



**Verified Carbon
Standard**

WIND POWER PROJECT AT ANTHIYUR, TAMIL NADU

Document Prepared By



Certification Pvt. Ltd.

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Summary:

VKU Certification Pvt. Ltd. (hereafter referred as VKU) has been commissioned by Windage Power Company (P) LTD (hereafter referred as Windage Power Company) to verify the greenhouse gas emission reductions reported for the project activity “**Wind Power Project at Anthiyur, Tamil Nadu**” (VCS ID 682¹) in India. This is the eighth verification of second crediting period and overall, tenth periodic verification of the project activity. The monitoring period is from **01-January-2023 to 31-December-2023 (Inclusive of both the dates)** under second crediting period from **01-April-2016 to 31-March-2026 (Inclusive of both the dates)**.

Purpose of the verification: The objective of the verification process is to obtain an impartial evaluation of the ex-post determination of the monitored reductions in greenhouse gas (GHG) emission. This verification aims to verify, that the monitoring methodology has been implemented in accordance with the monitoring plan, and that the monitoring data used to verify the reductions in anthropogenic emissions from sources is thorough, conclusive, and presented in a clear and transparent manner.

The verification scope of the project is:

- To verify that the project is implemented as described in the registered VCS PD/03/.
- To evaluate the project's adherence to relevant regulations, including the legislation of the host country (India).

¹ <https://registry.terra.org/app/projectDetail/VCS/682>

- To verify the implementation and functionality of the monitoring system, ensuring the generation of Verified Carbon Units without any instances of double counting.
- To verify the accuracy, completeness, consistency, transparency, and absence of significant errors or omissions in the reported data by examining monitoring records and emissions reduction calculations.
- To ensure that the actual monitoring systems and procedures align with those described in the monitoring plan.
- To assess the GHG emission reduction data and provide a conclusion with a reasonable level of assurance regarding the absence of material misstatements.
- To verify that reported GHG emission data is sufficiently supported by evidence.

Verification was conducted using VKU's procedures in line with the requirements specified in the VCS Program Guide version 4.4/08/, VCS Standard Version 4.6 /07/, VCS Validation and Verification Manual version 3.2/10/, CDM M&P, the latest version of the CDM Validation and Verification Standard 3.0/11/, and relevant decisions of the COP/MOP and the CDM EB viz., the requirements of Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance made by COP/MOP & CDM Executive Board and other relevant rules, including the Host Country (India) legislation. Furthermore, standard auditing techniques were applied throughout the verification process.

The verification process included inter alia a desk review, on-site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification. This comprehensive verification is aimed to ensure that the reported emission reductions are thorough and precise, aligning with the relevant VCS requirements, thus enabling the project to obtain 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 Nine (09) findings were identified, comprising (05) Corrective Action Request (CARs); (04) Clarification Requests (CLs) and zero (00) Forward Action Requests (FAR). All the raised findings have been successfully resolved/closed after necessary corrections/clarifications by the client. The same has been discussed in [Appendix B](#) of this verification report/5/.

The assessment team ensured that the reported emission reductions are complete and accurate by verifying 100% of the data with the supporting documents and evidences made available to the assessment team. This was performed during desk review and also during site visit by conducting personnel interviews and focussed group discussions along with verification of data present on-site in accordance with applicable VCS requirements to be certified therefore the assessment team has detected no further uncertainties.

The GHG emission reductions have been calculated based on the approved methodology AMS I.D.- Version 18.0: Grid connected Renewable Electricity Generation /12/ and Tool to calculate the

emission factor for an electricity system; Version 06.0.0 /18/ and the monitoring plan included in the registered VCS PD (version 01) dated 20-March-2017/03/.

Verification Conclusion:

Based on VKU's thorough assessment, it is their professional judgment that the project activity “Wind Power Project at Anthiyur, Tamil Nadu” (VCS ID 682) fully complies with the applicable requirements of VCS standard version 4.6 /07/ and associated guidelines. The project has successfully implemented the designated baseline and monitoring methodology outlined in AMS I.D.: Grid connected Renewable Electricity Generation- Version 18.0 /12/.

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 version 4.6/07/ without any significant discrepancies. As a result, VKU is able to objectively state that the project has achieved an emission reduction of 32,589 tCO₂e during the eighth verification of second crediting period (01-April-2016 to 31-March-2026; Inclusive of both the dates) and overall, tenth periodic verification of the project activity for monitoring period, which spans from **01-January-2023 to 31-December-2023 (Inclusive of both the dates)**. This certification affirms the project's substantial contributions towards mitigating greenhouse gas emissions.

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1 INTRODUCTION

1.1 Objective

M/s Windage Power Company (P) Ltd (hereafter referred as Windage Power Company) Commissioned M/s VKU Certification (here after referred as VKU) to carry out eighth verification of the project “Wind Power Project at Anthiyur, Tamil Nadu” (VCS ID 682) project in India for the period from **01-January-2023 to 31-December-2023 (Inclusive of both the dates)** under second crediting period from **01-April-2016 to 31-March-2026 (Inclusive of both the dates)**.

This report summarizes the findings of the verification of the project, performed based on VCS Requirements and UNFCCC criteria for CDM, as well as criteria given to provide for consistent project operations, monitoring and reporting as per VKU’s standard procedure for verification which is in line with VCS standard version 4.6/07/ for verification.

The agenda of the verification is to have an independent evaluation of a project activity by an accredited validation and verification body against the requirements of the VCS Program Guide Version 4.4 /08/, VCS standard version 4.6 /07/ and GHG program applied, on the basis of the registered VCS PD Version 01 dated 20-March-2017/03/.

Table No. 01: Number of verification and validation under project activity:

First Crediting Period: 01-April-2006 to 31-March-2016, Including of both the dates.				
Audit Type	Monitoring Period (Inclusive of both the dates)	Program	VVB name	Number of years
Validation	01-April-2006 to 31-March-2016	VCS	TUV NORD CERT GmbH	10 Years
Verification	01-April-2006 to 07-February-2010	VCS	Perry Johnson Registrars	03 years 10 months 07 days
Verification	08-February-2010 to 31-March-2016	VCS	LGAI Technological Center, S.A.	06 years 01 month 21 days
Total				10 years
Second Crediting Period: 01-April-2016 to 31-March-2026, Including of both dates.				

Validation	01-April-2016 to 31-March-2016	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	10 years
Verification	01-April-2016 to 31-October-2017	VCS	LGAI Technological Center, S.A. (APPLUS)	1 year 7 months 00 days
Verification	01-November-2017 to 31-August-2018	VCS	Earthood Services Pvt. Ltd.	10 months 00 days
Verification	01-September-2018 to 31-October-2019	VCS	Earthood Services Pvt. Ltd.	1 year 2 months 00 days
Verification	01-November-2019 to 31-October-2020	VCS	LGAI Technological Center, S.A. (APPLUS)	1 year 00 months 00 days
Verification	01-November-2020 to 31-August-2021	VCS	4K EARTH SCIENCE PRIVATE LIMITED	10 months 00 days
Verification	01-September-2021 to 30-April-2022	VCS	VKU Certification Pvt. Ltd.	8 months 00 days
Verification	01-May-2022 to 31-December-2022	VCS	VKU Certification Pvt. Ltd.	8 months 00 days
Verification	01-January-2023 to 31-December-2023	VCS	VKU Certification Pvt. Ltd.	1 year 00 months 00 days
Total				07 year 09 months

The verification will be performed by review of evidences & documents submitted to the VKU Assessment Team by PP, for the registered project activity to establish that:

- The project activity has been implemented and operated in strict adherence to the registered VCS PD version 01 dated 20-March-2017 /03/ & MR /01/ and that all physical features (technology employed, technical specifications of the WTGs/26/, project equipment's, metering and monitoring protocols) of the project are in place.
- The monitoring report/01/ and accompanying documentation have been meticulously compiled and are comprehensive in nature.
- The data has been methodically recorded and stored in accordance with the prescribed monitoring methodology outlined in "AMS I.D.: Grid connected Renewable Electricity Generation - version 18.0 /12/ and approved monitoring plan/03/.

The verification process aimed to confirm the seamless implementation and full functionality of the monitoring system, ensuring the accurate generation of Verified Carbon Units (VCUs) without any instances of double counting/24/. Additionally, meticulous scrutiny of the monitoring records and emissions reduction calculations has been carried out to guarantee the completeness, consistency, transparency and absence of any material errors or omissions in the reported data. 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 Power Project at Anthiyur, Tamil Nadu". The verification of this project is based on the validated & registered VCS PD version 01 dated 20-March-2017/03/ & monitoring report/01/ along with supporting documents submitted by the project proponent to the VKU assessment team. The documents thus submitted to the VKU Assessment Team are reviewed against the following guidance & protocols:

- i) VCS Programme Guide (Version 4.4) /08/
- ii) VCS Standard (Version 4.6) /07/
- iii) VCS Program Definitions (Version 4.4) /09/
- iv) VCS Registration & Issuance Process (Version 4.4) /06/
- v) VCS validation and verification manual version 3.2/10/
- vi) CDM Approved methodology AMS I.D. Version 18.0 /12/
- vii) Tool to calculate the emission factor for an electricity system (Version 06.0)/18/
- viii) CDM Validation and Verification Standard version 3.0/11/

The steps involved are as follows:

- To assess the project's compliance with other relevant rules including the host country (India) legislation.
- To confirm that the monitoring system is implemented and fully functional to generate voluntary emission reductions without any double counting

- 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 is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.

The verification method and criteria encompassed several phases, including

- Desk review of VCS Project Description, registered under (Version 01) dated 20-March-2017/03/ and other supporting documents listed in **Table-04**;
- Onsite interviews & Focussed Group Discussions Stakeholders & PP representatives involved in project's implementation/35/.
- VKU's Completeness/Quality Check, and
- The Final issuance of the verification report.

Outstanding issues have been resolved, leading to the issuance of the final verification report and the relevant VCS Verification Deeds of Representation and along with the annexures.

It is important to note that the verification process does not involve providing consultancy to the project proponents. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

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 and clause 4.1.8 of the VCS Standard version 4.6/07/.

The verification report is based on the Monitoring report/01/, registered VCS PD version 01 dated 20-March-2017/03/ & supporting documents that were made available to the VKU's assessment team (21//22//23//24//25//26//27//28//29/30//31//32/) and information collected through performing interviews with PP Representatives/Local Stakeholders during on-site visit /35/

The technical review has been performed by a technical reviewer(s) qualified in accordance with VKU's qualification procedure. The verification/assessment team and the technical reviewers consist of the following personnel.

Table No 02: The Assessment Team comprises of:

Role/Qualification of Assessment Team	Last Name	Middle Name	First Name

VCS Team Leader, Technical Expert TA 1.2 (Local Expert- Country: India)	Ahirwar	Kumar	Vivek
Validator/Verifier Trainee	Jha	NA	Monika

Table No 03: The Technical Reviewer Team comprises of:

Role/Qualification of Technical Team	Last Name	Middle Name	First Name
Technical Reviewer & Technical Expert TA 1.2	Kathuria	NA	Sunil

1.4 Summary Description of the Project

The project activity “Wind Power Project at Anthiyur, Tamil Nadu” of 14.85 MW involves electricity generation by renewable source (Wind energy) and supplying the generated electricity to the state grid system i.e., Tamil Nadu Electricity Board (TNEB)/Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) which falls under Indian grid system. The project activity involves implementation of WTGs as a voluntary measure to strengthen the Unified Indian grid² through exploitation of wind power generation potential available to India. This is a greenfield project activity i.e., there was no renewable energy-based electricity generation facility at site of this project and equivalent amount of electricity would have been supplied by fossil-fuel dominated grid – which is pre-project scenario as well as baseline scenario for this project activity. The project activity ensures the reduction of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and also plays beneficial role in the mitigation of climate change.

The project activity is a grid-connected wind energy generation project located near Village: Anthiyur of Talukas- Udumalpet and Pollachi in the District- Coimbatore of State- Tamil Nadu in Country- India. Windage Power Company (P) Ltd. are the Project Proponents of the project activity. The total capacity of the project activity when it got commissioned was 14.85 MW. The 1st machine (WTG) was commissioned on 26-March-2005 and is functioning continuously since then and dates are verified against registered VCS PD (Renewable Crediting Period Project Description) version 01 dated 20-March-2017 /03/ and commissioning certificates/25/.

Figure 01: Technical Details of WTG's

² Project is located in Tamil Nadu, earlier the projects in this state i.e. Tamil Nadu were recognized under regional grid “Southern Grid”, which is recently unified under Indian Grid system. This statement was part of the VCS renewal PD version 01 dated 20-March-2017.a

Operational conditions	
Calculated lifetime	20 years
Cut in wind speed	3.5 m/s
Cut out wind speed	20m/s
Maximum rotational speed	14.4 rpm
Main specification	
Rotor Diameter	82 m
Number of Blades	3
Rotational speed (synchronous)	14.4 rpm
Rotor	
Rotor Diameter	82 m
Tilt angle	5°
Swept area	5281 m ²
Generator	
Nominal Power	1650 kW
Rotational Speed	1012 rpm at rated power
Control system	
Manufacture	VESTAS control systems
Type	Microprocessor based

Figure 02: Technical Details of Transformers reported below:

Transformer Rating:	2250KVA
Type of Cooling:	Onan
HV Side Voltage:	22KV
HV Side Current:	59 Amps
Transformer LV 1 Side Voltage:	690 V Connected to Hub
Transformer LV Side Current:	1883 Amps.
Transformer LV Side Voltage:	400V connected to capacitor Panel.

Transformer LV Side Amps:	722 Amps.
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Start date of this project activity is earliest date of commissioning of the 1st machine (WTG) of project activity i.e., on 26-March-2005 and the project was fully commissioned on date of commissioning of last machine (9th WTG) i.e., 17-May-2005. The entire project is in continuous operation since its date of commissioning of the respective machines.

By implementing the project activity, the following GHG sources of emissions are reduced/avoided:

Baseline/Source	Generation of electricity by fossil fuel- dominated grid connected power plants
Project Equipment/Sink	The avoidance of GHG emission into the atmosphere is due to generation of electricity by renewable means i.e., Wind Turbine Generators of this project and exporting to Unified Indian Grid which is in line with 3.1.1 of ISO:14064 part -2
Baseline GHG emission source reduced/avoided	CO ₂ emissions from fossil fuels and other fuel fired grid connected plants/projects.

This activity involves installation and operations of 9 numbers of Wind turbine generators (WTGs) of rated capacity 1650 kW. The WTGs are of Vestas NM82/1650kW type, the 1.65 MW capacity turbine is of M/s. Vestas Wind Technology (formerly, NEG Micon India Pvt. Ltd) make. Vestas (India) Pvt. Ltd. is the EPC (Engineering, Procurement & Construction) contractor for the project, which has implemented 9 wind turbine generators (WTG) with a capacity of 1.65 MW each. The project has been connected to the Indian Grid through sub-stations owned and maintained by the state electricity utility, which were locally available. Previously, the project was connected to the Southern Grid.

The entire project is in continuous operation since its date of commissioning of the respective machines.

As per MR/01/, the electricity generated from the project is supplied to the earlier called state/regional grid system now upgraded to form Unified Indian Grid which is confirmed from registered VCS PD version 01 dated 20-March-2017/03/ JMRs issued by TANGEDCO /22/ and Invoices raised by PP to TANGEDCO /23/ and, last verification report/05/and interview with PP/35/.

This information has been verified during desk review as well as during on site assessment/36/and found to be in line with the details provided in the registered VCS-PD version 01 dated 20-March-2017/03/. The net electricity generated by the project activity that was evacuated to the grid during the current monitoring period (8th monitoring period) of 01-January-

2023 to 31-December-2023 (inclusive of both the dates) is 33,333.20 MWh. The total emission reductions achieved in this monitoring period i.e., from of 01-January-2023 to 31-December-2023 (inclusive of both the dates) is 32,589 tCO₂e.

2 VERIFICATION PROCESS

The registered VCS project “Wind Power Project at Anthiyur, Tamil Nadu” (VCS ID 682) is undergoing eighth periodic verification of second crediting period and overall, tenth verification under VCS with VKU Certification Pvt Ltd from 01-January-2023 to 31-December-2023, Inclusive of both the dates. The second crediting period from 01-April-2016 to 31-March-2026 (Inclusive of both the dates)

The approach adopted by VKU to ensure the quality of emission reductions is described in the following sections.

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 4.4/08/, VCS standard document version 4.6 /07/. The project activity does not fall under category “grouped projects”, hence no sampling methods was employed by the assessment team (AT) during onsite visit /36/. AT reviewed 100% data for all the Wind Turbine Generators involved in this project at site for the verification of GHG emission reductions or removals generated by the project.

- The GHG emission reductions are based on the approved Baseline and monitoring methodology AMS I.D. “Grid connected Renewable Electricity Generation” Version 18.0 /12/
- **Scope: 01** - Energy Industries (renewable /non-renewable sources)
- **Project type:** Type I - Renewable energy projects

Tools used for GHG Calculations are as follows as per registered PD /03/:

- Tool to calculate the emission factor for an electricity system, Version 06.0.0 /18/.

The verification consisted of the following phases:

1. **Planning and Intimation to VERRA about the Onsite audit:** AT started verification activities with a desk review and based on that assessment team decided to conduct an onsite audit of the project. AT submitted a Notice of Validation/Verification Services (NOVS) Form it to auditing@verra.org. 15 business days before the initial opening meeting with the project proponent. The assessment team intimated Verra for this project activity on 06-February-2024. Decision to conduct an onsite visit was made by assessment team as per clause 4.1.13 of VCS standard version 4.6

2. **Strategic Analysis:** Assessment team performed strategic analysis 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:** Assessment team performed risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria. /39/
4. **Evidence gathering activities:** The assessment team has adopted a risk-based approach to develop evidence-gathering activities aimed at gathering adequate and relevant evidence to support conclusions. This process assesses whether the greenhouse gas (GHG) statement aligns with established criteria, considering the principles of applicable standards or GHG programs.
5. **Audit and sampling plan:** Including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality, an audit plan for the onsite audit was prepared and the same was documented in VKU.F24W. Audit and Sampling Plan_VKU.VER.172.23_VCS_682. The audit plan was later shared with client before site visit.
6. **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.
7. **Document Review:** Relevant documents, such as the previous verification report, monitoring plan, methodology, VCS PD/03/ and QA/QC procedures are thoroughly reviewed.
8. **Onsite Assessment:** This includes interviews and evaluation of the actual project scenario through onsite audit. /36/
9. **Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
10. **Independent Review:** A technical reviewer provides an independent assessment for the project.
11. **Final Verification:** After completeness checks, the verification report and certification are issued.

The following sections outline each step in more detail.

2.2 Document Review

During the document review, VKU has applied standard auditing techniques to assess the quality of information provided. The verification was performed primarily based on the review of VCS monitoring report for “Wind Power Project at Anthiyur, Tamil Nadu” Version 1.3 of 28-May-2024, /01/, and the emission reduction calculations spreadsheet version 1 of 13-February-2024 /02/. In addition, the registered VCS Renewable Crediting Period Project Description version 01 dated 20-March-2017/03/ has been reviewed in particular to assess the baseline estimations and the

monitoring plan for the project. The following **table-04** lists the documentation that was reviewed during the verification.

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 5% percent, as required by clause 4.1.10 of the VCS Standard version 4.6/7/

As per section 3.26 and clause 3.26.2 & clause 3.26.3 of the VCS Standard version 4.6/07/ it is an obligation for the project proponent to make available to the assessment team the required supporting documents and data needed to support statements and data as documented in the monitoring report. Thus, the assessment team reviewed the following documents during verification:

. Table No: 04; Lists of the documentation that were reviewed during the current verification:

Current Verification Reference Document	
/1/	EKI: VCS monitoring report for “Wind Power Project at Anthiyur, Tamil Nadu” in India, - Version 1 of 13-February-2024 - Version 1.1 of 01-April-2024 - Version 1.2 of 12-April-2024 - Version 1.3 of 28-May-2024
/2/	EKI: Emission Reduction Calculation Spreadsheet, Version 1.0 of 13-February-2024
Background Documents/Weblinks	
/3/	Registered VCS PD for the project ‘Wind Power Project at Anthiyur, Tamil Nadu’ version 02 dated 27-October-2009 Registered VCS Renewable Crediting Period PD for the project ‘Wind Power Project at Anthiyur, Tamil Nadu’ version 1.0 dated 20-March-2017
/4/	LGAI Technological Center, S.A Applus Certification: VCS Validation report: WIND POWER PROJECT AT ANTHIYUR, TAMIL NADU. Version 01 dated 29-August-2018
/5/	VKU Certification Pvt. Ltd: Verification Report: WIND POWER PROJECT AT ANTHIYUR, TAMIL NADU. Version 02 dated 29-August-2023 covering monitoring period- 01-May-2022 to 31-December-2022 (inclusive of both the dates)
/6/	Registration-and-Issuance-Process-v4.4-last-updated-4-Oct-2023.
/7/	VCS-Standard-v4.6. dated 21-March-2024
/8/	VCS: VCS Program Guide, version 4.4, dated 29-August-2023
/9/	VCS: Program Definitions, Version 4.4, dated: 29-August-2023

/10/	VCS: Validation & Verification Manual, version 3.2, dated: 19-October-2016
/11/	CDM Validation and Verification Standard version 3.0 dated 09-September-2021
/12/	<u>CDM Executive Board: Baseline and Monitoring Methodology “AMS I.D.: Grid connected renewable electricity generation- version 18.0</u>
/13/	<u>https://registry.verra.org/app/projectDetail/VCS/682</u>
/14/	Renewable Energy Certificate Registry of INDIA - Registered RE Generator List (recregistryindia.nic.in)
/15/	I-REC Standard - The International REC Standard Foundation (irecstandard.org)
/16/	Gold Standard Foundation
/17/	<u>EIA NOTIFICATION dated 14-September-2006</u>
/18/	<u>Tool to calculate the emission factor for an electricity system, Version 06.0</u>
/19/	<u>CO2 Baseline Database for the Indian Power Sector</u>
/20/	Central Electricity Authority (Installation and Operation of Meters) Regulations Notified on 17-March-2006 <u>No. 502/70/CEA/DP&D</u> Amendments Notified on 26-June-2010 <u>No. 502/6/2009/DP&D/D-I</u> <u>https://cea.nic.in/wp-content/uploads/2020/02/meter_reg.pdf</u> <u>Metering Regulations Archives - Central Electricity Authority (cea.nic.in)</u>
Supporting documents Submitted by PP to VVB	
/21/	O & M (Service Agreement) between Windage Power Company Pvt Ltd and Vestas Wind Technology India Private Limited
/22/	JMRs Issued by Tamil Nadu Generation and Distribution Corporation Limited to PP i.e., Windage Power Company Private Limited- for entire Monitoring period from- 01-January-2023 to 31-December-2023 (inclusive of both the dates)
/23/	Invoices issued by Windage Power Company Private Limited to different captive users HT services via second party Distribution Licensee i.e., TANGEDCO
/24/	Letter of declaration from PP regarding not having created or sought any other form of environmental credit for the current verification period (01-January-2023 to 31-December-2023, inclusive of both start and end dates).
/25/	Commissioning Certificates of all 9 Machines (Wind Turbine Generators) of the project activity issued by Tamil Nadu Electricity Board.

/26/	Technical Specifications of Wind Turbine Generators (WTGs) of “Wind Power Project at Anthiyur, Tamil Nadu” project as specified by manufacturer Vestas Wind Technology.
/27/	Certificates of Replacement/Calibration for all the energy meters for the project activity active during current monitoring period (01-January-2023 to 31-December-2023, inclusive of both start and end dates) issued by Tamil Nadu Generation and Distribution Corporation Limited and the Calibration is done by the Baroda Calibration Services, Vadodara till 2017 and from 2022 calibration was carried out by Measurematic India both the calibration is carried out under the preview State entity i.e., Tamil Nadu Generation and Distribution Corporation Limited
/28/	Wind Energy Wheeling Agreements between Windage Power Company Pvt Ltd and TANGEDCO (Tamil Nadu Generation and Distribution Corporation Limited) at Udumalpet on 12th-July-2018 Please note that there are 09 specific agreements made for individual Old HTSC No. 690//728//751//752//753//754//755//788//808 New HTSC no have been assigned: New HTSC No. 482//497//507//508//509//510//511//533//551 Wind energy generator has sent to the distribution licensee/STU i.e. TANGEDCO his proposal to wheel the wind energy generated from the wind generators i.e. 690//728//751//752//753//754//755//788//808 of NEG Micon make having capacity of 1650 KW installed in District Coimbatore in different villages to his captive users HT services and to bank the surplus energy available after adjustment as per the orders of the commission in force.
/29/	Grievance Register/Grievance-Resolution Letters present on project implemented site; more information related to the same has been included in <u>Section 4.2.2</u> of this report.
/30/	<u>NABL Accreditation Certificate of the Laboratory performing the calibration</u>
/31/	Breakdown Details & Monthly Report
/32/	Employment Records
VVB Documents used during current verification	
/33/	<u>GPS Map Camera: Geotag Photos & Add GPS Location</u>
/34/	GPS Google earth software used for Location; <u>Google Earth</u>

/35/	Personnel Interviews, stakeholders' interviews and Focussed Group Discussions during onsite visit dated (29-February-2024;) detailed in <u>section 2.3</u> of this report as recorded by VKU Assessment Team i.e., VKU Certification Pvt Ltd during onsite visit in a form called as VKU.F46W. Attendance Sheet of Onsite Audit.
/36/	Onsite visit on (29-February-2024;) to Project implemented site i.e. Village: Anthiyur of Talukas- Udumalpet and Pollachi in the District- Coimbatore of State- Tamil Nadu in Country- India. Site Photographs
/37/	VKU Certification Pvt Ltd: VKU.SOP.04. Process Requirements
/38/	<u>ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</u>
/39/	<u>ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information</u>
/40/	<u>ISO 17029:2019: Conformity Assessment General Principals and requirements for validation and verification bodies</u>

2.3 Interviews

An on-site inspection/36/ was performed by the assessment team. The representatives of the PP were interviewed personally by assessment team on 29-February-2024; i.e., Tables 05 & 06 provide a comprehensive overview of the onsite interview process/35/ conducted during the verification. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring the project activity, data collection and management, as well as those involved in the quality assurance and quality control (QA/QC) procedures. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project. The key personnel interviewed during the opening meeting and closing meeting session of the onsite audit, and the main topics of the interviews are summarized in the table below:

Table no: 05: Details of Personnel Interview

S.no	Name	Gender	Designation	Topic of Discussion
1	N. Sivathanu Pillai	Male	Assistant General Manager (Windage Power Company)	Implementation of the project, Baseline emission, Emission reduction calculation, technical

2	K. Ramesh Kumar	Male	Assistant Manager (Windage Power Company)	description of the project and monitoring along with QA/QC SCADA, Breakdown details and maintenance of generation records Data recording, management and archiving procedure
3	N. Chaithanya	Male	Assistant Manager (Windage Power Company)	
4	M. Ramkumar	Male	Engineer (Windage Power Company)	

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration details, monitoring and measuring system and data collection, recording, emergency procedures, internal audit and archiving procedures. The assessment was based on the feedback received during onsite interview/35/ coupled with the documentation.

During Onsite Visit/36/, Assessment team also interviewed the local stakeholders/35/ involved in the projects to verify the implementation of grievance mechanism and process of grievance resolution mentioned in the Monitoring report/01/ (refer section 1.11, & 2.2 of MR/01/) by the PP. The assessment team confirmed the sustainable development claims and assessed the socio-economic impact of the project on the local community. Assessment team also checked the records and observed that the PP provided opportunities for the locals to express their opinions and grievances, with efforts to resolve any issues through consultation with stakeholders. Assessment team thus verified all the above statements via focussed group discussions and personal interview/35/ with stakeholders as tabulated below:

Table no: 06: Details of Stakeholder's Interviews

S.no	Name	Gender	Designation	Category	Topic of Discussion
1	Ramesh Jollipathi	Male	Farmer	Local Stakeholder	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
2	Sirokumar Jollipathi	Male	Farmer		
3	Chinnakothi Jollipathi	Male	Farmer		The ongoing communication procedure and the address of their grievance mechanism followed by the project proponent
4	M. Ganeshkaran	Male	Site Operator (Windage Power Company)		

5	M. Vasanth Kumar	Male	Senior Engineer (Vestas)		Scope and generation of employment in the locality due to the implementation of said project activity in the area. The ongoing trainings provided to the locals for self-employment.
6	R. Vignesh Kumar	Male	Aranvind Association		

The VKU Assessment Team meticulously documented the information obtained during the interview with site personnel /35/. This data was recorded using VKU's dedicated form, specifically VKU.F46W, known as the Attendance Sheet of Onsite Audit/38/ & there were no negative comments received during the stakeholder consultation interview conducted on site.

2.4 Site Visits

Site Location visited:

Location: near Village – Anthiyur of Talukas - Udumalpet and Pollachi, District- Coimbatore of State- Tamil Nadu, Country- India. The latitude and longitude were cross checked via google earth/34/ by the assessment team during desk review. Further, during onsite visit assessment team verified the location via GPS map camera/33/and checked the coordinates for all the WTGs. Location along with longitude and latitude is mentioned below: -

Table No. 07 Project location along with co-ordinates:

S. No	Location Name	S.F. No	Village Name	Taluk Name	Co-ordinates			HT
					North	East	Altitude in meters	Service Number
1	NSL1	38&39/3	Koolanayakan Patti	Pollachi	10° 36' 49.6"	77° 09' 15.3"	385	507
2	NSL2	150/3A2,150 /3B,158/1	Gomangalam Puthoor	Pollachi	10° 37' 21.2"	77° 09' 33.2"	380	508
3	NSL3	104/1&109/ 1	Gomangalam Puthoor	Pollachi	10° 36' 48.2"	77° 09' 51.0"	386	510
4	NSL4	56/1C,47/8 & 56/1B	Gomangalam Puthoor	Pollachi	10° 37' 01.2"	77° 09' 45.6"	383	533
5	NSL5	431/3	Gomangalam	Pollachi	10° 37' 15.5"	77° 09' 52.9"	379	509

S. No	Location Name	S.F. No	Village Name	Taluk Name	Co-ordinates			HT
					North	East	Altitude in meters	Service Number
6	NSL6	95/2,95/3 & 95/4	Gomang alam Puthoor	Pollachi	10°36' 39.6~	77°10' 07.7~	385	551
7	NSL7	17&18	Venasa Patti	Udumalpet	10°37' 11.7~	77°11' 25.2~	383	497
8	NSL8	2/1	Venasa Patti	Udumalpet	10°37' 27.5~	77°11' 21.0~	379	511
9	NSL9	254/A1, 255/2B,255/ 2C	Pannai Kinaru	Udumalpet	10°38' 33.8~	77°11' 02.9~	364	482

An On-site visit was undertaken by the assessment team to the project location identified in the MR/01/ on 29-February-2024/36/, to carry out the following;

- An assessment of the implementation and operation of the registered project activity as per the registered VCS PD version 01 dated 20-March-2017/03/ and VCS MR/01/.
- A review of information flows used to generate, aggregating and reporting the monitoring parameters.
- Interviews/35/ with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS Renewable Crediting Period Project Description (PD) version 01 dated 20-March-2017/03/.
- A cross check between information provided in the monitoring report/01/ and data from other sources such as plant generation log books, inventories, purchase records or similar data sources.
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the VCS PD version 01 dated 20-March-2017/03/ the applied methodology including applicable tool(s), and where applicable, the applied standardized baseline.
- A review of calculations and assumptions made in determining the 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 this phase of the verification 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 situations in 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 emission reductions that will impair the estimate of emission reductions.
- Issues identified in a FAR during previous assessment i.e., in validation or verification report to be cross verified during verification have not been resolved by the project participants.

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 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.

Keeping in line with the Clauses 4.1.21 of the VCS Standard Version 4.6/07/, Assessment team has documented a summary of total **09 findings (00 FARs, 04 CLs and 05 CARs)** were raised during this verification which were closed successfully and details are provided under Appendix B of this report.

2.5.1 Forward Action Requests

Based on the review of the VCS Validation Report/04/ and previous VCS Verification Report /05/, no FAR has been found to be raised during Validation and previous Verifications which needs to be closed during this verification and **no FAR has been raised during current verification, (01-January-2023 to 31-December-2023; Inclusive of both the dates).**

2.6 Eligibility for Validation Activities

VKU has not undertaken any validation activities as part of the verification and does not hold accreditation for validation of any relevant sectoral scope Hence this section is not applicable. It is to further conclude that during current verification there is no validation assessment

undertaken either by VKU itself or parallelly by other certification bodies, as the same was confirmed with focussed group discussions and interview with the PP /35/ during site visit/36/.

Assessment team assessed the VERRA's website on 20-April-2024: <https://verra.org/validation-verification/vku-certification-pvt-ltd/#vcs> wherein the scope of services of VKU certification Pvt. Ltd. is mentioned as verification and not validation. Thus, ensuring that the accreditation details mentioned in FVR is consistent and correct.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

No instances of methodology deviation have been identified throughout the current monitoring period from 01-January-2023 to 31-December-2023 (Inclusive of both the dates), signifying the adherence and compliance of the project to the prescribed methodologies. Furthermore, it is noteworthy that no methodology deviations were observed during the previous Validation & and previous VCS Verification processes which were confirmed from the VCS Validation report /04/ and previous VCS Verification reports/05/, affirming the project's steadfast commitment to upholding the designated methodologies and ensuring accurate and reliable results.

3.2 Project Description Deviations

There are no Project description deviations applied during current monitoring period i.e., 01-January-2023 to 31-December-2023 (Inclusive of both the dates).

The following four deviation was reported during the previous monitoring periods and will be considered in subsequent verifications. Description of the deviation and the assessment on conservativeness of the deviations is provided below.

Deviation 1: Deviation related to energy meter replacement with accuracy class 0.2s

During the monitoring period spanning from (01-April-2016 to 31-October-2017, inclusive of both the dates), the energy meters installed at HTSC No-751, 752, 754, 788, 753, 808, 728, 755, and 690 underwent replacement with new meters with an accuracy class of 0.2s, which took place on 08-May-2017. The information pertaining to energy meter replacements can be found in Section 3.3 of the MR/01/. It is important to acknowledge that the calibration and maintenance of the energy meters fall under the sole responsibility of the state utility, and are not within the purview of the project participant. The replacement of the existing energy meters has been identified as a project deviation in accordance with the guidance outlined in Section 3.6.1 of VCS standard v.3.7. Nevertheless, this deviation does not impact the current applicability conditions of the methodology, additionality, or the appropriateness of the baseline scenario.

The VKU Assessment Team conducted an assessment of the meters installed at the site, confirming that they possess accuracy class 0.2s. During an onsite visit, they further verified the details of the replacement with site personnel. These findings were corroborated by the previous monitoring report, as well as the calibration and meter replacement certificates/27/. The VKU assessment team deems this information to be accurate and acceptable.

Deviation 2: Deviation related to meter calibration frequency:

In a previous Monitoring Period, spanning from 01-September-2018 to 31-October-2019 (inclusive of both the dates), a deviation was recorded due to a delay in meter calibration. The project proponent (PP) is fully committed to complying with all mandatory regulatory and statutory requirements at both the state and national levels, as explicitly stated in the VCS PD (Project Description)/03/. While the original proposal aimed for annual meter calibration, it is important to note that the prevailing practice in the project region does not have a specific interval for calibration. To address this, the PP has made reference to the national practice, as outlined in the CEA (Central Electricity Authority) /20/ order dated 17th March 2016, which mandates that “all meters shall be tested once in five years” (also mentioned in the CEA Gazette released on 23rd December 2019) in paragraph 18(b).

Detailed information regarding the energy meter calibration can be found in Section 3.3 of the MR (Monitoring Report)/01/. It is pertinent to mention that the validity of the previous calibration still falls within the five-year period as required by the national regulation. Importantly, it should be emphasized that this deviation from the original proposal does not have any impact on the existing applicability conditions of the methodology, the concept of additionality, or the appropriateness of the baseline scenario. The project remains fully compliant with the necessary requirements, and the deviation is well-justified in accordance with the applicable national regulations.

Deviation 03: Deviation related to number reference of the location numbering system:

During the monitoring period from (01-November-2019 to 31-October-2020, (Inclusive of both the dates)), a deviation was requested for HTSC numbers in the project. The state authority, TNEB, has assigned different HTSC numbers to the project due to their internal practices and revisions. However, it is important to note that besides the updated numbers, there have been no other significant changes to the project activity. The project has duly reported the updated HTSC numbers in the Emission Reduction (ER) sheet, and they have been included in Appendix 1 of the monitoring report. During an onsite visit/36/, the VKU assessment team verified the HTSC numbers and also conducted interviews with the site personnel /35/ to confirm the accuracy of the updated numbers. The assessment team also cross-checked the last verification reports and Joint Monitoring Reports (JMRs)/22/ issued by TANGEDCO, which specify the updated HTSC numbers. As a result, the assessment team has approved the requested deviation and is satisfied that the project remains fully compliant with the VCS rules.

Furthermore, it is essential to emphasize that this deviation does not have any impact on the applicability of the methodology, the concept of additionality, or the appropriateness of the

baseline scenario. The project continues to adhere to all relevant requirements, and the assessment team has found the project to be in compliance with the VCS guidelines.

Deviation 04: Deviations related to the name change of the project proponent:

During monitoring period (01-November-2020 to 31-August-2021; Inclusive of both the days), deviation was reported that the project activity was originally undertaken by Nuziveedu Seeds Limited, but in 2011, the assets were sold to Windage Power Company (P) Ltd, making them the rightful owner of the project.

The updated information regarding the project deviation has been duly reflected on the Verra webpage/13/ and has received approval from Verra during the last verification process. This deviation was also officially notified in the PD (Registered Crediting Period - Project Description) dated 20- March-2017/03/. The assessment team found the requested deviation to be accurate and in accordance with the established guidelines.

It is important to highlight that apart from this approved deviation, there have been no other significant changes to the project activity. The VKU assessment team verified the Certificate of Incorporation uploaded on the Verra Webpage/13/, which justified the correctness of the requested deviation, and consequently, the team found it acceptable.

The assessment team has acknowledged and accepted the deviation, affirming that the project remains fully compliant with the VCS rules. Furthermore, it is important to note that this deviation has no impact on the applicability of the methodology, the concept of additionality, or the appropriateness of the baseline scenario. The project continues to meet all relevant requirements and remains in adherence with VCS guidelines.

3.3 New Project Activity Instances in Grouped Projects

This is not a grouped project. Therefore, this section is Not Applicable.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

VKU's assessment team conducted the eighth verification of the second crediting period **(01-April-2016 to 31-March-2026; Inclusive of both the dates)**, & overall tenth periodic verification of the project activity for the current monitoring period from 01-January-2023 to 31-December-2023 (Inclusive of both the dates). Based on the on-site audit of the project and desk review of the project description/03/, assessment team confirms that project did not undergo baseline reassessment during this monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history					
	Audit Type	Period	Program	VVB Name	Number of years
	Validation	01-April-2006 to 31-March-2016 ³	VCS	TUV NORD CERT GmbH	10 years
	Verification	01-April-2006 to 07-February-2010	VCS	Perry Johnson Registrars	3 years 10 months 07 days
	Verification	08-February-2010 to 31-March-2016	VCS	LGAI Technological Center, S.A. (APPLUS)	6 years 01 month 21 days
	Validation	01-April-2016 to 31-March-2006	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	10 years

³ All the dates are Inclusive of both start and end dates

	Verifica tion	01-April- 2016 to 31- October- 2017	VCS	LGAI Technologi cal Center, S.A. (APPLUS)	1 year 7 months 00 days
	Verifica tion	01- November- 2017 to 31-August- 2018	VCS	Earthood Services Pvt. Ltd.	10 months 00 days
	Verifica tion	01- September- 2018 to 31- October- 2019	VCS	Earthood Services Pvt. Ltd.	1 year 2 months 00 days
	Verifica tion	01- November- 2019 to 31- October- 2020	VCS	LGAI Technologi cal Center, S.A. (APPLUS)	1 year 00 months 00 days
	Verifica tion	01- November- 2020 to 31-August- 2021	VCS	4K EARTH SCIENCE PRIVATE LIMITED	10 months 00 days
	Verifica tion	01- September- 2021 to 30-April- 2022	VCS	VKU Certificatio n Pvt. Ltd.	8 months 00 days

Verifica tion	01-May- 2022 to 31- December- 2022	VCS	VKU Certificatio n Pvt. Ltd.	8 months 00 days
Verifica tion	01-January- 2023 to 31- December- 2023	VCS	VKU Certificatio n Pvt. Ltd.	1 year 00 months 00 days
Total	1-April- 2006 to 31- Decemeber -2023	- -	- -	17 years 08 months 28 days

Evidence gathering activities: Keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3 & program requirement/38/, the assessment team has performed desk-review to confirm the duration of the current monitoring period, the last monitoring period & the crediting period of this project activity. Apart from the desk-review the VVB also confirmed the audit history while performing the personnel interview & focussed grouped discussion with PP during onsite audit/35/.

Evidence Checked: While contracting VKU to perform this verification, PP shared the details for the project activity including audit history i.e., (Details of crediting period, monitoring period & number of verification) thus initially itself VKU confirmed the audit history by cross-checking with the registered PD /03/ & Validation report/04/ already approved by Verra and are accessible to the VVB on [VERRA webpage/13/](#).

Assessment team's Conclusion: Assessment team would like to conclude that the above stated activities performed and evidences collected to confirm the audit history is in-line with the ISO 14064-03 /38/& VCS standard version 4.6 requirements/07/ which is deemed accurate and satisfactory to VKU's assessment team.

Double counting and participation under other GHG programs	Evidence Gathering Activities: 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-January-2023 to 31-December-2023 (Inclusive of both the dates). The project is registered under VCS only with project ID 682. This was confirmed by checking VERRA registry website/13/ 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. Similarly, 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/24/, the assessment team accepted the claim that there is no double counting from this project activity for current monitoring period. Evidence Checked: The Project is not rejected by other GHG programs. A declaration/24/ for the same is checked and found correct by the assessment team. Assessment team's Conclusion: The assessment team has also cross-checked the issuance records available on the Verra website13/ 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.
No double claiming with emissions trading programs or binding emission limits	Evidence Gathering Activities: The project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. Evidence Checked: Verification through Declaration: The PP declares through the declaration /24/ that Net GHG emission reductions 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.

	Assessment team's Conclusion: The assessment team confirms that the GHG emission reductions or removals generated by the project have not been included in any emissions trading program or any other mechanism that includes GHG allowance trading.
No double claiming with other forms of environmental credit	Evidence Gathering Activities: The project has not sought or received another form of GHG-related environmental credit. Issuance Records Confirmation: The assessment team cross-checked the issuance records available on the Verra website/13/ 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. Evidence Checked: Verification through Self- Declaration: The PP declares through the declaration /37/ that the project has sought or received another form of GHG-related environmental credit, including REC (renewable energy certificates) & I-REC (International- renewable energy certificates) during this monitoring period. Assessment team's Conclusion: The assessment team confirms that there is No double claiming with other forms of environmental credit by the project activity.
Supply chain (scope 3) emissions double claiming	Evidence Gathering Activities: Since, the project Activity is a wind power project and does not involve any supply chain in the project such as manufacturers, wholesalers, distributors and retailers. So, no indirect upstream and downstream GHG emissions are involved in the project activity. Thus, the Scope 3 emissions are not applicable in this project activity. Evidence Checked: Verification through Declaration: The PP declares through the declaration /37/ that the project does not involve any supply chain (scope 03) emissions. Assessment team's Conclusion: As per clause 3.24.7 of VCS standard version 4.6 "Where the project proponent(s) or authorized representative is a buyer or seller of a product (i.e., a good or service) that is in a supply chain and whose product emissions footprint is changed by the project activities specified in the project description," assessment team concluded that the project activity is wind power project for which the

	product is electricity, which does not affect the emission footprint of any product that are part of a supply chain. This is deemed acceptable to the VVB.																				
Sustainable development contributions	Evidence Gathering Activities: As per the VCS Standard Version 4.6 of Appendix 03/07/: 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 the eighth verification of second crediting period and overall periodic tenth verification for the monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both the dates), Since this project is registered before 20-January-2023, so the Project Proponent (PP) must demonstrate contributions to at least three SDGs by 20-January-2025. For the current monitoring period, the PP is voluntarily showing contributions to 02 SDGs, as indicated below: SDG Target: 7.2.1: Renewable energy share in the total final energy consumption; As a part of this project activity lifetime <table><tr><th>Audit type</th><th>Period</th><th>No. of Years</th><th>Electricity exported</th></tr><tr><td>Verifica tion</td><td>01-April-2006 to 07-February-2010</td><td>3 years 10 months 07 days</td><td>144,527.819 MWh</td></tr><tr><td>Verifica tion</td><td>08-February-2010 to 31-March-2016</td><td>6 years 01 month 21 days</td><td>189,295 MWh</td></tr><tr><td>Verifica tion</td><td>01-April-2016 to 31-October-2017</td><td>1 year 7 months 00 days</td><td>65,487 MWh</td></tr><tr><td>Verifica tion</td><td>01-November-2017 to 31-August-2018</td><td>10 months 00 days</td><td>27,562.95 MWh.</td></tr></table>	Audit type	Period	No. of Years	Electricity exported	Verifica tion	01-April-2006 to 07-February-2010	3 years 10 months 07 days	144,527.819 MWh	Verifica tion	08-February-2010 to 31-March-2016	6 years 01 month 21 days	189,295 MWh	Verifica tion	01-April-2016 to 31-October-2017	1 year 7 months 00 days	65,487 MWh	Verifica tion	01-November-2017 to 31-August-2018	10 months 00 days	27,562.95 MWh.
Audit type	Period	No. of Years	Electricity exported																		
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Verifica tion	08-February-2010 to 31-March-2016	6 years 01 month 21 days	189,295 MWh																		
Verifica tion	01-April-2016 to 31-October-2017	1 year 7 months 00 days	65,487 MWh																		
Verifica tion	01-November-2017 to 31-August-2018	10 months 00 days	27,562.95 MWh.																		

Verifica tion	01-September- 2018 to 31- October-2019	1 year 2 months 00 days	35,163.367 MWh.
Verifica tion	01-November- 2019 to 31- October-2020	1 year 00 months 00 days	30,871.559 MWh.
Verifica tion	01-November- 2020 to 31- August-2021	10 months 00 days	23,677.59 MWh
Verifica tion	01-September- 2021 to 30-April- 2022	8 months 00 days	10,725.355 MWh
Verifica tion	01-May-2022 to 31-December- 2022	8 months 00 days	29,438.64 MWh
Verifica tion	01-January-2023 to 31-December- 2023	1 year 00 months 00 days	33,333.20 MWh
Total	1-April-2006 to 31-Decemeber- 2023	17 years 08 months 28 days	590,082.48 MWh

590,082 MWh net renewable electricity has been exported to Indian grid that helps to strengthen the renewable energy share in the energy mix. In the current monitoring period i.e., 01-January-2023 to 31-December-2023 (Inclusive of both the dates) project has exported 33,333.20 MWh energy to the grid. VKU Assessment team referred monitoring report for current monitoring period /01/ and checked previous verification reports /05/ for cross verifying monitoring period. Further emission reduction sheet/02/ were verified from JMRs/22/ & cross verified via Invoices/23/ submitted to the VKU assessment team and thus found that the above claimed renewable electricity supplied to Indian grid is correct.

Evidence Checked: VVB has referred previous verification reports approved by VERRA /05/, JMRs/22/, Invoices/23/

Assessment team's Conclusion: VKU found the above claimed renewable electricity supplied to Indian grid is correct and deemed satisfactory.

SDG Target: 8.5.1: Employment Generation from the project Activity; Due to installation of the project activity PP has provided direct employment to more than 10 people in project implemented area. VKU Assessment Team has referred the employment records/32/ submitted by the PP and focused group discussions/interviews/35/. However, project proponent is not claiming this SDG benefit. Hence, PP did not quantify the same in MR/01/ which is found to be correct by VKU.

SDG Target 13.2.1: Tonnes of greenhouse gas emissions avoided or removed; Due to installation of this project activity i.e., Wind Turbine generators (WTGs) PP has prevented the release of 32,589tCO₂e, into the atmosphere during current monitoring period i.e., 01-January-2023 to 31-December-2023 (Inclusive of both the dates).

Audit type	Period	No. of Years	Emission Reduction
Verification	01-April-2006 to 07-February-2010	3 years 10 months 07 days	144,528 tCO ₂ e
Verification	08-February-2010 to 31-March-2016	6 years 01 month 21 days	175,420 tCO ₂ e
Verification	01-April-2016 to 31-October-2017	1 year 7 months 00 days	64,026 tCO ₂ e
Verification	01-November-2017 to 31-August-2018	10 months 00 days	26,948 tCO ₂ e
Verification	01-September-2018 to 31-October-2019	1 ye 2 months 00 days	34,379 tCO ₂ e

	Verifica tion	01-November- 2019 to 31-October-2020	1 year 00 months 00 days	30,183 tCO ₂ e
	Verifica tion	01-November- 2020 to 31-August-2021	10 months 00 days	23,149 tCO ₂ e
	Verifica tion	01September- 2021 to 30-April-2022	8 months 00 days	10,485 tCO ₂ e
	Verifica tion	01-May-2022 to 31-December- 2022	8 months 00 days	28,782 tCO ₂ e
	Verifica tion	01-January-2023 to 31-December- 2023	1 year 00 months 00 days	32,589 tCO ₂ e
	Total	1-April-2006 to 31-Decemeber- 2023	17 years 08 months 28 days	570,489 tCO ₂ e
Thus, proving that the project generates eco-friendly, GHG free power which contributes to sustainable development of the region. Evidence Checked: VVB referred previous verification reports (05), monitoring report for the current period (01), and emission reduction sheet (02). They cross-checked these with JMRs (22) and Invoices (23) submitted. Assessment team's Conclusion: VKU concluded that the claimed tonnes of greenhouse gas emissions avoided is correct.				
Additional information relevant to the project		The assessment team confirms that as per information provided in the monitoring report/01/ submitted by the PP to the VVB 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 PP representative during the personal interviews/35/.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

There has been no change in the stakeholder's makeup since validation. Hence, as per the filling guideline of VCS verification report v4.3" (the stakeholder makeup, table below is describing 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." The below table is not applicable for the current monitoring period.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Windage Power Company (P) LTD identified the following local stakeholders to be associated with the project activities, directly or indirectly. The typical groups of the stakeholders identified are - Employees of the TNEB - Local people Farmers - Contractors (Vestas (India) Pvt. Ltd.) All the stakeholders were informed about the agenda, venue and date of the meeting through notices issued 15 days prior to the meeting. Further, a project concept note, which gives a clear idea on the project activity including the measures taken under the project and the benefits achieved by the project, was also issued along with the notice as information to the concerned stakeholders. Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews /35/. Evidence Checked: The accuracy and comprehensiveness of the information gathered through the Stakeholder Analysis were verified by cross-checking with interview/focussed group discussions with relevant experts and stakeholder representatives volunteered during the onsite audit conducted by the VVB. Onsite audit was conducted to

	corroborate the findings from desk-based research with the registered PD. Assessment Conclusion: Based on the evidence gathered and verified through the Stakeholder Analysis, the Validation and Verification Body (VVB) has identified and documented the key stakeholders associated with the project. The analysis undertaken by PP has provided insights into the interests, concerns, potential risks, and conflicts of interests surrounding the stakeholders, as well as the relationships and mechanisms that may influence their involvement or impact on the project. The VVB has evaluated the potential impacts of the project on the identified stakeholders and their respective interests. Recommendations have been made to address the concerns and mitigate the risks associated with the stakeholders, including measures to facilitate effective communication, consultation, and collaboration with the relevant stakeholder groups throughout the project lifecycle. The VVB's conclusion ensures compliance with applicable regulations, standards, and best practices related to stakeholder engagement and management, aiming to promote transparency, inclusivity, and the responsible consideration of stakeholder interests in the project implementation.
Legal or customary tenure/access rights	There is no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights, held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders. Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews /35/. Evidence Checked: Interviews/35/. As it's now the tenth verification year, the evidence from initial verification regarding land tenure and stakeholder consultations has been reviewed for continued validity at the time of project validations, VVB could only confirm the above stated information with the project proponent & stakeholders during the interview process and discussions conducted with them.

	Assessment Conclusion: Based on initial verification evidence and subsequent review, the VVB concludes: • No legal or customary tenure/access rights over territories and resources exist for stakeholders, IPs, LCs and rights holders for this VCS project. • The 14.85 MW wind plant uses mainly private land. No forest land is involved. • Specific evidence on land parcel sales may not be available in the tenth verification year, as land acquisition was completed earlier at the time of validation. The VVB confirms ongoing compliance with VCS 4.6 standards on stakeholder engagement, land acquisition and tenure rights consideration based on evidence from initial verification.
Stakeholder diversity and changes over time	The social, economic, and cultural diversity within stakeholder groups remained stable over time. Interactions between groups were consistent, and there were no significant changes in the composition of each group observed during the monitoring period. Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews /35/ Evidence Checked: Interviews/35/ and focussed group discussion with PP and stakeholders related to changes in stakeholder diversity over time were conducted. AT also checked the data of 2011 census of India to cross verify population of the area. While the 2021 Census of India data is not yet publicly available, the PP has relied on the continuous interactions and ongoing communication with stakeholders to monitor any significant changes in the composition of stakeholder groups during the monitoring period. Assessment Conclusion: The VVB acknowledges that the PP has maintained continuous interactions and ongoing communication with stakeholders to monitor any changes in the composition of stakeholder groups during the monitoring period. According to the information provided by the PP, the social, economic, and cultural diversity within stakeholder groups has remained stable over time, with no significant changes observed in the composition of each group during the monitoring period.

	The VVB's conclusion is based on the PP's ongoing stakeholder engagement efforts, ensuring compliance with relevant standards and best practices for monitoring and addressing potential changes in stakeholder dynamics.
Expected changes in well-being	In the baseline scenario, there are no alterations to the well-being or other characteristics of stakeholders. This includes the preservation of ecosystem services that stakeholders deem important. Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews /35/. Continuous stakeholder interactions and ongoing communication: The project proponent (PP) has maintained regular interactions and communication with stakeholders to monitor any changes during the project's operational phase. Evidence Checked: Interviews/35/ and group discussions Stakeholder engagement records: AT has assessed the PP's records of continuous stakeholder interactions and ongoing communication, including meeting minutes, attendance sheets, and feedback mechanisms. Assessment Conclusion: Based on the evidence gathered and verified, the VVB concludes the following: No significant changes in stakeholder well-being and characteristics, including changes to ecosystem services identified as important to stakeholders, have been recorded during the current monitoring period. The PP's continuous stakeholder engagement efforts, ensures compliance with relevant standards and best practices for monitoring and addressing stakeholder well-being, characteristics, and ecosystem services.
Location of stakeholders	Stakeholders, which include local communities, indigenous peoples, and customary rights holders, are primarily located within the project area and its immediate vicinity. Areas beyond the project boundary that do not experience indirect impacts, such as environmental changes or socio-economic shifts, are not considered due to the nature of the wind project.

	Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews /35/, Grievance Records /29/. Evidence Checked: Grievance Register /29/ and Consultation records with local authorities and community representatives. Assessment Conclusion: PP has not identified any areas outside the project boundary that are predicted to experience indirect impacts, such as environmental changes or socio-economic shifts, due to the nature of the solar project. Assessment team concludes that the information about the Location of stakeholders is cross-checked for the project activity and is in compliance with the registered VCS PD/03/ and VCS Standard V4.6 para 3.18.1./07/.
Location of resources	Evidence Gathering Activities: Since wind projects usually occupy small physical footprints, stakeholders' territories and resources typically do not directly overlap with the project area. However, stakeholders may have customary access to land or resources located in nearby regions. These territories might encompass agricultural lands, grazing areas, or culturally significant sites. Recognizing and respecting these territories are crucial for ensuring effective stakeholder engagement and project planning. Onsite audit: by performing site personnel and stakeholders' interviews /35/. Evidence Checked: Focussed Group Discussion and Personnel interviews with PP & local stakeholders /35/ Assessment Conclusion: Assessment team concludes that the information about the Location of resources is cross-checked for the project activity and is in compliance with the registered VCS PD/03/ and VCS Standard V4.6 para 3.18.1./07/

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Ongoing consultation	The project proponent has organized Local Stakeholder Consultation (LSC) meetings in accordance with the approved communication plan. These meetings served as a forum for stakeholders to express their concerns, stay informed about project developments, and offer feedback. Additionally, stakeholders have the opportunity to submit their comments and grievances through a dedicated grievance register/29/. In the current monitoring period as well grievance register was kept in place for recording the comments. Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews/35/, by verifying grievance register/29/. Implementation of the validated communication plan: The project proponent has followed the communication plan that was validated during the initial project validation, ensuring appropriate channels for stakeholder engagement. Maintenance of an Input/Grievance Register: An Input/Grievance Register is maintained at the project site, with copies available at the administrative office and the main entrance of the plant. This register provides a publicly accessible location for local stakeholders to record their feedback, concerns, or grievances related to the project. Comment/feedback Box: A comment/suggestion box has been placed at the main gate of the plant, allowing stakeholders to submit their comments, suggestions, or feedback anonymously or confidentially. Evidence Checked: Interviews/35/, Grievance register/, Comment/feedback Box/29/. Assessment Conclusion: Assessment team concludes that the information about the Ongoing consultation is cross-checked via evidences provided for the project activity and is in compliance with the registered VCS PD/03/ and VCS Standard V4.6 para 3.18.2./07/
Date(s) of stakeholder consultation	21-April-2008 (at time of validation) at the Anthiyur village in Tamil Nadu state, Country India. Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews/35/ The date of stakeholder consultation was obtained through the following sources:

	• Review of the registered Project Description (PD): The VVB cross-checked the date of stakeholder consultation mentioned in the registered PD. • Interview discussions with the project proponent (PP) and site in-charge: During the onsite visit AT conducted interviews with the PP representatives and the site in-charge to verify the date of stakeholder consultation. • For ongoing stakeholder communication PP has place grievance register on site and there is a comment/feedback box in place to facilitate open communication and ensure that stakeholders' voices are heard and considered. Evidence Checked: Interviews/35/, and Grievance register/29/. Assessment Conclusion: Assessment team concludes that the information about the Date of stakeholder consultation is cross-checked for the project activity and is in compliance with the registered VCS PD/03/ and VCS Standard V4.6 para 3.18.2./07/
Communication of monitored results	Monitoring results were shared through the grievance register/29/ by documenting grievances, conducting investigations, and documenting resolutions. Hence, as verified from grievance register/29/ there was no grievance received during current monitoring period. Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews /35/, by verifying grievance register/29/. Evidence Checked: Interviews/35/, Grievance register/29/ Assessment Conclusion: Monitoring results were communicated through various channels, including the grievance register (by documenting grievances, investigations, and resolutions), timely communication with stakeholders. For ongoing communication, the project proponent (PP) maintains a grievance register and a complaint box for stakeholder feedback, and utilizes stakeholder engagement platforms to ensure transparency and accountability.
Consultation records	The results of stakeholder consultations were documented using a variety of methods, including meeting minutes, reports, surveys, and feedback forms at the time validation.

	Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews /35/. - Reviewed the process for documenting and recording the outcomes of ongoing communication related to comments or grievances received. - Verified the procedure for acknowledging and storing comments or grievances in the Grievance register. Evidence Checked: Interviews/35/, Grievance Register /29/ Assessment Conclusion: Assessment team confirmed that the Grievance register is placed at the project site/29/.. All grievances received by the local stakeholders is recorded on the grievance register. The process for documenting and addressing comments or grievances received were verified via interviews and grievance register at the time of onsite visit.
Stakeholder input	All inputs received during the consultation are thoroughly reviewed and analysed to ensure that stakeholders' perspectives are duly considered. However, as confirmed from verifying grievance register/29/ no inputs were received during the current monitoring period. Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews /35/, by verifying grievance register/29/. Evidence Checked: Interviews/35/, Grievance register/29/. Assessment Conclusion: Assessment team concludes that there has been no grievance received for the current monitoring period as verified from the grievance register/29/ and stakeholders' interview/35/.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence Gathering Activities:

	Onsite audit: by performing stakeholders' interviews/35/ and focussed GD. - Reviewed the documentation of the process and agreements reached to assess transparency and stakeholder understanding. - Checked for any ongoing or unresolved conflicts during the current monitoring period and the project's influence on such conflicts. - Reviewed the process and documentation related to obtaining consent from concerned parties, including local communities (LCs). - Verified the measures taken to ensure a transparent and inclusive process, such as engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing concerns or questions raised. Evidence Checked: Interviews/35/, and focussed group discussion with the PP and site in-charge. Assessment Conclusion: Consent from concerned parties, including local communities (LCs) was obtained through a transparent and inclusive process at the time of validation. This involved engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing any concerns or questions raised. Agreements were reached through consensus-building and ensuring that all parties had the opportunity to express their views and negotiate terms. Transparency was maintained by documenting the process and agreements reached and ensuring that all stakeholders understood the implications of their consent. During the current monitoring period there are no ongoing or unresolved conflicts and the project neither exacerbate nor influence the outcomes of unresolved conflicts.
Outcome of FPIC discussion	The Free, Prior, and Informed Consent (FPIC) process culminated in a Local stakeholder consultation and feedback of the local stakeholders has been recorded and PP is having transparent FPIC with the concerned. Before finalizing this agreement, the project provided comprehensive information about its scope, potential impacts, and mitigation measures in accessible formats and local languages during Local Stakeholder Consultation (LSC) at the time of validation. Thus,

	it can be said that the project has not encroached on land, relocated people without consent, and forced physical or economic displacement. Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews/35/. Evidence Checked: Interviews/35/, and focussed group discussion with the PP and site in-charge. Assessment Conclusion: Assessment team concludes that the information about the free prior and informed consent is cross-checked for the project activity and is in compliance with the registered VCS PD/03/ and VCS Standard V4.6 para 3.18.7/07/. The project proponent has declared that the project has not encroached on any land, does not relocate people, or cause forced physical or economic displacement. All project activities have been conducted in accordance with regulatory norms and terms outlined in the transparent agreement, ensuring the protection of rights and interests of all stakeholders involved.
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4.2.4 Grievance Redress Procedure

No grievance was received during the current monitoring period as verified from the grievance register placed on site at an accessible location for the local stakeholders.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	There has been no grievance recorded for the current monitoring period as verified from the grievance register placed on site. Evidence Gathering Activities: Onsite audit: by verifying grievance register placed on site/29/. Evidence Checked: Grievance Register/29/ Assessment Conclusion: As per the Onsite audit and grievance register/29/ submitted by PP, it is concluded that there was no grievance recorded for the current monitoring period.
Grievance redress procedure	The stakeholders are encouraged to provide ongoing feedback/grievance as part of continuous ongoing stakeholder communication. For ongoing communication with the local

	stakeholders, the community members can go to the project site and share their complain/feedback/comments etc. in a dedicated grievance register. The comments if found genuine will be addressed immediately and necessary actions are taken. However, in the current monitoring period there is no input/ grievance/ comments/ complaints received in the grievance register/29/. Evidence gathering activity: Onsite audit: by performing stakeholders' interviews/35/ and by verifying grievance register/29/. Evidence checked: Grievance records/29/ Interview/35/ and registered VCS PD/03/. Assessment conclusion: It is concluded that the grievance redress procedure is as per the registered VCS PD/03/ and deemed to be transparent as observed during onsite audit/36/.
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4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments received during the stakeholder consultation and the 30 days listing period.	NA	As this is the eighth verification of second crediting period and overall, tenth periodic verification of the project activity, it is concluded that para 4.1.5, 4.1.6, 4.1.7 are not applicable for the current monitoring period for the given project activity.

4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/. Assessed the potential risks to stakeholder participation in the project activities.

	• Verified the measures taken by the project proponent (PP) to ensure open and transparent dialogue with stakeholders. • Confirmed the inclusion and participation of women in the consultation process. • Reviewed the documentation of meaningful consultations with affected local communities, especially project-affected persons. Evidence Checked: Interviews/35/, Grievance process Assessment conclusion: Based on the evidence gathered and reviewed, it is confirmed that: • No risks to stakeholder participation were identified in the project activities. • The PP ensured open and transparent dialogue with stakeholders. • Women's participation in the consultation process was ensured. • Meaningful consultations were conducted with affected local communities, including project-affected persons. • All aspects of the project, environmental and social impacts, and mitigation measures were discussed during these consultations. The audit verified the PP's efforts to mitigate risks to stakeholder participation, promote open and transparent dialogue, ensure women's participation, and conduct meaningful consultations with affected communities, adhering to the required processes and information disclosure.
Working conditions	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/, health and safety policy, HR Policy. • Reviewed the working conditions, safety protocols, training programs, and provision of personal protective equipment (PPE) for employees. • Assessed the employment practices, including fair wages, job security, and skill development opportunities. • Verified compliance with internationally accepted human and labour rights standards and labour laws. • Evaluated the project's contribution to socio-economic development in the region. Evidence Checked: Grievance register/29/, interview/35/

	During onsite audit, assessment team conducted focussed group discussion and Personnel interviews with the designated team heads to conclude the following: • Safety protocols and risk mitigation measures • Training records and materials • PPE records and inventories • Employment contracts and wage records • Skill development and training programs Assessment conclusion: Based on the evidence gathered during the onsite visit and reviewed, it is confirmed that: The project proponent (PP) has diligently maintained exemplary working conditions, ensuring the safety, health, and well-being of all employees involved. The same was observed during physical site observation by AT. Robust safety protocols, comprehensive training programs, and the provision of adequate personal protective equipment have been implemented to effectively mitigate potential risks associated with working conditions. The PP complies with fair employment practices and honours internationally accepted human and labour rights and labour standards. As per the grievance register/29/ submitted by PP and onsite interviews with local stakeholders/35/, is it concluded that there is no risk associated with the working conditions during the operation of project activity.
Safety of women and girls	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/ and site observation. • Reviewed the safety protocols, workplace safety regulations, and their implementation by the project proponent (PP). • Evaluated the training programs and initiatives to promote a culture of respect, equality, and safety for women and girls. • Verified the measures taken to mitigate potential risks related to the safety of women and girls in the workplace. Evidence Checked: Interviews/35/ • Safety protocols and risk mitigation measures

	• Training records and materials related to workplace safety and gender equality • Compliance records with relevant laws and regulations • Policies and initiatives promoting a respectful and inclusive work environment • Workplace safety assessments and incident reports • Employment records and participation levels of women and girls Assessment conclusion: Based on the evidence gathered and reviewed, it is confirmed that: The PP offers a safe and healthy workplace for all employees, including women and girls, by maintaining stringent safety protocols and adhering to relevant Indian regulations governing workplace safety. Compliance with The Factories Act, 1948, and the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, has been ensured, effectively mitigating potential risks related to the safety of women and girls. AT has verified the PP's efforts in maintaining a safe and secure workplace, particularly for women and girls, through adherence to regulations, implementation of safety protocols, promotion of a respectful and inclusive culture, and enabling the active participation and contribution of women and girls in the project's success.
Safety of minority and marginalized groups, including children	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/and site observation. • Reviewed the project proponent's (PP) equal rights and non-discrimination policies and practices. • Assessed the measures taken to prevent and address any forms of harassment or discrimination in the project. • Evaluated the PP's appreciation and promotion of diversity within the project. • Verified the proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity. • Assessed the creation of a safe and supportive environment for the participation and empowerment of minority and marginalized groups, including children.

	- Reviewed the project's social responsibility and ethical practices contributing to the safety and security of all individuals. Evidence Checked: Onsite interview/35/ while conducting personnel interviews and focussed group discussion with PP & representatives following was cross-confirmed: - Equal rights and non-discrimination policies - Harassment prevention and reporting mechanisms - Diversity and inclusion initiatives and records - Community engagement and stakeholder consultation records - Cultural sensitivity training and awareness programs Assessment conclusion: All types of harassment are prohibited, and measures are in place to eliminate any such instances immediately. The PP appreciates and promotes diversity within the project, considering it a competitive advantage. Through proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity, the PP has created a safe and supportive environment that promotes the participation and empowerment of minority and marginalized groups, including children. It is concluded by assessment team that as per the onsite interviews the project has no potential risk associated with the safety of children, minority and marginalized groups.
Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews and site observations made by assessment team/35/. - Assessed the potential risks related to pollutants, including air emissions, noise pollution, water discharges, waste generation, and hazardous material releases. - Evaluated the environmental footprint of the solar power project in comparison to traditional power plants. - Verified the project's plans and procedures for end-of-life management, including decommissioning, component removal, and site restoration. Evidence Checked:

	Onsite interview/35/, Environmental and social Policy and site observation/36/. • Technical specifications and operational data of the wind power project • Regulatory compliance records related to environmental aspects Assessment conclusion: Wind energy generation is a clean and renewable energy source that does not produce air pollutants such as carbon dioxide, sulphur dioxide, or nitrogen oxides during operation. The project does not discharge pollutants to water bodies, generate significant amounts of waste, or release hazardous materials during its lifecycle. The environmental footprint of the wind power project is significantly lower compared to traditional power plants, making it a sustainable and environmentally friendly energy option with minimal risks related to pollutants. As per the onsite interview , the project improves air quality and produces no pollution as compared to the baseline. Hence, it is concluded that there is no risk associated with pollutant emissions caused by project activity.
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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 and sexual harassment	Evidence Gathering Activity: Onsite audit: by performing site personnel and stakeholders' interviews/35/, focussed group discussions. Checked monitoring data for any reported instances during the period Evidence Checked: site personnel and stakeholder interviews during onsite audit/35/ Assessment conclusion: There have been no reports of such incidents during the monitoring period. 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. As per the onsite interview taken by the assessment team, local stakeholders are happy with the renewable power project. Assessment team concludes that the information about the Discrimination and sexual harassment is

	cross-checked for the project activity and is in compliance with the VCS Standard V4.6 para.3.19.11/07/.
Management experience	Evidence Gathering Activity: Onsite audit: by performing site personnel interviews/35/ and focussed GD. Evidence Checked: Onsite interview No new entity has been involved in project design or implementation, hence not applicable. Assessment conclusion: As verified from the monitoring plan and section 2.3.1 of MR/01/- No new entities are involved in project design or implementation. The initially engaged management is experienced enough to handle the implementation of the project activity and the same was confirmed via the personnel interviews/35/ conducted onsite.
Gender equity in labor and work	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/. Checked monitoring data for any reported instances of gender discrimination or pay disparity Desk Review: - By verifying HR policies. Evidence Checked: Interviews/35/and HR policies. Confirmation of zero instances of gender discrimination or pay disparity reported in monitoring period. Assessment conclusion: As per the observation assessment team concluded that Equal opportunities have been provided in the context of gender equity and pay for labor and work. Assessment team concludes that the information about the Gender equity in labor and work is cross-checked for the project activity and is in compliance with the VCS Standard V4.6 para.3.19.13/07/
Human trafficking, forced labor, and child labor	Evidence Gathering Activity: Onsite audit: by performing stakeholders' interviews/35/ & focussed grouped discussion, HR Policy . Noted compliance with Bonded Labour System (Abolition) Act, 1976, Child Labour (Prohibition and Regulation) Act, 1986, and Factories Act, 1948. Evidence checked: Interviews/35/, HR Policy Assessment Conclusion: The Project Proponent (PP) strictly follows Indian laws prohibiting human trafficking, forced labour, and child labour.

Specifically, the project complies with the Immoral Traffic (Prevention) Act, 1956, which prohibits human trafficking for the purpose of commercial sexual exploitation or forced labour. Additionally, the project adheres to the Child Labor (Prohibition and Regulation) Act, 1986, which prohibits the employment of children in certain occupations and processes. There have been no reports of human trafficking, forced labour, or child labour during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Thus, Assessment team concludes that the information about the Human trafficking, forced labor, and child labor is cross-checked for the project activity and is in compliance with VCS Standard V4.6 para.3.19.15/07/

4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	Evidence Gathering Activities: Onsite audit: by performing stakeholders' interviews/35/ and site observations made by Assessment team/36/. Evidence Checked: Interviews/35/, Site Observation, and Grievance Register/29/. Assessment Conclusion: Assessment team concludes that the project activity maintained a commitment to upholding the rights of IPs, LCs, and customary rights holders, aligning with international human rights standards, including the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169. The information about the Human rights is cross-checked for the project activity during onsite visit and interviews with stakeholders and found that the same is in compliance with VCS Standard V4.6 para.3.19.16/07/

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	Evidence gathering activities: Onsite audit: by performing stakeholders' interviews/35/. Focussed Group discussion with nearby stakeholders that volunteered during the site audit & potentially affected by the

	project were carried out, ensuring their free, prior, and informed consent. Engagement with stakeholders regarding knowledge holders to understand their cultural practices, traditional lands, and sacred sites. Assessment of the potential impacts on Indigenous Peoples' livelihoods, access to resources, traditional land use patterns and traditional knowledge systems. Evidence Checked: interview/35/ and Group discussions. Assessment Conclusion: It is concluded that the given project activity area has not involved the Indigenous People and any cultural Heritage. Since, the project activity involves the renewable electricity generation and the land used for the installation of Wind power plant is owned by the project proponent also the land ownership document is checked during the onsite audit. Hence, no tangible cultural heritage has been hampered for the project activity. Also, there has been no negative impacts of the project activity on the non-tangible cultural heritage of the stakeholders, instead it fosters cultural harmony by involving diverse groups, without affecting their customs, traditions or beliefs. Hence, the project continues to preserve and protect cultural heritage as part of their project activity and comply with the VCS Standard v4.6 para 3.19.18/07/.
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4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A
Respect for property rights	Evidence gathering activities: Onsite audit: by performing stakeholders' interviews/35/ and focussed grouped discussion. Evidence checked: Interviews/35/

Assessment Conclusion: No property rights are violated due to this project activity as per the interviews conducted during the onsite visit/35/. Hence, no land/property of the stakeholders, IPs, LCs, and customary rights holders has been incorporated. Additionally, the project activity has obtained the free, prior and informed consent of local stakeholders. This ensures that their lands are property rights are protected and respected.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	N/A
Benefit sharing during the monitoring period	N/A

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: Onsite audit: by performing site personnel and stakeholders' interviews/35/. Desk Review: - By verifying Registered VCS PD/03/ and Validation Report/04/. Evidence Checked: Interviews/35/ Assessment Conclusion: Throughout the monitoring period, no adverse effects on biodiversity or ecosystems were observed in the project. Wind projects are generally recognized as environmentally benign, with minimal impact on surrounding ecosystems. Assessment team concludes that the Impacts on biodiversity and ecosystems is cross-checked during the

		onsite visit/36/ and it is in compliance with the VCS Standard para 3.19.25/07/
Soil degradation and soil erosion	No risk Identified	Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews/35/. Evidence Checked: Interviews/35/, Assessment Conclusion: Throughout the monitoring period, no instances of soil degradation or erosion were identified in the project area. Wind projects typically employ land management practices that minimize soil disturbance, ensuring the preservation of soil health and stability.
Water consumption and stress	No risk Identified	Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews/35/. Evidence Checked: Interviews/35/ Assessment Conclusion: Assessment team concludes that no concerns regarding water consumption or stress were identified within the project. Wind installations generally have minimal water requirements, reducing strain on local water resources and ecosystems.
Usage of fertilizers	No risk Identified	Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews/35/. Evidence Checked: Interviews/35/ Assessment Conclusion: Assessment team concludes that no adverse effects linked to the use of fertilizers were noted in the wind project. Wind installations generally do not necessitate fertilizers, thus removing the possibility of environmental contamination or disruption to ecosystems.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Evidence Gathering Activities: Onsite audit: by performing site personnel and stakeholders' interviews/35/. Evidence Checked: Interviews/35/ Assessment Conclusion: The given project is renewable power project which falls under sub sectoral scope 1.2. therefore, do not include any harm to rare, threatened and endangered species. Hence, it is concluded that this section is not applicable as per para 3.19.27 of VCS Standard v4.6/07/ for the given project activity.

4.2.8.2 Introduction of Species

As the given project activity is about the wind power project activity, verification team confirmed during site visit that there is no involvement of Introduction of species. Hence, below tables are not applicable.

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A

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 equations and choices provided in the methodology /12/ and all other methodological tools are correctly quoted in the MR /01/. The emission reductions of the project activity are calculated using the formulae mentioned in the applied methodologies i.e., AMS I.D. Version 18.0 /12/. The assessment team has reviewed the emission reduction spread sheets (ER sheets) /02/ and checked all the formulae and found they are correct and are in accordance with the monitoring plan of the registered VCS PD /03/ and the applied monitoring methodology /12/.

The project monitoring plan involves total 3 parameter to be monitored;

- 1) **EG_{Gross, y}** (Gross Electricity export to the grid by the project during the year y (kWh/y);
- 2) **EG_{Net, y}** (Net electricity supplied to the grid)
- 3) **EG_{import, y}** (Electricity imported from the grid by the project during the year y)

All monitored parameters are according to the registered monitoring plan as per VCS PD/03/ and monitoring report/01/.

The parameter **EG_{Gross, y}** values are sourced from Certified Joint Meter Readings (JMRs)/22/ using properly calibrated meters of 0.2s accuracy class installed at each WTG, ensuring regular monitoring of gross electricity generated.

The parameter **EG_{Net, y}** value is calculated by deducting **EG_{import, y}** values from **EG_{Gross, y}** values. The import and export value is aggregated on a monthly basis in JMRs/22/ & invoices/23/ which is further used by assessment team to cross- verify the data.

The parameter **EG_{import, y}** value is sourced from the electricity imported by individual WTG. The electricity imported is adjusted against the gross export by the project activity to the grid and cross checked from Monthly invoices issued by PP /23/.

ER sheet/02/ prepared by PP has been reviewed by assessment team thoroughly by cross checking the values of JMRs/22/ and Invoices/23/ submitted by PP and was found correct including all the formulae and conversions and aggregations.

The monitoring plan specified in the registered VCS Project Description (PD) version 01, dated 20th March 2017/03/, is diligently being followed at the site. The assessment team has conducted a thorough verification of the entire information flow, starting from data generation and aggregation to recording, calculation, and reporting of the relevant parameters in the Monitoring Report (MR/01/). The emission reductions are based on the net electricity generated and exported from the project.

The project proponent (PP) has provided all the necessary data for the current monitoring period, ensuring a comprehensive and accurate assessment. The values of the parameter "net electricity generation supplied to the grid," which were used in deriving the greenhouse gas (GHG) emission reduction, have been found to be well correlated between the data sets and the Emission Reduction (ER) spreadsheet/02/ provided by the PP.

The verification of each monitoring parameter has been discussed later in [section 4.4](#).

According to applied methodology AMS I.D.; Version 18.0 /12/ the emissions are calculated as below: **According to applicable methodology AMS I.D.; Version 18.0-page 12⁴ under section 5.7 of Baseline Methodology Procedure with further description under paragraph about Leakage emissions & Project emissions confirms that:** since project activity is a Wind power project and no other kind of fossil fuel has been used in the current monitoring period on site thus no leakage emission is considered according to the methodology used & since this is a renewable project activity no project emissions from the project activity are considered.

Leakage emissions: $LE_y = 0$

Project Emissions (PE_y) = 0

Methods and formulae set out in the project description for calculating actual emissions for current monitoring period.

The calculation of emission reduction has been done in accordance with the applied methodology used i.e., AMS I.D. Version 18.0 /12/. As per the applied methodology, the values of project emission and leakages are considered as zero for the project activity. The equation used for calculation of baseline emission is given below:

Baseline emissions are calculated as follows:

Where,

$BE_y = EG_{BL,y} \times EF_{CO_2}$	
$BE_y =$	Baseline Emissions (tCO ₂ /year)
$EG_{BL,y} =$	Energy Baseline in year y, kWh
$EF_{CO_2} =$	CO ₂ Emission Factor in year y; t CO ₂ / kWh
Therefore, the baseline emissions for Year 2023 (from 01-January-2023 till 31-December-2023)	
$= 33,333.20 \text{ MWh} \times 0.9777 \text{ tCO}_2/\text{MWh}$	
= 32,589 tCO₂e (Round down Value)	
The Total baseline Emissions = 32,589 tCO₂e	

All of the 9 WTGs were in operation throughout the current monitoring period, and the project activity generated 33,333.20 MWh of energy, resulting in 32,589 tCO₂e GHG reductions.

⁴ [EB81_repan24_AMS-I.D_ver18.pdf \(unfccc.int\)](#)

Estimated Emission Reduction as in VCS PD for the equivalent period of the current Monitoring period, 01-January-2023 to 31-December-2023 (Inclusive of both the days):	
Monitoring Period Start Date	01-January-2023
Monitoring Period End Date	31-December-2023
Days in Current Monitoring period	365
Annual VCUs as per revised VCS PD (renewal CP)	30,928 (tCO ₂ e)
Estimated Emission Reduction as in VCS PD for the equivalent period of the current Monitoring period	= (Annual Estimated GHG emission reductions as per revised VCS PD/Total days in a year) *days in current monitoring period = (30,928/365) * 365 = 30,928 (tCO₂e)
Actual Emission Reduction as per MR and ER during current Monitoring period	32,589 (tCO₂e)
Percent difference	5.37% higher than the estimated

The estimated emission reduction for the present monitoring period is 30,928 tCO₂e, however the achieved emission reductions are 32,589 tCO₂e (round down value), or around 5.37% higher than the estimated emission reductions.

Section 5.4 of the Monitoring Report (MR/01/) presents detailed calculations, which have been cross-checked and verified through the compiled Emission Reduction (ER/02/) spreadsheet. The assessment team ensured the accuracy of these calculations by referencing the Joint Meter Readings (JMRs/22/) and cross-checking the data with invoices (/23/).

As per MR/01/-

Purpose of monitoring

The purpose of monitoring is to measure the gross electricity exported, net electricity supplied to the grid and the electricity imported from the project activity to verify the emission reductions.

Types of data and information to be reported, including units of measurement

The approved monitoring methodology/12/ (AMS-I.D. version 18) requires monitoring of the gross electricity exported, net electricity supplied to the grid and the electricity imported from the project activity.

Origin of the data

The source of the data on monitoring parameters is certified joint meter readings.

Metering system-Energy Meter for each WTG for metering the exported electricity to the grid and imported electricity from grid system.

Data Monitoring:

The data is monitored at the main meter of each WTG.

Equipment:

Main meter- Energy Meter of accuracy class 0.2s. The meters have capability of recording half-hourly and monthly readings.

The monitoring and measurement of electricity at the project metering point are carried out continuously, while the recording is done on a monthly basis through Joint Meter Readings, performed jointly by representatives of the State Utility and the project proponent (PP).

O & M is done by Vestas and this was verified via O & M (Service Agreement)/21/ between Windage Power Company Pvt Ltd and Vestas Wind Technology India Private Limited by the assessment team.

Calculation of net electricity export to the grid by project activity WTG:

The HTSC No. for the individual or group of turbines represents the unique identification of the joint meter. The net electricity supplied to the grid is calculated by the summation of the net electricity export figures of individual WTGs.

The value of the monthly net electricity delivered to the Grid by the project activity WTG is aggregated annually to get quantity of net electricity supplied by the project plant/unit to the grid in year y.

PP has submitted all the evidences like JMRs /22/and Invoices /23/ to VKU Assessment Team for verification and assessment of ER Sheet/02/

Hence VKU Assessment Team can state that the calculation method and formulae used in calculating baseline emission is following the methodology used i.e., AMS I.D.: "Grid connected Renewable Electricity Generation - version 18.0" /12/.

4.4 Quality of Evidence to Determine Reductions and Removals

When verifying the reported emission reduction, VKU ensured that there was a clear audit trail that contained the evidence and records that validate the stated figures. All source documents that form the basis for assumptions and other information underlying the GHG data are shown above.

When assessing the audit trails, VKU also examined:

1. whether sufficient evidence was available, both in terms of frequency and in covering the full monitoring period.
2. the source and nature of the evidence
3. if comparable information was available from sources other than that used in the monitoring report/01/, VKU cross-checked the monitoring report against the other sources to confirm that the stated figures were correct. The sources and the data referenced are shown in Section 2.2 above.

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant, lack of evidence and missing data were detected during

verification. Hence, the assessment team confirms that the monitoring system ensures required quality of the monitoring plan to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures.

There are total 03 parameters to be monitored;

- 1) $EG_{Gross,y}$ (Gross Electricity export to the grid by the project during the year y (kWh/y);
- 2) $EG_{Net,y}$ (Net electricity supplied to the grid)
- 3) $EG_{import,y}$ (Electricity imported from the grid by the project during the year y) according to the monitoring plan/03/ and monitoring report/01/.

The below table describe how the parameter $EG_{Gross,y}$ (Gross Electricity export to the grid by the project during the year y), that is to be measured according to the monitoring plan, has been verified to confirm that the actual monitoring complies with the monitoring plan, monitoring data has been thoroughly assessed and that the calibration requirements are met:-

Table No: 08 Assessment of Parameter $EG_{Gross,y}$ (Gross Electricity export to the grid by the project during the year y)

Parameter	$EG_{Gross,y}$ (Gross Electricity export to the grid by the project during the year y)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is a measured parameter & will be monitored continuously and recorded at least monthly by energy meter. The electricity generated by each individual wind turbine generator (WTG) is recorded using an energy meter located at individual WTG machine, which measures the gross electricity generated in kilowatt-hours (kWh). This data is used for cross-checking the import and net electricity supplied to the grid, ensuring accurate monitoring of the project's electricity generation. The monthly meter readings at the project site and receiving station are taken simultaneously by the site personnel and electricity board personnel every month.
	Is measuring and reporting frequency in accordance with the monitoring plan and	Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered PD/03/ and monitoring methodology/12/.

	monitoring methodology? (Yes / No)	Also, in current monitoring period there is no deviation from the stated procedures in the registered monitoring plan. This was verified by assessment team during desk review and during onsite visit via interviews/35/ with site personnel.
	Monitoring equipment	Monitoring equipment used for continuously measuring, and recording the Gross electricity generated by each WTG is energy meters with accuracy class: 0.2s, make: Genus, L&T & EDM I and type 03D-183(DLMS), ER300P (DLMS) & MK6E DLMS respectively installed near each WTGs. The details of meters and calibration details are provided in section 4.3 of MR/01/.
	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 accuracy of the monitoring equipment is 0.2s which is as per the registered PD/03/ which is further as per the norm defined in the CEA Guidelines/20/.
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Yes, the accuracy is valid for the entire current monitoring period i.e., 01-January-2023 to 31-December-2023 (Inclusive of both the dates)
	Calibration frequency /interval:	PP has considered CEA order dated 17-March-2016/20/; which prescribes under the para 18(b) that "all the meters shall be tested once in five years." Thus, frequency of the calibration is considered for five years. To support the same PP took deviation in previous Monitoring Period (i.e., 01-

		<u>September-2018 to 31-October-2019</u> (Inclusive of both the dates) to account for delay in meter calibration.. This was verified by the assessment team by checking calibration certificates/27/.
	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 in accordance with the local/national standards, or as per the manufacturer's specifications?	Yes, it is in line with the monitoring plan & registered methodology- Outlined in the registered VCS PD dated 20-March-2017/03/ The calibration frequency is once in a tariff year. However, due to uneven practise of performing calibration of state electricity board. Accordingly, PP has considered CEA order dated 17 March 2016/20/; which prescribes under the para 18(b) that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years.
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes, Calibration of the measuring equipment's is carried out by NABL accredited Laboratory i.e., <u>Measurematic India, (NABL Certificate Number: TC-8483)</u> which is done under the preview State entity i.e., Tamil Nadu Generation and Distribution Corporation Limited Assessment team verified the accreditation status of the Laboratory performing the calibration of the meters and found it correct and authentic. The calibration certificate /27/ issued by state entity is verified to confirm the same.
	Is(are) calibration(s) valid for the whole reporting period?	Yes, the calibration is valid throughout the reporting period. ., 01-January-2023 to 31-December-2023 (Inclusive of both the dates). This was verified by checking the calibration certificates/27/ provided by PP.
	Is the calibration carried out for a measuring range comparable with the range	Yes. The calibration is carried out appropriately for current monitoring as per the registered monitoring plan and VCS VVS manual version 3.2/10/& as per Wheeling agreement/28/

	for which measurements have been carried out?	The calibration is carried out for a measuring range i.e., CTR: 50/5A, PTR: 22KV/110V & MF: 2000 with accuracy class 0.2s, Voltage/Frequency: 3*63.5 Volts, 50Hz, Current: -/5A						
	How were the values in the monitoring report verified?	Cumulative value of $EG_{Gross,y}$ for entire monitoring period 01-January-2023 to 31-December-2023 (inclusive of both dates) is reported in the monitoring report/01/, and monthly values in the ER calculation sheet/02/ in kWh. The monthly values were verified from the JMRs/22/ and cross checked from invoices/23/ thus found to be consistent. Value of this parameter for the current monitoring period was verified as 33,704,000 kWh. <table><tr><th>Year</th><th>Gross Electricity Generation (kWh)</th></tr><tr><td>2023</td><td>33,704,000</td></tr><tr><td>Total</td><td>33,704,000</td></tr></table>	Year	Gross Electricity Generation (kWh)	2023	33,704,000	Total	33,704,000
	Year	Gross Electricity Generation (kWh)						
	2023	33,704,000						
Total	33,704,000							
If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of $EG_{Gross,y}$ in JMRs/22/ were further cross checked with the monthly invoices /23/ raised by the PP to individual captive user who is receiving electricity via distribution licensee i.e., TANGEDCO which is found to be consistent with the CEA/20/							
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Details provided in MR/01/ is cross verified on site visit during personnel interview/35/ and this confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable.							

	In case project proponents have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues.
Findings	CL#02 was raised and resolved	
Conclusion	The 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 electricity supplied by the project. Since 100% data was verified, the team can ascertain that the values taken for emission reduction calculation are free from material errors.	

The below table describe how the parameter **EG_{Net,y}** (Net electricity supplied to the grid), that is to be measured according to the monitoring plan, has been verified to confirm that the actual monitoring complies with the monitoring plan, monitoring data has been thoroughly assessed and that the calibration requirements are met:-

Table No: 09 Assessment of Parameter EG_{Net,y} (Net electricity supplied to the grid)

Parameter	EG _{Net,y} (Net electricity supplied to the grid)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is a calculated parameter & is monitored continuously and recorded at least monthly by energy meter. The net electricity supplied to the grid is calculated by the summation of the net electricity export figures of individual WTGs taken from the energy meters which is mentioned in the JMRs issued by the

		TANGEDCO & can be further cross-checked with the Invoices/23/.
	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 PD/03/ and monitoring methodology/12/. Also, in current monitoring period there is no deviation from the stated procedures in the registered monitoring plan/03/. This was verified by assessment team during desk review and by Team Leader during onsite visit and interviews/35/ with site personnel.
	Monitoring equipment	Since this a calculated value, no monitoring equipment was used however the value for Net generation is calculated by the summation of the net electricity export figures of individual WTGs taken from the energy meters after deducting imports which is mentioned in the JMRs issued by the TANGEDCO & can be further cross-checked with the Invoices/23/.
	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?	This is a calculated value; hence this section is not applicable, however as explained above that value for Net generation is derived by summing the net electricity export data from individual wind turbine energy meters, The details for the accuracy of the monitoring equipment are already elaborated in the above table no 08. Please refer the section above.
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	This is a calculated value; hence this section is not applicable, the details for the accuracy validity of the monitoring equipment is already elaborated in the above table no 08. Please refer the section above.
	Calibration frequency /interval:	This is a calculated value; hence this section is not applicable, the details for the Calibration

		frequency /interval of the monitoring equipment are already elaborated in the above table no 08. Please refer the section above.
	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 in accordance with the local/national standards, or as per the manufacturer's specifications?	This is a calculated value; hence this section is not applicable, the details for the "Is the calibration interval in line with the monitoring plan and/or methodology" of the monitoring equipment is already elaborated in the above table no 08. Please refer the section above.
	Is the calibration of measuring equipment carried out by an accredited person or institution?	This is a calculated value; hence this section is not applicable, the details for "Is the calibration of measuring equipment carried out by an accredited person or institution?" of the monitoring equipment is already elaborated in the above table no 08. Please refer the section above.
	Is(are) calibration(s) valid for the whole reporting period?	This is a calculated value; hence this section is not applicable, the details for "Is(are) calibration(s) valid for the whole reporting period?" of the monitoring equipment is already elaborated in the above table no 08. Please refer the section above.
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	This is a calculated value; hence this section is not applicable, the details for the section with respect to the monitoring equipment is already elaborated in the above table no 08. Please refer the section above.
	How were the values in the monitoring report verified?	Cumulative value of $EG_{Net,y}$ for entire monitoring period 01-January-2023 to 31-December-2023 (inclusive of both the dates) is reported in the monitoring report/01/, and monthly values in the ER calculation sheet/02/ in MWh. The monthly values were

		verified from the JMRs/22/ and cross checked from invoices/23/ thus found to be consistent. Value of this parameter for the current monitoring period was verified as 33,333.20 <table><tr><th>Year</th><th>Net Electricity Generation (MWh)</th></tr><tr><td>2022</td><td>33,333.20</td></tr><tr><td>Total</td><td>33,333.20</td></tr></table> MWh.	Year	Net Electricity Generation (MWh)	2022	33,333.20	Total	33,333.20
	Year	Net Electricity Generation (MWh)						
	2022	33,333.20						
	Total	33,333.20						
	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of $EG_{Net,y}$ in JMRs/22/ were further cross checked with the monthly invoices /23/ raised by the PP to individual captive user who is receiving electricity via distribution licensee i.e., TANGEDCO which is found to be consistent with the CEA/20/						
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Details provided in MR/01/ is cross verified on site visit during personnel interview/35/ and this confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable.							
In case project proponents have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues.							
Findings	CL#02 was raised and resolved							
Conclusion	The 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 electricity supplied by the project. Since 100% data was verified, the team can ascertain that the values taken for emission reduction calculation are free from material errors.
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The below table describe how the parameter **EG_{Import,y}** (Electricity imported from the grid by the project during the year y), that is to be measured according to the monitoring plan, has been verified to confirm that the actual monitoring complies with the monitoring plan, monitoring data has been thoroughly assessed and that the calibration requirements are met:-

Table No: 10 Assessment of Parameter EG_{Import,y} (Electricity imported from the grid by the project during the year y)

Parameter	EG _{Import,y} (Electricity imported from the grid by the project during the year y)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter is monitored continuously and recorded at least monthly by energy meter. The electricity imported by each WTG is recorded with the aid of energy meter for individual WTG in kWh for cross check of gross and net electricity supplied to the grid.
	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 PD/03/ and monitoring methodology/12/. Thus, there is no deviation from the stated procedures in the registered monitoring plan. This was verified by assessment team during desk review and by Team Leader during onsite visit and interviews/35//36/ with site personnel.
	Monitoring equipment	Monitoring equipment used for continuously measuring, and recording the EG_{Import,y} by each WTG is energy meters of accuracy class: 0.2s, make: Genus, L&T & EDML and type 03D-183(DLMS), ER300P (DLMS) & MK6E DLMS respectively installed at 110/22 KV substation (Transformer Capacity: 4 x 25 MVA) of the

		details of meters and calibration details are provided in section 4.3 of MR/01/.
	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, based on the information provided, it appears that the monitoring equipment used to measure the input values such as import and net export for calculating net electricity supplied to the grid in year y has an accuracy of 0.2s, which is in accordance with the norm defined in the registered PD/03/ and CEA/20/.
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Yes, the accuracy is valid for the entire current monitoring period i.e., 01-January-2023 to 31-December-2023 (Inclusive of both the dates).
	Calibration frequency /interval:	The calibration frequency is once a year as per Wheeling agreement/27/ and VCS PD dated 20-March-2017/03/. However, compared to the VCS PD, which prescribes annual calibration, meters can be calibrated with some delay during the monitoring period. PP considers the CEA order dated 17-March-2016/20/ which mandates testing meters once in five years, validating the calibration for five years.
	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 in accordance with the local/national standards, or as per the	The calibration interval is in line with the monitoring plan. The Project Proponent (PP) follows national standards set by the Central Electricity Authority (CEA) for meter calibration, which requires testing every five years as per the CEA order dated 17-March-2016/20/.

	manufacturer's specifications?	
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Calibration is done by NABL Accredited Laboratory i.e., <u>Measurematic India, (NABL Certificate Number: TC-8483)</u> which is under the supervision of Tamil Nadu Generation and Distribution Corporation Limited. Assessment team verified the accreditation status of the Laboratory and found it correct and authentic, the required weblinks of the NABL accredited certificate is added for ready reference.
	Is(are) calibration(s) valid for the whole reporting period?	Yes. The calibration is carried out for a measuring range i.e., for current monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both the dates).
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes. The calibration is carried out appropriately for current monitoring as per the registered monitoring plan and VCS VVS manual version 3.2/10/& as per CEA/20/.
	How were the values in the monitoring report verified?	Cumulative value of $EG_{Import,y}$ for entire monitoring period 01-January-2023 to 31-December-2023 (inclusive of both dates) is reported in the monitoring report/01/, and monthly values in the ER calculation sheet/02/ in kWh. The monthly values were verified from the JMRs/22/ and cross checked from invoices/23/ thus found to be consistent. Value of this parameter for the current monitoring period was verified as 370,797 kWh .
	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of $EG_{Import,y}$ were verified from JMRs issued to PP by state entity i.e, TANGEDCO which were further cross checked with the monthly invoices /23/ raised

		by the PP to respective captive user as specified in Wheeling agreement/28/ and thus 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?	Details provided in MR/01/ is cross verified on site visit during personnel interview/35/ and this confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable.
	In case project proponents have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues.
Findings	CL#02 was raised and resolved	
Conclusion	The 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 electricity supplied by the project. Since 100% data was verified, the team can ascertain that the values taken for emission reduction calculation are free from material errors.	

Table No: 11 Data and Parameters Available at Validation or Ex-ante parameters:

Parameter	Unit	Description	Value
EF _{grid,y}	tCO ₂ /MWh	Combined Margin CO ₂ Emission Factor in year y	0.9777 tCO ₂ /MWh is consistent with the registered VCS PD version 01 dated 20-March-2017/03/ Referred from <u>Tool to calculate the emission factor for an electricity system, Version 06.0/18/</u>

			The Central Electricity Authority (CEA) has provided estimates for the simple operating margin and build margin emission factors for the regional grids. In order to calculate the CO ₂ emission factor using the combined margin method for the second crediting period, weights of 0.75 for operating margin and 0.25 for build margin for the Indian grid are considered, as per the 'Tool to calculate the emission factor for an electricity system' (Version 06.0)/18/.
EF _{OM,y}	tCO ₂ /MWh	Simple operating margin emission factor of Indian Grid	0.9941 tCO ₂ /MWh is consistent with the registered VCS PD version 01 dated 20-March-2017/03/ Calculated from <u>CEA database, Version 11, April 2016/20/</u>
EF _{BM,y}	tCO ₂ /MWh	Combined Margin CO ₂ Emission Factor in year y	0.9285 tCO ₂ /MWh is consistent with the registered VCS PD version 01 dated 20-March-2017/03/ Calculated from <u>CEA database, Version 11, April 2016/20/</u>

Calibration of meters/27/:

During the verification assessment of the project activity, accuracy of all the metering have been checked and found appropriate by assessment team during onsite visit/36/. The installation and working conditions of the meters were checked during the site inspection/36/ and were found to be satisfactory as compared to the provision of calibration/testing frequency, prescribed under the VCS PD/03/, the meters are supposed to undergo testing/calibration once in 5 years. The meter calibration is not under the purview of PP.

TANGEDCO⁵ is the sole authority to conduct the meter calibration and in absence of annual practice of calibration, PP has considered CEA order dated 17-March-2016/20/; which prescribes under the para 18(b) that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years, whereas error factor has been considered to estimate a conservative ER value. Details of meters are provided in below table:

Table No. 12: Details of meters and calibration

⁵ Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO) is a subsidiary of TNEB Limited. TANGEDCO is the successor to the erstwhile Tamil Nadu Electricity Board. The electricity board's generation and distribution wings are its nucleus.

Location Name	HT. Sc. No	Energy Meter - S.No	Make	Accuracy Class	Type	Date of Calibration /Installation	Latest Date of calibration/ replacement	Validity of calibration*
NSL-1	507	4321904	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027
NSL-2	508	4321911	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022 Replaced on 10-August-2022	04-May-2027 However, NA Since it has been replaced
		22002286 ₆	L&T	0.2s	ER300P (DLMS)	Installed on 10-August-2022	Calibrated on 20-June-2022	19-June-2027
NSL-3	510	4321912	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027
NSL-4	533	4321910	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027
NSL-5	509	5839987	Genus	0.2s	03D-183 (DLMS)	11-November-2020	05-May-2022	04-May-2027
NSL-6	551	4321909	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027
NSL-7	497	HT218007 ₅	EDMI	0.2s	ME6EDLMS	06-December-2019	05-May-2022	04-May-2027
NSL-8	511	4321905	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027
NSL-9	482	4322619	Genus	0.2s	03D-183 (DLMS)	08-May-2017	05-May-2022	04-May-2027

There are nine WTGs involved for the electricity export. The provision of calibration/testing frequency, prescribed under the VCS PD/03/. PP has considered CEA order dated 17 March 2016; which prescribes under the para 18(b)/20/ that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years. This is verified by assessment team from the calibration certificates/27/ submitted by the PP. As per VCS PD "The

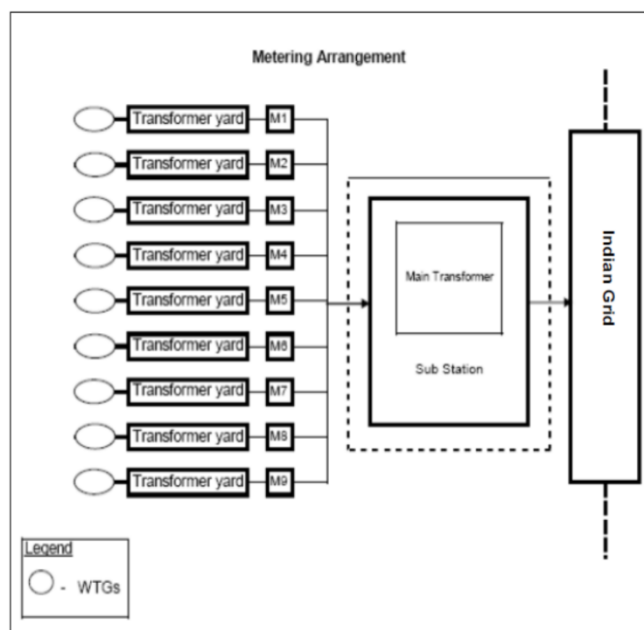
⁶ As a part of emergency procedure, PP had spare meter which was calibrated on 20-June-2022 and was kept in laboratory, however due to technical failure in energy meter no 4321911, Make Genus, type; 03D-183 (DLMS) installed at WTG NSL 02, HTSC no 508 was replaced with energy meter number 22002286, Make L&T, type ER300P (DLMS)

project adheres to all the mandatory regulatory and statutory requirements at the state as well as national level & hence acceptable to VKU assessment team.

The energy meter calibration certificates/27/ are checked and found that the calibration details provided in the MR /01/ are correct. From the verification of above table, assessment team also confirms that the energy meter calibrations are valid for the complete monitoring period i.e., from 01-January-2023 to 31-December-2023, Inclusive of both the dates.

During onsite visit /36/ the assessment team checked all the meters and confirmed that the meters were working satisfactorily. Also, the calibration of meters is completely under purview of Tamil Nadu Electricity Board (TNEB) and PP has no control over the same as confirmed through interviews of site personnel /35/ and Wheeling agreement/28/. Hence it can be concluded that the approach followed by the PP is conservative and in line with the guidelines provided under paragraph 3.4.2 of Validation and verification manual version 3.2./10/.

Figure 03: The schematic diagram of the project activity is as given below:



The registered VCS renewable Crediting Period Project Description (PD) version 01 dated 20-March-2017/03/ & MR /01/ and site audit observations confirm that the metering equipment are sealed and maintained by the Tamil Nadu Electricity Board (TNEB).

The company has installed meters of a static type, in accordance with the latest IEC-687/IEC-62053-22 and Indian Electricity Grid Code Regulations. Each WTG have a main meter to record frequency quantities of active and reactive energy for energy exported to and imported from the grid during settlement periods. All meters are sealed in the presence of the Tamil Nadu Electricity Board (State Utility) and the Company, with the seal remaining intact unless broken for testing and calibration by a testing laboratory. Measuring instrument accuracy class requirements are 0.2% for kWh measurement of meters, 0.2% for KVARh measurement of meters, and 0.5% for

current and voltage transformers. The meter calibration is not under the purview of PP. TNEB is the sole authority to conduct the meter calibration.

The assessment team has verified the JMRs /22/ issued by TANGEDCO to PP & Invoices/23/ issued to respective captive user identified in the Wheeling agreement/28/ by Windage Power Company Pvt Ltd confirmed that only the data recorded through main meters is used to calculate net electricity supplied to the grid consequently for ER calculations recorded in ER sheet /02/ In view of the above discussion the VKU 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.

GHG Calculations:

The emission reduction as per the applied methodology 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:

$$BE_y = EG_{BL,y} * EF_{CO_2}$$

Where:

BE_y : Baseline emissions in year y (tCO₂e/yr)

tCO₂e/MWh: Energy Baseline in year y, MWh

EF_{CO_2} : CO₂ Emission Factor in year y (tCO₂e/MWh)

The project activity being a greenfield project,

$EG_{BL,y}$: Energy Baseline in year y, (MWh/year) = $EG_{Net,y}$:Net electricity exported to grid by the project activity (MWh/year) and

EF_{CO_2} : CO₂ Emission Factor in year y (tCO₂e/MWh) = $EF_{Grid,y}$:Combined margin CO₂ Emission Factor of Indian Grid (tCO₂e/MWh)

Parameter	Unit	Value
$EG_{Net,y}$	MWh	33,333.20
EF_{CO_2}	tCO ₂ e	0.9777
BE_y	=	33,333.20* 0.9777
	=	32,589 (Round down value)
PE _y (tCO ₂ e)	=	0
LE _y (tCO ₂ e)	=	0
Net GHG emission reductions or removals tCO ₂ e	=	32,589 (tCO ₂ e)

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 5.37% higher than the estimated ERs in the registered PD/03/. We as VKU Assessment Team accepted this as this is mainly due to the variations in high PLF, high wind speed and minor shutdown periods during the monitoring period. The assessment team further performed the analysis of the achieved PLF against the ex-ante PLF for current monitoring period.

Table No: 13 Variation of PLF from ex-ante estimation for current monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both the dates)

Month		Capacity (MW)	Generation (kWh)	PLF (%)	PLF % achieved for monitoring period
01-January-23	31-January-23	14.85	538036	4.87%	25.91%
01-February-23	28-February-23	14.85	641451	6.43%	
01-March-23	31-March-23	14.85	1263388	11.44%	
01-April-23	30-April-23	14.85	796709	7.45%	
01-May-23	31-May-23	14.85	3048320	27.59%	
01-June-23	30-June-23	14.85	5755371	53.83%	
01-July-23	31-July-23	14.85	7485714	67.75%	
01-August-23	31-August-23	14.85	6314265	57.15%	
01-September-23	30-September-23	14.85	5592159	52.30%	
01-October-23	31-October-23	14.85	1379388	12.48%	
01-November-23	30-November-23	14.85	270595	2.53%	
01-December-23	31-December-23	14.85	618604	5.60%	

Monitoring Period	PLF achieved (2021)	PLF achieved (2022)	PLF achieved (2023)	PLF ex ante
January	5.16%	5.76%	4.87%	25.20%
February	5.48%	4.64%	6.43%	25.20%
March	6.99%	11.00%	11.44%	25.20%
April	15.04%	9.81%	7.45%	25.20%
May	26.75%	43.30%	27.59%	25.20%
June	46.40%	51.17%	53.83%	25.20%
July	55.27%	58.14%	67.75%	25.20%
August	52.28%	50.12%	57.15%	25.20%
September	45.30%	43.00%	52.30%	25.20%
October	12.88%	17.04%	12.48%	25.20%
November	7.21%	2.76%	2.53%	25.20%
December	3.15%	5.98%	5.60%	25.20%

	23.49%	25.23%	25.91%	25.20%
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Based on the data in table above it is clear that the monthly trend of PLF is higher than the estimated. This is reflected in higher emission reductions for the current monitoring period at 5.37%.

The higher generation during the current verification period is due to heavy wind flow and minor shutdown periods during the current monitoring period as verified and traced through evidences and calculative computation by VKU assessment team during desk review, onsite visit and interview with site personnel confirmed the reasons of higher emissions reduction as compared with registered VCS PD Version 1 of 20-March-2017/03/ & hence acceptable to VKU.

Hence the 5.37% actual higher emission reduction achieved during the current monitoring period neither affects additionality nor there is any deviation from registered monitoring plan, which was verified by the VKU Assessment team during onsite visit.

The electricity produced by a wind plant relies on the amount of wind passing through it, and changes in wind availability can have an impact on its output. The flow of wind is a natural phenomenon and nobody have control over it, which can, in turn, affect the amount of electricity generated. The fluctuation in the wind flow is not under the control of the project proponent. Hence, it is acceptable to the VKU Assessment Team.

All the data were made available to the assessment team by PP during site visit/36/ and as supporting evidences which have been monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described above.

The assessment team has checked and confirmed the emission reduction calculations in the spreadsheet and found to be accurate. The monitoring report/01/ is supported by emission reduction spreadsheet/02/. The consistency and formula were verified and found to be accurate.

VKU is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.6 /07/ and that the verification of the GHG statement was conducted in accordance with ISO 14064-3; 2019/38/.

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. has performed the eighth verification of the second crediting period (01-April-2016 to 31-March-2026 which is inclusive of both the dates) & overall tenth periodic verification for the project activity “Wind Power Project at Anthiyur, Tamil Nadu” in India, VCS Registry Project ID 682, for the monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both start and end dates), with regard to the relevant requirements for VCS Standard Version 4.6. The project proponents of the “Wind Power Project at Anthiyur, Tamil Nadu” amounts to 32,589 tCO₂e of carbon dioxide equivalent (tCO₂e). These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard version 4.6./07/.

The project proponents of the “Wind Power Project at Anthiyur, Tamil Nadu” project 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 VCS PD version 1 of 20-March-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 4.6/07/ and GHG program applied, on the reported greenhouse gas emission reductions from the project.

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

- The project has been implemented and operated as per the registered VCS PD version 1.0 of 20-March-2017/03/
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.6 /07/ requirements;
- The monitoring is in place as per the applied baseline and monitoring methodology;
- The monitoring plan in the registered VCS PD version 1 of 20-March-2017 /03/ is as per the applied baseline and monitoring methodology.

VKU Certification verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU Certification considered necessary to give **reasonable assurance** that reported GHG emission reductions are fairly stated.

5.2 Verification Conclusion

As per VCS Standard Version 4.6, clause 4.1.19, 4.1.20 and 4.1.21 VKU hereby concludes that the GHG emission reduction stated in the monitoring report Version 1.3 of 28-May-2024/01/ for the “Wind Power Project at Anthiyur, Tamil Nadu” in India for the monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both the dates) are fairly stated.

Table No 14: Opinion/Conclusion by Validation-Verification Body

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
☒ Positive opinion ☐ Negative Opinion	Monitoring Report Version 1.3 of 28-May-2024 /01/ Emission Reduction Sheet Version 1. dated 13-February-2024 /02/	01-January-2023 to 31-December-2023 (Inclusive of both the dates)	32,589 tCO_{2e}	The GHG emission reductions are calculated on the basis of approved methodology AMS I.D. version 18 /12/ and the monitoring plan included in the registered VCS PD version 1 of 20-March-2017 /03/

Hence VKU is able to certify that the emission reduction from the project during the monitoring period 01-January-2023 to 31-December-2023 (Inclusive of both the dates) amounts to **32,589 tCO_{2e}** is in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.6/07/.

The VVB hereby issues a resolutely **positive and unmodified opinion** meticulously drafted in strict accordance with ISO 14064-3:2019, /38/ Section 09, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. /39/ 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 (PP), comprehensively presented in Reference Table of this report.

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-January-2023 to 31-Dec-2023 (inclusive of both dates)	32,589	0	0	0	0	32,589
Total	32,589	0	0	0	0	32,589

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-January-2023 to 31-December-2023 (inclusive of both dates)	30,928	32,589	+5.37 %	The actual ER achieved are higher than as estimated for the given current monitoring period. It is mainly due to high wind and high PLF during current MP. The PLF achieved during current year i.e.,2023 (1-January-2023 to 31-December-2023) is 25.91% and PLF for ex-ante as given in registered PD is 25.20%. Hence on comparing the values it can be concluded that the achieved PLF is within the limit as per sensitivity analysis and PLF achieved did not affect the IRR.
Total	30.928	32,589	5.37%	

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

This section is Not Applicable as per the onsite interview with Project Proponent.

Section	Information	Justification	Assessment method and conclusion
NA	NA	NA	NA

APPENDIX 2: <ABBREVIATIONS>

Abbreviations	Full texts
BE	Baseline Emissions
BEF	Baseline Emission Factor
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	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
N/A	Not Applicable
OSV	On Site Visit
PAI	Project Activity Instances
PD	Project Description
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 Private Limited
VVS	Validation and Verification Standard
VVB	Validation and verification body

APPENDIX 3: AUDIT FINDINGS

Type	Date	07-March-2024
CL01	Reference	Section 1.1, 1.5, 1.9, 1.10, 2.2, 3.1 of Val/Ver protocol
Description of the Non-Conformance		
1. Section 1.1 of MR: PP to clarify Are the dates inclusive of both dates? 2. Section 1.5 of MR: PP to provide document to substantiate the claim 3. Section 1.9 of MR: PP to provide document to substantiate the claim 4. Section 1.10 of MR: PP to provide document to substantiate the claim 5. Section 2.2 of MR: PP to provide document to substantiate the claim 6. Section 3.1 of MR: PP to provide supporting document for the same PP to provide breakdown details		
1 st Response from PP	Date	01-April-2024
1. Yes, the dates are inclusive of both days. 2. The supporting document has been provided. 3. The supporting document has been provided. 4. The supporting document has been provided. 5. The supporting document has been provided. 6. The supporting document has been provided. No major breakdown was witnessed during current monitoring period hence not required to be submitted by the PP.		
1 st Assessment by Audit Team	Status	Open
	Date	09-April-2024
1. PP has now clarified that dates are inclusive of both start and end dates. Hence, accepted. 2. As verified by assessment commissioning certificate is not yet provided by PP. Open 3. PP has now provided the technical details. Hence, accepted. 4. Section 1.10, 1.11- PP has not provided a self-declaration stating- No double issuance, Registration in Other GHG Programs. Open 5. PP has now provided grievance register. Hence, accepted. 6. As per PP no major breakdowns were observed. Hence not required. Accepted 7. Technical details are now provided by PP.		
2 nd Response from PP	Date	12-April-2024
2. The commissioning certificate is now submitted to the VVB. 4. PP has now provided a self-declaration stating- No double issuance, Registration in Other GHG Programs		

2ndAssessment by Audit Team	Status	Closed	Date	18-April-2024
1. Commissioning certificate is now provided. Hence Accepted. 2. PP has now provided self-declaration stating- No double issuance, Registration in Other GHG Programs. Hence Accepted. #CL01 Closed				

Type	Date	07-March-2024		
CL02	Reference	Section 4.2, 4.3, Appendix of Val/Ver protocol		
Description of the Non-Conformance				
1. Section 4.2 of MR: - PP to provide document for the same - PP to add the full form for the same - PP to provide document for the sale of electricity - PP to provide document for the same 2. Section 4.3 of MR: - PP to provide generation data for each WTG - PP to provide documents to substantiate the claim - PP to provide document for the same				
1 st Response from PP	Date	01-April-2024		
1. Section 4.2 1.1.The supporting document has been provided. 1.2.The full form has been added 1.3.The Invoices has been provided. 1.4.The supporting document has been provided. 2. Section 4.3 2.1.PP has provided JMRs to the VVB 2.2.The supporting document has been provided. 2.3.The supporting document has been provided.				
1 st Assessment by Audit Team	Status	Open	Date	09-April-2024
1. JMR is now provided by PP. Hence, accepted. 2. PP has now added the full form. Hence, accepted 3. Assessment team verified that Invoices for the month of March falling in between the monitoring period has not been provided by PP. Open 4. PP has not submitted PPA to cross- verify the sale of energy. Open 5. JMRs are now provided. Hence, accepted 6. As verified by the assessment team calibration records are not submitted by the PP. Open 7. PP has now submitted the contract. Hence, accepted				
2 nd Response from PP	Date	12-April-2024		
1. PP has now submitted the Invoices for the month of March.				

2. PP has now submitted PPA to cross- verify the sale of energy. 3. PP has now submitted calibration records.				
2ndAssessment by Audit Team	Status	Closed	Date	18-April-2024
1. PP has now submitted the Invoices for the month of March. Hence Accepted. 2. PP has now submitted PPA to cross- verify the sale of energy. Hence Accepted 3. PP has now submitted calibration records. Hence Accepted. #CL02 is Closed				

Type		Date	09-April-2024	
CL03		Reference	Section of Verification protocol	
Description of the Non-Conformance				
1. PP has not provided documents to substantiate the claim. Open. 2. During site visit it was observed that check meters are not there for metering only main meters were there. In case of failures generation data from nearest WTG is considered. PP to clarify the scenario. Open.				
1 st Response from PP		Date	12-April-2024	
1. PP has provided the documents referred by the PP in any section of Monitoring Report as required. 2. Now the correct information has been added. It was an editorial error which has been rectified.				
1 st Assessment by Audit Team	Status	Closed	Date	18-April-2024
1. PP has provided the documents required. Hence Accepted. 2. Now the correct information has been added. Hence Accepted.				
#CL03 is Closed				

Type	Date	25-April-2024
CL04	Reference	Section of Verification protocol
Description of the Non-Conformance		
1. Incorrect year. 2. Inconsistencies in this table Applus+ & APPLUS 3. Foot note (6) is not clearly understood. Which verification events are being referred as 6th and 7th. As section 1.2. does not describe these events 4. This statement is not understood since the same were claimed in 6th and 7th verification as per foot note and also in paragraph above this indicator is shown.		
1 st Response from PP	Date	27-May-2024

1. Correct Year added in the audit history table. 2. The inconsistencies have been removed. 3. Footnote has now been elaborated. 4. The statement is justified				
1stAssessment by Audit Team	Status	Closed	Date	19-June-2024
1. Now year added is updated in audit history table. Hence Accepted 2. The inconsistencies have been removed now. Hence Accepted 3. Footnote has now been elaborated. Hence Accepted 4. The statement is now justified by PP. Hence Accepted. #CL04 is Closed				

Type	Date	07-March-2024
CAR01	Reference	Section 1.1, 1.4, 1.6 of Val/Ver protocol
Description of the Non-Conformance		
1. MR Template- PP to Refer Version 4.3 of VCS MR since this version of MR is not applicable now. 2. Section 1.1 of MR- PP has not mentioned name of the host country As per MR Template requirement PP has not added details of validation in audit history table. 3. Section 1.4 of MR: PP has not followed the MR Template requirements for filling the section. 4. Section 1.6 of MR: PP to refer latest version since this version is not applicable from now.		
1 st Response from PP	Date	01-April-2024
1. The MR has been updated in template version 4.3 2. PP has now mentioned the host country 3. The validation history has been added 4. Now updated 5. Latest version of standard has been added as reference.		
1 st Assessment by Audit Team	Status	Open
	Date	09-April-2024
1. PP to check the version no. since all the pages are not mentioning version 4.3. Open 2. PP has now added the host country. Hence, accepted. 3. PP has now added details of validation. Hence accepted. 4. Now PP has updated the same. Hence, accepted. 5. Latest version is now mentioned. Hence, accepted.		
2 nd Response from PP	Date	12-April-2024
1. The Monitoring Report has been revised to include the correct version of monitoring report being used and submitted to the VVB.		

2ndAssessment by Audit Team	Status	Closed	Date	18-April-2024
1. Monitoring report has now been updated as per latest version. Hence Accepted. #CAR01 is Closed				

Type	Date	07-March-2024		
CAR02	Reference	Section 1.7, 1.11, 4.1, 4.3 of Val/Ver protocol		
Description of the Non-Conformance				
1. Section 1.7 of MR: During desk review assessment team found that the coordinates are not traceable 2. Section 1.11 of MR: As per MR Template PP to provide evidences for SD Contributions as appendices in MR. 3. Section 4.1 of MR: PP to mention the name of the source from where these weights are obtained. 4. Section 4.3 of MR: As per MR Template requirements- PP has not mentioned QA/QC and Emergency Procedures				
1 st Response from PP		Date	01-April-2024	
1. The coordinates are traceable by the PP, VVB to refer screenshot below 2. The evidences to for SD Contributions as appendices have been provided 3. It has already been mentioned in the same table in below section. 4. Now added in the MR.				
1 st Assessment by Audit Team	Status	Open	Date	09-April-2024
1. Coordinates are traceable now. Hence accepted. 2. PP has not provided SD Contributions as appendices to MR. Open 3. Source is mentioned by PP. Hence, accepted. 4. Assessment team verified that QA/QC and emergency procedures are now added				
2 nd Response from PP			Date	12-April-2024
1. PP has provided all the required supporting documents to the VVB for which the SDG has been claimed by the PP.				
2 nd Assessment by Audit Team	Status	Closed	Date	18-April-2024
1. PP has supported the requirement with proper Justifications. Hence Accepted.				
#CAR02 is Closed				

Type	Date	09-April-2024
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CAR03	Reference	Section of Verification Protocol.
Description of the Non-Conformance		
1. PP has not maintained constant formatting throughout the MR as per VCS MR template V 4.3. Open 2. PP has not updated version of the standard. Open 3. PP has not removed the instructional texts as per VCS MR Template v 4.3. Open 4. As per the VCS MR template V 4.3 PP has not provided the contribution for the entire lifetime of project. Open 5. As per the VCS MR template V 4.3 PP has not provided the contribution for the entire lifetime of project. Open 6. PP has not followed Latest Version of VCS Standard. Open		
1stResponse from PP	Date	12-April-2024
1. PP has now maintained constant formatting throughout the MR as per VCS MR template V 4.3. 2. PP has now updated version of the standard. 3. PP has now removed the instructional texts as per VCS MR Template v 4.3. 4. PP has now provided the contribution for the entire lifetime of project, required as per the VCS MR template V 4.3 5. PP has now provided the contribution for the entire lifetime of project, required as per the VCS MR template V 4.3 6. PP has referred to the latest Version of VCS Standard.		
1stAssessment by Audit Team	Status	Closed
	Date	18-April-2024
1. PP has now maintained constant formatting throughout the MR. Hence Accepted. 2. PP has now updated version of the standard. Hence Accepted. 3. PP has now removed the instructional texts as per VCS MR Template v 4.3. Hence Accepted. 4. PP has now provided the contribution for the entire lifetime of project. Hence Accepted. 5. PP has now provided the contribution for the entire lifetime of project. Hence Accepted. 6. PP has referred to the latest Version of VCS Standard. Hence Accepted.		
#CAR03 is Closed		

Type	Date	25-April-2024
CAR04	Reference	Section of Verification Protocol
Description of the Non-Conformance		

1. NSL is not PP as of now . Reframe the sentence .. This section does not” Describe the process(es) used to identify stakeholders likely impacted by the project”. 2. It is not clear from this section when this meeting took place and its relevance with the requirement of 3.18.6 of VCS 4.6 3. Please provide details of such meetings here to meet the requirements of 3.18.6. 4. How it meets the requirement of 3.18.5 & 3.18.6 of VCS STANDARD 4.6. 5. How it meets the requirement of 3.18.5 & 3.18.6 of VCS STANDARD 4.6 “Describe how the monitoring results were communicated and demonstrate that the results were provided in a timely manner.” 6. There is no information provided in this section. How it meets the requirement of 3.18.5 & 3.18.6 of VCS STANDARD 4.6					
1 st Response from PP			Date	27-May-2024	
1. The correct name of company has been added 2. The details are filled as per VCS MR instructional direction 3. The section has been revised. 4. PP has explained the actual scenario followed onsite 5. PP explained the statement in reference to LSC conducted at the time of validation, where the results of LSC was conveyed to the people and their opinion was well accepted 6. Section has been revised.					
1 st Assessment by Audit Team		Status	Closed	Date	19-June-2024
1. The correct name of company has now been added. Hence Accepted 2. The details are now filled as per VCS MR instructional direction. Hence Accepted 3. The section has now been revised. Hence Accepted. 4. PP has explained the actual scenario followed onsite. Hence Accepted. 5. PP explained the statement in reference to LSC conducted at the time of validation. Hence Accepted 6. The required Sections has now been revised. Hence Accepted.					
#CAR04 is Closed					

Type	Date	25-April-2024
CAR05	Reference	Section of Verification Protocol
Description of the Non-Conformance		

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APPENDIX 4: COMPETENCE STATEMENT

Team Leader and Technical Expert (T.A. 1.2) and Local Expert



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Vivek Kumar Ahirwar
Nationality	Indian
Countries of Experience	India, Madagascar, Thailand, Indonesia, Bangladesh, Nepal, Ghana, Uganda, Kenya etc
Education Qualification	B.E. (Mechanical Engineering) M. Tech (Energy Management)
Year of Experience	12 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	TA 1.1 - Thermal energy generation TA 1.2 - Renewables TA 2.1 - Energy Distribution TA 3.1 - Energy Demand

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)	YES
Financial Expert	YES

Reviewed by	Vandana Gupta (Quality Manager)	Date	28/02/2023
Approved by	Dr. Vikas Kumar Aharwal (Director)	Date	04/03/2023

Technical Reviewer and Technical Expert (TA 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 TA 4.1 – Cement and lime production (Manufacturing Industries) TA 13.1 Solid Waste & 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 (1.1, 1.2, 2.1, 3.1, 4.1, 13.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	16/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	16/10/2023

Validator/Verifier Trainee



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Monika Jha
Nationality	India
Countries of Experience	India
Education Qualification	M.Sc. - Environmental Sciences PG Diploma - Environmental Sciences and Sustainable Development B.Sc. – CBZ
Year of Experience	2 Years
Area of Expertise	Climate Change & Environment Industry
Eligible Sectoral Scope	N/A

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	Apoorva Gupta (Quality Manager)	Date	23/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	23/10/2023