



WIND POWER PROJECT IN MAHARASHTRA, INDIA – ANDHRA LAKE PHASE - I



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Project ID	1480
Verification period	01-01-2024 to 31-12-2024
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Version	1.2
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Client	Apraava Renewable Energy Private Limited
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Summary:

EcoLance Private Limited (EPL), appointed by Apraava Renewable Energy Private Limited, has conducted the 3rd verification of the 2nd crediting period for the project activity titled 'Wind power project in Maharashtra, India - Andhra Lake Phase - I' (VCS 1480). This verification covers the monitoring period from January 01, 2024 to December 31, 2024, and was carried out in accordance with the applicable requirements for Verified Carbon Standard (VCS) activities.

The project activity which involves installation of 56 MW wind power project at Andhra Lake, Pune District, in the State of Maharashtra by Apraava Renewable Energy Private Limited. This is greenfield project activity consists of 70 numbers of Wind World (India) Limited (formerly Enercon (India) Limited) make E-53 Wind Turbine Generators (WTGs) each capacity of 0.8 MW. It harnesses wind energy to generate clean electricity, contributing to the reduction of greenhouse gas emissions. The electricity generated is supplied to the Indian Central Grid. The project is fully commissioned and actively delivering power to the Indian Central Grid.

The objective of the verification is to provide an independent ex-post assessment of the monitored greenhouse gas (GHG) emission reductions. The verification was conducted in accordance with EPL's procedures, aligned with the requirements outlined in the CDM Modalities and Procedures (M&P), the VCS Validation and Verification Manual (Version 3.2), the VCS Standard (Version 4.7), ISO 14064-3:2019, and relevant decisions of the COP/MOP and the CDM Executive Board. Standard auditing techniques were applied throughout the process, which included a desk review of registered joint PD & MR, a remote assessment, resolution of outstanding issues, and issuance of the verification opinion.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

¹ Left the Organization

The greenhouse gas (GHG) emission reductions were calculated based on the approved methodology ACM0002, 'Grid-connected electricity generation from renewable sources' (Version 21.0), and in accordance with the monitoring plan outlined in the registered Joint Project Description and Monitoring Report, Version 1.2, dated 05 October 2023.

During this verification, 03 Clarification Requests (CLs), 05 Corrective Action Request (CARs) and 01 FAR were identified.

These CARs and CLs are successfully closed after necessary corrections/clarifications by the client. The same has been discussed in Appendix 05 of this verification report. VVB found no uncertainties during this verification of the project activity.

In conclusion, it is EPL's opinion that the project activity "Wind power project in Maharashtra, India - Andhra Lake Phase - I" VCS ID 1480, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology ACM0002 'Grid-connected electricity generation from renewable sources' version 21. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, EPL is able to certify that the emission reductions from the project during the monitoring period 01/01/2024 to 31/12/2024 amount to 78,988 tCO₂e.

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1 INTRODUCTION

1.1 Objective

Apraava Renewable Energy Private Limited (AREPL) has appointed EcoLance Private Limited (EPL) to carry out verification of the project “Wind power project in Maharashtra, India - Andhra Lake Phase - I, registered under VCS with project ID 1480 for the reported GHG emission for the given monitoring period of 01/01/2024 to 31/12/2024 (both dates included). This report summarizes the findings of the verification of the project, performed on the basis of VCS requirements & UNFCCC criteria of CDM, as well as criteria to provide for consistent project operations, monitoring and reporting.

The objective of this verification is to provide an independent assessment of the project activity by an accredited validation and verification body, following the requirements of the VCS Program Guide (Version 4.4) /03/, the VCS Standard (Version 4.7) /04/, and the applicable GHG program, based on the registered joint project description document and monitoring report /07/. Through a review of objective evidence, the verification aims to confirm that the project meets all relevant requirements, to establish that:

- The project activity has been implemented and operated in accordance with the registered joint project description and monitoring report (JPD & MR) /07/, with all physical features – including technology, project equipment, and monitoring systems – properly installed and consistent with the applied methodology /08/.
- The Monitoring Report /01/, Emission Reduction Calculation Sheet /02/, and other supporting documents have been completed in accordance with the VCS monitoring report templates, Version 4.4 /05/.
- The data is recorded and stored as per the monitoring methodology /06/ and approved monitoring plan /07/.
- To verify that the monitoring system has been properly implemented and is fully operational to generate Verified Carbon Units (VCUs) without any risk of double counting, and to ensure that the reported data are accurate, complete, consistent, transparent, and free from material errors or omissions by reviewing the monitoring records and emission reduction calculations.

To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR /01/.

1.2 Scope and Criteria

The verification scope is:

- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.
- To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR.

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.4. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

In order to ensure a complete, transparent and timely execution of the verification task the team leader has planned the complete sequence of events necessary to arrive at a substantiated final verification opinion. Various tools have been established in order to ensure an effective verification planning.

Materiality Threshold: The verification assessment for the GHG emission reduction was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold as defined in the VCS standard /04/ as below:

	Threshold	Related to
☐	1 %	Emission reductions or removals for large projects achieving a total emission reduction or removal of greater than 300,000 tonnes of carbon dioxide equivalent per year
☒	5 %	Emission reductions or removals for projects achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less.

Risk Analysis and verification planning: Before starting the remote assessment, the team leader has assessed the nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the project activity. The team leader has collected and reviewed the information relevant to the project activities and assessed the team competency to carry out the verification and ensured that it is able to conduct the necessary risk analysis. Based on the documents review and the stage of the project, potential risks that are material for the GHG emission reporting and estimation were identified and potential mitigation measures were identified before the field verification starts. Potential reporting risks and necessary auditing procedures for residual risk areas identified and assessed are tabulated below:

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Assessment of the records/information/inte review with personnel to check controls/mitigation measures
		Risk level	Justification	
1.	Monitoring, recording and reporting of the information in database and ER spreadsheet.	Low	The project has successfully completed previous verifications. The project proponent is familiar with monitoring procedures and data reporting in line with the registered joint PD and MR and previous verification and certification report. Hence, the risk level is Low.	The verification team had interviewed the staff of the monitoring team and checked all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of electricity export and import from grid according to the monitoring plan is recorded monthly. The team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records.

Verification team formation: The appropriate verification team was formed with qualified members qualified in accordance with EPL's qualification procedure for assessing the project for this monitoring period considering the potential risks and potential mitigation measures for those risks. The verification team and the technical reviewer consist of the following personnel.

Role/Qualification	Last Name	First Name
Team Leader,	Das	Debarshi
Verifier & Technical expert	Das	Samar
Team Member	Baishya	Bidyut Pavan
Technical Reviewer	Buragohain	Champak

Consideration of materiality in conducting verification: Based on the verification planning, the remote audit has been carried out. This is performed by conducting remote assessment and obtaining documentary evidences and other information and explanations to achieve reasonable assurance on emission reduction reporting and compliance with the registered joint PD and MR /07/. From the audit findings, it is found that the GHG emission reduction are fairly stated and are in compliance with the standards and guidelines of VCS and applied methodology /06/.

The assessment was done through relevant document review as given in appendix: 03 of this report and the corrective actions/clarifications as given in appendix 05 of this report. The final verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent EPL's instructions, with a reasonable level of assurance. The technical review was conducted by a reviewer qualified in accordance with EPL's qualification procedure. Following the technical review, the final report was further reviewed for QA/QC to ensure it meets a reasonable level of assurance. Therefore, there is no material changes in reporting of ER in the final version (version 1.2, dated 03/11/2025) of the monitoring report /01/ by PP. So, the audit was done appropriately and sufficiently and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

The project activity involves the generation of electricity using wind electric converters, with the produced power being supplied to the Indian grid. As a renewable energy initiative, the project helps displace electricity that would otherwise be produced from fossil fuel sources. This contributes to a decrease in greenhouse gas (GHG) emissions in a manner that is credible, quantifiable, and independently verifiable. Additionally, the project supports efforts to address and mitigate the impacts of climate change.

The project activity involves installation of 56 MW wind power project by Apraava Renewable Energy Limited. This project activity consists of 56 MW at Andhra Lake, Pune District, in the State of Maharashtra by Apraava Renewable Energy Private Limited. The plants were commissioned from 19/08/2011 to 28/12/2011, as confirmed by the commissioning certificate issued by MSEDCL/25/. The locations of WTGs were verified using Google Earth submitted by the project proponent, and they match the data provided in the Monitoring Report /01/. This information was also cross-checked with the registered Joint VCS Project Document & Monitoring Report /07/ and the commissioning certificates /25/. The project resulted in emission reductions of 78,988 tonnes of CO₂e equivalent during the period from January 01, 2024, to December 31 2024 including both dates.

During the remote audit, the audit team virtually verified the equipment installed at the project site. All technical details of the project activity—such as equipment type, serial numbers, and calibration dates—as mentioned in the Monitoring Report /01/, were thoroughly checked. The location of the equipment and its operational status were also confirmed. In addition, these details were cross-verified during the desk review through supporting documents, including technical specifications, the single line diagram, meter locations, commissioning certificates /25/, data reviewed during the audit, and meter test certificates /19/.

Based on these assessments, the audit team confirms that the project is fully operational and has been implemented in accordance with the registered Joint PD & MR /07/ and Monitoring Report /01/.

The generated electricity is exported to integrated Indian Grid. The project qualifies as “Projects” as per the VCS Standard Version: 4.7 /04/. During this current monitoring period with 56 MW capacity the project exported 84,842.11 MWh of electricity resulting emission reductions of 78,988 tCO₂.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was carried out using EPL’s procedures, following the guidelines set out in the VCS Requirements, including the VCS Program Guide (version 4.4) /03/ and the VCS Standard (version 4.7) /04/. The assessment of greenhouse gas (GHG) emission reductions was based on the approved baseline and monitoring methodology ACM0002: "Grid-connected electricity generation from renewable sources" (Version 21.0) /06/, along with the registered Joint Project Document and Monitoring Report /07/.

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, VCS PD, applicable tools in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.
2. Remote inspections and interviews. The remote interviews include the following:
 - Kick-off meeting for brief project description by the Project Participants & discuss on verification plan.
 - Interview with PP & relevant stakeholders on assignment of implementation and operation of project activity with respect to validated VCS PD & review of information flows for generating, aggregating, and reporting the monitoring parameters.
 - Interview with relevant personals to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated VCS PD.
 - Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
 - Review of assumptions made in calculating the emission reductions (if any).
 - Implementation of QA/QC procedure in-line with the VCS PD and methodology requirements.
3. Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Representation.

The following sections outline each step in more detail. The major milestones for the validation are provided below:

- a. Receipt of initial project documents: 28-September-2025
- b. Submission of Notice of Validation/Verification Service (NOVS): 29-September-2025
- c. Audit Plan communication to PP: 21-October-2025
- d. Remote Assessment: 27-October-2025
- e. Audit finding communication to PP: 09-October-2025
- f. Response Received from PP: 23-October-2025
- g. Draft verification report dated: 29-October-2025

2.2 Document Review

During the document review, EPL used standard auditing methods to evaluate the accuracy and reliability of the information provided. The verification was mainly based on the Monitoring Report and the supporting documents numbered from /01/ to /06/.

EPL has primarily conducted the document reviews of the monitoring reports (MR) /01/ and emission reduction calculation sheets /02/ submitted by PP. Also, the registered project documents, corresponding joint validation and verification report /08/ and registered joint PD and MR /07/, have been reviewed. In addition, other supporting documents to cross-check PP's information and statements in the MR are reviewed which are listed in Appendix: 04

2.3 Interviews

During the verification, the VVB conducted remote audit, document review, and interviews with the project proponent, employees, and stakeholders. This was done to confirm that the information reported for the monitoring period was accurate and followed the procedures outlined in the registered Joint Project Document and Monitoring Report /07/. To verify electricity generation, monthly generation records and invoices /10/ were reviewed as per the registered project documents. Other aspects, such as repair and maintenance activities and any reported grievances, were also checked during the remote assessment and cross-verified with the information provided in the report.

The table below list the detail of interview taken with the PP and the individuals involved in the project during the verification and associated scope of the interview:

SN	Date	Name, Role	Organization	Scope of interview
1	27-10-2025	Abhisekh Bharti (Carbon Consultant)	ARX Carbon	Project management, QA/QC for the project, Grievance mechanism, monitoring of project activity, Project implementation, ownership, legal compliance, environmental impacts, ongoing communications, calibration of the measuring equipment's, maintenance and operation etc.

2	27-10-2025	Prashant Prajapati (Deputy Manager)	APRAAVA Renewable Energy Private Limited.	Information flows for generating, aggregating and reporting- ER calculations. Data collection.
		Muskan Singh (Senior Engineer)		Safety and Quality control procedures.
				Information flows for generating, aggregating and reporting- ER calculations. Data collection approach, tools and applied methodology use for ER calculation, QA/QC, Social and environmental impacts etc.
3	27-10-2025	Gulab Lote	Local Stakeholders	Interview with villagers residing beside the plant, interview regarding any grievances/complaint during this monitoring period

2.4 Site Visits

Re-remote audit took place on 27-October-2025. During this monitoring period, a remote audit was conducted since this is not the first verification of the project after validation. This is the 3rd verification of the 2nd crediting period. Additionally, the VVB carried out a risk assessment, detailed in Section 1.3 of this report, and determined that the risk level is low. According to VCS Standard v4.7, paragraph 4.1.13, a physical site visit is not required for this verification. During the remote assessment of the project, EPL team via a video conferencing mode had checked whether the specifications and number of the energy meters and WTGs are in accordance with that described in the registered MR. EPL team assessed the implementation and operation of the proposed project activity, cross checked the WTGs with respect to commissioning records and project design, reviewed the information flows for generating, aggregating and reporting the monitoring parameters, interviewed key personnel of the plant to confirm the operational and data collection procedures. Reviewed calculations and assumptions made in determining the GHG data and emission reductions, checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters:

The method and objectives of the remote audit:

- Assessed the implementation and operation of the proposed project activity.
- Cross checked the WTGs with respect to commissioning records.

- c. Reviewed the information flows for generating, aggregating and reporting the monitoring parameters.
- d. Interviewed key personnel of the plant to confirm the operational and data collection procedures.
- e. Reviewed calculations and assumptions made in determining the GHG data and emission reductions
- f. Checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters.
- g. Inquired in detail on risk assessments done by the PP for Stakeholder and Environment, Ecosystem Health and Human Rights & Equity.
- h. A check of the monitoring equipment including performance and observations of monitoring practices against the requirements of the registered VCS JPD and MR /07/ and the selected methodology /06/.

2.5 Resolution of Findings

The findings can be raised in any stage of the verification to ensure the transparency of the information given and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations. The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL's positive conclusion on the project description. The verification protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of tables for Forward Action Request (FAR), Corrective Action Request (CAR) and the Clarification Request (CL); the different columns in these tables are described below:

Forward Action Request (FAR) is raised during verification to highlight issues related to project implementation that require review during the next verification or throughout remaining verifications of the project activity.

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

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

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

For this project activity, findings were raised after re-mote assessment based on the desk review of the projects specially the MR and ER sheet submitted, registered JPD & MR and Joint validation and verification reports and any outstanding issues raised during validation and outcome of the remote assessment. In summary, 03 CLs, 05 CARs and 01 FAR were raised during this verification. The findings were sent to PP in a separate sheet. With appropriate response and supporting documents from the PP, these were closed successfully based on verification and cross check. The detail of the findings and their resolution are given under Appendix: 05 of this report.

2.5.1 Forward Action Requests

One FAR has been raised from this verification.

During this monitoring period, the PPA for several WTGs expired between August and December 2024. For this reason, a FAR has been raised to cross check the renewal of PPAs and its compliance to registered PD and methodology requirements during next verification.

2.6 Eligibility for Validation activities.

This section is not applicable as EPL is conducting the 3rd verification activity of 2nd crediting period. The project activity falls under sectoral scope 01 and the EPL is accredited for validation /verification of project activities under this scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

No methodology deviation applied during this monitoring period.

3.2 Project Description Deviations

In the previous monitoring period, a project description deviation was applied due to a change in the Project Participant's (PP's) name, while the ownership of the project remained unchanged. The name was changed from CLP Wind Farms (India) Private Limited to Apraava Renewable Energy Private Limited. During the current assessment, the VVB verified the information on the Verra registry and confirmed that the name change had already been updated during the previous monitoring period. Therefore, there is no project description deviation applicable for the current monitoring period apart from the above said deviation which is not repeated in the monitoring report as this has been already accepted in previous verifications.

3.3 New Project Activity Instances in Grouped Projects

Not applicable, as the project is not a grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	The Project Activity is a registered VCS project under VERRA with VCS ID 1480 /13/. The first crediting period considered was 19 August 2011 to 18 August 2021 and the second crediting period of 10 years from 19 August 2021 to 18 August 2031 was validated by Applus Certification /08/. This is the 3 rd verification under the second crediting period and 9th verification from the initial crediting period.				
	Audit Type	Period	Program	VVB Name	Number of years

	Validation/ Verification	19/08/2011 – 30/07/2013	VCS	Bureau Veritas Certification Holding SAS	1 year, 11 months
	Verification	31/07/2013 – 31/05/2017	VCS	Earthood Services Private Limited	3 years, 10 months
	Verification	01/06/2017 to 31/12/2018	VCS	Earthood Services Private Limited	1 year, 7 months
	Verification	01/01/2019 – 31/01/2020	VCS	LGAI Technological Center, S.A. (Applus+)	1 year, 1 month
	Verification	01/02/2020 to 31/05/2021	VCS	Earthood Services Private Limited	1 year, 4 months
	Verification	01/06/2021 to 18/08/2021	VCS	Earthood Services Private Limited	2 months
	RCP and Verification	19/08/2021 to 30/09/2022	VCS	LGAI Technological Center, S.A. (Applus+)	1 year, 1 month

	Verification	01/10/2022 to 31/12/2023	VCS	Eco-lance Private Limited	1 year 3 months
	Verification	01/01/2024 to 31/12/2024	VCS	Eco-lance Private Limited	1 year
Double counting and participation under other GHG programs	The PP has confirmed that the emission reductions for this project are not double counted and are claimed only under VERRA for this monitoring period. The PP also confirms regarding no participation in any other GHG mechanism for this monitoring period. The VVB confirms that PP is not participating in any other GHG mechanism. Furthermore, VVB confirms that the project has not been registered nor seeking registration in any other GHG program which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/. So, the VVB is able to confirm that this project activity is registered only in VERRA and is neither participated in other GHG programs nor intended to do so. VVB also confirm that the project is not rejected by any other program.				
No double claiming with emissions trading programs or binding emission limits	The PP has confirmed that the emission reductions for this project are not double counted and only claimed under VERRA for this monitoring period. The PP also confirms regarding no participation in any emission trading program or binding limits. So, the project comply with the requirements of the VCS program.				
No double claiming with other forms of environmental credit	The PP has confirmed that the emission reduction credits that will be issued in this monitoring period will not be claimed as other environmental credits /01/. Furthermore, VVB confirms that the project has not availed ERs for the current monitoring period under any of these programs which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/.				
Supply chain (scope 3) emissions double claiming	The project does not have any supply chain emission source. The wind project is in commissioning stage and generated electricity (as product) is supplied to connected grid.				

Sustainable development contributions	During the monitoring period, the project activity contributed to the sustainable development of the host country by generating clean energy and contributing to energy mix. PP also provides frequent donations to the local community for the community development. It also contributes to the well-being and health of its employees. VVB has confirmed this during the remote audit and the evidences. From the assessment, VVB confirm that the project has contributed to achieve SDG 7, SDG 8 and SDG 13 aligning with Indian Sustainable Development Criteria and Sustainable Development Goals. SDG 7: The project utilizes the wind energy for electricity generation which replaces equivalent electricity otherwise would have generated in fossil fuel dominated grid. About 84, 842.11 MWh renewable electricity has been supplied to the Central grid during this monitoring period. Therefore, the project contributes to SDG 7 (SDG Indicator 7.2.1: Renewable energy share in the total final energy consumption). SDG 8: The project has provided employment opportunity to skilled and unskilled personnel and relevant trainings for quality employment. VVB verified the employment records and training records during the monitoring period and confirms the project positively contributed to SDG 8. SDG 13: Project activity has reduced GHG emission in this MP by utilizing generating electricity from wind energy. During the monitoring period, the project has contributed to reduce 78,988 tCO₂ of emissions. VVB confirm the contribution of projects towards achieving SDG 13.
Additional information relevant to the project	Not applicable as PP has not included any commercially sensitive information that are excluded from the report or public disclosure.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Stakeholder identification	Not Applicable. PP has conducted the stakeholder on 19th February 2010 as part of validation. The makeup of stakeholders has not been changed after validation and hence stakeholder identification is not applicable.
Legal or customary tenure/access rights	Not applicable. PP has conducted stakeholder consultation and the stakeholders were aware of the project at the validation period. The project is implemented following government approvals and all legal requirements were met. Hence there are no legal or customary tenure/access rights to territories and resources of the project, nor collective and conflicting rights held by stakeholders. This has been cross-checked by VVB during the remote assessment and found valid.
Stakeholder diversity and changes over time	Not applicable The project involves stakeholders ranging from government agencies to the community. However, no changes were identified among the stakeholders involved with the project during remote assessment.
Expected changes in well-being	The project has no significant risks and impacts. The project has contributed the community and the employee for their socio-economic benefits. This has been discussed during the remote assessment by VVB and the claim by PP is found valid.
Location of stakeholders	The stakeholders are within the jurisdiction of Maharashtra state of India. Local people, interested government agencies are located nearby and within the state boundary of Maharashtra.
Location of resources	The project uses wind energy for electricity generation.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	The PP has always welcome to receive any feedback/continuous inputs via telephone, social media, email or even personally at the project site. A feedback registry is kept at project site to record any

	feedback received at site. Notice is displayed for any grievance recording and redressal. So, in VVB's opinion, PP has put all the efforts for ongoing stakeholder consultations.
Date(s) of stakeholder consultation	Not applicable In this monitoring period, no specific stakeholder consultation is conducted however, PP is continuously in consultation with the stakeholders and ready to receive feedbacks as stated above.
Communication of monitored results	The result of the monitoring is always available in the VERRA website transparently /13/. Other than this, stakeholders are always welcome to put their grievances regarding the project as mentioned above through any media. During the remote audit, VVB has cross-checked this and found in line with the PP's reporting. There was no grievance/comment found reported during the monitoring period.
Consultation records	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.
Stakeholder input	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Not applicable As the physical stakeholder consultation was conducted in 2010, the project was shared with the stakeholders and found no feedback claiming on rights and usage of resources. Also, in ongoing stakeholder consultation, the stakeholders at any time can put their grievances. However, there is no any ongoing or unresolved conflicts

	over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.
Outcome of FPIC discussion	Not applicable With the stakeholder consultation, the project was already validated. As mentioned above, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Not applicable PP remains accessible to receive feedback and grievances at any time through various communication channels. During the remote assessment, the audit team conducted interviews with local villagers and confirmed that no grievances were reported during the current monitoring period.
Grievance redress procedure	The PP has placed a register at the project office to record any feedbacks/ grievances at any time. In addition, public display to comment/register any feedback at site is available. The company continuously held public meetings with local community as part of different CSR activity and does various development activities. So, in VVB's assessment, the grievance redressing mechanism is there for PP with specific focal points as verified during the remote assessment.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
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Not applicable	Not applicable	As mentioned above, during this monitoring period, no public comments/grievances were received through any means. Same is verified during remote assessment by VVB. PP has confirmed that any comments that will be received for issuance will be addressed by PP.
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4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The project proponent is expertise in the business of renewable energy generation. Moreover, the company follows highest standard of business operations in harmony with the environment following the philosophy of conservation and protection. This includes a thorough evaluation of the potential environmental and social impacts of our projects. Environmental and Social Impact Assessments (ESIA) for all of our greenfield renewable projects to identify and mitigate any potential risks. Apraava Energy has partnered with CII Foundation on a community programme to encourage local farmers to adopt sustainable methods of crop residue management in Haryana since 2019. VVB checked the details from publicly available records of the company /17/.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Risks to stakeholder participation	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Working conditions	No risk has been identified.

	The Company has a robust Health, Safety, Security & Environment (HSSE) Policy & management system that is applicable to all employees, contractors and relevant stakeholders of the organisation. As verified from re-mote assessment, employees always wear PPE during O& M.
Safety of women and girls	No risk has been identified. PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Safety of minority and marginalized groups, including children	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	The project involves electricity generation from wind energy. Hence, no significant pollutants are generated from this project.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /21/. There is no discrimination found followed as part of human resource management.

Sexual harassment	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Gender equity in labor and work	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /21/. There is no discrimination found followed as part of human resource management.
Forced labor	PP has laid written human rights policy as available publicly in company website /21/. No forced labor is possible as per host country's labour law /16/.
Child labor	PP has laid written human rights policy as available publicly in company website /21/. No child labor is possible as per host country's labour law /16/.
Human trafficking	The host country has put strict regulations in place to avoid any human trafficking. The project proponent has also laid written human rights policy as available publicly in company website /21/. The project does not create any scope for human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk Identified	The host country (India) has enacted human rights protection act which is applicable for this project also. The company has strict human rights policy in place. VVB via interview with project proponent, site personnel and publicly available records such as Company annual report could confirm that the project does not put any human rights risk.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's bidding process. There is no risk to indigenous people and cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's approval. All regulatory approvals are in place and verified by VVB.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefit sharing is not applicable for the project. From the evidences the project is implemented by Apraava Energy and there is no disputes on property rights of the IPs, LCs and customary right holders.
Benefit sharing during the monitoring period	The benefit sharing is actually not applicable for the project as mentioned above.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project is a wind power project. Hence, no risk identified.
Soil degradation and soil erosion	The project is a wind power project. Hence, no risk identified.
Water consumption and stress	The project is a wind power project. Hence, no risk identified.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project is a wind power project. Hence, no risk identified.

Areas needed for habitat connectivity	The project is a wind power project. Hence, no risk identified.
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Evidence gathering activities, evidence checked, and assessment conclusion	
Habitats for rare, threatened, and endangered species	The project is a wind power project. Hence, no risk identified.
Areas for habitat connectivity	The project is a wind power project. Hence, no risk identified.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project is a wind power project. Hence, not applicable.

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	The project is a wind power project. Hence, not applicable.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project is a wind power project. Hence, not applicable.

4.3 Accuracy of Reduction and Removal Calculations

GHG According to the applied methodology “ACM0002”, “Consolidated baseline methodology for grid connected electricity generation from renewable sources”, version 21 /06/, the emission reductions have been calculated based on the following formula:

Baseline Emission:

The baseline emissions (BE_y) are calculated based on the following formula:

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

Where,

$EG_{PJ,y}$	Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the VCS project activity in year y (MWh/yr)
$EF_{grid,CM,y}$	Combined margin CO ₂ emissions factor in year y (tCO ₂ /MWh)

And

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

Where,

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

The grid emission factor is fixed ex-ante in the JPD & MR /07/as given below:

Parameter	Value
OM	0.9518
BM	0.8687
CM	0.9310

Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity ($EG_{PJ,y}$)

$EG_{PJ,y} = EG_{facility,y} = 84,842.11\text{MWh}$ during the monitoring period from 01 January 2024 to 31 December 2024.

$EF_{grid,CM,y}$: Combined margin emission factor for grid connected power generation fixed ex- ante, as 0.9310 tCO₂ /MWh /07/

Therefore,

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

$$BE_y = 84,842.11 \times 0.9310$$

$$BE_y = 78,988 \text{ tCO}_2\text{e (round down value)}$$

As per the methodology and the registered PD, the project does not need consider project and leakage emissions.

Hence,

$$ER_y = BE_y - PE_y - LE_y$$

= 78,988 tCO₂e

Emission reductions have been calculated in accordance with the applied methodology ACM0002, version 21 /06/, and VCS JPD&MR /07/. The PP has used monitored data and ex ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan. Below table describes the data parameters relevant to the monitoring plan:

Data parameters fixed ex-ante and available at validation are given below:

Data Parameters	Source of Data	Reported Value for the project period	Assessment/Observation
Operating margin CO ₂ emission factor in year y (EF _{grid,OM,y})	Data based on registered joint PD and MR /07/, registered joint validation and verification report /08/	0.9518 tCO ₂ /MWh	The EF _{grid,OM,y} was calculated and sourced from baseline CO ₂ Emission database, “Tool to calculate the emission factor for an electricity system, version 07.0.0” as 3-year generation weighted average using data for the years 2019-2020, 2020-2021 & 2021-2022. The data are obtained from “CO ₂ Baseline Database for Indian Power Sector” version 18.0, published by the Central Authority, Electricity Ministry of Power, Government of India. This is consistent in the registered joint PD and MR /07/.

Build margin CO ₂ emission factor in year y ($EF_{grid,BM,y}$)	Data based on registered joint PD and MR /07/, joint validation and verification report /08/	0.8687 tCO ₂ /MWh	The $EF_{grid,BM,y}$ was calculated as per “Tool to calculate the emission factor for an electricity system, version 07.0.0”. The data is obtained from “CO ₂ Baseline Database for Indian Power Sector” version 13.0, published by the Central Electricity Authority, Ministry of Power, Government of India. The value is calculated for the year 2021-2022. This is consistent in the registered PD and MR /07/.
Combined margin CO ₂ emission factor in year y ($EF_{grid,CM,y}$) tCO ₂ e/MWh	Data based on registered joint PD and MR/07/, joint validation and verification report /08/	0.9310 tCO ₂ /MWh	The $EF_{grid,CM,y}$ was calculated based on 75% of OM and 25% of BM values approach as directed by “Tool to calculate the emission factor for an electricity system”, version 07.0.0”. This is consistent in the registered joint PD and MR /07/.

Data Parameters monitored:

Data/Parameter	Assessment
Data Unit	$EG_{export,y}$; MWh/year
Description	Quantity of electricity exported by the Project to the grid in year y

Source of data to be used	Joint Meter Reading Sheets and credit notes issued by Maharashtra State Electricity Distribution Co. Ltd. (MSEDCL) for all the feeders to which WTGs of the project activity are connected. $EG_{\text{export},y}$ is the summation of readings of individual Joint Meter Reading Sheets.
Value of monitored parameter for the monitoring period	84,895.68 MWh during the monitoring period. The value is as per monthly electricity generation report which is recorded from energy meters and provided by State utility /17/-/18/. The electricity generation data has been taken from the monthly generation reports recorded through energy meters and issued by the State utility /17/. These figures were further verified against the monthly invoices raised by the Project Participant (PP) /18/ and found to be consistent. Each project WEC is connected to a dedicated feeder, and the generation data is derived directly from the monthly Joint Meter Reading (JMR) reports. The value is also cross checked from monthly invoices raised by PP /18/ and found to be consistent.
Accuracy of the monitoring equipment	Feder-wise main and check energy meter of accuracy class 0.2s are installed which is consistent with registered VCS JPD and MR/07/. The accuracy of the meters are as per industry standard.
Measuring/Reading/Recording frequency	Continuous monitoring and aggregated monthly basis.
Calculation method (if applicable)	Direct Continuous Measurement. The O&M provider does the apportioning calculation which is approved by MSEDCL and monthly JMR is prepared accordingly for feeder wise generation /17/,/18/. The values are taken directly from monthly JMR/ apportioning sheet.

	For the project WECs dedicated feeder wise meters are connected and generation records are taken directly from monthly JMR. In case of feeder no. 8 only, two non-project WECs are connected along with project WECs where generation is calculated as per provision of apportioning provided in MR and registered PD. The apportioning is duly approved by MSEDCL and accordingly invoice is raised by PP for those WECs. VVB checked the apportioning sheets /02/ and confirmed the provision is as per power purchase agreement and duly approved by MSEDCL. Further invoices reflect exact the same net generation which are reported in the emission reduction worksheet /18/. Hence, the monitoring, measurement and recording is as per registered monitoring plan and as per acceptable provision of state nodal agency.
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Calibration	
Calibration frequency/interval Is the calibration interval in line with the monitoring plan of the PD?	The meter is approved, tested & sealed by the state utility. The meter is in custody of state utility. As per registered PD/monitoring plan, the calibration frequency of energy meters is at least once in every five years /22/. Therefore, the same has been followed in the monitoring plan.
Does the calibration cover the monitoring period? Has the calibration frequency been respected?	The monitoring period is from 01 January 2024 to 31 December 2024. The calibration details of energy meters are given below in the Appendix:02 The calibration validity of the energy meters covers the entire monitoring period. During this monitoring period, the main meters and check meters for each feeder were replaced and upgraded to smart meters by MSEDCL. The details of the meter replacement have been verified and cross-checked against the meter installation report provided by the PP.

Calibration Certificate	The meters are calibrated by Maharashtra State Electricity Distribution Co. Ltd. (Rural Testing Division /19/. The calibration details of the meters are given below in the Appendix:02. The old meters were calibrated on 13 July 2021, with validity up to 12 July 2026, and the new meters were installed on 06-08-2024 and calibrated on 04-July-2024, with validity up to 03- July 2029. VVB Crosschecked meter installation report provided by PP and therefore, it is confirmed that no calibration gap during this monitoring period (01-01-2024 to 31-12-2024).
Whether calibration done by an accredited person or institution?	Maharashtra State Electricity Distribution Co. Ltd. (Rural Testing Division state nodal agency for calibration/testing of energy meters.

Data/Parameter	Assessment
Data Unit	EG _{import,y} ; MWh/year
Description	Quantity of electricity imported by the Project to the grid in year y
Source of data to be used	Joint Meter Reading Sheets and credit notes issued by Maharashtra State Electricity Distribution Co. Ltd. (MSEDCL) for all the feeders to which WTGs of the project activity are connected. EG _{import,y} is the summation of readings of individual Joint Meter Reading Sheets.

Value of monitored parameter for the monitoring period	53.57 MWh during the monitoring period. The value is as per monthly electricity generation report which is recorded from energy meters and provided by State utility /17/. The value is also cross checked from monthly invoices raised by PP /18/ and found to be consistent. For the project WECs dedicated feeder wise meters are connected and generation records are taken directly from monthly JMR. In case of feeder no. 8 only, two non-project WECs are connected along with project WECs where generation is calculated as per provision of apportioning provided in MR and registered PD. The apportioning is duly approved by MSEDCL and accordingly invoice is raised by PP for those WECs. VVB checked the apportioning sheets /02/ and confirmed the provision is as per power purchase agreement and duly approved by MSEDCL. Further invoices reflect exact the same net generation which are reported in the emission reduction worksheet /02/. Hence, the monitoring, measurement and recording is as per registered monitoring plan and as per acceptable provision of state nodal agency.
Accuracy of the monitoring equipment	Feder-wise main and check energy meter of accuracy class 0.2s are installed which is consistent with registered VCS-PD /2/. The accuracy of the meters are as per industry standard.
Measuring/Reading/Recording frequency	Continuous monitoring and aggregated monthly basis.
Calculation method (if applicable)	The O&M provider does the apportioning calculation which is approved by MSEDCL and monthly JMR is prepared accordingly for feeder wise generation /17/. The values are taken directly from monthly JMR/ apportioning sheet.

Calibration

Calibration frequency/interval Is the calibration interval in line with the monitoring plan of the PD?	The meter is approved, tested & sealed by the state utility. The meter is in custody of state utility. As per registered PD/monitoring plan, the calibration frequency of energy meters is at least once in every five years /19/. Therefore, the same has been followed in the monitoring plan.
Does the calibration cover the monitoring period? Has the calibration frequency been respected?	The monitoring period is from 01 January 2024 to 31 December 2024. The calibration details of energy meters are given below in Appendix:02 The calibration validity of the energy meters covers the entire monitoring period. During this period, the main meters and check meters for each feeder were replaced and upgraded to smart meters by MSEDCL. The details of the meter replacement have been verified and cross-checked against the meter installation report provided by the PP.
Calibration certificate	The meters are calibrated by Maharashtra State Electricity Distribution Co. Ltd. (Rural Testing Division /19/. The calibration details of the meters are given below in the Appendix:02. The old meters were calibrated on 13 July 2021, with validity up to 12 July 2026, and the new meters were installed on 06-08-2024 and calibrated on 04 July 2024, with validity up to 03 July 2029. Therefore, it is confirmed that no calibration gap during this monitoring period (01-01-2024 to 31-12-2024).
Whether calibration done by an accredited person or institution?	Maharashtra State Electricity Distribution Co. Ltd. (Rural Testing Division state nodal agency for calibration/testing of energy meters.

Data/Parameter	Assessment
Data Unit	EG _{facility,y} ; MWh/year

Description	Quantity of net electricity generation supplied by the project plant/unit to the grid in year y
Source of data to be used	Joint Meter Reading Sheets and credit notes issued by Maharashtra State Electricity Distribution Co. Ltd. (MSEDCL) for all the feeders to which WTGs of the project activity are connected.
Value of monitored parameter for the monitoring period	84,842.11MWh during the monitoring period. The net electricity generation supplied by the project to the grid has been determined based on the total quantity of electricity exported ($EG_{\text{export},y}$) by the project minus the quantity of electricity imported ($EG_{\text{import},y}$) during the monitoring period. The value is as per monthly electricity generation report which is recorded from energy meters and provided by State utility /17//18/. PPA for certain turbines under the project has ended during this monitoring period. For different turbines PPA has ended on different days of the months (between August and December) 2024 , therefore for each turbine the net energy generated and supplied to grid has been taken upto the date of validity of PPA which has been provided in emission reduction worksheet. WTG for which PPA gets expired the generation is reported as zero in monthly credit notes provided by MSEDCL transparently and therefore the generation value taken from monthly credit notes only account generation based on PPA validity. For this reason, a FAR has been raised to cross check the renewal of PPAs and its compliance to registered PD and methodology requirements during next verification (FAR 01). The verification team has crosschecked the validity of the PPA and energy generation data for each WTGs from monthly credit Notes of each Feeder and confirms that no electricity generation for any WTGs after its PPA expiry date has been considered.

Accuracy of the monitoring equipment	Feeder-wise main and check energy meter of accuracy class 0.2s are installed which is consistent with registered VCS-PD /2/. The accuracy of the meters are as per industry standard.
Measuring/Reading/Recording frequency	Continuous monitoring and aggregated monthly basis for EGexport,y and EGimport,y
Calculation method (if applicable)	Thus, Net electricity supplied to the grid by the project plant in a given month: $EG_{facility,y} = EG_{export,y} - EG_{import,y}$

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

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant, lack of evidence and missing data were detected during verification. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures.

Calibrated energy meters are in use /19/. Monthly generation data is approved by Maharashtra State Electricity Distribution Co. Ltd. /17/ and accordingly invoices are raised by project proponent /18/. The net export of electricity is directly taken from monthly generation records and apportioning sheet approved by MSEDCL /17/.

Therefore, EPL is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is line with the applicable VCS requirements.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent.

5 VERIFICATION OPINION

5.1 Verification Summary

EPL has performed verification of the emission reductions reported for the project activity with regard to the relevant requirements for VCS activities. The project participants of the project is responsible for:

- the preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document.
- the development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project in line with applied methodology and VCS.

It is the responsibility of EPL to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7 /04/ and GHG program applied on the reported greenhouse gas emission reductions from the project. Based on documented evidence and corroborated by onsite assessment, EPL can confirm that:

- the project has been implemented and operated as per the registered joint Project Description and MR /07/;
- the monitoring report /01/ and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7 /04/ requirements;
- the monitoring is in place as per the applied baseline and monitoring methodology /06/.
- the monitoring plan in the MR is as per registered joint PD and MR /07/ complying with the applied baseline and monitoring methodology /08/.

5.2 Verification Conclusion

It is EPL's opinion that the GHG emission reduction stated in the monitoring report version 1.2 of 03-November-2025 for the "Wind power project in Maharashtra, India – Andhra Lake Phase – I (VCS 1480)" for the period 01-January-2024 to 31-December-2024 and corresponding emission reduction calculation sheet (version 1.2 of date 031-November-2025) are fairly stated. The GHG emission reductions are calculated on the basis of approved methodology (ACM0002-Grid-connected electricity generation from renewable sources, Version-21) and the monitoring plan included in the registered JPD & MR, version 1.2 of 05-October-2023. Hence, EPL hereby confirm that the verification is done in line with criteria of VCS. EPL is able to certify that the emission reduction from the project during the monitoring period is as shown below:

Verification period: From 01-01-2024 to 31-12-2024

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-01-2024 to 31-12-2024	78,988	0	0	78,988	0	78,988
Total	78,988	0	0	78,988	0	78,988

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-01-2024 to 31-12-2024	83,112	78,988	-4.96 %	The generation of electricity from wind highly rely on the wind pattern and wind velocity, therefore a difference in ex ante estimation and actual achieved emissions is possibly observed. The change is beyond PPs control. Moreover, the VVB noted, the achieved PLF during the MP is around 17.25% whereas, the breakeven PLF to reach benchmark as part of additionality assessment is
Total	83,112	78,988	-4.96 %	

				43.8% which is not reached and hence the project is still additional. Additionally, the estimated emission reduction, which does not affect the additionality of the project. Therefore, the difference can be accepted.
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APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
NA	NA	NA	NA

APPENDIX 2: CALIBRATION DETAILS

Main Meter:

Meter Location	Meter serial Number	Calibration Date	Calibration validity date
Feeder 4	13098992 (Old Meter)	13/07/2021	12/07/2026
	Q1008096 (New Meter)	04/07/2024	03/07/2029
Feeder 6	13098994 (Old Meter)	13/07/2021	12/07/2026
	Q1008100 (New Meter)	04/07/2024	03/07/2029
Feeder 7	15687864 (Old Meter)	13/07/2021	12/07/2026
	Q1008102 (New Meter)	04/07/2024	03/07/2029
Feeder 8	13098996 (Old Meter)	13/07/2021	12/07/2026
	Q1008104 (New Meter)	04/07/2024	03/07/2029

Check Meter:

Meter Location	Meter serial Number	Calibration Date	Calibration validity date
Feeder 4	13098993 (Old Meter)	13/07/2021	12/07/2026
	Q1008095 (New Meter)	04/07/2024	03/07/2029
Feeder 6	13098995 (Old Meter)	13/07/2021	12/07/2026
	Q1008199 (New Meter)	04/07/2024	03/07/2029
Feeder 7	13099005 (Old Meter)	13/07/2021	12/07/2026
	Q1008101 (New Meter)	04/07/2024	03/07/2029
Feeder 8	13098997 (Old Meter)	13/07/2021	12/07/2026
	Q1008103 (New Meter)	04/07/2024	03/07/2029

APPENDIX 3: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
EB	Executive Board
EF	Emission Factor
EPL	Eco-Lance Private Limited
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
JPD & MR	Joint Project Description and Monitoring Report
LoA	Letter of Approval
MoV	Means of Verification
MWh	Mega Watt Hour
MR	Monitoring Report
MSEDCL	Maharashtra State Electricity Distribution Co. Lt

NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document
VVB	Validation Verification Body
MM	Main Meter
CM	Check Meter
SM	Standby Meter
SECI	Solar Energy Corporation of India

APPENDIX 4: DOCUMENT REVIEW

Code	Document's Name
/01/	Monitoring Report of the project: “Wind power project in Maharashtra, India – Andhra Lake Phase - I” covering monitoring period from 01 January 2024 to 31 December 2024, Version 1.0 of 26- September-2025, Version 1.1 of 16-October-2025 Version 1.2 of 03-November-2025
/02/	Emission Reduction Calculation Spreadsheet for the project “Wind power project in Maharashtra, India – Andhra Lake Phase - I” Version 1.0 of 26- September-2025 Version 1.1 of 16-October-2025 Version 1.2 of 03-November-2025
/03/	VCS: VCS Program Guide, version 4.4 of 29-August-2023
/04/	VCS: VCS Standard, version 4.7
/05/	VCS: VCS Monitoring Report Template, version 4.4
/06/	CDM Executive Board: ACM0002: Grid-connected electricity generation from renewable sources (Version 21) TOOL 01: Tool for the demonstration and assessment of additionality, version 7.0 TOOL 07: To calculate the emission factor for an electricity system, version 7.0
/07/	Registered joint project design document and monitoring report for “Wind power project in Maharashtra, India – Andhra Lake Phase - I” VCS 1480, Version 1.2 of 05 October 2023

/08/	Joint Validation & verification report for “Wind power project in Maharashtra, India – Andhra Lake Phase - I” VCS 1480, Version 2.0 of 05-October-2023
/09/	UNFCCC website for project activities and programme of activities https://cdm.unfccc.int/Projects/projsearch.html
/10/	Gold Standard Registry: https://registry.goldstandard.org/projects?q=&page=1
/11/	VERRA registry for VCS Projects: https://registry.verra.org/app/search/VCS
/12/	VCS: VCS Guidance-Validation and Verification Manual, Version 3.2
/13/	Project link in VERRA: https://registry.verra.org/app/projectDetail/VCS/1480
/14/	Ministry of Corporate Affairs, Govt. of India: Certificate of Incorporation pursuant to change of name from CLP Wind Firms (India) Private Limited to Apraava Renewable Energy Private Limited, dated 31/12/2021
/15/	Apraava Energy: https://www.apraava.com/sustainability/environment
/16/	Ministry of Labour & Employment: https://labour.gov.in/labour-law-reforms
/17/	Maharashtra State Electricity Distribution Co. Ltd.: Monthly net export and import of electricity connected to 33 kV feeder no 4, 6, 7 & 8 at 132/33 kV Andhra Lake substation in respect of M/s Apraava Renewable Energy Private Limited (formerly known as CLP Wind Farms (India) Pvt. Ltd.) Monthly records from: January 2024 to December 2024
/18/	Apraava Renewable Energy Private Limited: Monthly invoices raised to Maharashtra State Electricity Distribution Co. Ltd. for the months from January 2024 to December 2024 for WEGs installed at Andhra lake site
/19/	Maharashtra State Electricity Distribution Co. Ltd. (Rural Testing Division): Calibration Certificates: Feeder 4: 13098992 (Old Meter) – 13/07/2021 Q1008096 (New Meter)- 04/07/2024 Feeder 6: 13098994 (Old Meter - 13/07/2021 Q1008100 (New Meter)- 04/07/2024 Feeder 7: 15687864 (Old Meter) - 13/07/2021 Q1008102 (New Meter) - 04/07/2024 Feeder 8: 13098996 (Old Meter) - 13/07/2021 Q1008104 (New Meter) - 04/07/2024
/20/	APRAAVA Energy: HR Policy: https://www.apraava.com/getmedia/c5d64657-fa1d-4fad-a803-a8ca9727c2fa/Human-Rights-Policy.pdf
/21/	Central Electricity Authority, Government of India Ministry of Power CEA database, Version 12.0 dated June 2018.
/22/	Central Electricity Authority, Government of India Ministry of Power CEA (Installation and Operation of Meters) Regulations Notified on 17/03/2006
/23/	APRAAVA Energy: Grievance Register
/24/	APRAAVA Energy: Prevention of sexual harassment policy: https://www.apraava.com/getmedia/b485f4e1-aaf3-49ae-9864-

	ea38aefbb18e/Handbook-on-Prevention-of-Sexual-Harassment-at-Workplace-Oct-2023.pdf
/25/	MSEDCL: Comissioning Certificates issued for all the WTGs pertaining to the project activity.
/26/	EcoLance Pvt. Ltd.: Verification report for 'Wind power project in Maharashtra, India – Andhra Lake Phase – I, for monitoring report from 01/10/2022 to 31/12/2023, Version 1.1, Dated: 11-November-2024
/27/	GCC websites: https://globalcarboncouncil.com/
/28/	CERCARBONO website: https://www.cercarbono.com/
/39/	Maharashtra State Electricity Distribution Co. Ltd: Credit Note- From Jan'2024 to Dec-2024.

APPENDIX 5: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUEST AND FORWARD ACTION REQUEST

Table 1. Remaining FAR from Previous verification and/or validation

FAR ID	00	Section no.		Date: DD/MM/YYYY
Description of FAR				
Not Applicable				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB's assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.		Date: 09-10-2025
Description of CL				
As observed from the JMR, new meters have been installed for all four feeders (F-4, F-6, F-7, and F-8) from August 2024. However, this change has not been mentioned in the monitoring report. PP is therefore requested to provide clarification regarding this discrepancy.				
Project participant response (1 st round)				Date: 14/10/2025
PP has provided details of new meters installed on all four feeders (F-4, F-6, F-7 and F-8) as mentioned in JMRs. These meters were replaced by state utility on 12th August 2024 for both main and check meters to ensure accuracy in monitoring. This information has been updated under the section 4.3 and appendix 2 of the revised MR version 1.1.				
Documentation provided by project participant				

MR version 1.1	
Meter installation reports	
VVB's assessment (1st round)	Date: 16/10/2025
VVB has reviewed the revised Monitoring Report (Version 1.1) submitted by the PP and confirmed that the details of the newly installed meters for all four feeders are now included in Appendix 2 of the report. The revision has been found consistent and satisfactory by VVB. Hence CL is close.	

CL ID	02	Section no.		Date: 09-10-2025
Description of CL				
In the monitoring report, PP has mentioned that the meter was calibrated on 13/07/2021, with the calibration valid until 12/07/2026. However, the calibration report provided does not reflect these dates. Moreover, if new meters were installed, the calibration dates would differ for the respective months of installation. Therefore, the PP is requested to clarify this inconsistency.				
Project participant response (1st round)				Date: 14/10/2025
As per Central Electricity Authority (Installation and Operation of Meters) (Amendment) Regulations, 2019, notification number CEA-GO-13-15/3/2019-DPR, para 14 section (i)(b), it is noted that all the meters shall be tested on-site using accredited test laboratory for routine accuracy testing at least once in five years and recalibrated if required. Hence, the validity of the calibrated meters is maintained until 12 July 2026 from the date of calibration, which was 13 July 2021. (https://cea.nic.in/wp-content/uploads/2020/02/CEA_metering_regulation_amendment_2019.pdf) Additionally, Old meters were replaced with new meters in the month of Aug 2024. Hence PP has updated details of meter change in appendix 2 of revised MR.				
Documentation provided by project participant				
MR version 1.1				
Meter installation reports				

VVB's assessment (1 st round)	Date: 16/10/2025
VVB reviewed the revised MR and observed that details of the new meters, along with their calibration dates, have been appropriately updated. The old meters were replaced on August 6, 2024, and their previous calibration was conducted on July 13, 2021, as confirmed through the calibration certificate provided by the PP. As per the Central Electricity Authority (Installation and Operation of Meters) (Amendment) Regulations, all meters must undergo on-site testing through an accredited laboratory for routine accuracy verification at least once every five years and be recalibrated if necessary. Accordingly, the calibration validity of the old meters extends until July 12, 2026. Based on the review of the revised MR and supporting documents, VVB confirms that the revisions are consistent and all necessary updates have been appropriately incorporated. Hence, CL is closed.	

CL ID	03	Section no.	Date: 09-10-2025
Description of CL			
In the JMR, generation data for Feeder-04 is not available for the months of October to December. However, in the JMR working Excel sheet, the PP has entered values for these three months. The PP is therefore requested to clarify this discrepancy.			
Project participant response (1st round)			Date: 14/10/2025
The Power Purchase Agreement (PPA) for the WTGs connected at Feeder-04 with Maharashtra State Electricity Distribution Company Limited (MSEDCL) expired in Aug 2024. Following the expiry, the Project Proponent (PP) has been selling the generated power through power exchanges. However, the PP has decided not to claim any emission reductions for this generation period in order to maintain a conservative approach. The same approach will be applied to other wind turbines under this project activity as and when their respective PPAs expire. Consequently, the feeder 4 generation data are not used in the calculation of emissions and the ER sheet has been revised for the same.			
Documentation provided by project participant			
MR version 1.1 ER Sheet version 1.1			

VVB's assessment (1st round)	Date: 16/10/2025
VVB reviewed the revised ER sheet and observed that the generation data for Feeder 04 from October to December has been considered as zero, since the PPAs for the WTGs connected to Feeder 04 expired in August. Accordingly, the PP has decided not to claim any emission reductions for this period. As a result, the ER values have been updated, and VVB found this approach to be appropriate. Hence, CL is closed.	

Table 3. CAR from this verification

CAR ID	01	Section no.		Date: 09-10-2025
Description of CAR				
The generation data table for the month of April is missing from the JMR. PP is requested to provide the same.				
Project participant response (1st round)				Date: 14/10/2025
PP has shared the generation data of each feeder in the form of Credit Note of April 2024 issued by the state electricity department.				
Documentation provided by project participant				
Credit Note of April 2024				
VVB's assessment (1st round)				Date: 16/10/2025
VVB reviewed the credit Note of April 2024 issued by the state electricity department and found the generation data to be consistent. Hence, CAR is closed.				

CAR ID	02	Section no.		Date: 09-10-2025
Description of CAR				
In the meter calibration report for FY 2022–23, dated 05/07/2023, the details for Feeder-4 are missing. PP is requested to provide the same.				
Project participant response (1st round)				Date: 14/10/2025

The meters were calibrated on 13/07/2021, prior to the current monitoring period. As per the registered monitoring plan, this calibration was valid until 12/07/2026, which is also in line with the Central Electricity Authority (Installation and Operation of Meters) (Amendment) Regulations, 2019.

However, during the current monitoring period, these meters were replaced by the State Utility with new meters on 12/08/2024 to ensure continued measurement accuracy. The calibration of the newly installed meters will remain valid for the next five years, in accordance with the registered monitoring plan and the national guidelines issued by the CEA.

The Project Proponent (PP) has provided the calibration certificates and related details of both the old and new meters to the Validation and Verification Body (VVB) for review.

Documentation provided by project participant

Meter calibration records 2021

Meter calibration records 2024

VVB's assessment (1st round)

Date: 16/10/2025

The meters calibrated on 13/07/2021 have been considered, as their validity extends until 12/07/2026, in accordance with the Central Electricity Authority (Installation and Operation of Meters) (Amendment) Regulations, 2019. The meter calibration report for FY 2022–23 provided by the PP has not been considered for this monitoring period. VVB confirms that the explanation provided by the PP is appropriate.

Hence, CAR is close.

CAR ID	03	Section no.	1.2	Date: 09-10-2025
Description of CAR				
In Section 1.2 of the Monitoring report, the “Total” row is not as per VCS Monitoring report template V4.4. PP required to correct the same.				
Project participant response (1st round)				Date: 14/10/2025
PP has corrected the table for the audit history under section 1.2 of the revised MR, version 1.1.				
Documentation provided by project participant				
<i>MR version 1.1</i>				
VVB's assessment (1st round)				Date: 16/10/2025
VVB reviewed the revised MR, and found that Audit History table has been revised accordingly Monitoring template V4.4.				
Hence, CAR is closed.				

CAR ID	04	Section no.		Date: 09-10-2025
Description of CAR				
In the ER sheet, the parameter mentioned in cell F6 is not appropriate. PP required to correct the same.				
Project participant response (1st round)				Date: 14/10/2025
PP has corrected the column heading for EG _{import,y} , in cell F6 of the ER sheet.				
Documentation provided by project participant				
<i>ER sheet version 1.1</i>				
VVB's assessment (1st round)				Date: 16/10/2025
VVB reviewed the revised ER sheet, and found that column heading EG _{import y} cell in F6 has been corrected. Hence, CAR is closed.				

CAR ID	05	Section no.		Date: 09-10-2025
Description of CAR				
PP shall confirm that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions. Relevant supporting evidence shall be provided.				
Project participant response (1st round)				Date: 14/10/2025
PP has provided the certificated for no double counting dated 13/10/2025.				
Documentation provided by project participant				
<i>PPs Declaration of no double counting</i>				
VVB's assessment (1st round)				Date: 16/10/2025
PP has provided a declaration on double counting, which was reviewed by VVB. Based on the review, it is confirmed that the GHG emission reductions generated by the project activity will not be used for compliance under any emission trading program. Hence, CAR is closed.				

Table 4. FAR from this verification

FAR ID	01	Section no.		Date: 31-10-2025
Description of FAR				
During this monitoring period, the PPA for many WTGs has expired between August to December 2024. For this reason, a FAR has been raised <i>to cross check the renewal of PPAs and its compliance to registered PD and methodology requirements during next verification.</i>				
Project participant response (1st round)				Date: DD/MM/YY
Documentation provided by project participant				
VVB's assessment (1st round)				Date: DD/MM/YY

APPENDIX 6: COMPETENCY CERTIFICATES



Certificate of Appointment

<< DEBARSHI DAS >>			
The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (EPL/PR/5)			
Standard/ Scheme			
☒ VCS	☐ CCB	☒ GSAGG	☒ GDC
☒ SD Viro	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CarCarbono	☒ ISO 14064-1	☒ A 6.4	☐ ICR
☐ BioCarbon	☐ JCM	☐ Reverse	☐ Others (.....)
Role			
☒ Validator/Verifier	☒ Team Leader	☐ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert (Country/ies)	☒ GHG Verifier (Applicable to 14064-1: 2018)
Sectoral Scopes (All)			
☒ Energy Industries (Renewable/Non-Renewable)			
☒ Energy Demand			
☐ Manufacturing Industries			
☐ Chemical Industry			
☐ Transport			
☐ Solvents Use			
☐ Waste Handling and Disposal			
☐ Afforestation & Reforestation			
☐ Forestry and Other Land Use [Applicable to 14064-1: 2018]			
☐ Agriculture			
☐ Livestock and Manure [Applicable to Verre]			
☒ General [Applicable to 14064-1: 2018]			

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)
☐ 1.1 Thermal Energy Generation
☒ 1.2 Renewables
☒ 3.1 Energy Demand
☐ 4.1 Cement and Lime Production
☐ 5.1 Chemical Industry
☐ 7.1 Transport
☐ 12.1 Chemical Industry
☐ 13.1 Solid waste and waste water
☐ 13.2 Manure
☐ 14.1 Afforestation & Reforestation
☐ 15.1 Agriculture

Certificate No	EPL/CDR/DO/4
Date	01/10/2025
Validity	30/09/2026

Authorized by	Rekha Menon
Designation	Director
	

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

<< BIDYUT PAVAN BAISHYA >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/S)

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☒ SD Viro	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☒ CarCarbono	☐ ISO 14064-1	☒ A 6.4	☐ ICR
☐ BioCarbon	☒ JCM	☐ Reverse	☒ Others (SDG 6, 7, 13)

Role			
☒ Validator/Verifier	☐ Team Leader	☐ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (Indie)	☐ GHG Verifier (Applicable to 14064-1: 2018)

Sectoral Scopes (All)	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☐ Manufacturing Industries	
☐ Chemical Industry	
☐ Transport	
☐ Solvents Use	
☐ Waste Handling and Disposal	
☐ Afforestation & Reforestation	
☐ Forestry and Other Land Use (Applicable to 14064-1: 2018)	
☐ Agriculture	
☐ Livestock and Manure (Applicable to Verne)	
☐ General (Applicable to 14064-1: 2018)	

EPL/PR/S ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☐ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 3.1 Energy Demand	
☐ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No	EPL/CER/BB/2
Date	01/11/2025
Validity	31/10/2026

Authorized by	Rekha Menon
Designation	Director
	

EPL/PR/S ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

<< CHAMPOK BURAGOHAIN >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☒ GS4GG	☒ GCC
☒ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☒ Waste Handling and Disposal	
☐ Forestry and Other Land Use	
☐ Agriculture	
☐ Livestock and Manure	
☒ General [Applicable to 14064-1: 2018]	

Certificate No	EPL/CER/CH/5
Date	15/02/2025
Validity	14/02/2026

Authorized by	Rekha Menon
Designation	Director
	