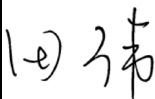


Verification and certification report form for GS project activities	
BASIC INFORMATION	
Title of the project activity	Wind Power Project at Sea-No.5 Wind Power Plant Thanh Hai 1-4
GS Reference number of the project activity	GS10798
Scale of the project activity	☒ Large-scale ☐ Small-scale
Version number of the verification and certification report	02
Completion date of the verification and certification report	08/12/2023
Monitoring period number and duration of this monitoring period	The 1 st monitoring period of the first crediting period Monitoring period: 29/10/2021-31/12/2022 (First and last day included)
Version number of the GS monitoring report to which this report applies	2.3
Crediting period of the project activity corresponding to this monitoring period	1 st Crediting period 29/10/2021-28/10/2026 (First and last day included)
Project participants	Swiss Carbon Assets Ltd.Tan Hoan Cau Ben Tre Joint Stock Company
Host Party	Viet Nam
Applied methodologies and standardized baselines	ACM0002 "Grid-connected electricity generation from renewable sources" (Version 20.0)
Mandatory sectoral scopes	Scope 1 : Energy industries
Estimated amount of annual average certified SDG impact (as per approved PDD)	SDG 13 – 307,540 GSVERs SDG 8 – 100% of the employees have access to training, health care, insurances, and better income SDG 7 –343,141 MW of renewable energy generated
Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	SDG 13 – 75,535 tCO ₂ e GSCERs SDG 8 – 27 employees have access to training, health care, insurances, and better income SDG 7 –84,279.822 MW of renewable energy generated
Name of the VVB	China Classification Society Certification Co., Ltd. (CCSC)
Name, position and signature of the approver of the verification and certification report	Mr. TIAN Wei, Chairman of the Board 

SECTION A. Executive summary

>>

Swiss Carbon Assets Ltd. has commissioned China Classification Society Certification Co., Ltd. (hereafter referred to as "CCSC") to carry out the 1st periodic verification of Wind Power Project at Sea-No.5 Wind Power Plant Thanh Hai 1-4 (hereafter referred to as "the Project", GS10798) in Vietnam covering the monitoring period from 29/10/2021-31/12/2022 (first and last days included). The GS projects must undergo independent third-party verification and certification of emission reductions as the basis for issuance of Gold Standard Verified Emission Reductions (GS VERs).

A.1. Objective

The project verification is the periodic independent review and ex-post determination by a VVB of the monitored reductions in GHG emissions during defined verification period. In carrying out its verification work, the VVB shall ensure that the project activity complies with the GS4GG Principles and Requirements (version 1.2). The verification shall:

- Ensure that the project activity has been implemented and operated as per the registered PDD, and that all physical features (technology, project equipment, and monitoring and metering equipment) of the Project are in place;
- Ensure that the monitoring report and other supporting documents provided are complete in accordance with latest applicable version of the completeness checklist for requests for issuance of GS VERs and verifiable and in accordance with applicable GS requirements and CDM requirements;
- Ensure that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan, and the approved methodology including applicable tool(s);
- Evaluate the data recorded and stored as per the monitoring methodology including applicable tool(s).

A.2. Scope

The verification scope covers the relevant documents (e.g. the registered PDD, the Monitoring Plan, the Monitoring Report, the emission reduction calculation spreadsheet, supporting documents available to the verifier and information collected through performing interviews and during the on-site assessment, GS's tools and guidelines publicly available, relevant rules, including the host country legislation, etc.) to be independently reviewed, the Project geographical locations to be visited on-site, the Project local stakeholders to be interviewed with, and processes that are necessary to acquire objective evidence for the evaluation of the Project compliance to GS and CDM requirements.

The above verification activities are conducted according to the GS and CDM requirements. In doing so, the principles of accuracy and completeness, relevance, reliability, and credibility were followed.

The verification is not meant to provide any consulting service towards the PPs. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the Project.

A.3. GS Project Description

Wind Power Project at Sea-No.5 Wind Power Plant Thanh Hai 1-4 is developed by Swiss Carbon Assets Ltd., and the project is located in Thanh Hai communes, Thanh Phu district, Ben Tre province of Viet Nam. The geographical coordinates of the project are 106°40'48"E, and 09°54'19"N.

The purpose of the project is to generate renewable electricity using wind power resources in Ben Tre province to produce and supply electricity to the national grid under a Power Purchase Agreement (PPA) signed with the Electricity Corporation of Vietnam (EVN). The project involves the installation of total 28 wind turbines - generators with combined capacity of 120 MW in four phases.

- Phase 1 includes the installation of 7 wind turbines with combined capacity of 30MW, all the 7 WTGs of Phase 1 was put into commercial operation on 29/10/2021.
- Phase 2 includes the installation of 7 turbines with combined capacity of 30MW, the first and only one turbine in phase 2 was put into commercial operation on 31/10/2021.
- Phase 3 includes the installation of 7 wind turbines with combined capacity of 30MW. Phase 3 is expected to be put into commercial operation on 01/07/2023.
- Phase 4 includes the installation of 7 turbines with combined capacity of 30MW. Phase 4 is expected to be put into commercial operation on 01/07/2023.

According to the PDD Version 2.4, the annual estimated emission reductions are 307,540 tCO₂e. During this monitoring period (29/10/2021-31/12/2022), there has been no event or situation which may impact the applicability of the applied methodology.

In summary, CCSC confirms that the project is implemented as planned and described in the registered project design documents. Installed equipment being essential for generating emission reduction run reliably and are calibrated appropriately. The monitoring system is in place and the project is generating GHG emission reductions. The GHG emission reductions are calculated without material misstatements, and the emission reductions verified totalize 75,535tCO₂e for the monitoring period.

A.4. GS Project verification process and conclusion

The verification is based on the currently valid documentation of the GS Foundation and the United Nations Framework Convention on Climate Change (UNFCCC).

The verification process includes three phases: 1) desk review of documents; 2) on-site inspection and follow-up interviews with the relevant personnel; 3) resolution of outstanding issues and the issuance of final verification report and opinion.

Three Clarification Request (CLs) and one Corrective Action Requests (CARs) were raised for this monitoring period and successfully closed. No Forward Action Request (FAR) were raised for this monitoring period.

In summary, CCSC confirms that the Project is implemented as planned and described in the validated and registered project design documents. The registered monitoring plan is in accordance with the applied methodology and the monitoring system is in place and functional. The installed equipment for measuring parameters required for calculating emission reductions are calibrated appropriately. The Project is generating GHG emission reductions. The GHG emission reductions are calculated without material misstatements.

Based on the verified amount of emission reductions stated in the verification report, CCSC confirms the following statement, and requests the Gold Standard to issue the VERs:

GHG emission reduction for Vintage of 29/10/2021 to 31/12/2021	11,407 tCO ₂ e
GHG emission reduction for Vintage of 01/01/2022 to 31/12/2022	64,128 tCO ₂ e
Total amount of GHG emission reductions or net GHG removals by sinks achieved in this monitoring period (29/10/2021-31/12/2022)	75,535 tCO ₂ e

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	LI	Xingtong	CCSC central office	√	√	√	√
2.	Team Member	IR	TANG	Zhiang	CCSC central office	√	/	/	√
3.	Team Member (Trainee)	IR	WANG	Chen	CCSC central office	√	√	√	√

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	EI	Zhou	Wushen	CCSC Central Office
2.	Technical reviewer	IR	XIE	Fengjun	CCSC Central Office
3.	Approver	IR	TIAN	Wei	CCSC Central Office

Note: IR: Internal Resources, EI: External Individuals

SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human error in the quantification of emissions (which may be more likely to occur if personnel are unfamiliar with, or not well trained regarding, emissions processes or data recording)	Low	The likelihood is low because during this monitoring period, the project owner has established the monitoring and management manual and appointed the technical staffs, accountant staffs and manager which were trained to responsible for operating and recording, auditing of these metered data. The installation and calibration of monitoring meters was also stipulated in the manual. The monitoring and management manual has also established the QA/QC procedure to ensure the veracity and validity of the monitoring procedure and monitoring records. Moreover, 100% data will be verified so as to avoid material error/misstatement.	Depending on the monitoring period being verified, conduct increased verifying during the months when there is a greater likelihood of errors and issues with data quality control due to project participants' leave schedules.
2.	Undue reliance on a poorly designed information system, which may have few effective quality controls	Low		Depending on the monitoring period being verified, conduct increased sampling during the months when there is a greater likelihood of errors and issues with data quality control due to project participants' leave schedules.
3.	Missing data due to failure of measurement equipment	Low		Check if related main meters are installed as per monitoring plan. Check if emergency procedure is known across related personnel via interviews. Check if the equipment is malfunctioned and the accuracy and reliability of data for this period cannot be ensured, the relevant emission reductions has been claimed or not.

C.2. Consideration of materiality in conducting the verification

>>

(a) The project is a large-scale GS project activity achieving total emission reductions of 307,540 tCO₂e per year; As per the "Application of materiality (CDM-VVS-PA Version 03.0)" which enters in to force on 07/10/2021, the project is a large-scale GS project activity achieving a total emission reduction and removal between 300,000 and 500,000 tons of CO₂e per year, a 1% materiality threshold is applied.

(b) In planning the verification, the verification team is able to understand the environment in which the project activity operates, the sources of project emissions within the project boundary and the leakage, the monitoring activities, the equipment used to monitor or measure activity data, the origin and application of data used to calculate or measure the emissions, data flow, the internal quality control system, and the overall organization with respect to monitoring and reporting.

(c) The verification team was also through cross-checking the ER spreadsheet Version 2.0 against sales receipts issued by the grid company, and there is no material errors, omissions or misstatements.

(d) The risk assessment has been undertaken by the verification team by means of onsite physical inspection, stakeholder's interview, and document review to all the raw data and cross-check data. All the meters involved are sealed and dully calibrated.

(e) No further errors are identified in the additional data set, and the verification team proceeds with the remaining elements of the verification as defined in its verification plan.

The verification team confirms that the claimed emission reductions or removals are free from material errors, omissions or misstatements, with a reasonable level of assurance.

SECTION D. Means of verification

D.1. Desk/document review

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A desk review of the Monitoring Report Version 1.0 dated 20/05/2023 and supporting documents was conducted by the verification team. The aim of the desk review of the documentation was to verify the completeness of the data and the information presented, to carry out the compliance check of the MR with respect to the monitoring plan and the applied methodology. Particular attention was given to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures. The evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions was also conducted.

In addition to the monitoring documentation provided by the project participants, the VVB reviews:

- a) The registered GS-PDD, and the monitoring plan;
- b) The Validation report;
- c) The applied monitoring methodology;
- d) Relevant decisions, clarifications and guidance from Gold Standard;
- e) Other information and references relevant to the project activity's resulting emission reductions (e.g. IPCC reports, laboratory analysis or national regulations).

Appendix 3 to this report contains a complete list of all documents and proofs reviewed by the verification team.

D.2. On-site inspection

Duration of on-site inspection: 09/06/2023				
No.	Activity performed on-site	Site location	Date	Team member
1.	Opening meeting: • Scope of work. • Timetable. • CARs/CLs. • Verification process. • GS procedure for verification, verification methodology, confidentiality	Project site	09/06/2023	Mr. LI Xingtong Ms. WANG Chen
2.	Site visit • Inspection of installations (Wind turbines, Centre control room, On-site Meters) • Observation of monitoring practice (current meter code, daily reading records, Monthly Records Forms, operation log) Interviews with relevant personnel (operation procedure, training) • Observation of monitoring practice (current meter code, DCS, Monthly Records Forms) • Interviews with relevant personnel (meter reading practice)	Project site	09/06/2023	
3.	Interview: Project employees. Local stakeholders	Project site	09/06/2023	
4.	Documents review • Implementation • Calibration • QA/QC procedures • Qualification & Training • Monitoring records • Cross-check data ER calculations	Project site	09/06/2023	
5.	Close meeting • Summary of findings Follow-up actions	Project site	09/06/2023	

D.3. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Mr. Nguyen Van	Lout	Local People	09/06/2023	-- Status of the GS project implementation. -- Any changes of the GS project. -- The Project on-site inspection – the evidence of construction, status and operation of key equipment, parameters monitoring and data processing activities, monitor equipment and calibration. -- Parameters monitoring and processing activities -- Review of monitoring records of the net electricity supply and SDGs and calibration records of monitoring meters --Quality Management; organizational structure, responsibilities, and competencies; Internal QA/QC Management procedures and document control --Compliance with National Laws and Regulations -- Training practice of operational personnel -- Sustainable development parameters-- Environmental impact of the Project -- Grievance mechanism etc.	Mr. LI Xingtong Ms. WANG Chen
2	Ms. Nguyen Thi	Mot	Local People			
3	Mr. Ho Van	Dao	Local People			
4	Mr. Nguyen Van	Thuc	Shift Leader of Tan Hoan Cau Ben Tre Joint Stock Company			
5	Mr. Ho Truong	Giang	Shift Leader of Tan Hoan Cau Ben Tre Joint Stock Company			
6	Mr. Nguyen Thanh	Tien	Shift Leader of Tan Hoan Cau Ben Tre Joint Stock Company			
7	Mr. Pham Van	Tam	Operation Manager of Tan Hoan Cau Ben Tre Joint Stock Company			
8	Ms. Nguyen Thi	Nhin Ka	HR and Admin Manager of Tan Hoan Cau Ben Tre Joint Stock Company			
9	Mr. Nguyen Tien	Hai	Technical Manager, VNEEC (Energy and Environment Consultancy)			
10	Mr. Nguyen Viet	Can	Technical Developer, VNEEC (Energy and Environment Consultancy)			

Outcome of the interview questionnaires with the stakeholders:

Date: 09/06/2023	
The main topics in the interview are summarized as follows:	
Q1: Do you know the project? Have you attended the local stakeholder consultation meeting?	<u>Response:</u> Yes. All interviewed stakeholders were familiar with the project and had either personally attended or had family members attend the local stakeholder consultation meeting.
Q2: Do/did you work or get part-time job from the project? If yes, what kind of job?	<u>Response:</u> Yes. All interviewed stakeholders obtained employment from the project. Two of them worked as laborers during the construction while one is currently employed as a cleaning staff.
Q3: What do you think about the environmental impact for the project?	<u>Response:</u> All interviewed stakeholders responded positively and there were no negative environmental impacts from the project activity.
Q4: What do you like the project?	<u>Response:</u> According to the interviewed stakeholders, the project has generated more employment opportunities, elevated salaries and stimulated tourism.
Q5: What do you not like the project?	<u>Response:</u> All interviewed stakeholders agree that the project is good and therefore support it. There are no further comments.

Outcome of the interview questionnaires with the employees:

Date: 09/06/2023	
The main topics in the interview are summarized as follows:	
Q1: Are you full-time or part-time employed for the project? Have you been well trained and qualified with work to obtain the job positions? How about the training Frequency?	<u>Response:</u> All interviewed employees were offered full-time jobs from the project and have received annual training to qualify for their positions.
Q2: Have you got appropriate wage for the job? Please compare it with the local average wage.	<u>Response:</u> According to the interviewed employees, they got paid as contracted in the labour contract and the wages are above or equal to the local average.
Q3: Your opinion for the project toward the following goals.: • Affordable and Clean Energy • Decent work and economic • Climate Action • Gender Equality	<u>Response:</u> All the interviewed employees agree that the project successfully achieved the following goals: Affordable and Clean Energy, Decent work and economic, Climate Action, Gender Equality.
Q4: Do you support the Project, and any other comments on the Project?	<u>Response:</u> All the interviewed employees think the project has made their life more convenient. They fully support the project, during the last few years they never heard any complaints about the project.

D.4. Sampling approach

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N/A

D.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form			

Remaining forward action requests from validation and/or previous verifications	CL-1		
Compliance of the project implementation and operation with the registered PDD	CL-2		
Post-registration changes			
Compliance of the registered monitoring plan with applied methodologies, applied standardized baselines, and other applied methodological regulatory documents			
Compliance of monitoring activities with the registered monitoring plan	CL-3	CAR-1	
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of SDG Impacts			
Stakeholder Input and Legal Dispute			
Others (please specify)			
Total	3	1	0

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	Through cross-check and comparison, to confirm if the applied GS monitoring report form is valid and listed in Gold Standard website.
Findings	- The MR used the latest form available at GS website. - The MR is complete and meet all requirements of Instructions for filling out the monitoring report form (Version 1.1) and "TEMPLATE GUIDE Monitoring Report" (Version 1.1). No finding has been raised.
Conclusion	Through document review of the provided monitoring report (MR) and comparison with the latest MR template, the verification team confirm that the final GS monitoring report is completed using the latest valid version of the applicable monitoring report form.

E.2. Remaining forward action requests from validation and/or previous verifications

>>

This is the 1st periodic verification of the project activity. There were three FARs from GS4GG Design Review. Refer to Appendix 4 for details of the assessment of FARs during this verification process, meanwhile CL-1 was raised here.

In the section B.1.1 of GS MR, 3 FAR in GS4GG Design Review should be declared and briefly summarized on how they have been addressed as per the template guide-Monitoring Report. By verifying revised MR v2.0, PP updated the declaration of the 3 remaining FARs, the CL-1 is close.

E.3. Compliance of the project implementation and operation with the registered project design document

Means of verification	The verification team has performed an on-site inspection to assess: a) If all physical features (technology, project equipment, and monitoring and metering equipment) of the registered GS project activity are in place. b) If the PP has operated the GS project activity as per the PDD. The verification team has: - Applied the GPS instruments to check the project location and geo-coordinates. - Checked on-site the nameplates to confirm that the project equipment installation is consistent with the PDD. - On-site checked the electricity meters and layout of power connection system to confirm monitoring and metering equipment are in place. - Reviewed the power purchase agreement (PPA) between the project owner and the power grid, to confirm the Project has been operated as per the PDD. - Interviewed relevant personnel for the project implementation information and assessed the construction and implementation status to check the implementation status of the project.
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	Interviewed relevant personnel for the project implementation information and assessed the construction and implementation status to check the implementation status of the project.																																																																														
Findings	The Project is located in Thanh Hai communes, Thanh Phu district, Ben Tre province of Viet Nam described in the MR and the PDD, the geographical coordinates of the Project’s site are 106°40’48"E, and 09°54’19"N. These have been verified through GPS instruments during the on-site visit. The geographical information of the project has been correctly reported in the MR. As per registered PDD, the electricity generated by the Project is supplied to Vietnam national Electricity Grid (EVN), which can be confirmed in the PPA, During the current monitoring period, the electricity generated has been sold to EVN as evidenced by electricity bills/protocols and sales invoices for electricity. Detailed technical parameters of the equipment are list below: Table 1 Main technical parameters of the project <table><tr><th>Main parameter</th><th>Unit</th><th>Value</th></tr><tr><td>1.Turbine</td><td></td><td></td></tr><tr><td>Type</td><td>-</td><td>Phase 1: SG4.5-145 Phase 2: SG4.5-145 Phase 3: D450-155 Phase 4: D450-155</td></tr><tr><td>Number of turbines and capacity</td><td>Set</td><td>Total: 28</td></tr><tr><td>+ Phase 1</td><td>Set</td><td>7 (6x4.25 MW and 1x4.5 MW)</td></tr><tr><td>+ Phase 2</td><td>Set</td><td>7 (6x4.25 MW and 1x4.5 MW)</td></tr><tr><td>+ Phase 3</td><td>Set</td><td>7 (6x4.25 MW and 1x4.5 MW)</td></tr><tr><td>+ Phase 4</td><td>Set</td><td>7 (6x4.25 MW and 1x4.5 MW)</td></tr><tr><td>Manufacturers</td><td></td><td></td></tr><tr><td>+ Phase 1 & 2</td><td>-</td><td>Siemens Gamesa Renewable Energy</td></tr><tr><td>+ Phase 3 & 4</td><td>-</td><td>DongFang Electric Co., Ltd.</td></tr><tr><td>Tower height</td><td></td><td></td></tr><tr><td>+ Phase 1 & 2</td><td>m</td><td>107.5</td></tr><tr><td>+ Phase 3 & 4</td><td>m</td><td>110</td></tr><tr><td>Blade diameter</td><td></td><td></td></tr><tr><td>+ Phase 1 & 2</td><td>m</td><td>145</td></tr><tr><td>+ Phase 3 & 4</td><td>m</td><td>155</td></tr><tr><td>2.Generator</td><td></td><td></td></tr><tr><td>Type</td><td></td><td>Three-phase asynchronous</td></tr><tr><td>Voltage</td><td>V</td><td>690</td></tr><tr><td>Frequency</td><td>Hz</td><td>50</td></tr><tr><td>3. Main transformer</td><td></td><td>Three phases, outdoor</td></tr><tr><td>Type</td><td>MVA</td><td>4 x 40</td></tr><tr><td>Voltage</td><td>kV</td><td>22/110</td></tr><tr><td>Rated capacity</td><td></td><td>Three phases, outdoor</td></tr><tr><td>4.Technical lifetime of the plant</td><td>year</td><td>20</td></tr></table> <u>CL-2</u> was raised as in the section B.1 of GS MR v1.0, it is necessary for the PP to update the parameters listed in Table 4, including but not limited to the capacity and manufacturer of turbine, tower height and blade diameter. Additionally, relevant supporting evidence should be provided to the verification team. Upon the request, PP provided the Equipment supply contracts, Approval of the plant completion acceptance reports issued by Department of Industry and Trade of Ben Tre Province, by checking the revised the MR and the references, the verification team can confirm the information of the installed equipment has been correctly reported in the MR. Thus, the CL-2 is closed successfully.	Main parameter	Unit	Value	1.Turbine			Type	-	Phase 1: SG4.5-145 Phase 2: SG4.5-145 Phase 3: D450-155 Phase 4: D450-155	Number of turbines and capacity	Set	Total: 28	+ Phase 1	Set	7 (6x4.25 MW and 1x4.5 MW)	+ Phase 2	Set	7 (6x4.25 MW and 1x4.5 MW)	+ Phase 3	Set	7 (6x4.25 MW and 1x4.5 MW)	+ Phase 4	Set	7 (6x4.25 MW and 1x4.5 MW)	Manufacturers			+ Phase 1 & 2	-	Siemens Gamesa Renewable Energy	+ Phase 3 & 4	-	DongFang Electric Co., Ltd.	Tower height			+ Phase 1 & 2	m	107.5	+ Phase 3 & 4	m	110	Blade diameter			+ Phase 1 & 2	m	145	+ Phase 3 & 4	m	155	2.Generator			Type		Three-phase asynchronous	Voltage	V	690	Frequency	Hz	50	3. Main transformer		Three phases, outdoor	Type	MVA	4 x 40	Voltage	kV	22/110	Rated capacity		Three phases, outdoor	4.Technical lifetime of the plant	year	20
Main parameter	Unit	Value																																																																													
1.Turbine																																																																															
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Rated capacity		Three phases, outdoor																																																																													
4.Technical lifetime of the plant	year	20																																																																													

Therefore, the verification team confirmed there is no change from the project design to actual implementation have been identified during this verification. The operation of the project activity has been conducted in accordance with the description of the PDD.

[Power System] According to the equipment supply contract, the start date was considered as 22/07/2019. Phase 1 (including 7 turbines) and the first turbine of Phase 2 were put into commercial operation on 29/10/2021 and 31/10/2021 according to the Confirming the CODs by EVN.

As shown in the Layout of power connection system of the Project, and the PPA checked during the site visit, the generated power by the Project is connected to the Vietnam national Electricity Grid through 110kV transmission line.

[Metering System] Bidirectional metering equipment with an accuracy of 0.2S and 0.5S respectively for the main and back-up meters have been installed at the project site as per the registered PDD. The positioning of which has been arranged accordingly, as demonstrated in the Figure1. The WTGs of the project activity are connected to the sub-station via respectively for the 4 phases of the project. Each line at the sub-station is equipped with a pair of primary and backup energy meters, namely '131 M' and '131 B' for phase 1, '132 M' and '132 B' for phase 2, '133 M' and '133 B' for phase 3 and '134 M' and '134 B' for phase 4.

During the site visit, no other projects has been found to share the same metering equipment with this project, ensuring the electricity readings have been measured directly.

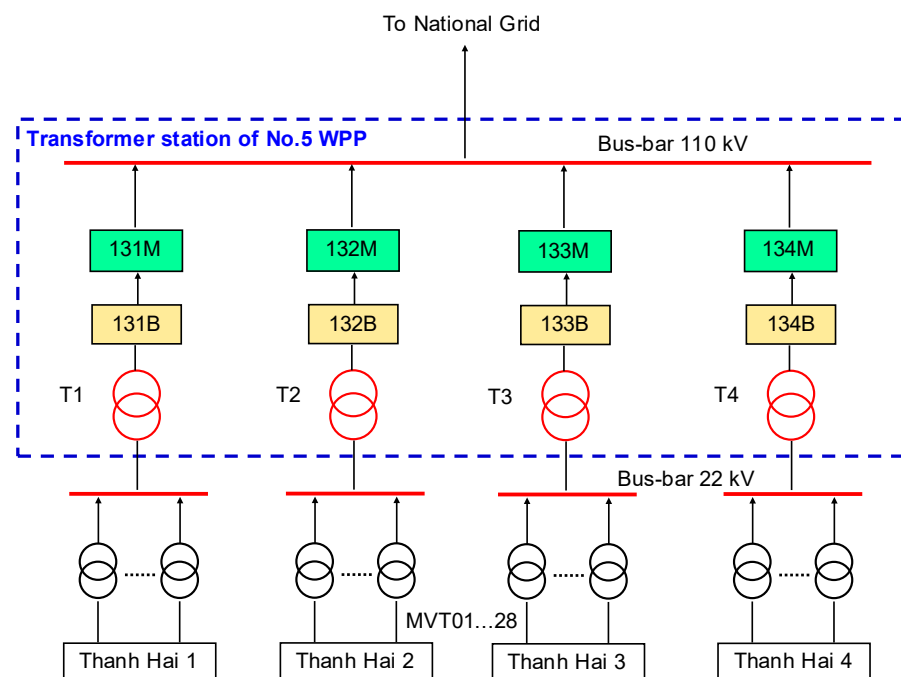


Figure 1: Meter diagram of No.5 Wind Power Plant Thanh Hai 1-4

Therefore, the verification team confirmed there is no changes from the project design to actual implementation that have been identified during this verification. The operation of the project activity has been conducted in accordance with the description of the registered PDD.

Actual emission reductions are lower than the amount estimated ex ante for this monitoring period in the registered PDD.

Conclusion

CCSC verification team confirms that:

- The implementation status and equipment installation of the project activity are consistent with the PDD;
- The actual operation of the GS project activity is as per the PDD;
- Information (data and variables) provided in the monitoring report is in accordance with that stated in the PDD.

E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or other methodological regulatory documents¹

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As per the conclusion in section E.5 and E.6, there are no temporary deviations from registered monitoring plan or applied methodology.

E.4.2. Corrections

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As per the conclusion in section E.3, there are no corrections for the Project.

E.4.3. Changes to the start date of the crediting period

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There are no changes to the start date of the crediting period.

E.4.4. Inclusion of a monitoring plan

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The verification team has checked the registered PDD to confirm the inclusion of a monitoring plan to the Project.

E.4.5. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other methodological regulatory documents

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As per the conclusion in section E.5 and E.6, no permanent changes from registered monitoring plan or monitoring methodology occurred in the Project.

E.4.6. Changes to the project design

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As per the conclusion in section E.3, no change to the project design of a registered project activity occurred in the Project.

E.4.7. Changes specific to afforestation and reforestation project activities

>>

N/A

E.5. Compliance of the registered monitoring plan with applied methodologies, applied standardized baselines, and other applied methodological regulatory documents

Means of verification	By means of comparison of the MR with the applied CDM methodology and all applicable GS4GG guidelines, the verification team has checked whether the monitoring system is in compliance with the monitoring plan and related requirements of the applied methodology, whether the sample plan conducted accordingly, the source and the applied value of the SDG monitored parameter is acceptable; whether the parameters monitored explain the operational and management structure, responsibilities and institutional arrangement for data collection/archiving, QA/QC procedures.
Findings	The discussion regarding each parameter has been elaborated in the further sections of this Verification report. No CARs/CLs/FARs raised in this section.
Conclusion	CCSC verification team confirms that the monitoring plan complies with the applied methodology and the monitoring system, and all applied procedures are completely in compliance to the monitoring plan and the methodology "ACM0002, ver. 20: Grid- connected electricity generation from renewable sources".

¹ Other standards, methodologies, methodological tools and guidelines (to be) applied in accordance with the applied(selected) methodologies are collectively referred to as the other (applied) methodological regulatory documents).

Moreover, the Project is also in compliance with the requirements of GS4GG.

E.6. Compliance of monitoring activities with the registered monitoring plan

E.6.1. SDG Data and parameters fixed ex ante or at renewal of crediting period

Means of verification	The data and parameters fixed ex-ante include: • emission factor of the grid ($EF_{grid,OM,y}$), • emission factor of the grid ($EF_{grid,BM,y}$), • emission factor of the grid ($EF_{grid,CM,y}$), The parameter fixed ex-ante reported in the MR has been checked against the PDD and the applied methodology by the verification team.
Findings	The ex-ante parameters for monitoring contribution to each of the three SDGs determined for this project are listed as below: $EF_{grid,OM,y}$- SDG 13 Operating margin CO₂ emission factor for grid connected power generation in year y, $EF_{grid,BM,y}$- SDG 13 Build margin CO₂ emission factor for grid connected power generation in year y Source of above parameters were published by DNA Viet Nam checked by the verification team. $EF_{grid,CM,y}$- SDG 13 Combined margin CO₂ emission factor for grid connected power generation in year y. According to the “Tool to calculate the emission factor for an electricity system” – Version 07.0, $EF_{grid,CM,y}$ can be calculated using the equation $EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$, meanwhile, for wind power plant project, $W_{OM}=0.75$, $W_{OM}=0.25$. The value of the parameters has been verified against the PDD and confirmed as consistent: $EF_{grid,OM,y}=0.8795$ tCO₂ /MWh, $EF_{grid,BM,y}=0.9465$ tCO₂ /MWh, $EF_{grid,CM,y}=0.89625$ tCO₂ /MWh. The relative data choices and measurement methods are ex ante and shall not be changed, therefore confirming the correct adoption the emission factor in the MR. No CARs/CLs/FARs raised in this section.
Conclusion	In conclusion, according to the requirement of GS4GG and based on the verification team’s local and sectorial knowledge, CCSC confirms that: The data and parameters fixed ex-ante have been correctly applied in MR and emission reduction spread sheet. Parameters fixed ex-ante for required parameters have been verified by checking the information flow and in compliance with the monitoring plan of the PDD.

E.6.2. SDG Data and parameters monitored

Means of verification	According to GS4GG principles & requirements version 1.2, CCSC has performed the following activities to determine whether the monitoring of parameters related to the relevant SDG indicators such as under SDG7, SDG8 and SDG13 have been implemented in accordance with the registered monitoring plan in the registered PDD. (a) Through the on-site inspection of the monitoring system, interview with the operation staff, document review including relevant records, procedures and technical specifications, the verification team has assessed the implementation of the registered monitoring plan followed by the PP; (b) The parameters stated in the registered monitoring plan have been checked by means above;
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	(c) The verification team has checked the installation of the electricity meter by on-site inspection against PPA, Layout of power connection system of the Project and calibration reports by qualified third party; (d) The Monthly reading records and Electricity transaction notes were checked by the verification team to confirm the monitoring results; (e) Based on the interview with the top management and operation staff, the verification team has assessed the quality assurance and quality control procedures applied by the PP. No sampling plan was involved in the project activity.																		
Findings	According to the registered monitoring plan in GS-PDD, the parameters which need to be monitored include: SDG 7 - Indicator 7.2.1: Renewable energy share in the total final energy consumption <table border="1"> <tr> <th>Relevant SDG Indicator/Safeguarding Principle</th><th>SDG 7 - Indicator 7.2.1: Renewable energy share in the total final energy consumption</th></tr> <tr> <td>Data / Parameter</td><td>EG_{PJ,grid,y} (or EG_{facility,y})</td></tr> <tr> <td>Unit</td><td>MWh</td></tr> <tr> <td>Description</td><td>Net electricity supplied to the national grid by the project activity during this monitoring period</td></tr> <tr> <td>Source of data</td><td>Direct measurement at the connection point by power meters</td></tr> <tr> <td>Value(s) applied</td><td>84,279.822 MWh for this monitoring period</td></tr> <tr> <td>Measurement methods and procedures</td><td>Calculating by subtracting EG_{y,import} from EG_{y,export}. Two-way power meters are installed at the grid-connected point to measure the amount of electricity supplied and consumed by the project by the reverse direction. The readings of electricity meter are continuously measured and monthly recorded. The recorded data are confirmed by the joint balance sheets which are signed by the representatives of EVN and the project owner. Electronic data will be archived within the crediting period and 2 years after the end of the crediting period.</td></tr> <tr> <td>Monitoring frequency</td><td>Continuous measurement and monthly recording</td></tr> <tr> <td>QA/QC procedures</td><td>The uncertainty level of this data is low. The measurement/monitoring equipment are complied with national standard and technology. These power meters are calibrated and checked at least every 3 years according to the related national regulations². Electricity protocols shall be cross-checked with electricity sale invoices.</td></tr> </table>	Relevant SDG Indicator/Safeguarding Principle	SDG 7 - Indicator 7.2.1: Renewable energy share in the total final energy consumption	Data / Parameter	EG _{PJ,grid,y} (or EG _{facility,y})	Unit	MWh	Description	Net electricity supplied to the national grid by the project activity during this monitoring period	Source of data	Direct measurement at the connection point by power meters	Value(s) applied	84,279.822 MWh for this monitoring period	Measurement methods and procedures	Calculating by subtracting EG _{y,import} from EG _{y,export} . Two-way power meters are installed at the grid-connected point to measure the amount of electricity supplied and consumed by the project by the reverse direction. The readings of electricity meter are continuously measured and monthly recorded. The recorded data are confirmed by the joint balance sheets which are signed by the representatives of EVN and the project owner. Electronic data will be archived within the crediting period and 2 years after the end of the crediting period.	Monitoring frequency	Continuous measurement and monthly recording	QA/QC procedures	The uncertainty level of this data is low. The measurement/monitoring equipment are complied with national standard and technology. These power meters are calibrated and checked at least every 3 years according to the related national regulations ² . Electricity protocols shall be cross-checked with electricity sale invoices.
Relevant SDG Indicator/Safeguarding Principle	SDG 7 - Indicator 7.2.1: Renewable energy share in the total final energy consumption																		
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Description	Net electricity supplied to the national grid by the project activity during this monitoring period																		
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Monitoring frequency	Continuous measurement and monthly recording																		
QA/QC procedures	The uncertainty level of this data is low. The measurement/monitoring equipment are complied with national standard and technology. These power meters are calibrated and checked at least every 3 years according to the related national regulations ² . Electricity protocols shall be cross-checked with electricity sale invoices.																		

² Decision No. 2739 QD-TDC on promulgating metrological technical standard of Viet Nam.

	Purpose of data	Contribution of clean and sustainable energy from the Project to the national grid and to the increase of the share of the renewable energy in the global energy mix.
	Additional comment	N/A
As described above, the meters have been installed in accordance with the monitoring plan for the monitoring parameters. CCSC has on-site checked the location of the meters described in the monitoring report against the Layout of power connection system of the Project and found them consistent. The metering systems include the main and back-up systems of electronic 3 phased type. Four bi-directional electricity meters with accuracy of 0.2S and four back-up meters with accuracy of 0.5S have been installed at the project site to monitor the exported electricity and imported electricity of the project, CCSC has checked all the related calibration certifications and confirms that the calibration of each meter was conducted by authorized third party is valid for the entire 1st monitoring period. The electricity data is extracted from the Supervisory Control and Data Acquisition (SCADA) system. This system automatically records meter readings every 30 minutes.; Every month, the grid company issues Electricity transaction notes and invoices to the project owner upon the confirmed data; The settlement cut-off time is 24:00 of the last day of every month. The electricity data is cross-checked with the Electricity transaction notes and invoices issued by the grid company before transaction. The verification team has verified the values provided in the revised monitoring report and revised emission reductions calculation spreadsheet against the relevant documented evidences i.e. the Monthly reading records and the Electricity transaction notes and invoices. However, CAR-1 was raised as <u>in the GS MR v1.0, The verification team has discovered a discrepancy between the monthly electricity payment records in the electricity protocols and invoices.</u> <u>Also, the crosschecking process has not been conducted in the ER spreadsheet for the Net Electricity values.</u> Excess electricity output is determined monthly by EVN. The excess output (if any) is not billed, so in several months the electricity amount in the invoice is lower than the electricity amount in the electricity protocol. The verification team has checked the monthly electricity protocol signed between EVN and the PO, while cross-checking it with the corresponding monthly electricity invoices during the monitoring period, then confirmed that the values of electricity export are correctly indicated, and the crosschecking process has been supplemented in the revised ER spreadsheet v2.0, the emission reduction was revised from 75,925 to 75,525 tCO₂e. Thus, CAR-1 was closed successfully. SDG 8 - Indicator 8.5.1 – Average hourly earnings of female and male employees, by occupation, age, and persons with disabilities		
	Relevant SDG Indicator/Safeguarding Principle	SDG 8 - Indicator 8.5.1 – Average hourly earnings of female and male employees, by occupation, age and persons with disabilities
	Data / Parameter	• Quality of employment; • Quantitative employment and income generation;

		- Local employees; - Equal pay for work of equal value for both men and women.
	Unit	- Quality of employment; - Number of employees (for data on quantitative employment); - Number of local employees; and - Income in USD and VND (for data on income generation). - List of employees, functions and respective income (for data on equal pay for work of equal value for both men and women)
	Description	The employees of the project are trained on technical aspects relating to the operation of the wind power plant and provided with labour contracts, medical insurance and social insurance. The employees of the project are paid higher than the average monthly income per capita of the province. Men and women are paid equally for work of equal value.
	Source of data	Training certificates, labour contracts, salary records
	Value(s) applied	- The employees are trained on technical aspects relating to the operation of the wind power plant; occupational hygiene and safety, electricity safety. - The employees are provided with labour contracts, social and medical insurances. - Number of employees: 17 (including 2 female and 15 male employees from 29/10/2021 to 31/12/2021) 27 (including 5 female and 22 male employees from 01/01/2022 to 31/12/2022) - Average income: 6.29 million VND per month
	Measurement methods and procedures	Checking documents
	Monitoring frequency	Annual
	QA/QC procedures	Cross-checking by interviews
	Purpose of data	Contribution of the project to provide full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
	Additional comment	N/A
The verification team has reviewed the training records in 2021 and 2022, the training includes technical aspects relating to the operation of the wind power plant, occupational hygiene and safety, electricity safety, fire prevention and rescue training video etc. according to the interviews with the employees, CCSC got the response that trainings have been received annually during this monitoring period.		

The Social Insurance Book, Health Insurance Cards and the List of staff and salary record in 2021 and 2022, as well as Labour contract for the employees also been checked, the verification team confirmed that from 29/10/2021 to 31/12/2021, there are 17 full-time jobs including 15 males and 2 females, from 01/01/2022 to 31/12/2022, there are 27 full-time jobs with 22 males and 5 females.

Furthermore, the income received by the employees is higher than the average per capita income in Ben Tre province of Vietnam as checked by the salary record, which is cross-checked by the interviews with the employees.

However, **CL-3** was raised as in the section D.2 of GS MR v1.0.

1. The training certificates 2021 for SDG 8 is missing;

2. The staff and salary record for November 2021 is not included in the list of staff and salary records in 2021;

Relevant supporting documents should be submitted to the VVB, meanwhile, the applied value(s) on page 23 are expected to encompass the entire monitoring period, not just 2022.

PP provided the training minutes and certificates in 2021 and List of staff and salary records in 2021. All the references and revised MR v2.0 are verified by the verification team, and the applied values on page 23 in the MR have been updated. Thus, CL-3 was closed successfully.

Moreover, as per the interview, number of employees are local residents, they claimed that the qualitative employment has improved due to the project activity, meanwhile, project activity has fostered the socio-economic development of the region by creating jobs. The verification team confirmed that QA/QC procedure for the parameters has been established and implemented.

SDG 13: Climate action:

Relevant SDG Indicator/Safeguarding Principle	SDG 13: Climate action
Data / Parameter	ER _y - Annual emission reduction
Unit	tCO ₂ e/year
Description	The project generates renewable power, which displaces part of the electricity otherwise supplied by fossil fuel fired power plants, thus GHG emission reductions are achieved via this project
Source of data	Electricity generated by No.5 Wind Power Plant and calculated combined margin (CM) emission factor are used as reference in calculation of the emission reduction.
Value(s) applied	75,535 tCO ₂ e
Measurement methods and procedures	According to ACM0002 version 20.0
Monitoring frequency	Annual
QA/QC procedures	Cross-checking with electricity data
Purpose of data	Direct emission reductions of the Project over the Baseline

	<table border="1"> <tr> <td data-bbox="470 147 791 197">Additional comment</td><td data-bbox="791 147 1437 197">N/A</td></tr> </table> As verified about SDG 7 above, the verification team has re-calculated the values of the $EG_{\text{facility},y}$ provided in the revised monitoring report and revised emission reductions calculation spreadsheet, and according to the registered PDD, the $EF_{\text{grid,CM},y}$ has been fixed as 0.89625 tCO₂e /MWh. The detailed calculation process of the project emission reduction is presented in section E8.1 of this report, and the result is appropriate. [Management and operational system] The PP has the responsibility of overall monitoring, which has established a monitoring team for monitoring of maintenance and operation of the GS Project activity. All data, including calibration records, will be kept until 2 years after the end of the total crediting period. Responsibilities have been allocated to the well-trained monitoring staff as per the Monitoring Plan. The QA / QC procedures are part of management system and are documented in management procedures. The records and all relevant paper-based information are collected and archived by technical department of the project owner and all the material will have a copy for backup. CCSC verification team has interviewed with the project implementation team. CCSC confirmed that the project team is able to conduct the management and monitoring well, and recorded values are reasonable and acceptable. Hence CCSC verification team confirmed the indicator was satisfied.	Additional comment	N/A
Additional comment	N/A		
Conclusion	CCSC verification team confirms that: - The monitoring has been carried out in accordance with the monitoring plan contained in the PDD. - All parameters required by the monitoring plan have been sufficiently monitored and correctly listed. The monitored data for required parameters have been verified by checking the whole information flow.		

E.6.3. Safeguards Reporting

Means of verification	According to GS4GG principles & requirements version 1.2, CCSC has performed the following activities to determine whether the monitoring of parameters related to the relevant Safeguarding Principle such as under Safeguarding Principle 8.2, Safeguarding Principle 9.5, Safeguarding Principle 9.10 and 9.11 have been implemented in accordance with the registered monitoring plan in the registered PDD.
Findings	For the Safeguarding Principle 8.2- Erosion and Water Body Instability, CCSC checked the contract for plantation signed between PO and the third party and reviewed the payment invoice for buying trees. Additionally, during the on-site visit, the verification team observed green cover and scenery in the campus such as powerhouse, transformer station site, coastal area for cross-checking, it is confirmed that the mitigation measures were followed at the stie to avoid soil erosion. For the Safeguarding Principle 9.5- Hazardous and non-hazardous waste, the waste management was monitored yearly, which is in line with the registered PDD. The project owner contracted Ben Tre Environmental Equipment Service Co., Ltd to collect, transport, and treat domestic solid wastes generated at the Bac Lieu WPP. Additionally, the project owner contracted A Chau Environment Co., Ltd to handle hazardous wastes generated at the plant. By checking the relevant references and interviewing with the employees, the verification team confirmed

	that the Hazardous waste generated at site are segregated, stored separately and disposed through a waste management company. For the Safeguarding Principle 9.10- High Conservation Value Areas and Critical Habitats/Principle 9.11- Endangered Species, through site visit observation and interview with employees and verification of death records of endangered aquatic and birds, it is confirmed that no dead endangered aquatic and birds are monitored and recorded during the monitoring period.
Conclusion	Corresponding to the section 4.1.19 of GS4GG PRINCIPLES & REQUIREMENTS Version 1.2, CCSC verification team confirms that: - The Safeguarding principles have been monitored as per PDD requirement during this monitoring period; - All parameters required have been sufficiently monitored and correctly listed in the Periodic Environmental Monitoring Reports. The monitored data for required parameters have been verified by checking the whole information flow.

E.6.4. Implementation of sampling plan

Means of verification	All the data and information has been checked during verification, thus no sampling plan has been applied in the project.
Findings	N/A
Conclusion	N/A

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	The verification team has verified the calibration reports against the registered monitoring plan and relevant national or local standards.						
Findings	During this monitoring period, the installed measuring instruments have been operating well and were calibrated. The calibration records are shown in Table 2 below.						
	Table 2 The calibration records of the meters						
	Meter ID	Serial number	Accur acy	1 st calibration		2 nd calibration	
				Date	Entity	Date	Entity
	Main meter 131M	437029 20	0.2S	16/07/ 2020	Northern Electrical Testing One Member Company Limited	17/03/ 2022	Southern Electrical Testing Company
	Backup meter 131B	437026 53	0.5S	16/07/ 2020			
	Main meter 132M	437029 21	0.2S	16/07/ 2020		17/03/ 2022	
	Backup meter 132B	437026 46	0.5S	16/07/ 2020			
	Main meter 133M	437029 11	0.2S	20/07/ 2021		17/03/ 2022	
	Backup meter 133B	581198 76	0.5S	20/07/ 2021			
Main meter 134M	437029 12	0.2S	20/07/ 2021	17/03/ 2022			
Backup meter 134B	581198 78	0.5S	20/07/ 2021				

	[Instrument accuracy] CCSC has verified the calibration records. Accuracy of the meters is not lower than required in the monitoring plan. All the meters meet the rated accuracy level as described in the monitoring plan that the accuracy of the main meters for monitoring $EG_{\text{export},y}$ and $EG_{\text{import},y}$ is 0.2S and the back-up the accuracy of the main meters for monitoring $EG_{\text{export},y}$ and $EG_{\text{import},y}$ is 0.5S, which complies with the Metrology standard DLVN 39:2019 - Power meters - Calibration & Verification procedure. [Calibration frequency] All the meters shall be calibrated as per the requirement that “The electricity meters shall be calibrated at least three years.”, which is required by the registered PDD, the Metrology standard DLVN 39:2019 - Power meters - Calibration & Verification procedure, and Decision No. 2739 QD-TDC on promulgating metrological technical standard of Viet Nam. The calibration validity of all the energy meters during this monitoring period were verified from the corresponding calibration certificates. No delay in calibration was observed. No CARs/CLs/FARs raised in this section.
Conclusion	CCSC verification team confirms that: The calibration is conducted at the frequency as specified by the methodology and the monitoring plan contained in the PDD.

E.8. Assessment of data and calculation of SDG Impacts

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	According to the GS4GG, the verification team has performed the following activities to assess the data and calculations of GHG emission reductions achieved by the Project as per the methodology ACM0002 Version 20.0: • Through desk review and on-site inspection on the monthly electricity reports and ETNs by the Grid Company, to verify that a complete set of data for the specified monitoring period is available, and if not, the most conservative values approach is applied to the parameters for the entire non-monitoring period. • Information provided in the monitoring report has been cross-checked with other sources such as sale receipts issued by the Grid Company and meter reading record. • Review the calculations of baseline GHG emissions to check whether have been carried out in accordance with the formulae and methods described in in the registered PDD, along with the applied methodology; • Review emission factors, IPCC default values, GWPs and other reference values as per in the registered PDD.
Findings	According to the in the registered PDD and the applied methodology, the baseline emissions are the baseline emission factor times the net electricity supplied to the grid. Therefore, $BE_y = EG_{\text{facility},y} \times EF_{\text{grid,CM},y}$ Where: $EG_{\text{facility},y}$ is the net electricity supplied by the project activity to the grid in year y (MWh/yr), which is calculated as below: $BE_y = EG_{\text{facility},y} \times EF_{\text{grid,CM},y} = (EG_{\text{export},y} - EG_{\text{import},y}) \times EF_{\text{grid,CM},y}$ Where:

BE_y = the baseline emissions in year y, tCO₂e;

$EG_{y, \text{facility}}$ = the net electricity supplied by the project to the grid in year y, MWh;

$EG_{y, \text{export}}$ = the electricity supplied by the project to the grid in year y, MWh;

$EG_{y, \text{import}}$ = the electricity delivered by the grid to the project in year y, MWh;

$EF_{\text{grid,CM},y}$ = the emission factor in year y, tCO₂e /MWh;

$EF_{\text{grid,CM},y}$ is the emission factor in year y, calculated in the registered PDD, which has been determined ex-ante as 0.89625 tCO₂e /MWh for this crediting period 29/10/2021-28/10/2026 and thus is applicable to this monitoring period (29/10/2021-31/12/2022).

The verification team has verified $EG_{y, \text{export}}$ with monthly electricity protocols of the project signed between EVN and the PO for this monitoring period and crosschecked with monthly electricity invoices issued by the PO. The verification team confirmed a set of electricity data for the majority of the specified monitoring period is available and has been consistently reported in the MR and the ER spreadsheet. The electricity data from 22/01/2021 to 31/01/2021 is extracted from the Supervisory Control and Data Acquisition (SCADA) system. This system automatically records meter readings every 30 minutes, the technical staff demonstrated the data acquisition process to the verification team during the on-site visit.

Meanwhile, as verified $EG_{y, \text{import}}$ with monthly electricity protocols, the data is only extracted from the Supervisory Control and Data Acquisition (SCADA) system, the verification team confirmed that the values of $EG_{y, \text{import}}$ are correctly listed in the MR and the ER spreadsheet. The verified values are shown in the following **Table 3** and **Table 4**.

Table 3 The Monitored and Verified Electricity Supplied to the Grid by the Project $EG_{y, \text{export}}$ (MWh)

Period	Values in monthly electricity protocols for Thanh Hai 1	Values in monthly electricity invoices for Thanh Hai 1	Verified value (the lower or more conservative value) for Thanh Hai 1
29/10/2021-31/10/2021	-	-	-
01/11/2021-30/11/2021	8,164.923	8164.923	8164.923
01/12/2021-31/12/2021	3,110.303	3100.458	3100.458
Sub-total 2021	11275.226	11265.381	11265.381
01/01/2022-31/01/2022	7350.482	7329.637	7329.637
01/02/2022-28/02/2022	12403.742	12292.710	12292.71
01/03/2022-31/03/2022	6727.857	6693.223	6693.223
01/04/2022-30/04/2022	2552.787	2552.787	2552.787
01/05/2022-31/05/2022	3120.295	3120.295	3120.295
01/06/2022-30/06/2022	2207.216	2207.216	2207.216
01/07/2022-31/07/2022	4214.232	4204.283	4204.283

	01/08/2022-31/08/2022	2114.158	2114.158	2114.158
	01/09/2022-30/09/2022	4780.490	4778.507	4778.507
	01/10/2022-31/10/2022	2943.893	2943.487	2943.487
	01/11/2022-30/11/2022	6958.863	6934.830	6934.83
	01/12/2022-31/12/2022	7531.793	7480.044	7480.044
	Sub-total 2022	62905.808	62651.177	62651.177
	Total			73916.558
	Period	Values in monthly electricity protocols for Thanh Hai 2	Values in monthly electricity invoices for Thanh Hai 2	Verified value (the lower or more conservative value) for Thanh Hai 2
	29/10/2021-31/10/2021	-	-	-
	01/11/2021-30/11/2021	1257.887	1237.766	1237.766
	01/12/2021-31/12/2021	282.002	276.744	276.744
	Sub-total 2021	1539.889	1514.510	1514.51
	01/01/2022-31/01/2022	1205.890	1174.928	1174.928
	01/02/2022-28/02/2022	1741.077	1672.923	1672.923
	01/03/2022-31/03/2022	776.654	768.729	768.729
	01/04/2022-30/04/2022	865.478	857.104	857.104
	01/05/2022-31/05/2022	643.128	640.473	640.473
	01/06/2022-30/06/2022	354.598	354.598	354.598
	01/07/2022-31/07/2022	592.188	588.007	588.007
	01/08/2022-31/08/2022	6.296	6.296	6.296
	01/09/2022-30/09/2022	628.328	627.567	627.567
	01/10/2022-31/10/2022	370.368	370.267	370.267
	01/11/2022-30/11/2022	1082.864	1074.956	1074.956
	01/12/2022-31/12/2022	1105.406	1090.136	1090.136

	Sub-total 2022	9372.275	9225.984	9225.984
	Total			10740.494
Table 4 The verified electricity purchased from the grid $EG_{y, import}$ (MWh)				
	Period	Values in monthly electricity protocols for Thanh Hai 1	Values in monthly electricity protocols for Thanh Hai 2	
	29/10/2021-31/10/2021	-	-	
	01/11/2021-30/11/2021	8.424	7.452	
	01/12/2021-31/12/2021	19.956	16.203	
	Sub-total 2021	28.380	23.655	
	01/01/2022-31/01/2022	8.531	7.803	
	01/02/2022-28/02/2022	3.483	3.538	
	01/03/2022-31/03/2022	8.724	7.530	
	01/04/2022-30/04/2022	12.657	5.420	
	01/05/2022-31/05/2022	13.738	8.976	
	01/06/2022-30/06/2022	45.286	16.326	
	01/07/2022-31/07/2022	17.524	10.118	
	01/08/2022-31/08/2022	14.949	16.071	
	01/09/2022-30/09/2022	17.241	7.111	
	01/10/2022-31/10/2022	42.313	11.794	
	01/11/2022-30/11/2022	9.013	2.896	
	01/12/2022-31/12/2022	26.296	7.857	
	Sub-total 2022	219.755	105.44	
	Total	248.135	129.095	
$EG_{facility, y} = EG_{export, y} - EG_{import, y}$ Thanh Hai 1: $EG_{facility, y} = 73916.558 - 248.135 = 73668.423$ MWh Thanh Hai 2: $EG_{facility, y} = 10740.494 - 129.095 = 10611.399$ MWh $EG_{facility, y} = 73668.423 + 10611.399 = 84279.822$ MWh Therefore, the baseline emissions (BE_y) are calculated as follows: $BE_y = EG_{facility, y} \times EF_{grid, CM, y} = 84279.822 \text{ MWh} \times 0.89625 \text{ tCO}_2/\text{MWh} = 75535 \text{ tCO}_2\text{e}$ [Double Counting] The verification team has checked for double counting by reviewing all relevant registries including CDM, VCS and other GHGs programs such as I-REC, EU ETS or subnational, various regional schemes as there is no ETS in Vietnam. It is confirmed that there is no potential exists for Double Counting of emissions reductions due to issuance of Gold Standard Emission Reductions from the project activity during this monitoring period. Besides, the project owner signed declaration letter regarding no double counting. Via checking the declaration, CCSC confirmed that there is no doubt of double counting for the emission reductions during this monitoring period. No CARs/CLs/FARs was raised in this section.				
Conclusion	Corresponding GS4GG, CCSC verification team confirms that: • A complete set of data for the monitoring period is available. • Information on the baseline GHG emission calculation provided in the monitoring report has been cross-checked with other sources.			

	• Calculations of baseline emissions have been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology document. • There are no assumptions in emission calculations. Appropriate emission factor, IPCC default values, GWPs and other reference values have been correctly applied.
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E.8.2. Calculation of project GHG emissions or actual net anthropogenic GHG removals by sinks

Means of verification	The verification team has reviewed the project emission calculation as per in the registered PDD and the applied methodology. The Project is a grid-connected wind power plant, so the Project Emission (PE _y) in this monitoring period is zero according to ACM0002 Version 20.0.
Findings	The project is a newly built wind power plant, so the Project Emission (PE _y) in this monitoring period is zero according to ACM0002 Version 20.0. No CARs/CLs/FARs raised in this section.
Conclusion	CCSC verification team confirms that: • A complete set of data for the monitoring period is available. • Information on the project GHG emission calculation provided in the monitoring report has been cross-checked with other sources. • Calculations of project emissions have been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology document. Appropriate emission factor, IPCC default values, GWPs and other reference values have been correctly applied.

E.8.3. Calculation of leakage GHG emissions

Means of verification	The verification team has reviewed the leakage calculation as per the registered PDD and the applied methodology.
Findings	No leakage needs to be considered according to ACM0002 Version 20.0. No CARs/CLs/FARs raised in this section.
Conclusion	CCSC verification team confirms that: • A complete set of data for the monitoring period is available. • Information on the leakage GHG emission calculation provided in the monitoring report has been cross-checked with other sources. • Calculations of leakage have been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology document.

E.8.4. Summary calculation of net benefits as difference of baseline and project values or direct calculation for each SDG outcome

Means of verification	The verification team has reviewed the calculation of GHG emission reductions in the MR version 2.0 and ER Calculation Sheet as per the registered PDD and the applied methodology.									
Findings	The emission reductions during the monitoring period from 29/10/2021-31/12/2022 are calculated as: SDG-7: From 29/10/2021 to 31/12/2021, Amount of renewable energy is 12,727.856 MWh. From 01/01/2022 to 31/12/2022, Amount of renewable energy is 71,551.966 MWh. Therefore, the SDG 7 project impact in this monitoring period from 29/10/2021-31/12/2022 is: Amount of renewable energy is 84,279.822 MWh. SDG-8: 17 employees (2 females and 15 males) from 29/10/2021 to 31/12/2021, and 27 employees (5 females and 22 males) from 01/01/2022 to 31/12/2022. SDG-13: The emission reductions during the monitoring period from 29/10/2021-31/12/2022 are calculated as: $ER_y = BE_y - PE_y = 75,535 - 0 = 75,535 \text{ tCO}_2\text{e}$ (round down). <table><tr><th>Parameters</th><th>Baseline Emission</th><th>Project Emission</th><th>Leakage Emission</th><th>Emission Reduction</th></tr></table>					Parameters	Baseline Emission	Project Emission	Leakage Emission	Emission Reduction
Parameters	Baseline Emission	Project Emission	Leakage Emission	Emission Reduction						

	Period	BE _y (tCO ₂ e)	PE _y (tCO ₂ e)	LE _y (tCO ₂ e)	ER _y (tCO ₂ e)
	29/10/2021 - 31/12/2021	11,407	0	0	11,407
	01/01/2022 - 31/12/2022	64,128	0	0	64,128
	Total	75,535	0	0	75,535
	The verification team confirmed the calculation of emission reductions as reported in the MR and the ER Calculation Sheet is correct. No CARs/CLs/FARs raised in this section.				
Conclusion	CCSC verification team confirms that: • A complete set of data for the monitoring period is available. • Information provided in the monitoring report has been cross-checked with other sources such as plant logbooks, inventories, purchase records and laboratory analysis; • Calculations of baseline emissions, and project activity emissions and leakage, as appropriate, been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology document. • There are no assumptions in emission calculations. Appropriate emission factor, IPCC default values, GWPs and other reference values have been correctly applied.				

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The comparison of actual GHG emission reductions with estimates in registered PDD has been checked and re-calculated by the verification team.		
Findings	Based on the above assessment, the emission reduction during the monitoring period from 29/10/2021-31/12/2022 is compared with the value estimated during the same period in the registered PDD as follows:		
	Item	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period
	SDG 7	403,308.189 MWh of renewable energy generated	84,279.822 MWh of renewable energy generated
	SDG 8	80 employees	27 employees (5 females and 22 males)
	SDG 13	361,465 tCO ₂ e	75,535 tCO ₂ e
	For SDG 7, the value of net electricity generation during the crediting period in the registered PDD, which is 403,308.189 MWh (i.e. 343, 141 MWh /year* 429 days / 365 days/year), For SDG 8. the number of estimated employees during the crediting period in the registered PDD is 80, For SDG 13, the value of estimated emission reductions during the crediting period in the registered PDD, which is 361,465 tCO ₂ e (i.e. 307,540 tCO ₂ e/year* 429 days / 365 days/year). The verified emission reductions are 79.10% lower than the estimated value in the registered PDD, and the actual employees are lower than the expected value in the registered PDD. Due to the COVID-19, only one out of the seven WTGs of Phase 2 was put into COD, while in the registered PDD, PPs expected that Whole Phase 2 (7 WTGs) will be put into COD on 31/10/2021. Also, phase 3 and phase 4 are not implemented yet, the verification team confirmed the difference is reasonable. No CARs/CLs/FARs raised in this section.		
Conclusion	CCSC can confirm that: A comparison of actual GHG emission reductions or net anthropogenic GHG removal of the project activity achieved during this monitoring period with the estimates in the registered PDD has been provided.		

	The verification team considers the calculation of the comparison is correct.
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E.8.6. Remarks on increase in achieved SDG Impacts from estimated value in approved PDD

Means of verification	The verification team has determined the SDG impacts achieved during this monitoring period with the estimated value and reason for increase if any.
Findings	The verified emission reductions are 79.10% lower than the estimated value in the monitoring period have been provided in the MR. No CARs/CLs/FARs raised in this section.
Conclusion	The actual GHG emission reductions are 79.10% lower than the estimates in the PDD.

E.9. Stakeholder Input and Legal Dispute

Means of verification	According to GS4GG principles & requirements version 1.2, CCSC has performed the following activities to determine whether the monitoring of items related to the relevant Continuous Input / Grievance mechanism such as Continuous Input / Grievance Expression Process Book, Telephone access and Inrternet/ email access have been implemented in accordance with the registered monitoring plan in the registered PDD.
Findings	During the on-site inspection, the verification team found the Continuous Input / Grievance Expression Process Book was kept at the project site and Thanh Hai People Committee offices. The telephone and email access to the project's Management Board and of the GS consultancy company were made available by the project owner on the project site which could enable the stakeholders to provide feedback on the project. The verification team confirmed that the PPs maintained a transparent communication channel with local stakeholders throughout the monitoring period as per the requirements of the GS4GG and the PDD, no comments have been made through the Continuous input & grievance mechanisms. Meanwhile, the verification team also interviewed stakeholders and independently searched through Google to ascertain the existence of any ongoing legal disputes involving PP. However, no such pending legal dispute was found. No CARs/CLs/FARs raised in this section.
Conclusion	The verification team confirms the following: • No grievances received during the current or previous monitoring period • No legal consent or dispute arise during the monitoring period.

SECTION F. Internal quality control

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CCSC has taken the following quality control measures within the verification team and of the verification process according to relevant CCSC's internal procedures:

The application review of the verification was conducted and concluded that CCSC has the accredited scope and competence to verify the Project with impartiality as well;

The verification team was selected with due considerations given in terms of the competence and impartiality;

The verification team carried out the verification work and compiled a verification report strictly following CCSC's Procedures for Implementation of Verification.

The verification report submitted by the verification team was subjected to a technical review and decision-making process, the technical reviewers and decision-makers are qualified and independent from the verification team. If any issue is raised during technical review and/or decision-making the same is to be discussed between the issue-raiser and the team leader as well as the PP. All issues must be satisfactorily addressed before the submission of the report for final approval. The persons who conducted the technical review and decision-making for the Project are shown in section B.2 this report and their Certificates of Competence can be found in Appendix 2 of this report.

The report approved by the authorized official of CCSC as the final report together with relevant documents are submitted to Gold Standard for request for issuance (only if an unconditioned positive verification/certification opinion is concluded).

SECTION G. Verification opinion

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The verification team assigned by the China Classification Society Certification Co., Ltd. (CCSC) concludes that the GS Project “Wind Power Project at Sea-No.5 Wind Power Plant Thanh Hai 1-4”, as described in the monitoring plan contained in the registered PDD (version 2.4, 18/01/2023), the monitoring Report (version 2.3, 29/11/2023), meets all relevant requirements set by the Gold Standard for the Global Goals Principles and Requirements..

The verification was executed by taking the following methods and in the following steps so far:

Desk review of MR (Version 1.0, 20/05/2023) and relative documents

On-site survey inspection and interviews (09/06/2023)

Raise corrective action requests (CARs)

Desk review of revised MR (Version 2.3, 29/11/2023 and responses to CLs&CARs

Issue of this version of the verification report

The Project is implemented according to selected monitoring methodology and the monitoring plan contained in the registered PDD and the approved transition annex. The monitoring equipment was installed, calibrated, and maintained in a proper manner. The monitoring system is in place and the Project is generating GHG emission reductions as a GS project.

CCSC therefore issues the positive verification opinion expressed in the Certification statement in SECTION H.

SECTION H. Certification statement

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CCSC has carried out the 1st periodic verification of the Project “Wind Power Project at Sea-No.5 Wind Power Plant Thanh Hai 1-4” (GS10798). This verification covers the period from 29/10/2021-31/12/2022 (first and last days included).

In the course of the verification, 1 Corrective Action Requests (CARs) and 3 Clarification Requests (CLs) were raised. The verification team also did not raise any Forward Action Request (FAR). The verification is based on the MR (Version1.0), the revised MR (Version 2.3), the registered PDD and the registered validation form, Emission Reductions Calculation Spreadsheet, and supporting documents available to CCSC.

As the result of the 1st periodic verification, CCSC confirms that:

- The GS project activity has been implemented and operated as per the registered PDD, the approved transition annex and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- The monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of the completeness checklist for requests for issuance of VERs and in accordance with applicable CDM and GS requirements;
- The actual monitoring systems and procedures are in place and functional, and comply with the monitoring systems and procedures described in the monitoring plan of the registered PDD;
- The monitoring plan is in accordance with the applied methodology, i.e.ACM0002, Version 20.0;
- The installed equipment for measuring parameters required for calculating emission reductions are calibrated appropriately.
- The GHG emission reductions are calculated without material omission, errors, misstatements and in a conservative and appropriate manner.

CCSC hereby certifies that the Project has achieved total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period as follows:

SDG 7	The amount of renewable energy (29/10/2021-31/12/2021)	12,727.856 MWh
	The amount of renewable energy (01/01/2022-31/12/2022)	71,551.966 MWh
	The amount of renewable energy (29/10/2021-31/12/2022)	84,279.822 MWh

SDG 8	Employees have access to training, health care, insurances, and better income in this monitoring period (29/10/2021-31/12/2021)	17 Employees
	Employees have access to training, health care, insurances, and better income in this monitoring period (01/01/2022-31/12/2022)	27 Employees
SDG 13	GHG emission reduction for Vintage of 29/10/2021 to 31/12/2021	11,407 tCO ₂ e
	GHG emission reduction for Vintage of 01/01/2022 to 31/12/2022	64,128 tCO ₂ e
	Total amount of GHG emission reductions or net GHG removals by sinks achieved in this monitoring period (29/10/2021-31/12/2022)	75,535 tCO ₂ e

Appendix 1. Abbreviations

Abbreviations	Full texts
BE	Baseline emissions
BM	Build Margin
CAR	Corrective Action Request
CCSC	China Classification Society Certification Co., Ltd. (CCSC)
CDM	Clean Development Mechanism
CL	Clarification request
CM	Combined Margin
CO ₂ e	Carbon Dioxide Equivalent
DOE	Designated operational entity
DNA	Designated National Authority
EF	Emission factor
EIA	Environmental Impact Assessment
ERs	Emission reductions
FAR	Forward action request
FSR	Feasibility Study Report
GHG	Greenhouse gas(es)
IPCC	Intergovernmental Panel on Climate Change
kW/kWh	Kilowatt / Kilowatt hour
LE	Leakage emissions
MP	Monitoring Plan
MR	Monitoring report
MW/MWh/GW/GWh	Megawatt / Megawatt hour / Gigawatt / Gigawatt hour
OM	Operating Margin
PDD	Project Design Document
PE	Project emissions
PO	Project owner
PP	Project Participant
PPA	Power Purchase Agreement
PS	Project Standard
QA/QC	Quality Assurance/Quality Control
tCO ₂ e	Tonne of carbon dioxide equivalent
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body

Appendix 2. Competence of team members and technical reviewers

CCS 认证公司
CHINA CERTIFICATION SERVICE

Appendix 9

CERTIFICATE OF COMPETENCE

Date of issue: 30/06/2023

Mr. Li Xingtong

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- ☒ CDM validator for Technical Area(s): TA1.1/TA1.2/TA3.1/TA9.2/TA13.1
- ☒ CDM verifier for Technical Area(s): TA1.1/TA1.2/TA3.1/TA9.2/TA13.1
- ☐ Technical expert for Technical Area(s): _____

Tian Wei
CCSC General Manager

CCS 认证公司
CHINA CERTIFICATION SERVICE

Appendix 9

CERTIFICATE OF COMPETENCE

Date of issue: 30/06/2023

Mr. Zhou Wusen

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- ☒ CDM validator for Technical Area(s): TA1.2
- ☒ CDM verifier for Technical Area(s): TA1.2
- ☐ Technical expert for Technical Area(s): _____

Tian Wei
CCSC General Manager

CCS 认证公司
CHINA CERTIFICATION SERVICE

Appendix 9

CERTIFICATE OF COMPETENCE

Date of issue: 24/04/2023

Mr. Tang Zhiang

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- ☒ CDM validator for Technical Area(s): TA1.1/TA1.2/TA2.1/TA3.1/TA4.1/TA9.2/TA13.1
- ☒ CDM verifier for Technical Area(s): TA1.1/TA1.2/TA2.1/TA3.1/TA4.1/TA9.2/TA13.1
- ☐ Technical expert for Technical Area(s): _____

Tian Wei
CCSC General Manager

CCS 认证公司
CHINA CERTIFICATION SERVICE

Appendix 9

CERTIFICATE OF COMPETENCE

Date of issue: 04/01/2023

Ms. Xie Fengjun

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- ☒ CDM validator for Technical Area(s): TA1.2/TA13.1/TA13.2
- ☒ CDM verifier for Technical Area(s): TA1.2/TA13.1/TA13.2
- ☐ Technical expert for Technical Area(s): _____

Tian Wei
CCSC General Manager

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	Project participant	MP1_CP1_GS Monitoring Report Ver 1.0 MP1_CP1_GS Monitoring Report_Ver 2.0 MP1_CP1_GS Monitoring Report_Ver 2.2 MP1_CP1_GS Monitoring Report_Ver 2.3	20/05/2023 12/09/2023 12/10/2023 29/11/2023	PP
2.	Project participant	GS 10798_No. 5 Wind Power Plant ER Calculation Sheet Ver 1.0 GS 10798_No. 5 Wind Power Plant ER Calculation Sheet Ver 2.0	30/05/2023 12/09/2023	PP
3.	Project participant	Monthly electricity payment records Electricity protocols and invoices	/	PP
4.	Project participant	Calibration certificates of power meters	/	PP
5.	Vietnam Electricity Power Trading Company	confirmation on CODs by EVN	/	PP
6.	MOIT	Electricity generation license issued by MOIT	/	PP
7.	Project participant	PPAs	/	PP
8.	Project participant	List of staff and salary records in 2021 and 2022	/	PP
9.	Project participant	Pictures of meters	/	PP
10.	Gold standard	No.5 WPP_Registered GS-PDD_Version 2.4_Clean	/	PP
11.	Gold standard	Final Validation report_Version 05_Clean	/	PP
12.	Gold standard	GS10798_GS4GG Design Review Final 07022023	/	PP
13.	Project participant	Social insurance books	/	PP
14.	Project participant	Health insurance cards	/	PP
15.	Project participant	Labor contracts for employees		PP
16.	Project participant	Grievance Expression Process Book		PP
17.	Project participant	Operation certificates of operators		PP
18.	Project participant	Minutes of occupational safety and hygiene training 2021 Minutes of occupational safety and hygiene training 2022 Minutes of occupational safety and hygiene training 2023		PP
19.	Project participant	Training certificates on occupational safety and hygiene 2021 Training certificates on occupational safety and hygiene 2022 Training certificates on occupational safety and hygiene 2023		PP
20.	Project participant	Electricity safety cards	/	PP
21.	Project participant	Contract for collection, transportation and treatment of domestic waste	/	PP
22.	Project participant	Contract for collection, transportation and treatment of hazardous wastes	/	PP
23.	Project participant	Turbine Supply Agreement_No.5 - Thanh Hai 1 Turbine Supply Agreement_No.5 - Thanh Hai 2 Turbine Supply Agreement_No.5 - Thanh Hai 3 Turbine Supply Agreement_No.5 - Thanh Hai 4	/	PP

24.	Project participant	Approval of the plant completion acceptance report issued by DOIT of Ben Tre Province_TH1 Approval of the plant completion acceptance report issued by DOIT of Ben Tre Province_TH2	/	PP
25.	Project participant	Contract for the plantation	/	PP
26.	Project participant	Payment invoice for buying the trees	/	PP
27.	Project participant	No Double Counting Declaration	/	PP
28.	UNFCCC CDM-EB	Methodology ACM0002 Version 20.0	28/11/2019	UNFCCC Website
29.	UNFCCC CDM-EB	CDM Validation and verification standard for project activities, Version 03.0	09/09/2021	UNFCCC Website
30.	UNFCCC CDM-EB	CDM Project standard for project activities, Version 03.0	09/09/2021	UNFCCC Website
31.	UNFCCC CDM-EB	CDM Project cycle procedure for project activities, Version 03.0	09/09/2021	UNFCCC Website
32.	UNFCCC CDM-EB	Monitoring report form for CDM project activities Version 09.0	08/10/2021	UNFCCC Website
33.	Gold standard	Gold Standard for Global Goals Monitoring Report Template version 1.1 in October 2020	/	GS Website
34.	Gold standard	Standard for the Gold Global Goals Principles and Requirements version 1.2	/	GS Website
35.	Gold standard	GS4GG Validation and Verification standard version 1.0	/	GS Website
36.	Gold standard	Gold Standard for the Goals Global Safeguarding Principles &Requirements version 1.2	/	GS Website
37.	Gold standard	Gold Standard for the Global Goals Renewable Energy Requirements Activity version 1.4	/	GS Website
38.	Gold standard	Gold Standard for the Global Goals Stakeholder Consultation Engagement Requirements version 1.2	/	GS Website
39.	Gold standard	GS4GG GHG Emissions Reduction Sequestration Requirements version 2.1	/	GS Website

Appendix 4. Clarification requests, corrective action requests and forward action requests

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

FAR ID	Remaining FAR-1	Section no.	N/A	Date: 15/06/2023
Description of FAR				
Remote audit shall be resumed by VVB when Covid-19 situation eases as per Interim Measures para 4.2.1.				
Project participant response				Date: 12/09/2023
COVID 19: Interim Measures, version 5, dated 21/12/2021, para 4.2.1 mentioned “In case of 4.1.1 (a) the VVB shall complete the on-site inspection as normal when the COVID-19 situation eases”. Para 4.1.1 (a) mentioned that “A VVB may postpone site visits for on-site inspections, taking into account the rules of relevant national and local authorities (local to the DOE offices as well as to locality of the site visits), World Health Organization (WHO) recommendations, policies of the VVB (if any) and other relevant travel restrictions and guidance (for example, a requirement to self-isolation upon return from specific countries)”. According to the final validation report, version 05, dated 21/01/2023, the validation team has used alternative measure 4.1.1 (b) of COVID 19: Interim Measures. Therefore, “remote audit shall be resumed by VVB” is not applicable to this project.				
Documentation provided by project participant				
/				
VVB assessment				Date: 12/09/2023
The verification team checked the final validation report, version 05, dated 21/01/2023, the validation team has used alternative measure 4.1.1 (b) of COVID 19: Interim Measures “VVB may replace mandatory on-site visits with remote audits”. Therefore, “remote audit shall be resumed by VVB” is not applicable to this project, the remaining FAR-1 is closed.				

FAR ID	Remaining FAR-2	Section no.	N/A	Date: 15/06/2023
Description of FAR				
In-line With PR 5.1.29, 1st Verification shall be completed within 2 years after design certification.				
Project participant response				Date: 12/09/2023
The request for 1st performance review was submitted on 20/10/2023 within 2 years from the date of Design Certification on 10/05/2022.				
Documentation provided by project participant				
/				
VVB assessment				Date: 12/09/2023
The on-site visit of the 1st verification has been accomplished in June 2023, and the request for 1st performance review was submitted on 20/10/2023, thus, the remaining FAR-2 is closed.				

FAR ID	Remaining FAR-3	Section no.	N/A	Date: 15/06/2023
Description of FAR				
In-line with PR 5.1.39, annual reporting shall be provided to GS where verification did not take place in a calendar year.				
Project participant response				Date: 12/09/2023
The project participants received the final Design Review for this project on 07/02/2023. The annual report will be submitted by the end of 2023 in case the 1st performance review can not be submitted in 2023.				
Documentation provided by project participant				
/				
VVB assessment				Date:
The request for 1st performance review was submitted on 20/10/2023, and the annual report will be submitted by the end of 2023, thus, the remaining FAR-3 is closed.				

Table 2. CL from this verification

CL ID	CL-1	Section no.	E.2	Date: 15/06/2023
Description of CL				
In the section B.1.1 of GS MR, 3 FAR in GS4GG Design Review should be declared and briefly summarized on how they have been addressed as per the template guide-Monitoring Report.				
Project participant response				Date: 12/09/2023
The requested information has been added in Section B.1.1 of the revised MR.				
Documentation provided by project participant				
The revised MR.				
VVB assessment				Date: 12/09/2023
PP updated the section B.1.1 of GS MR, the CL-1 is closed.				

CL ID	CL-2	Section no.	E.3	Date: 15/06/2023
Description of CL				
In section B.1 of GS-MR, it is necessary for the PP to update the parameters listed in Table 4, including but not limited to the capacity and manufacturer of turbine, tower height and blade diameter. Additionally, relevant supporting evidence should be provided to the verification team.				
Project participant response				Date: 12/09/2023
The technical specifications of turbines have been added in Table 4 of the revised MR. The references to these parameters including equipment supply contracts and electricity generation licences are submitted upon the request.				
Documentation provided by project participant				
- Equipment supply contracts - Approval of the plant completion acceptance reports issued by Department of Industry and Trade of Ben Tre Province - Electricity generation licenses issued by Ministry of Industry and Trade				
VVB assessment				Date: 12/09/2023
By checking the revised the MR and the references, the verification team can confirm the information of the installed equipment has been correctly reported in the MR. Thus, the CL-2 is closed successfully.				

CL ID	CL-3	Section no.	E.3	Date: 15/06/2023
Description of CL				
In the section D.2 of GS MR, 1. The training certificates 2021 for SDG 8 is missing; 2. The staff and salary record for November 2021 is not included in the list of staff and salary records in 2021; Relevant supporting documents should be submitted to the VVB, meanwhile, the applied value(s) on page 23 are expected to encompass the entire monitoring period, not just 2022.				
Project participant response				Date: 12/09/2023
1. The training minutes and certificates in 2021 for SDG 8 are attached herewith. 2. The list of staff and salary records in 2021 is submitted upon the request. 3. The supporting documents have been submitted to the VVB. The applied values for SDG 8 have been corrected in the revised MR to encompass the entire monitoring period.				
Documentation provided by project participant				
- Minutes of occupational safety and hygiene training 2021 - Training certificates on occupational safety and hygiene 2021 - List of staff and salary records in 2021				

VVB assessment	Date: 12/09/2023
PP provided the training minutes and certificates in 2021 and List of staff and salary records in 2021. All the references and revised MR v2.0 are verified by the verification team, and the applied values on page 23 in the MR have been updated. Thus, CL-3 was closed successfully.	

Table 3. CAR from this verification

CAR ID	CAR-1	Section no.	E.3.3	Date: 15/06/2023
Description of CAR				
The verification team has discovered a discrepancy between the monthly electricity payment records in the electricity protocols and invoices.				
Also, the crosschecking process has not been conducted in the ER spreadsheet for the Net Electricity values.				
Project participant response				Date: 12/09/2023
Excess electricity output is determined monthly by EVN. The excess output (if any) is not billed, so in several months the electricity amount in the invoice is lower than the electricity amount in the electricity protocol.				
Documentation provided by project participant				
The revised ER calculation sheet				
VVB assessment				Date: 12/09/2023
The verification team has checked the monthly electricity protocol signed between EVN and the PO, while cross-checking it with the corresponding monthly electricity invoices during the monitoring period, then confirmed that the values of electricity export are correctly indicated, and the crosschecking process has been supplemented in the revised ER spreadsheet v2.0, the emission reduction was revised from 75,925 to 75,525 tCO ₂ e. Thus, CAR-1 was closed successfully.				

Table 4. FAR from this verification

FAR ID	N/A	Section no.	N/A	Date: N/A
Description of FAR				
N/A				
Project participant response				Date: N/A
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Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
04.0	6 April 2021	Revision to: • Reflect the “Clarification: Regulatory requirements under temporary measures for post-2020 cases” (CDM-EB109-A01-CLAR).
03.0	31 May 2019	Revision to: • Ensure consistency with version 02.0 of the “CDM validation and verification standard for project activities” (CDM-EB93-A05-STAN); • Make structural and editorial improvements.
02.1	11 January 2018	Editorial revision to correct the numbering of appendices in the instructions.
02.0	31 October 2017	Revision to align with the requirements of the “CDM validation and verification standard for project activities” (version 01.0).
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