodiversity & ecosystem, Property rights and customary rights.	
1st Response from *PP*	Date: *13-May-2024*

1. There are no significant changes over time in the composition of stakeholder diversity each group due to project activities. The same has been updated in Section 2.1 of the MR. 2. The essential information or data needed to support statements and data in the monitoring report are made available
Documents provided by PP for review
• MR V02 • MR V02

1st Review by Assessment Team	Date: **26-05-2024**

1. The changes in stakeholder diversity over the time are appropriately clarified in section 2.1 of MR, hence accepted. #CLOSED

2. The essential information and data required to support statements and data in the monitoring report are not made available i.e. Preserve and protect cultural heritage, No impact on biodiversity & ecosystem, Property rights and customary rights. #OPEN

3. Evidence regarding the following is not provided

   - Project not registered or under process of registration in any other Emissions Trading Programs and Other Binding Limits.
   - Project not registered or under process of getting and Other Forms of Environmental Credit
   - The project has not been registered and is not seeking registration under any other GHG program.
   - Project is not Rejected by Other GHG Program

2nd Response from *PP*	Date: *03-July-2024*

2. Declaration for preserve and protect cultural heritage has been provided, for no impact on biodiversity and ecosystem tree plantation photographs has been provided and Property rights and customary rights land documents has been provided.

3. Declaration has been provided.

Documents provided by PP for review
2. Declaration, tree plantation photographs and land documents 3. Declaration for no double counting.

2nd Review by Assessment Team	Date: **05-08-2024**

- The PP has provided the requisite information and data to substantiate the statements and data in the monitoring report, including declarations, plantation photographs, and land documents which are verified and found accurate. Hence, accepted. **#Closed**
- Declaration regarding no double counting for current monitoring period is provided by PP, hence accepted **#Closed**

CL01#CLOSED

Finding No. 02	Date: 16-04-2024
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement	
Clause 3.5.5, 3.26.3, 3.16.3,3.16.5 and 3.5.4 of VCS Standard version 4.6	
Non-Conformity:	
Sufficient Data and supporting evidence regarding the implementation of monitoring plan, SDG 8.6.1 and ER Calculation is not provided to VVB	
Evidence:	
1. During desk review & onsite observation, it has been observed that some evidences/records regarding the Internal audits being conducted, Trainings, O&M Agreement, ownership of the project activity, electricity generation, Calibration, Commissioning, Technical Specification of Implemented technology were missing as per the implemented monitoring plan mentioned in MR. 2. The supporting document regarding quantification of the estimated and actual GHG emissions reductions and removals were also missing. 3. Compliance of claimed project contributions in section 1.12 of MR with SDG indicator 8.6.1" is not clarified.	
1st Response from *PP*	Date: *13-May-2024*
1. Internal audits details, Trainings, O&M Agreement, ownership of the project activity, electricity generation, Calibration, Commissioning, Technical Specification details has been provided. 2. ER sheet has been provided. 3. Compliance of the claimed project contributions has been updated in section 1.12 of the MR with SDG 8.6.1 up to the current monitoring period.	
Documents provided by PP for review	
1. Internal audits details, Trainings, O&M Agreement, ownership of the project activity, Calibration certificates, Commissioning certificates, Technical Specification details.	

2. ER sheet 3. MR V02
1st Review by Assessment Team | Date: **26-05-2024**
1. Evidences/records regarding the Trainings, O&M Agreement are not provided , Also, the sufficient documents regarding electricity generation, calibration and to support that the clean Wind Power (Ratlam) Pvt. Ltd SPVs are a part of Hero Future Energies Private Limited group are not provided as per the implemented monitoring plan for current monitoring period. #OPEN 2. The ER Sheet with quantification of the estimated and actual GHG emissions reductions and removals has been verified and are found accurate. #CLOSED 3. Supporting documents regarding the compliance of claimed project contributions in section 1.12 of MR with SDG indicator 8.6.1" are not provided. #OPEN
2nd Response from *PP/PD* | Date: *03-July-2024*
1. **Training records, O & M agreement, JMRs and Invoices, calibration certificates and land documents has been provided.** 2. **Closed** 3. **Training records has been provided.**
Documents provided by PP/PD for review
1. **Training records, O & M agreement, JMRs and Invoices, calibration certificates and land documents** 2. **Closed** 3. **Training records**
2nd Review by Assessment Team | Date: **05-08-2024**
1.The Assessment team reviewed the training records, O&M agreements, JMRs, invoices, calibration certificates, and land documents provided by the project proponent (PP). All documents were found to be accurate and appropriate, and have been accepted. **# Closed** **3.** The PP has provided sufficient evidence demonstrating compliance with the project contributions claimed in Section 1.12 of the Monitoring Report, specifically in relation to SDG Indicator 8.6.1. This evidence has been reviewed and accepted. **#Closed** **CL02#CLOSED**

Finding No. 03	Date: **16-04-2024**
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised :	

Desk Review	☒
On-site/remote/hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐

Requirement

Clause 3.26.3, 3.11.1, 3.5.5, 4.1.15 and 3.19.26 of VCS Standard version 4.6

Non-Conformity:

The supporting evidence for CSR activities being performed by PP are not found during the onsite observation.

Sufficient Data and information regarding the non-applicability of rare, threatened and endangered species, Ecosystem health and grouped project is not provided to VVB.

Evidence:

1. During site visit observation and stakeholder interviews, it was found that PP has been engaged in CSR activities to promote good practices within the project. However, these activities are not objectively evident in the MR or any other supporting document.

2. During desk review, Assessment team found that, as per the requirement of section 2.4.1 and 2.4 of VCS MR template version 4.3, PP has not demonstrated the statement regarding the non-applicability of rare, threatened and endangered species where the project is not impacting their habitats and Ecosystem health.

3. Assessment team observed during desk review that this project is grouped project, PP has not provided KML file for this project activity.

1st Response from *PP*	Date: *13-May-2024*

1. CSR activities details has been provided
2. Section 2.4.1 and 2.4 of VCS MR has been updated.
3. KML file for the project activity has been provided.

Documents provided by PP for review

1. CSR activity details
2. MR V02
3. KML file

1st Review by Assessment Team	Date: **26-05-2024**

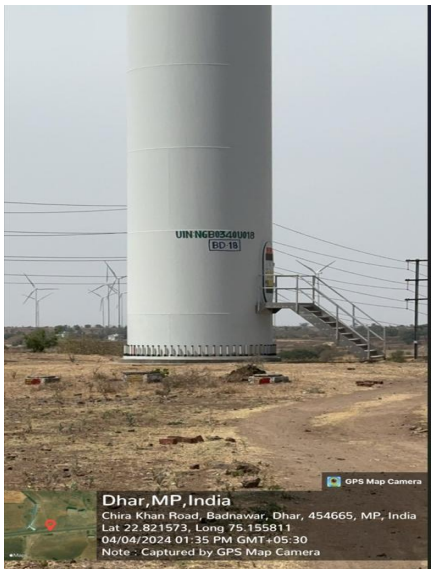
1. Details which are provided are insufficient, Evidences/records regarding the implementation of CSR activities are not provided. #OPEN 2. PP has demonstrated that "the project activity is not located in or adjacent to habitats for rare, threatened or endangered species", however the supporting evidence for the same is not provided to VVB. # OPEN 3. KML file for the project activity has been verified and it was found that both the Placemarks in the KML file for locations BD-13, BD14, BD-22, BD-37, BD-42, BD-44, BD-45 and BD-46 are not properly defined. #OPEN
Date: *03-July-2024*
1. CSR activities evidence has been provided. **2. ESIA report has been submitted, please refer PS 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources on page no. 13 of "Executive Summary".** **3. Updated KML file has been provided.**
Documents provided by PP/PD for review
1. Photographs for all CSR activities 2. ESIA report 3. Updated KML file
2nd Review by Assessment Team Date**: 05-08-2024**
1. Sufficient evidences regarding the implementation of CSR activities has been provided by PP. hence, accepted. **#Closed** 2. The Environment and Social Impact Assessment report has been submitted by the PP, thoroughly reviewed, and is hereby accepted**. # Closed** 3. KML file has been updated by PP which is found correct, hence accepted. **#Closed** **CL03#CLOSED**

Finding No. 04	Date: **16-04-2024**
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☐ Technical Review ☐ Project Review Report by Registry ☐	
Requirement	
Clause 3.5.5 of VCS Standard version 4.6	

Non-Conformity:	
MR does not adhere to all instructional text within the VCS Monitoring Report Template (ver 4.3) or approved VCS Joint PD & MR (ver 3) template.	
Evidence:	
1. It was found that PP has not followed some instructions and guidelines like Not deleted instruction in MR, Inconsistency in format and file name, Insufficient information regarding implementation process, Not mentioned the details of current monitoring period in audit history table and the calculation of no. of year is incorrect, inconsistency in table section and date of stakeholder consultation. 2. Assessment team found that Project crediting period and version to calculate emission factor for electricity system are inconsistent with the registered PD information.	
1st Response from *PP*	Date: *13-May-2024*
1. MR has been updated as per the requirements. *2.* Project crediting period and version to calculate emission factor for electricity system has been updated in MR as per the PD.	
Documents provided by PP for review	
1. MR V02 *2.* MR V02	
1st Review by Assessment Team	Date: **26-05-2024**
1. There is insufficient information regarding the implementation status of the process of operation of wind power plant in section 1.1 of MR and also, supporting evidences regarding the date of stakeholder consultation is not provided. # OPEN *2.* Project crediting period and version to calculate emission factor for electricity system has been updated in MR and it is consistent with registered VCS joint PD & MR , Hence accepted. #CLOSED	
2nd Response from *PP/PD*	Date: *03-July-2024*
1. The process of operation of wind power plant in section 1.1 of MR. As per VCS Guidelines, local stakeholder consultation is not mandatory being project is under validation and DOE Contract is prior to 19-April-2017. It is mentioned in Section 5.3 of joint PD and MR dated 22-May-2017 version 3, hence supporting evidences regarding the date of stakeholder consultation are not available.	
Documents provided by PP/PD for review	
1. MR V03	
2nd Review by Assessment Team	Date**: 05-08-2024**

1. The sufficient information regarding the implementation status of the process of operation of wind power plant has been provided in section 1.1 of MR and also, information regarding the date of stakeholder consultation is included which is in accordance with joint PD and MR dated 22-May-2017 version 3 and also, ESIA report has been provided by PP. Hence accepted **#Closed CAR04#CLOSED**

Finding No. 05	Date: **16-04-2024**
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised : Desk Review ☒ On-site/remote/hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement	
Clause 3.5.5, and 3.11.1 of VCS Standard version 4.6	
Non-Conformity:	
As per the desk review and onsite assessment, mentioned project locations of the grouped project instances are found incorrect.	
Evidence:	
During the onsite assessment and desk review, following issues regarding the project locations in MR were identified. • WTGs (BD-22, BD-37 and BD-42) are not visible on google earth at the mentioned Geo Coordinates. Also, the geocoordinates of WTG with IDs BD-44, BD-45 and BD 46 are found with same (latitude and longitude) in MR which are not correct. • Mentioned Location of BD-22 & BD-18 is Gandhwada in MR whereas at site it was found Badnawar (BD-18), and Sardarpur (BD-22).	



1st Response from *PP*	Date: *13-May-2024*

1. Geo co-ordinates of WTGs BD-22, BD-37, BD-42 BD-44, BD-45 and BD 46 has been updated.
2. Badnawar and Sardarpur are the tehsil where the turbines are located.
   BD18 – Village -Gandhwada – Tehsil – Badnawar Dist. – Dhar

   BD22- Village – Chandoriya – Tehsil – Sardarpur Dist. – Dhar.

   Tehsil location and geo-coordinates of BD-22 has been updated in the MR.

Documents provided by PP for review

1. MR V02
2. MR V02

1st Review by Assessment Team	Date: **26-05-2024**

1. Geo co-ordinates of WTGs BD-22, BD-37, BD-42 BD-44, BD-45 and BD 46 has been updated by PP which are found accurate and project description deviation for current monitoring period has been updated, hence accepted. **#CLOSED**

2. PP has updated the locations of WTGs BD-18 & BD-22 and project description deviation for current monitoring period has been updated, hence accepted. **#CLOSED**

CAR05#CLOSED

Finding No. 06	Date: **16-04-2024**
Finding Type- CAR ☒ CL ☐ FAR ☐	

Stage of finding raised :	
Desk Review	☒
On-site/remote/hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
Clause 3.18.1 and 3.5.5 of VCS Standard version 4.6	
Non-Conformity:	
As per the desk review and onsite assessment, requirements of stakeholder engagement and consultation and ongoing communication with stakeholders, Meter information and Calculation of Net electricity are insufficient and inconsistent with MR version 01.	
Evidence:	
1. During the onsite assessment and desk review, the requirements of stakeholder engagement and consultation are insufficient in MR version 01 are as follows: • The process(es) used to identify stakeholders and FPIC are not mentioned. • Location of stakeholder is not consistent with the location of project activity • The grievance mechanism is incompletely mentioned in MR as identified during onsite assessment and interviews conducted with concerned personnel. 2. Inconsistency was found during site visit in Meter information as mentioned in MR. 3. Calculations of Net electricity generation & emission reduction for current monitoring period are not correct throughout the MR.	
1st Response from *PP*	Date: *13-May-2024*
1. Stakeholder engagement and consultation details has been updated in the monitoring report. 2. New meter details have been added in the MR. 3. Calculations of Net electricity generation & emission reduction for current monitoring period have been updated throughout the MR.	
Documents provided by PP for review	
1. MR V02 2. MR V02 and calibration certificates. 3. MR V02	
1st Review by Assessment Team	Date: **26-05-2024**

1. Stakeholder engagement and consultation details has been updated in the monitoring report but evidences to support the statements and information regarding process(es) used to identify stakeholders and FPIC are not provided. Also, the evidences regarding grievance mechanism are not sufficient for current monitoring period. #OPEN 2. PP has updated the new meters details in MR and also provided the supporting evidences for the same, hence accepted. #CLOSED 3. The net electricity generation and emission reduction calculations for the current monitoring period have been verified using the ER sheet and are therefore accepted. #CLOSED

2nd Response from *PP/PD*	Date: *03-July-2024*
1. As per para 3.18.1 of the VCS standard version 4.7 and MR template version 4.3, stakeholder identification process has been updated but in this project activity in Section 5.3 of joint PD and MR dated 22-May-2017 version 3 mentioned that As per VCS Guidelines, local stakeholder consultation is not mandatory being project is under validation and DOE Contract is prior to 19-April-2017. Details of FPIC has been provided in the section 2.1.3 of the MR and to support FPIC land documents and ESIA report has been submitted. And Evidence for grievance mechanism, grievance redressal process documents and Appendix R of ESIA report has been provided.	
Documents provided by PP/PD for review	
1. *MR V03, ESIA report and land documents of all SPVs.*	
2nd Review by Assessment Team	Date**: 05-08-2024**
1. The PP has updated the information concerning stakeholder engagement, consultations, Free, Prior, and Informed Consent, and grievance mechanisms in Monitoring Report V03. Additionally, the PP has provided the Environment and Social Impact Assessment report and land documents for all SPVs. These documents have been assessed and are therefore accepted. **# Closed** **CAR06#CLOSED**	

Finding No. 07	Date: **16/04/2024**
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised :	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐

Requirement
4.1.1 of VCS Standards version 4.6 & ISO 14064-3
Non-Conformity:
Inconsistency was found in end date of monitoring period in MR with signed contract with VVB
Evidence:
As per section 5.1.6 of ISO 14064-3, during the desk review, it was found that the mentioned end date of monitoring period in MR version 01 is not consistent with the agreed verification scope of monitoring period (i.e. 01-July-2022 to 30-September-2023) in the contract signed with the VVB throughout the monitoring report.

1st Response from *PP*	Date: *13/May/2024*
Monitoring period has been updated throughout the MR.	
Documents provided by PP for review	
MR V02	

1st Review by Assessment Team	Date: **26/05/2024**
The date of monitoring period has been updated in throughout the MR which is consistent with the contract signed with VVB, hence accepted. **#Closed** **CAR07#CLOSED**	

Finding No. 08	Date: **14/08/2024**
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised: Desk Review ☒	

On-site/remote/hybrid assessment ☐ Technical Review ☒ Project Review Report by Registry ☐	
Requirement	
Section 1.1 of MR template & clause 3.26 of VCS Standards version 4.7 VCS standards version 4.7 MR Template version 4.4	
Non-Conformity:	
Equipment details are insufficient in MR.	
Evidence:	
Details and evidences of transformers are not provided in section 1.1 of MR	
1st Response from *PP*	Date: *01/04/2025*
Details of transformers are provided in section 1.1 of the MR and evidence is provided.	
Documents provided by PP for review	
Monitoring report	
1st Review by Assessment Team	Date: 02/04/2025
The details and evidence related to the transformer, as presented in Section 1.1 of the Monitoring Report, have been reviewed and found to be accurate. However, the MR does not adhere to the latest version of the VCS MR template, and VCS standards.	

2nd Response from PP	Date: *03/04/2025*
Monitoring report updated as per the VCS MR template version 4.4. and VCS standards.	
Documents provided by PP for review	
Monitoring report	
2nd Review by Assessment Team	Date: 28/04/2025

The updated Monitoring report (version 4 dated 01-April-2025) has been reviewed as per latest VCS MR template and VCS standards and following non conformities are identified.

1. Evidences of the project SD contributions are not provided as appendices to this report as per the requirement of section 1.12 of VCS MR template version 4.4

2. The description of SDG indicators and the reported contributions are not aligned. For SDG Target 7.2.1, the project-specific indicator is defined as "Renewable energy share in total final energy consumption"; however, under the current and lifetime project contributions, the reported value is of total renewable energy produced by the project activity. Additionally, the indicator, monitoring period contributions, and project lifetime contributions are not consistently reported using a uniform unit of measurement. (VCS Standard v4.7 Section 3.17)

3. The mentioned section number is incorrect under section 2.2 of MR as per VCS MR template version 4.4

4. VCS MR template version 4.4 guidelines are not followed in section 2.3.2, 2.3.3 and 2.4.3 of MR

3rd Response from PP	Date: 07/05/2025

1. Evidances of SD contributions are provided in appendix 4 of the monitoring report.
2. SDG 7.2 now has been updated.
3. Section number under section 2.2 of the MR now has been updated.
4. Sections 2.3.2, 2.3.3, and 2.4.3 now has been updated.

Documents provided by PP for review

1. Monitoring Report
2. Monitoring Report
3. Monitoring Report
4. Monitoring Report

3rd Review by Assessment Team	Date: 22/05/2025

MR version 05 dated 07/05/2025 has been assessed as per latest VCS MR template and VCS standards

1. Evidences of the project SD contributions (for SDG 8.6) has been added as appendices to this report and for SDG 7.2 and 13.0 ER sheet has been assessed which is found to be accurate, this aligns with the requirement of section 1.12 of VCS MR template version 4.4, hence accepted. # CLOSED

2. The description of SDG indicators and the reported contributions has been assessed and found aligned. For SDG Target 7.2, the project-specific indicator is designated as a 'User-defined indicator- Total quantum of renewable energy produced by the project activity ' to ensure that contributions during the monitoring period and over the project lifetime are consistently reported using a uniform unit of measurement. This approach is found to be correct and consistent with VCS Standard v4.7 Section 3.17 and the VCS MR template, and is therefore accepted. #CLOSED

3. The mentioned section number found correct and in line with MR as per VCS MR template version 4.4, hence accepted. #CLOSED

4. Section 2.3.2, 2.3.3 and 2.4.3 of MR has been assessed and it aligns with VCS MR template version 4.4 guidelines, hence accepted. #CLOSED

CAR08#CLOSED

APPENDIX 4: COMPETENCE STATEMENTS

Team Leader and Technical Expert 1.2

Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Vivek Kumar Ahirwar
Nationality	Indian
Countries of Experience	India, Madagascar, Thailand, Nepal, South Africa, Vietnam, Mozambique, Kenya, Ethiopia, Spain, Singapore, Zimbabwe, Columbia, Zambia, Libya, Indonesia, Myanmar
Education Qualification	B.E.(Mechanical) M.Tech.(Energy Management)
Year of Experience	15 Years +
Area of Expertise	Climate Change & Environment & Industry
Eligible Sectoral Scope	TA 1.1 Thermal Energy & Biomass TA 1.2 Renewables/Non-renewables TA 2.1 Energy Distribution TA 3.1 Energy Demand TA 13.1 Solid waste and Wastewater

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (TA 1.1, 1.2, 2.1, 3.1, 13.1)	YES
Financial Expert	YES

Reviewed by	Apoorva Gupta (Quality Manager)	Date	11/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	11/10/2023

Validator/Verifier- Trainee

Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Km Nisha Chauhan
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. (PCM) M.Sc. (Environmental Science)
Year of Experience	1 year in VKU
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	YES
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	08.09.2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	08.09.2023

Technical Reviewer and Sectoral Expert 1.2

Certification Pvt. Ltd. VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Sunil Kathuria
Nationality	Indian
Countries of Experience	Malaysia, Uganda, Kenya, South Africa, Nigeria Bangladesh, China, Vietnam, Thailand, Philippines, United Kingdom, Germany, USA
Education Qualification	B.E. (Electrical Power)
Year of Experience	40 Years
Area of Expertise	Climate Change & Environment Energy Generation / Distribution GHG Footprints Manufacturing Sector
Eligible Sectoral Scope	TA 1.1 - Thermal energy generation TA 1.2 - Renewables TA 2.1 - Energy distribution TA 3.1 - Energy Demand (General & Cook Stove) TA 4.1 - Cement and lime production (Manufacturing Industries)

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (1.1, 1.2, 2.1, 3.1, 4.1)	YES
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	13/05/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	13/05/2023

Project Trainee

Certification Pvt. Ltd. VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Sanjana Bhana
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. (Environmental Science) B.Sc. (Biotechnology)
Year of Experience	1+ Year
Area of Expertise	Environmental Compliance Management
Eligible Sectoral Scope	NA

Roles

Project Trainee	YES
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	05/06/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	05/06/2023