



**Verified Carbon  
Standard**

# JOINT VALIDATION & VERIFICATION REPORT FOR “WIND POWER PROJECT IN MAHARASHTRA, INDIA – ANDHRA LAKE PHASE - II”



Document Prepared by LGAI Technological Center, S.A. (Applus+)

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|----------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Project Title</b>       | Wind power project in Maharashtra, India – Andhra Lake Phase - II                                                |
| <b>Report Title</b>        | Joint Validation and Verification report for “Wind power project in Maharashtra, India – Andhra Lake Phase - II” |
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## Summary:

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted CLP Wind Farms (India) Private Limited to conduct the validation of the renewal of the crediting period (RCP) and verification of the project “Wind power project in Maharashtra, India – Andhra Lake Phase - II” (VCS ID- 1481), regarding the relevant requirements of VCS programme guidelines and standard (VCS standard version 4.4, VCS and VCS program guide version 4.3). Relevant requirements of the UNFCCC for CDM project activities, as well as criteria for consistent project operations, monitoring and reporting have been applied for validation and verification.

The monitoring period covers under this verification are from 19/08/2021 to 30/09/2022(both days included).

The verification includes confirming the implementation of the monitoring plan of the validated VCS joint PD and MR and the application of the monitoring methodology as per “ACM0002- Grid-connected electricity generation from renewable sources’ version 21.”

The purpose of this project activity is to generate electricity using renewable sources (wind) and supplying the same to the integrated Indian Grid. Thus, the project aims to displace electricity produced by fossil fuel power plants harnessing wind energy. The energy produced is supplied to the Indian grid. Therefore, the project reduces greenhouse gas emissions and thereby contributes to sustainable development.

The project activity consists of 63 WTGs (800 kW capacity each), making the total installed capacity to be 50.4 MW in Khed and Maval taluk of Pune district of Maharashtra state in India. The WTGs are of the E-53 model supplying the electricity to the Southern grid (now part of the integrated Indian grid).

The WTGs have been commissioned between 19/08/2011 and 22/03/2012, since then the project is operational with some planned/unplanned shutdowns. The commissioning dates of the project activity have been verified through the commissioning certificates.

Project activity was operational during the first crediting period from 19/08/2011 to 18/08/2021 (10 years, Renewable). The operation of the project will remain the same for the second crediting period from 19/08/2021 to 18/08/2031.

A risk-based approach has been followed to perform this combined validation & verification. During validation & verification, 02 Corrective Action request (CARs) and 01 Clarification request (CLs) were raised and successfully closed.

The review of the joint project description & monitoring report and additional documents related to baseline and monitoring methodology; the subsequent background investigation, have provided Applus+ Certification with sufficient evidence to validate the fulfillment of the stated criteria.

The assessment team can conclude that:

- A reasonable level of assurance has been applied.
- All data and information used for ex-ante calculation of emission reductions is correctly applied.
- The project is in line with all relevant host country legislation.
- The project additionality is not required to be reassessed; however, it is sufficiently justified in the joint VCS PD&MR.
- The monitoring plan is in accordance with the approved methodology, transparent and adequate.
- Project deviations have sufficiently been addressed and justified.

- The calculation of the baseline emission reductions is carried out in a transparent and conservative manner, so that the calculated emission reductions of 745,960 tCO<sub>2</sub>e are most likely to be achieved within the 10-year renewable crediting period.
- The conclusions of this validation report show that the project, as it was described in the updated project documentation, is in line with all criteria applicable for the validation against the VCS standard Version 4.4 without any qualifications or limitations.

**Validation & Verification Conclusion:**

The conclusions of this report show that the project, as it was described in the joint project description and monitoring report, is in line with all criteria applicable for the validation and verification. This validation and verification are based on the information made available to Applus+ Certification and the engagement conditions are detailed in this report. No restrictions or uncertainties were identified related to the validation and verification.

Applus+ Certification confirms that the project is implemented in accordance with the validated VCS joint PD & MR. The monitoring system is in place and the emission reductions are calculated without material misstatements. Our opinion relates to the projects GHG emissions, and the resulting GHG emission reductions reported and related to the valid and registered project baseline and monitoring and its associated documents. Based on the information seen and evaluated we confirm that the implementation of the project has resulted in 108,223 tCO<sub>2</sub>e during period 19/08/2021 to 30/09/2022.

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# 1 INTRODUCTION

## 1.1 Objective

LGAI Technological Center, S.A has been contracted by CLP Wind Farms (India) Private Limited (project proponent), to undertake the combined validation of renewable crediting period and verification of the renewable energy project titled “Wind power project in Maharashtra, India – Andhra Lake Phase - II” The verifiers have reviewed the GHG data collected to date for the monitoring period from 19/08/2021 to 30/09/2022 (both days included) covered in this verification.

The purpose of this validation and verification is to have an independent third-party assessment of whether the project activity conforms to the qualification criteria set out in the VCS standard Version 4.4 /17/ to attain real, measurable, additional, and permanent emission reductions. The validation/verification statement/opinion is a written assurance that:

- The project complies with all the applicable VCS requirements and could generate the emission reductions stated over the project’s crediting period.
- The project complies with all the relevant legal and regulatory requirements, including the host country legislation. Particularly, the validity of project's baseline and regulatory surplus are validated to confirm the compliance as outlined under paragraph 3.9 of VCS standard 4.4, for the renewal crediting period.
- The validation followed the requirements of the current version of the VCS Standard Version 4.4 and VCS program guide 4.3 to ensure the quality and consistency of the validation work and the report.
- The project has resulted in emission reductions as declared by the organisation or GHG project’s GHG assertion.
- The data reported is accurate, complete, consistent, transparent, and free of material error or omission.

## 1.2 Scope and Criteria

### **For validation:**

The validation assessment was carried out in accordance with the requirements of VCS standard version 4.4 and included an assessment but not limited to, of the following:

Demonstration of the regulatory surplus, in reference to the additionality of the project, in accordance with the clause 3.9 VCS standard version 4.4.

Validity of the original baseline scenario reviewing the following criteria:

- Evaluation of the impact of new relevant national and/or sectoral policies and circumstances on the validity of the baseline scenario.
- Assessment of the GHG emissions associated with original baseline scenario using the latest version of the CDM Tool to assess the validity of the original/ current baseline.
- If the original baseline scenario is no longer valid, whether current baseline scenario is established in accordance with the VCS rules.
- The project description, containing updated information with respect to the baseline, the estimated GHG emission reductions or removals and the monitoring plan, submitted for validation is based upon the latest approved version of the methodology or its replacement.

Applus+ Certification has performed validation based on a risk-based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate Verified Carbon Units (VCUs).

**For Verification:**

The scope of the verification was the independent and objective review and ex-post determination of the monitored reductions in GHG emissions from the project activity. The verification of this project was based on the validated registered VCS PD, VCS joint PD& MR and supporting documents submitted by the project proponent to the verification team. The documents were reviewed against the following guidance and protocols:

- VCS Standard: Version 4.4 /17/
- Approved consolidated baseline methodology ACM0002., version 21 “Grid-connected electricity generation from renewable sources”/10/
- Final validated joint VCS Project Description & monitoring report/04/
- VCS Program Guide, Version 4.3 /18/
- ISO 14064-3: Specification with guidance for the validation and verification of greenhouse gas assertions, 2006

The validation & verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

### 1.3 Reasonableness of Assumptions and Level of Assurance

The level of assurance of the joint validation and verification report falls under reasonable assurance. Reasonable assurance is a high level of assurance regarding material misstatements, but not an absolute one.

Reasonable assurance includes the understanding that there is a remote likelihood that material misstatements will not be prevented or detected on a timely basis. To achieve reasonable assurance, the auditor needs to obtain sufficient appropriate audit evidence to reduce audit risk to an acceptably low level. This means that there is some uncertainty arising from the use of sampling, since it is possible that a material misstatement will be missed.

The evidence used to achieve a reasonable level of assurance is specified in section 2.3 and 2.4 of this report.

### 1.4 Summary Description of the Project

The project activity involves electricity generation by wind electric convertors and being supplied to Indian grid. The project being a renewable energy generation activity, it leads to removal of fossil fuel dominated electricity generation. The project activity results in reductions of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and plays beneficial role in the mitigation of climate change.

This project falls in the category of renewable energy generation, which replaces electricity generation from the fossil fuel dominated grid. The project activity consists of 63 WTGs (800 kW capacity each), making the total installed capacity to be 50.4 MW in Khed and Maval taluk of Pune district of Maharashtra state in India.

The electricity generated from these windmills is being supplied to the state grid electricity system as per the PPA signed with state electricity authority/13/. The equivalent amount of electricity would have been generated through fossil fuel fired power plants connected to the Grid resulting in higher GHG emissions in absence of the project activity. Hence generation of power through the project activity contributes to GHG emission reductions. The project activity is already commissioned, and it is found to be running satisfactorily.

The WTGs have been commissioned between 19/08/2011 and 28/12/2011. The same has been verified through the commissioning certificates/12.

## 2 VALIDATION AND VERIFICATION PROCESS

## 2.1 Method and Criteria

### **For Validation:**

The assessment team has assessed and determined whether the proposed implementation and operation of the project activity, and the steps taken to report emission reductions comply with the criteria and relevant guidance provided by the VCS Board.

The validation process is undertaken by validation team that involves the following:

- The desk review of documents and evidence submitted by the project proponent in context of the reference VCS rules and guidelines,
- Undertaking interview or interactions with the representative of the project proponent,
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and preparing a draft validation report
- Resolution of outstanding issues and the issuance of final verification report and opinion

The Clarification Requests (CL) were issued where additional information was needed to clarify issues, and Forward Action Requests (FAR) for issues relating to project implementation that required review during the first verification of the project activity.

### **For Verification:**

The verification approach consists of two phases.

In the first phase, Applus+ Certification completed a strategic review and risk assessment of the project's activities and processes to gain a full understanding of:

- i) Activities associated with all the sources contributing to the project emissions and emission reductions, including leakage if relevant.
- ii) Protocols used to estimate or measure GHG emissions from these sources;
- iii) Collection and handling of data;
- iv) Controls on the collection and handling of data;
- v) Means of verifying reported data; and
- vi) Compilation of the Monitoring Report.

In the second phase using the Verification checklist, Applus+ Certification verified the implementation of the monitoring plan and the data presented in the Joint PD-MR/04/ for the period in question. This involved interview of project proponent representative's and a desk review of the Joint PD-Monitoring Report. This verification report describes the findings of this assessment.

The project activity does not fall under category "grouped projects", hence any sampling methods not to be employed by the validation/verification body for the verification of GHG emission reductions or removals generated by the project.

Verification schedule is described in the below table:

| Sr. No | Date       | Milestones                |
|--------|------------|---------------------------|
| 1      | 22/12/2022 | Contract signed           |
| 2      | 23/05/2023 | Desk review               |
| 3      | 26/05/2023 | On-site visit             |
| 4.     | 16/07/2023 | Draft verification report |

## 2.2 Document Review

The validation & verification is performed primarily as a document review of the registered VCS PD/01/, previous MR and Verification report/02/ and associated documents as stated in details in appendix 1 of this document. The assessment is performed by a verification team using a protocol. The cross checks between information provided in the Monitoring report, VCS PD and information from sources other than those used, if available, the team's sectoral or local expertise and, if necessary, independent background investigations.

## 2.3 Interviews

The site visit for the project location, by the assessment team, was conducted on 26/05/2023 and the following stakeholders were interviewed.

| Name              | Organization                                           | Topic covered                                                                                                                                                                                                                                                                                              |
|-------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mr. Varun Shah    | CLP Wind Farms (India) Private Limited (Asset Manager) | Project implementation, start date as per the VCS requirements.<br>Electricity Generation Records (monthly energy statements, Invoices)<br>Data Verification of monitoring parameters<br>QA/QC procedures, data management, internal audits to maintain data quality & reliability, maintenance Practices. |
| Mr. Anil Rasal    | Site In charge WWIL                                    | Monitoring and measuring system.<br>Collection of measurements<br>Observations of established practices                                                                                                                                                                                                    |
| Mr. Sunil Surushe | Engineer, WWIL                                         | Reliability & accuracy of readings considered for emission reduction calculations, Calibration procedure                                                                                                                                                                                                   |

| Name              | Organization                                                       | Topic covered                                                                                                                                                                                    |
|-------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mr. Navneet Kumar | CLP Wind Farms (India) Private Limited (Manager, corporate office) | Eligibility for renewal crediting period<br>Monitoring and measuring system<br>Collection of measurements<br>Observations of established practices<br>Data Verification of monitoring parameters |

The topics covered during the interview ranges from general features and implementation of project to technical details of the project like calibration details, monitoring and measuring system and data collection, recording and archiving procedures. The assessment was drawn based on the feedback received during the interview coupled with the documentation and on-site observations.

#### Interviews with local stakeholders:

The verification team has interviewed the local stakeholders and they were questioned for various topics as summarized below

- Effect of project on their livelihood and income
- Any problem related to project installation in nearby areas
- Are they happy with the benefits and development as CSR activity of the PP?
- General feedback about the project
- Do they know about the grievance and feedback back register/mechanism?
- Any feedback; Concern (C) Positive (P) and Negative (N)

| S. No. | Name of stakeholder | Village | Feedback (Positive/Negative/Concerns) |
|--------|---------------------|---------|---------------------------------------|
| 1      | Deepak More         | Khed    | Positive                              |
| 2      | Aman Patekar        | Khed    | Positive                              |
| 3      | Vijay Wanve         | Khed    | Positive                              |
| 4      | Rakesh Solanki      | Khed    | Positive                              |
| 5      | Babasaheb Kubhar    | Khed    | Positive                              |

## 2.4 Site Visits

The onsite visit was undertaken by the verification team member Ravi Kant Soni (Lead Auditor) in Khed and Maval taluk of Pune district of Maharashtra state in India, to carry out the following, to carry out the following.

- a) An assessment of the implementation and operation of the registered project activity as per the registered VCS PD and VCS MR.
- b) A review of information flows for generating, aggregating, and reporting the monitoring parameters.
- c) Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD.
- d) A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources.
- e) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PD, the applied methodology including applicable tool(s), and, where applicable, the applied standardized baseline.
- f) A review of calculations and assumptions made in determining the GHG data and emission reductions.
- g) An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

## 2.5 Resolution of Findings

As an outcome of the validation & verification process, the team can raise different types of findings:

CAR (Corrective Action Request) is raised if one of the following occurs:

- (a) Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;
- (b) Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;
- (c) Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;
- (d) Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

Clarification request (CL) is raised if;

Information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met. All CARs and CLs raised by the Applus+ Certification during verification shall be resolved prior to submitting a request for registration.

FAR (Forward Action Request) is raised during verification if:

A Forward Action Request (FAR) will be issued when certain issues related to project implementation should be reviewed during the first verification.

All the findings that are raised and communicated to project participant during the validation are included under Appendix 3. The section also includes the response, if provided, by the project participants and an assessment by the validation team if it was closed out or otherwise.

### 2.5.1 Forward Action Requests

The project activity is undergoing RCP validation and verification under VCS; there were no FARs raised during the validation/02/ or previous VCS verification/02/. No forward action request has been raised during this validation and verification.

## 3 VALIDATION FINDINGS

### 3.1 Project Details

**Project type, technologies and measures implemented, and eligibility of the project:**

As per the project type defined by the UNFCCC and VCS standard version 4.4 Guidelines, the project activity falls under type-I (Renewable energy projects) and the list of Sectoral the sectoral scope 1 - Energy Industries (renewable/ non-renewable sources).

The project activity consists of 70 WTGs installed at Khed and Maval taluk in Pune district in Maharashtra. The first and last machine under the project activity was commissioned on 19/08/2011 and 22/03/2012 respectively. The WTGs are of E-53 model with an individual capacity of 0.8 MW, summing up to 50.4 MW of total installation capacity.

The proposed project activity is a green field project which results in an estimated GHG emission reduction of 74,596 tCO<sub>2</sub> annually and a total of 745,960 tCO<sub>2</sub>e over 10 years of the crediting period.

The technology employed by project activity involves, generation of electrical energy using wind power. The technology used in the project does not generate any GHG emissions, hence considered as an environment friendly. The project activity is a Greenfield project and there was no electricity generation at the project site prior to the implementation of project activity. The WTGs under the project activity is having an average lifetime of 20 years.

The technical specification of the project activity WTGs has been cross-checked during site visit & commissioning certificates are found to be consistent.

The purpose of the project activity is to generate electricity and supplying to grid by the utilization of wind power. The project activity will generate greenhouse gas (GHG) emission reductions by avoiding GHG emissions which otherwise would have been generated by the operation of grid connected power plants and by the addition of new sources. Hence the project accomplishes VCS conditions.

**Project design, including eligibility criteria for grouped projects:**

The project activity is not a grouped project, hence not applicable to the project activity.

**Project proponent and other entities involved in the project:**

CLP Wind Farms (India) Private Limited is the project proponent and no other entity involved in the project activity. The assessment has verified this through the VCS project view page/14/, registered VCS PD/01/ and found to be consistent with the updated joint VCS PD&MR/04/, hence accepted.

**Ownership:**

CLP Wind Farms (India) Private Limited is the project owner and the project proponent. In addition, the validation team reviewed the PPA/13/, commissioning certificates/12/ and latest JMRs/09/ issued by the state utility and it can be confirmed that there is no change with reference to the ownership of project since initial registration under VCS.

**Project start date:**

Start date of project activity is 19/08/2011, which was the date on which project has begun generating emission reductions. Same as mentioned in the registered VCS PD.

**Project crediting period:**

As per the registered VCS PD/01/, crediting period was considered from 19/08/2021 to 18/08/2031 which can be renewed twice for the duration of ten year each. However as per the registered VCS PD, the project technical life is approximately 20 years, hence only once the crediting period can be renewed.

The first crediting period considered was 19/08/2021 to 18/08/2031 and the second crediting period is from 19/08/2031 to 18/08/2041. The commissioning date of the last WTG is 28/12/2011 and therefore the end date of operations of the project activity is 28/12/2031 which is after the end date of the 2<sup>nd</sup> crediting period.

**Project scale and estimated GHG emission reductions or removals:**

The estimated annual emission reductions for the project activity are 74,596 tCO<sub>2</sub>e which is less than 300,000 tCO<sub>2</sub>e. Hence the category is applicable under “Project”.

**Project location:**

The wind power project is in at Khed and Maval taluk in Pune district in Maharashtra, India. The assessment team has checked the Geo-coordinates of the commissioned WTGs through Google Maps (<https://www.gps-coordinates.net/> ) and found consistent with the same mentioned in the VCS PD.

**Conditions prior to project initiation:**

The project activity is set up to produce clean power from the wind energy converters (WEC's) which can be also named as Wind Turbine Generator (WTG). The project activity involves supply, erection, commissioning and operation of 70 machines of rated capacity 0.8 MW. The project is Greenfield project. There was no project installed prior to commissioning of this project.

**Project compliance with applicable laws, statutes, and other regulatory frameworks:**

The project is a voluntary initiative by the project proponent and has not been implemented to meet any local / national laws or regulatory compliances/29/. The project activity is following current laws and regulations and there are no legal and/or regulatory requirements that prevent the project implementation. Also, the validation team has confirmed that there is no such compliance requirement with an emission trading program or any binding limits on GHG emissions for the project activity in India (host country) as it is a non-annex 1 country. The project has obtained valid consents for the installation and operation from the state nodal agencies and follows local laws and regulations.

**Participation under other GHG programs:**

- Projects registered (or seeking registration) under other GHG program(s)
  - The project has been registered under Clean Development Mechanism (CDM) on 04/10/2012 with reference number 7491 /06/. The crediting period of the project activity under CDM is from 30/09/2013 to 29/09/2020 (renewable) as verified through the information available at UNFCCC project web page. It is also verified that there are no credits issued under CDM, however monitoring report for the period starting from 30/09/2013 to 01/08/2016 is published at UNFCCC project webpage/06/. The project proponent has sent an email/21/ to verifying DoE requesting termination of contract for the monitoring period (30/09/2013 to 01/08/2016).
  - This project is also registered under VCS (Project ID-1481) with 10 years crediting period (renewable twice) from 19/08/2011 to 18/08/2021 /01/. As verified through the records available at VCS registry, VERs for the first monitoring period (19/08/2011 to 29/09/2013) and second monitoring period (30/09/2013 to 31/05/2017), third monitoring period (01/06/2017 to 31/01/2020) are already issued.
  - Even though the project has been registered under the CDM and crediting periods under both programme (CDM & VCS) overlaps, credits for the same GHG emission reductions under the VCS and the CDM shall not be claimed. This was confirmed through a

declaration/15/ submitted by the PP and hence accepted by the assessment team.

- **Rejection by other GHG programs**

The project has not been rejected by other GHG programs.

- **Other forms of credit:**

- Emissions trading programs and other binding limits

The project is not participating in other emission trading programs. The letter of undertaking/15/ has been furnished by project participant confirming that net GHG emission reductions or removals generated by the project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions.

- **Other forms of environmental credit sought or received and eligible to be sought or received**

The project is registered under the VCS (ID 1481) and CDM as well. It is to be noted that there is no double counting of credits despite of the credits claimed under CDM and VCS.

- **Additional information relevant to the project, including:**

- **Leakage management for AFOLU projects**

Not applicable to the project activity.

- **Commercially sensitive information**

No commercially sensitive information has been excluded from the public version of the project description.

- **Sustainable development contributions**

The project activity is complying with indicators for sustainable development in the interim approval guidelines for Clean Development Mechanism (CDM) projects from India as discussed under section 1.17 of the joint VCS PD& MR.

**Conclusion:**

In view of the assessment of joint VCS PD&MR/04/ and supporting documents as listed in Appendix 1 of this report, the validation team can confirm that the description contained in the joint VCS PD&MR of the project activity provides the reader with a clear understanding of the precise nature of the project activity and the technical aspects of its implementation. Consequently, Applus+ Certification confirms that the project description of the project contained in the joint VCS PD&MR /04/ is complete and accurate. The joint VCS PD&MR complies with the relevant forms and guidance for completing the joint VCS PD&MR

## 3.2 Participation under Other GHG Programs

The project activity is already registered under VCS and currently undergoing validation of renewal crediting period & verification. The relevant information is already validated under section 3.1 above.

### 3.3 Safeguards

#### 3.3.1 No Net Harm

There is no negative impact to any socio-economic conditions of the region due to the project activity. As per the notifications issued by Ministry of Environment and Forest dated 01/12/2009, Environmental Impact Assessment for the wind projects is not required to be done.

This project activity will not involve any negative environmental or socio-economic impacts, as the WTGs are installed for generation of power using wind which is a clean source of energy. Hence no mitigation measures are required.

#### 3.3.2 Local Stakeholder Consultation

The project activity undergoing validation of renewal crediting period and verification, local stakeholder consultation was appropriately conducted prior to initial validation under VCS to inform the design of the project and maximize participation from stakeholders during the validation. As per the registered VCS PD, the local stakeholder's consultation was carried out at project site on the 19/02/2010. The stakeholders were invited through public notices well in advance of the date of the meeting. The meeting was well attended, by various stakeholders, including representatives from Gram Panchayat, villagers, and representatives of equipment suppliers. The registered VCS PD mentions the summary of the comments received and a note on how due account was taken of the concerns raised during the public consultation. The general attitude of the residents, who were likely to be affected by the project, was positive towards the project and no adverse comment was received from the local stakeholders.

The project proponent has implemented a mechanism for ongoing communication with local stakeholders to allow stakeholders to raise concerns about potential negative impacts during implementation and operation of the project activity. The project proponent has placed a grievance register and a grievance box at site office/21/, where the local villagers can register their concerns.

#### 3.3.3 Environmental Impact

The project proponent has mentioned in the registered PD/01/, joint VCS PD&MR/04/ that the present project activity does not require EIA to be carried out because as per the schedule 1 of Ministry of Environment and Forest notification dated 14/09/2006/16/ <http://envfor.nic.in/legis/eia/so1533.pdf> and further notification number 3067 from MoEF dated 01/12/2009/16/ <http://moef.nic.in/downloads/rules-and-regulations/3067.pdf> ,

activities are required to undertake environmental impact assessment studies. The proposed project activity does not fall under the listed categories and hence not required an EIA to be done.

### 3.3.4 Public Comments

The project activity undergoing validation of renewal crediting period and verification; hence this section is not applicable.

### 3.3.5 AFOLU-Specific Safeguards

For non-AFOLU projects, this section is not required.

## 3.4 Application of Methodology

### 3.4.1 Title and Reference

The project activity was registered under VCS using “Consolidated baseline methodology for grid-connected electricity generation from renewable sources”, ACM0002, version 12. Following the guidelines as outlined under clause 3.9 of the VCS standard v 4.4, the PP updated the applied methodology from ACM0002 version 12 to ACM0002 v.21, for the renewal of the crediting period. Since the new version of the methodology refers to the “Tool to calculate the emission factor for an electricity system”. Thus, the following methodological tool is being applied:

Tool to calculate the emission factor for an electricity system – Version 07.0.0, (EB100 annex 4)

(<https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf> )

Tool to assess the validity of the original/ current baseline and to update the baseline at the renewal of a crediting period, Version 3.0.1

(<https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-11-v3.0.1.pdf>)

The assessment team has checked through the UNFCCC website it is confirmed that the selection of the applied methodology and methodological tool has been done correctly in line with the applicable requirements for the RCP under VCS standard v4.4.

### 3.4.2 Applicability

The project activity was initially registered applying the methodology ACM0002 version 12 as mentioned in the registered VCS PD/01/ and the version of the methodology is still applicable. However, to comply with the guidelines as provided under clause 3.9 of the VCS standard v 4.4, applicability of latest version of applied methodology (ACM0002 V 21) is demonstrated.

The latest version of the methodology is deemed fully applicable for the new crediting period and no request for deviation with regards to the applicability of the methodology is required. All

applicability conditions are completely and correctly included in the joint VCS PD&MR and the same are demonstrated below:

**Criteria-1:**

This methodology is applicable to grid-connected renewable energy power generation project activities that: (a) Install a Greenfield power plant; (b) Involve a capacity addition to (an) existing plant(s); (c) Involve a retrofit of (an) existing operating plants/units; (d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or (e) Involve a replacement of (an) existing plant(s)/unit(s).

**Validation assessment:**

- Project activity is Greenfield wind power project, supplying electricity to national grid. This is verified thorough the Power Purchase Agreement /13/ and commissioning certificates/12/. Thus, the criterion (a) is fulfilled by the proposed project activity.

**Criteria-2:**

The methodology is applicable under the following conditions:

(a) The project activity may include renewable energy power plant/unit of one of the following types: hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit.

(b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity.

**Validation assessment:**

Project activity is generation of electricity through wind energy which is renewable energy power plant. Hence the project activity satisfies the criterion (a).

**Criteria-3 and Criteria-4:** (Paragraph 5 and 6 of ACM0002 V 21.0)

Both the criteria are relevant to hydro power projects. Since the proposed project activity is wind power plant, hence not applicable.

**Criteria-5:**

The methodology is not applicable to:

- (a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site;

(b) Biomass fired power plants/units.

Validation assessment:

The project activity involves generation of electricity using wind energy. Thus, the criterion is not applicable for the proposed project activity.

Criteria-6:

In the case of retrofits, rehabilitations, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, because of the identification of baseline scenario, is “the continuation of the current situation, that is to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance.”

Validation assessment:

The project activity does not involve any capacity additions, retrofits, or replacements of an existing facility because it is a Greenfield wind power generation project activity; same has been confirmed from the commissioning certificates/12/, VCS validation report and PPA /13/.

Thus, the criterion is not applicable for the proposed project activity.

Thus, it can be concluded that the applied methodology ACM0002, version 21.0 is applicable to the project activity.

Tool to calculate the emission factor for an electricity system:

The revised PDD refers and correctly applies the latest version of tool to calculate the emission factor for an electricity system, version 07.0 /10.1/. Also, the PP has referred the CEA Baseline CO2 Emission Database version 18/11/ which was the latest available database at the time of PD submission for RCP validation of the project activity.

The locations of windmills are in the state of Maharashtra, in India. As per CEA Baseline CO2 Emission Database/11/, Maharashtra state comes under the Indian regional electricity grid in India, the geographic and system boundaries of which are clearly identified; information on the characteristics of the grid is available. Thus, the tool is applicable for the project activity.

Tool for the demonstration and assessment of additionality:

This tool is not required to be applied during validation of renewal crediting period.

Thus, all the applicability conditions of the applied methodology are confirmed in line with paragraphs 68 of VVS for PAs version 03.0. Based on the above discussion, the validation team confirms that the proposed project activity meets all the applicability conditions and all other stipulations of the selected methodology ACM0002 V.21.

### 3.4.3 Project Boundary

The project boundary is defined by the applied methodology, ACM0002, version 21:

“The spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the CDM project power plant is connected to.”

The purpose of this project activity is to generate electricity using renewable sources (wind power) and export to the Indian grid, thereby displacing the grid generated electricity. The project boundary includes the wind power project, sub-stations, grid, and all power plants connected to grid, which has been illustrated in the Section 3.3 of the joint VCS PD& MR/04/ and provides clear understanding of the project boundary; thus, it is acceptable.

The consideration, by the PP, of only CO<sub>2</sub> gas for the baseline emissions is conservative and in line with the methodology. The exclusion of CH<sub>4</sub> & N<sub>2</sub>O in the baseline scenario is appropriate. The project activity involves the generation of electricity using wind energy. Hence, there are no project emissions associated with this project activity. Hence, the exclusion of CO<sub>2</sub>, CH<sub>4</sub> & N<sub>2</sub>O in the project scenario are appropriate. There are no other sources of project emissions. Hence, the project participant has considered the project emissions as zero for project activity; this is in line with the methodology.

The assessment team can conclude that the project boundary and selected sources are applied as per the methodology and the applicable criteria as outlined under clause 3.12 of the VCS standard v4.4.

#### 3.4.4 Baseline Scenario

The project activity involves the installation of a newly built and grid-connected renewable power plant that exports the generated electricity to the Indian grid system in India, hence, according to the applied methodology ACM0002, version 21.0, the baseline scenario is determined properly as: “The baseline scenario is that the electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid.”

The baseline scenario is correctly described under section 3.4 of the joint VCS PD & MR.

According to VCS Standard, v4.4, paragraph 3.9.8 – clause 2 “The validity of the original baseline scenario shall be demonstrated, or where invalid a new baseline scenario shall be determined, when renewing the project crediting period”.

According to VCS Standard, v4.4, paragraph 3.9.8 – clause 2 “The validity of the original baseline scenario shall be assessed. Such assessment shall include an evaluation of the impact of new relevant national and/or sectoral policies and circumstances on the validity of the baseline scenario”.

VVB assessment:

The project activity is in Maharashtra state, the relevant mandatory national/26/ & sectoral policies/ 27/ in the state are as following.

- (i) The Electricity Act, 2003
- (ii) National Electricity Policy, 2005
- (iii) Tariff Policy, 2006
- (iv) MERC Regulations Codes (<http://49.50.118.213/Regulations.htm> )

The assessment team has reviewed the above national & sectoral policies and confirmed that the current baseline as described in the joint VCS PD&MR follows the relevant mandatory national & sectoral policies as listed above, there are no national or local laws or regulations that entail the installation of wind power project in Maharashtra .

Based on the experience, there are no relevant mandatory national and/or sectoral policies forbidding equivalent electricity generated by the project activity is supplied to the Indian grid which is current baseline of the project activity. Therefore, baseline scenario remains unchanged in the next crediting period and is following all the relevant mandatory national and/or sectoral policies.

According to VCS Standard, v4.4, paragraph 3.9.8, Clause (2-b) “Where it is determined that the original baseline scenario is still valid, the GHG emissions associated with the original baseline scenario shall be reassessed using the latest version of the CDM Tool to assess the validity of the original/ current baseline and to update the baseline at the renewal of a crediting period.”

VVB assessment:

The project proponent has included the assessment of the validity of the original baseline under section 3.4 of the joint VCS PD&MR, including the assessment of original baseline as per the “Tool to assess the validity of the original/ current baseline and to update the baseline at the renewal of a crediting period, Version 3.0.1”, which has been concluded to be still valid and applicable for the project.

The tool consists of two steps. The first step provides an approach to evaluate whether the current baseline is still valid for the next crediting period. The second step provides an approach to update the baseline in case that the current baseline is not valid anymore for the next crediting period.

Step 1: Assess the validity of the current baseline for the next crediting period

Step 1.1: Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies

As verified above (Para 3.9.8 2-a), there are no national or local laws or regulations that entail the installation of wind power project in Maharashtra. Hence it can be concluded that current baseline follows relevant mandatory national and sectoral policies.

Step 1.2: Assess the impact of circumstances

The assessment team has confirmed that the baseline scenario as identified at the time of initial validation of the project activity was the electricity delivered to the grid by the project activity

would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid.

Thus, assessment team has confirmed that the project activity was a voluntary investment which intends to replace equivalent amount of electricity at grid from renewable source. The investment does not lead to any continued baseline practice for the PP within their scope whereas the continued operation of the project activity would continue to replace equivalent amount of electricity at grid. Therefore, the same baseline as identified in the previous crediting period is still valid for the project.

Step 1.3: Assess whether the continuation of use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested.

The lifetime of WTGs installed for the project activity is 20 years /01/; hence an investment is not the most likely scenario for the renewal crediting period under consideration.

Step 1.4: Assessment of the validity of the data and parameter

*In accordance with the step 1.4 of the tool “Where emission factors, values or emission benchmarks are used and determined only once for the crediting period, they should be updated, except if the emission factors, values or emission benchmarks are based on the historical situation at the site of the project activity prior to the implementation of the project and cannot be updated because the historical situation does not exist anymore as a result of the CDM project activity”.*

The grid emission factor calculated ex-ante for the 1<sup>st</sup> crediting period needs to be updated, as per the valid and latest version of “Tool to calculate the emission factor for an electricity system” /10.1/, the most recent information available should be used to update the emission factor for the 2<sup>nd</sup> crediting period. The OM and BM was obtained from a publicly available source i.e. “CEA CO2 Baseline Database” Version 18 latest version published by Central Electricity Authority, Ministry of Power (Government of India) at the time of validation.

Considering the guidance provided under this step, calculation of emission factor and baseline emissions are updated for the next crediting period as per step 2.

Step 2: Update the current baseline and the data and parameters

“Update the current baseline emissions for the subsequent crediting period, without reassessing the baseline scenario, based on the latest approved version of the methodology applicable to the project activity. The procedure should be applied in the context of the sectoral policies and circumstances that are applicable at the time of request for renewal of the crediting period”.

Step 2.1: Update the current baseline

As discussed above the baseline scenario of the project activity is still sustained in the second crediting period, hence reassessment of baseline scenario is not required. The baseline emission

factor is calculated as per the latest version of CEA CO2 baseline database version 18 /11/ available at the time of initial PDD submission for renewal of crediting period.

The approved baseline methodology has been correctly applied to identify a complete list of realistic and credible baseline scenarios, and the identified baseline scenario most reasonably represents that would occur in the absence of the proposed project activity. The assessment team considers the baseline scenario is realistic and credible.

#### Step 2.2: Update the data and parameters

The emission factor has been calculated as per Methodological Tool 07: Tool to calculate the emission factor for an electricity system” v 07.0 as recommended by the applied methodology ACM0002 v 21.0.

“A combined margin (CM), consisting of the combination of operating margin (OM) and build margin (BM) according to the procedures prescribed in the ‘Tool to calculate the emission factor for an electricity system’.”

It is verified that the latest available version for “Tool to calculate the emission factor for an electricity system” is version 07.0 /10.1/ and the PP has correctly referred to the same in the section B.6.1 of the final joint VCS PD&MR /04/ to determine the baseline grid emission factor.

The PP has considered Option (a) of Para 17 to calculate the grid emission factor as per the Methodological Tool 07 “Tool to calculate the emission factor for an electricity system” version 07.0 since data is available from an official source.

In accordance with step 1 of Tool; the project participant has identified the electricity system is based on the option 1 (under the para 17 of the tool) which is unified Indian Grid system. Therefore, the Indian grid has been correctly identified for the calculation of electricity emission factor, as the project displaces electrical energy from Indian grid, as per the CEA database version 18/11/.

It is to be noted that CEA database version 18 was the most recent information available version at the time of first submission of the initial version of joint VCS PD&MR to VVB, hence referred for determination of emission factor for the second crediting period.

It can be confirmed that the determination of grid emission factor in compliance with the “Tool to calculate the emission factor for an electricity system” (version 07.0.0), which states that “If the DNA of the host country has published a delineation of the project electricity system and connected electricity systems, these delineations should be used”. Thus, the Project Participant has considered the national grid that is delineated by the Central Electricity Authority of India which was found to be correct and acceptable.

The values of OM and BM have been determined ex-ante as per the CEA CO2 baseline database version 18, which is published by the Ministry of Power, Government of India/11/. In step 2 of the Tool, the PP has considered option I “Only grid power plants are included in the calculation.”

Further under step 3, the PP has used the simple operating margin calculation method to determine the operating margin (OM). Validation Team has verified from the CEA CO2 baseline database/11/ that the percentage of total grid generation by low-cost/ must-run plants (based on average of five most recent years) for the Indian grid is less than 50% of the total generation. Therefore, it is satisfied the condition stipulated under Para 40 (a) of Methodological Tool 07, Version 07, hence the simple OM method (Option a in paragraph 38) has been used as low cost/must run resources constitute less than 50% of total grid generation.

As per Tool para 40 -42; The PP has chosen ex-ante option (option a of Para 42 of Methodological Tool 07, version 07) for calculation of Simple OM emission factor using a 3-year generation-weighted average/10.1/, based on the most recent data available at the time of submission of the joint VCS PD&MR.

In step 4, the PP has calculated the simple operating margin as per Option B as stipulated under Para 47 (b) of Methodological Tool 07, version 07. The PP has considered an average of the latest available three years i.e., 2019-20, 2020-21 and 2021-22 for calculation of simple OM emission factor. The value for weighted average operating margin has been validated and used as 0.9518 tCO<sub>2</sub>/MWh /11/.

In step 5; the Build margin for the Indian grid is considered as 0.8687 tCO<sub>2</sub>/MWh as per “Tool to calculate the emission factor for an electricity system” (Version 07.0, EB 100, Annex 4) para 72 (i.e., as per the provision of the section 6.5 of the tool) where the Option 1 is chosen by PP to calculate the build margin emission factor for the project activity. BM is calculated ex-ante based on the most recent information/data from CEA CO2 Baseline Database version 18 and is fixed for the entire crediting period.

In step 6, the combined margin (CM) emission factor is calculated based on option (a) i.e., weighted average CM as accordance to Tool. The weighted average combined margin has been calculated by the PP, considering the 75% weighted for operating margin and 25% for build margin; this is in accordance with the tool which states that for “Wind and solar power generation project activities: WOM = 0.75 and WBM = 0.25 (owing to their intermittent and non-dispatchable nature) for the first crediting period and for subsequent crediting periods”.

The combined margin emission factor for the project activity arrives as 0.9310 tCO<sub>2</sub>/MWh. The PP has provided the detailed calculation for the same in the ER calculation sheet. The baseline emission factor for the electricity system has been calculated on ex-ante basis and will remain fixed for the entire second crediting period.

In accordance with the Methodological tool 07: Tool to calculate the emission factor for an electricity system Version 07.0.0 /10.1/, “Regional or national average default values can be used for calculation of CO2 Emission Factor if values are reliable and documented in regional or national energy statistics / energy balances”.

The Central Electricity Authority of India (CEA) is a statutory organisation and the sole authority for publication of such data in India and hence, accepted. The assessment team verified that the parameters are determined ex-ante:

| Parameter                                                                                                               | Value                           | Source                                                                                                                                          | Means of Validation                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EF <sub>grid,OM,y</sub><br>Operating Margin of the Indian Grid                                                          | 0.9518<br>tCO <sub>2</sub> /MWh | Baseline Carbon Dioxide Emission Database Version 18 from the Central Electricity Authority (CEA), Ministry of Power Government of India /11/   | Value is calculated using the data published in the CEA database version 18/11/.                                                                                                                         |
| EF <sub>grid,BM,y</sub><br>Build Margin of the Indian Grid                                                              | 0.8687<br>tCO <sub>2</sub> /MWh | Baseline Carbon Dioxide Emission Database Version 18 from the Central Electricity Authority (CEA), Ministry of Power, Government of India /11/. | Verified value against default value listed in CEA database version 18 dated Oct 2021/11/.                                                                                                               |
| EF <sub>grid,CM,y</sub><br>Combined margin CO <sub>2</sub> emission factor for the project electricity system in year y | 0.9310<br>tCO <sub>2</sub> /MWh | Baseline Carbon Dioxide Emission Database Version 18 from the Central Electricity Authority (CEA), Ministry of Power, Government of India /11/. | Value is as the weighted average of Operating Margin and Build Margin Emission Factor in line with the paragraph 86(a) of “Tool to calculate the emission factor for an electricity system” version 07.0 |

The OM has been determined as the average of the previous 3 years’ values (2019-20, 2020-21 and 2021-22) mentioned in the CEA database. The value of BM (for year 2021-22) has been sourced directly from the CEA database/11/. The combined margin emission factor has been arrived at by applying weights of 75% for OM and 25% from BM, as specified in the methodological tool 07, version 07.0.0, §§ 86 (b) for second crediting period for wind project.

The baseline emissions for the project activity have been calculated as per ACM0002 Version 21.0 §§39. The baseline emissions for the project activity have been calculated to be 74,596 tCO<sub>2</sub> per year.

The assessment team confirms that all data sources and assumptions are appropriate, and calculations are correct, applicable to the CDM project activity and will result in a conservative estimate of the emission reductions.

Conclusion:

- (a) The assessment team confirms that there have been no changes in the relevant national and/or sectoral regulations on installation of wind power project for exporting electricity to power grid since the previous crediting period.
- (b) On the other hand, the baseline scenario for the project remains the same as that in the registered PD as “Electricity delivered to state grid by the Project that would otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid”.
- (c) The assessment of continued validity of the current baseline scenario and update of the baseline emissions are complied with Methodological Tool “Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period version 03.0.1” as per VVS for PAs version 03.0.
- (d) In line with CDM-PS version 03.0/25/ §§283, the demonstration of the validity of the original baseline or its update does not require a reassessment of the baseline scenario, but rather an assessment of the GHG emission reductions that would have resulted from that scenario.

### 3.4.5 Additionality

In accordance with the paragraph 3.9.8 clause 1 of VCS standard v 4.4, “A full reassessment of additionality is not required when renewing the project crediting period. However, regulatory surplus shall be demonstrated in accordance with the requirements set out in the VCS Program rules and the project description shall be updated accordingly”.

As per the above guidelines, the assessment team has reviewed the sectoral and national policies implemented for the wind power projects in host country India.

Latest regulatory requirements for the project activity were checked through the official website of the Ministry of New and Renewable Energy, a nodal ministry of Government of India for the matters relating to new and renewable energy/26/ and state policies/27/.

In view of the above assessment, it can be concluded that the proposed project is not mandated by any law, statute, or other regulatory framework, or for UNFCCC non-Annex I countries, any systematically enforced law, statute, or other regulatory framework and hence continued to be voluntary.

### 3.4.6 Quantification of GHG Emission Reductions and Removals

The calculation of the emissions reductions exactly follows the procedures described in the methodology ACM0002, version 21.0 /10/ and relevant tool, e.g., the “Tool to calculate the emission factor for an electricity system”/10.1/.

The assessment team has assessed the calculation of project emissions, baseline emissions, leakage emissions and emission reductions and the corresponding calculations have been carried out based on calculation spreadsheet. The consistency of the parameters and equations presented in the final joint VCS PD&MR, as well as calculation spreadsheet etc., has been compared with the information and requirements presented in the methodology and respective tools.

The assumptions and data used to determine the emission reductions are listed in the final joint VCS PD&MR and all the sources have been checked. Based on the information reviewed it is confirmed that the sources used are correctly quoted and interpreted in the final joint VCS PD&MR.

The values presented in the final joint VCS PD&MR are considered reasonable based on the documentation and references reviewed and the results of the interviews. The estimation of the emission reductions is considered correct as the calculations have been reproduced by the assessment team with the attainment of the same results.

The algorithms for the determination of the baseline, project, and leakage are discussed in the following sections. The GHG emission reductions are calculated applying the updated version of methodology ACM0002 version 21.0

#### Baseline Emissions:

As per the paragraph 22 of the methodology ACM0002 V 21.0:

“If the project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been

generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in “TOOL07: Tool to calculate the emission factor for an electricity system”. The baseline emissions are to be calculated as follows:

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

Where:

$BE_y$  = Baseline emissions in year y (t CO<sub>2</sub>)

$EF_{grid,CM,y}$  = Combined margin CO<sub>2</sub> emission factor for grid connected power generation in year y calculated using the latest version of “TOOL07: Tool to calculate the emission factor for an electricity system” (t CO<sub>2</sub>/MWh)

$EG_{PJ,y}$  =  $EG_{facility,y}$  (for Greenfield projects paragraph 41 ACM0002 v 21.0)

Where,

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

The baseline emissions equivalent to tCO<sub>2</sub> due to the project have been calculated as the product of the net electricity supplied to the grid and the grid emission factor as per the combined margin approach described in the 'Tool to calculate the emission factor for an electricity system' version 07.0. The power produced will be exported to the Indian grid. Hence, the grid emission factor and the corresponding baseline emissions have been calculated for the Indian grid.

#### Estimation of Project Emissions (PE<sub>y</sub>):

As per the applied methodology, for most renewable power generation project activities, PE<sub>y</sub> = 0. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted for, by using the following equation:

$$PE_y = PE_{EF,y} + PE_{GP,y} + PE_{HP,y}$$

Where,

PE<sub>y</sub> = Project emissions in year y (tCO<sub>2</sub>e)

PE<sub>FF,y</sub> = Project emissions from fossil fuel consumption in year y (tCO<sub>2</sub>)

PE<sub>GP,y</sub> = Project emissions from the operation of geothermal power plants due to the release of non-condensable gases in year y (tCO<sub>2</sub>e)

PE<sub>HP,y</sub> = Project emissions from reservoirs of hydro power plants in year y (tCO<sub>2</sub>e)

Since the project activity is a wind energy-based power generation, the project emissions are not applicable to the project activity. Hence, PE<sub>y</sub> = 0

#### Calculation of leakage emissions:

As per paragraph 53 of the applied methodology, no leakage emissions are considered. The main emissions potentially giving rise to leakage in the context of electric sector projects are emissions arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g., extraction, processing, and transport). These emissions sources are neglected. Therefore, LE<sub>y</sub> = 0.

Emission reductions:

As per the paragraph 54 of the applied methodology ACM0002 Version 21.0, emission reductions are calculated as follows:

$$ER_y = BE_y - PE_y,$$

where

ER<sub>y</sub> = Emission reductions in year y (tCO<sub>2</sub>e)

$BE_y$  = Baseline Emissions in year y ( $tCO_2e$ )

$PE_y$  = Leakage emissions in year y ( $tCO_2e$ )

As discussed above  $PE_y=0$  and  $LE_y=0$ , hence

$$ER_y = BE_y - 0 - 0$$

$$ER_y = BE_y$$

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

The estimated value of  $EG_{facility,y}$  is determined as submission of the net electricity supplied to the grid through the WTGs:

$$EG_{facility,y} = 80,125 \text{ MWh}$$

Hence baseline emission reductions as follows:

$$BE_y = 80,125 \text{ MWh} \times 0.9310 \text{ tCO}_2e/\text{MWh}$$

$$= 74,596 \text{ tCO}_2e$$

$ER_y = BE_y = 74,596 \text{ tCO}_2e$  per year for the selected 10 years crediting period.

Total emission reductions during the second crediting period are estimated to be 745,960  $tCO_2$ .

#### **Conclusion:**

The assessment team has assessed the calculations of project emissions, baseline emissions, leakage emissions and emission reductions and corresponding calculations have been carried out based on calculation spreadsheets. The parameters and equations presented in the final joint VCS PD&MR, as well as other applicable documents, have been compared with the information and requirements presented in the methodology and respective tools. The assessment team has compared all the formulae to ensure consistency between those presented in the calculation files and in the final joint VCS PD&MR, methodology, and tools. This is found to be correct.

In general, the assessment team can confirm the following:

- a) All assumptions and data used by the project participants are listed in the final joint VCS PD&MR and/or supporting documents, including their references and sources.
- b) All documentation used by the project participants as the basis for assumptions and source of data is correctly quoted and interpreted in the final joint VCS PD&MR.
- c) All values used in the final joint VCS PD&MR are considered reasonable in the context of the proposed project activity.
- d) The baseline methodology has been applied correctly to calculate project emissions, baseline emissions, and leakage emissions.

- e) All estimates of the baseline, project and leakage emissions can be replicated using the data and parameter values provided in the final joint VCS PD&MR.

### 3.4.7 Methodology Deviations

No methodology deviations are identified.

### 3.4.8 Monitoring Plan

The assessment team reviewed the updated joint VCS PD&MR, checked whether the monitoring plan section in accordance with all relevant applicable requirements in the CDM PS for PAs and relevant VCS guidelines. Also verified whether the joint VCS PD&MR list all data and parameters to be monitored, as required by the applied methodology and whether the monitoring plan explained the operational and management structure, responsibilities and institutional arrangement for data collection/archiving, QA/QC procedures.

The project applies the approved consolidated monitoring methodology ACM0002 version 21.0 - "Grid-connected electricity generation from renewable sources".

The monitoring parameter relevant to this project activity described in the applied methodology is:

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

#### Monitoring arrangements & procedure:

The monitoring plan of registered VCS PD/01/ includes the parameter

- Quantity of net electricity generation supplied by the project plant/unit to the grid in year y ( $EG_{\text{facility},y}$ )
- Quantity of electricity exported by the Project to the grid in year y ( $EG_{\text{export},y}$ )
- Quantity of electricity imported by the Project from the grid in year y ( $EG_{\text{import},y}$ )

Quantity of net electricity generation supplied by the project plant/unit to the grid in year y, is calculated as:

$$EG_{\text{facility},y} = (EG_{\text{export},y} - EG_{\text{import},y})$$

Electricity exported and imported by the project activity being measured by energy meters of accuracy class 0.2s located at the Andhra Lake substation. These parameters are measured continuously and follows at least monthly recording. This is in line with methodology and is accepted.

Monthly values of  $EG_{\text{facility},y}$  is obtained directly from the monthly JMRs and credit notes issued by state utility (MSDCL)/08/. The invoicing being done against electricity supplied by the project plant to the grid. The measurement results are cross checked with records of invoices, and it is

in line with applied methodology. Thus, this parameter is considered in emission reduction calculations.

As verified through the calibration certificates and recent photographs of energy meters that there are 8 energy meters installed at site and are under control of state utility (MSEDCL), sealed in presence of both the state utility official & representative of PP.

Joint Meter Reading is being taken jointly by the officials of state utility and project participant's representative on monthly basis and accordingly monthly JMRs/ credit notes is being prepared. The monitoring methodology applies consistently the choice of the option selected for monitoring of baseline emissions. The monitoring plan provide procedures for the collection and archiving of all relevant data necessary for estimation or measuring the emission reductions within the project boundary during the crediting period.

#### **Implementation of the monitoring plan:**

The monitoring plan provide procedures for the collection and archiving of all relevant data necessary for estimation or measuring the emission reductions within the project boundary during the crediting period. The assessment team has also verified during site visit of monitoring equipment's (indicating technical specifications), online SCADA system and the previous VCS verification records/14/ and it is confirmed that registered monitoring plan as described in the final joint VCS PD&MR was implemented and followed during previous crediting period/14/ and in accordance with the applied methodology.

All the relevant data records will be kept by the Project owner during the crediting period and electronically archived for two years after the end of the crediting period or the last issuance of VCUs for this project activity, whichever occurs later.

An organizational structure is provided in section 5.3 of the joint VCS PD&MR/04/. The functions such as data collection, aggregation, verification, calculation, archiving, as well as the maintenance of equipment's etc. have been defined. Quality assurance and quality control procedures for recording, maintaining and data archiving etc. will be ensured according to VCS rules.

The calibration of the meter will be implemented as per national standard. An emergency treatment process has been defined in joint VCS PD&MR when the meter gets malfunctioned. Data management and quality control system are quoted in joint VCS PD&MR. The procedures described in the joint VCS PD&MR have been recognized by the assessment team through document review and interviews with the relevant personnel.

It is confirmed that remaining aspects of monitoring plan like monitoring procedure, metering system, calibration procedure, data recording, monitoring role and responsibility and QA/QC procedure as mentioned in the registered joint VCS PD&MR, will remain same during the 2nd crediting period.

In conclusion, based on local and sectoral expertise, documents review, the assessment team confirms that:

- (a) The monitoring plan of the joint VCS PD&MR is following the requirements of the methodology ACM0002 version 21.0.
- (b) Monitoring arrangements described in the monitoring plan of the joint VCS PD&MR are feasible within the project design.
- (c) The PP's ability to implement the monitoring plan can be guaranteed. The monitoring plan of the joint VCS PD&MR is complied with the registered PD.

### 3.5 Non-Permanence Risk Analysis

Not applicable, non-permanence risks were not identified.

## 4 VERIFICATION FINDINGS

### 4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The project monitoring has been carried in accordance with the final joint VCS PD&MR/04/. The monitoring plan laid in the joint VCS PD&MR is being followed at the site/19/. The assessment team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) as described in the joint VCS PD&MR /04/.

The emission reductions are purely based on the net electricity generated and exported from the machines. The electricity supplied to the grid by the project activity is directly sourced from JMR reports, this is found to be in line with the requirement provided in the joint VCS PD&MR. The formulas, summation and consistency of the data and parameters are correctly applied in ER spreadsheet.

PP has provided all the sufficient data for current monitoring period. The values of the net electricity supplied to the grid used in deriving the GHG emission reduction could be very well correlated between the data sets and ER spreadsheet/05/ provided by PP. The net electricity supplied to the grid by the project activity is measured by state utility on monthly basis through dedicated metering system installed at site and recorded in the monthly JMRs provided to the project proponent. Verification team has verified the monthly values of the net electricity supplied to the grid as reported in the ER sheet with the source document (JMR) and no discrepancy is observed, hence it can be confirmed that no manual transposition errors between data sets have been occurred. The verification of each monitoring parameter has been discussed later in section 4.3.

The calculation method and formulae used in calculating baseline emission complies to the methodology used i.e., ACM0002 Version 21/10/. Since project activity is a wind power project, leakage emission and project emission has been considered as zero.

## 4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

All the data recorded is following the registered VCS PD and Monitoring Report. The assessment team has checked the monthly JMRs for electricity generated and supplied by project activity/09/ for the current monitoring period to verify the values of monitoring parameter reported in ER calculation sheet and found to be consistent. Since the monthly JMRs prepared and issued by state utility, they are found to be reliable and authentic.

The CLP Wind Farms (India) Private Limited is responsible for the operations, maintenance and monitoring of the project activity, whose operation and maintenance activities are ISO 9001:2015 (Quality Management System) certified/20/. Hence it is confirmed that the management system of the VCS project is in place; with the responsibilities properly identified. The same was also verified during the interview of site personnel. The monitoring of the project activity is found to be in accordance with the monitoring methodology described in ACM0002, Version 21/10/. The monitoring mechanism is effective and reliable. During the audit, personnel involved at various levels of the operation of the project activity have been interviewed to confirm that the plant personnel are conscious of the importance of the monitoring activities. The verification of the plant records are also substantiating consistency in recording and reporting of monitored data.

The SCADA system confirms that the monitoring systems have been installed and are operational. The meters comply with appropriate quality standards applicable for the used technology. The accuracy class of the meters installed for the project activity was verified through the initial registered VCS PD/01/, joint VCS PD& MR /04/, and calibration certificates/07/, latest meters and cross-checked against the PPA/13/ signed for the project activity, found to be consistent.

The supporting records of monthly credit reports /08/ issued by the O&M contractors and invoices raised to MSEDCL for the entire monitoring period were checked and found to be sufficient to enable verification of emission reductions.

The following parameter has been verified for current monitoring period:

**Parameter 1 Quantity of electricity exported by the Project to the grid in year y  $EG_{\text{export},y}$  (MWh):**

| Means of verification | Criteria/Requirements                                                                                                                                                                                                                                                                       | Assessment/Observation                                                                                                                                                                                                                                                           |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       | Measuring /Reading /Recording frequency                                                                                                                                                                                                                                                     | <p>The project WTGs are connected to 4 different feeders at substation.</p> <p>This parameter is measured by the energy meters installed at each feeder.</p> <p>The parameter is reported on monthly basis in the credit note, which is prepared for each feeder separately.</p> |
|                       | Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)                                                                                                                                                                          | Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered PD/01/ and monitoring methodology/09/.                                                                                                                                            |
|                       | Monitoring equipment                                                                                                                                                                                                                                                                        | There is one set of dedicated energy meters (main & check meter) provided for each feeder at substation .                                                                                                                                                                        |
|                       | Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification? | <p>All the energy meters are two-way tri-vector meters of accuracy class 0.2s.</p> <p>Accuracy of the monitoring equipment's is in accordance with the monitoring plan as outlined in the registered PD.</p>                                                                     |
|                       | Is the accuracy valid for the entire measuring range or do different accuracy levels apply to                                                                                                                                                                                               | Calibration frequency of the meters is once in 5 years.                                                                                                                                                                                                                          |

|  |                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                            |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | different measuring ranges?                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                            |
|  | Calibration frequency /interval:                                                                                                                                                                                                                                                                                         | Yes. The calibration frequency is once in 5 years                                                                                                                                                                                                                                                                                                          |
|  | Is the calibration interval in line with the monitoring plan and/or methodology?<br>If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, Pending untill the findings are closed or as per the manufacturer's specifications? | Calibration frequency is in line with the registered PD/01/ is in accordance with the national standards/15/.                                                                                                                                                                                                                                              |
|  | Is the calibration of measuring equipment carried out by an accredited person or institution?                                                                                                                                                                                                                            | Yes, the calibration is conducted by state utility which is NABL Accredited entity/06/.                                                                                                                                                                                                                                                                    |
|  | Is(are) calibration(s) valid for the whole reporting period?                                                                                                                                                                                                                                                             | Yes, the calibration is valid for entire monitoring period.                                                                                                                                                                                                                                                                                                |
|  | How were the values in the monitoring report verified?                                                                                                                                                                                                                                                                   | Monthly values of $EG_{\text{export},y}$ for entire monitoring period is reported in the monitoring report and in ER calculation sheet/05/. The monthly values were verified from the credit notes/08/ issued by state utility and found to be consistent.<br><br>Value of this parameter for the current monitoring period was verified as 116,321.09 MWh |
|  | If applicable, has the reported data been                                                                                                                                                                                                                                                                                | The monthly reported values of $EG_{\text{export},y}$ were further cross checked with the                                                                                                                                                                                                                                                                  |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                              |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
|                   | cross-checked with other available data?                                                                                                                                                                                                                                                                                                                                                                                                                                                        | monthly invoices raised by the PP /07/ to state utility and found to be consistent.                                          |
|                   | Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?                                                                                                                                                                                                                                                                                                                                                       | Yes, the data ensure correct transfer of data and reporting of emission reductions management. QA/QC processes are in place. |
|                   | In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?                                                                                                                                                                                                                                                               | Not Applicable                                                                                                               |
| <b>Findings</b>   | CL #1, CAR #1 & CAR #2 was raised and resolved.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                              |
| <b>Conclusion</b> | The parameter has been monitored appropriately in accordance with the registered monitoring plan/01/ and applied methodology/09/. The monitored data was recorded consistently as per the approved frequency in monitoring plan/01/. Since 100% data has been monitored and verified, the verification team can ascertain that the values used for calculation of emission reduction are free from material errors. Implementation of the project is as per the registered monitoring plan/01/. |                                                                                                                              |

**Parameter 2: Quantity of electricity imported by the Project from the grid in year y  $EG_{import,y}$  (MWh):**

| Means of verification | Criteria/Requirements                   | Assessment/Observation                                                                                                                                       |
|-----------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       | Measuring /Reading /Recording frequency | <p>The project WTGs are connected to 4 different feeders at substation.</p> <p>This parameter is measured by the energy meters installed at each feeder.</p> |

|  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                              |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                             | The parameter is reported on monthly basis in the credit note, which is prepared for each feeder separately.                                                                                                 |
|  | Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)                                                                                                                                                                          | Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered PD/01/ and monitoring methodology/09/.                                                                        |
|  | Monitoring equipment                                                                                                                                                                                                                                                                        | There is one set of dedicated energy meters (main & check meter) provided for each feeder at substation .                                                                                                    |
|  | Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification? | <p>All the energy meters are two-way tri-vector meters of accuracy class 0.2s.</p> <p>Accuracy of the monitoring equipment's is in accordance with the monitoring plan as outlined in the registered PD.</p> |
|  | Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?                                                                                                                                                                   | Calibration frequency of the meters is once in 5 years.                                                                                                                                                      |
|  | Calibration frequency /interval:                                                                                                                                                                                                                                                            | Yes. The calibration frequency is once in 5 years                                                                                                                                                            |
|  | Is the calibration interval in line with the monitoring plan                                                                                                                                                                                                                                | Calibration frequency is in line with the registered PD/01/ is in accordance with the national standards/15/.                                                                                                |

|  |                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | and/or methodology?<br>If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, Pending until the findings are closed or as per the manufacturer's specifications? |                                                                                                                                                                                                                                                                                                                                                |
|  | Is the calibration of measuring equipment carried out by an accredited person or institution?                                                                                                                                                              | Yes, the calibration is conducted by state utility which is NABL Accredited entity/06/.                                                                                                                                                                                                                                                        |
|  | Is(are) calibration(s) valid for the whole reporting period?                                                                                                                                                                                               | Yes, the calibration is valid for entire monitoring period.                                                                                                                                                                                                                                                                                    |
|  | How were the values in the monitoring report verified?                                                                                                                                                                                                     | Monthly values of $EG_{import,y}$ for entire monitoring period is reported in the monitoring report and in ER calculation sheet/05/. The monthly values were verified from the credit notes/08/ issued by state utility and found to be consistent.<br><br>Value of this parameter for the current monitoring period was verified as 76.13 MWh |
|  | If applicable, has the reported data been cross-checked with other available data?                                                                                                                                                                         | The monthly reported values of $EG_{import,y}$ were further cross checked with the monthly invoices raised by the PP /07/ to state utility and found to be consistent.                                                                                                                                                                         |
|  | Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary                                                                                                                                            | Yes, the data ensure correct transfer of data and reporting of emission reductions management. QA/QC processes are in place.                                                                                                                                                                                                                   |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|                   | QA/QC processes in place?                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
|                   | In case project participants have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?                                                                                                                                                                                                                                                               | Not Applicable |
| <b>Findings</b>   | CL #1, CAR #1 & CAR #2 was raised and resolved.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |
| <b>Conclusion</b> | The parameter has been monitored appropriately in accordance with the registered monitoring plan/01/ and applied methodology/09/. The monitored data was recorded consistently as per the approved frequency in monitoring plan/01/. Since 100% data has been monitored and verified, the verification team can ascertain that the values used for calculation of emission reduction are free from material errors. Implementation of the project is as per the registered monitoring plan/01/. |                |

**Parameter 3: Quantity of net electricity generation supplied by the project plant/unit to the grid in year y,  $EG_{\text{facility}}$  (MWh)**

|                              |                                         |                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Means of verification</b> | <b>Criteria/Requirements</b>            | <b>Assessment/Observation</b>                                                                                                                                                                                                                                                                                                                                                                       |
|                              | Measuring /Reading /Recording frequency | <p>The parameter is calculated and recorded on monthly basis.</p> <p>Quantity of net electricity generation supplied by the project plant/unit to the grid in year y, is calculated as:</p> $EG_{\text{facility},y} = (EG_{\text{export},y} - EG_{\text{import},y})$ <p>Where,</p> <p><math>EG_{\text{export},y}</math> = Quantity of electricity exported by the Project to the grid in year y</p> |

|  |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                   |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |                                                                                                                                                                                                                                                                                             | $EG_{import,y}$ = Quantity of electricity imported by the Project from the grid in year y                                                                                                                         |
|  | Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)                                                                                                                                                                          | Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered PD/01/ and monitoring methodology/09/.                                                                             |
|  | Monitoring equipment                                                                                                                                                                                                                                                                        | No monitoring equipment is used as this parameter is calculated. However the parameter $EG_{export,y}$ and $EG_{import,y}$ are measured values, continuously monitored, hourly measured and monthly recorded.     |
|  | Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification? | The accuracy of the monitoring equipment used to measure the input values ( $EG_{export,y}$ and $EG_{import,y}$ ) is 0.2s, which is as per the registered PD/01/ which is as per the norm defined in the PPA/12/. |
|  | Calibration frequency /interval:                                                                                                                                                                                                                                                            | Calibration frequency of the meters is once in 5 years.                                                                                                                                                           |
|  | Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the                                                                                     | Yes. The calibration frequency is once in 5 years as outlined in the registered PD/01/ is in accordance with the national standards/15/.                                                                          |

|  |                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                            |
|--|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | local/national standards, Pending untill the findings are closed or as per the manufacturer's specifications?                             |                                                                                                                                                                                                                                                                                                                                                            |
|  | Is the calibration of measuring equipment carried out by an accredited person or institution?                                             | Yes, the calibration is conducted by state utility which is NABL Accredited entity/06/.                                                                                                                                                                                                                                                                    |
|  | Is(are) calibration(s) valid for the whole reporting period?                                                                              | Yes, the calibration is valid for entire monitoring period.                                                                                                                                                                                                                                                                                                |
|  | How were the values in the monitoring report verified?                                                                                    | Monthly values of $EG_{facility,y}$ for entire monitoring period is reported in the monitoring report/04/, and in the ER calculation sheet/05/. The monthly values were verified from the credit notes issued by state utility and found to be consistent.<br><br>Value of this parameter for the current monitoring period was verified as 116,244.96 MWh |
|  | If applicable, has the reported data been cross-checked with other available data?                                                        | The monthly reported values of $EG_{import,y}$ were further cross checked with the monthly invoices raised by the PP /07/ to state utility and found to be consistent.                                                                                                                                                                                     |
|  | Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place? | Yes, the data ensure correct transfer of data and reporting of emission reductions management. QA/QC processes are in place.                                                                                                                                                                                                                               |
|  | In case project participants have temporarily not monitored the parameter, has either i) a deviation been                                 | Not Applicable                                                                                                                                                                                                                                                                                                                                             |

|                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                   | approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Findings</b>   | CL #1, CAR #1 & CAR #2 was raised and resolved.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
| <b>Conclusion</b> | The parameter has been monitored appropriately in accordance with the registered monitoring plan/01/ and applied methodology/09/. The monitored data was recorded consistently as per the approved frequency in monitoring plan/01/. Since 100% data has been monitored and verified, the verification team can ascertain that the values used for calculation of emission reduction are free from material errors. Implementation of the project is as per the registered monitoring plan/01/. |  |

#### Calibration of meters:

During the verification assessment of the project activity, accuracy of all the metering have been checked and found appropriate. The installation and working conditions of the meters checked through latest photographs, calibration certificates and were found to be satisfactory. Details of meters are provided in below table:

| Meter Location | Meter Serial No | Meter Type  | Calibration Date(s) | Calibration validity till Date |
|----------------|-----------------|-------------|---------------------|--------------------------------|
| Feeder -01     | 13099002        | Main Meter  | 17/02/2017          | 16/02/2022                     |
|                | 13099006        | Check meter |                     |                                |
| Feeder -02     | 13098999        | Main Meter  | 17/02/2017          | 16/02/2022                     |
|                | 13099007        | Check meter |                     |                                |
| Feeder -03     | 13099003        | Main Meter  | 17/02/2017          | 16/02/2022                     |
|                | 13099000        | Check meter |                     |                                |
| Feeder -05     | 13098998        | Main Meter  | 17/02/2017          | 16/02/2022                     |
|                | 13099001        | Check meter |                     |                                |
| Feeder -08     | 13098996        | Main Meter  | 17/02/2017          | 16/02/2022                     |
|                | 13098997        | Check Meter |                     |                                |

Meters used to measure the parameters are of accuracy class 0.2s, as verified through calibration certificates/06/ and the photographs indicating the accuracy, make. The CEA Notification No. 502/70/CEA/DP&D dated 17/03/2006 and its amendments Notified on 26/06/2010 No. 502/6/2009/DP&D/D-I /15/ which is considered as national standard, mentions that for voltage of 650 V up to 33 Kv, 0.5s accuracy class or above is recommended.

Hence, the accuracy classes of 0.2s for the energy meters installed at the project activity site are found to be appropriate.

The details of monitoring equipment are involved in the project activity and their calibration details/06/ are mentioned in the table under Appendix-1 of the VCS PD MR/04/. The monitoring equipment for each feeder consists of a main and check meter at 132/100/33 kV Andhra Lake substation. The CEA Notification No. 502/70/CEA/DP&D dated 17/03/2006/15/ which is considered as national standard mentions that "All interface meters shall be tested at least once in five years." Hence, the stipulated calibration frequency once in 5 years is appropriate.

The assessment team has verified the monthly JMRs/credit notes issued by state utility and confirmed that only the data recorded through main meters is used to calculate net electricity supplied to the grid for all four feeders and consequently for ER calculations. As verified through the calibration certificates, there is no delay in calibration of main meters identified during the current monitoring period, hence it can be concluded that meters were working satisfactorily during the current monitoring period. The registered VCS PD/01/ & MR /04/ and meter photographs confirm that the metering equipment are sealed and maintained by the state utility.

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

#### GHG Calculations:

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

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

Where:

BE<sub>y</sub>: Baseline emissions in year y (tCO<sub>2</sub>e/yr)

EG<sub>PJ, y</sub> : Quantity of net electricity generation supplied by the project (Wind) plant/unit to the grid in year y (MWh/yr)

EF<sub>grid, CM, y</sub> : Combined Margin (CM) Emission Factor of NEWNE (tCO<sub>2</sub>e/MWh)

$$\text{Thus, } BE_y = EG_{PJ, y} * EF_{grid, CM, y}$$

$$\text{Thus, } BE_y = 116,244.96 \text{ MWh} * 0.9310 \text{ tCO}_2/\text{MWh}$$

$$= 108,223 \text{ tCO}_2$$

The verification team confirms that appropriate methods and formulae for calculating baseline emissions have been followed. The assumptions, emission factors and default values that were applied in the calculations are justified. The actual emission reduction achieved during the

current monitoring period are 21.97 % higher than the estimated amount of emission reductions, which is due to the higher PLF achieved by the project activity during the monitoring period. It is to be noted that PLF is completely governed by the availability of wind, which is a natural phenomenon and same is beyond the control of PP.

All the data were made available and have been monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described above.

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

## 5 VALIDATION AND VERIFICATION OPINION

LGA Technological Center, S.A. (Applus+ Certification), contracted by CLP Wind Farms (India) Private Limited, to perform the combined validation of renewal crediting period and verification of the project: “Wind power project in Maharashtra, India – Andhra Lake Phase – I” regarding VCS standard Version 4.4 requirements and the information provided by the project proponent related to the project design, operation, monitoring and reporting. The monitoring period considered for current verification is from 19/08/2021 to 30/09/2022 in the VCS joint project description & Monitoring Report Version 1.1 dated 13/07/2023 are eligible for issuance as Verified Carbon Units.

A risk-based approach has been followed to perform this validation and verification. During the joint validation & verification 02 Corrective Action Requests (CARs), 01 Clarification requests (CLs) were raised and successfully closed.

No limitations or doubts were identified related to the validation and verification.

### **Validation conclusion:**

The purpose of this project activity is to generate electricity using renewable sources (wind) and supplying to the Indian grid, thereby displacing the grid generated electricity.

*The project activity* has applied the baseline and monitoring methodology, ACM0002 V 21: Grid-connected electricity generation from renewable sources, which is an approved methodology under the CDM programme and is acceptable under VCS standard Version 4.4. The baseline has been determined in accordance with the stated approved baseline methodology.

As summary the validation team able to conclude that:

The project is in line with all relevant host country criteria (India) and all relevant VCS version 4.3 program guidelines requirements.

A reasonable level of assurance has been applied.

The project additionality is not required to be reassessed; however, it is sufficiently justified in the joint VCS PD&MR.

The monitoring plan is transparent and adequate and in line with applied monitoring methodology of ACM0002, version 21.

The calculation of the project emission reductions is carried out in a transparent and conservative manner, so that the calculated emission reductions of 828,850 tCO<sub>2</sub>e/year are most likely to be achieved within the 10-year renewable crediting period.

The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation as outlined under VCS version 4, without any qualifications or limitations.

For validation, use the following table:

| Year                            | Estimated GHG emission reductions or removals (tCO <sub>2</sub> e) |
|---------------------------------|--------------------------------------------------------------------|
| 19-08-2021 - 18-08-2022         | 74,596                                                             |
| 19-08-2022 - 18-08-2023         | 74,596                                                             |
| 19-08-2023 - 18-08-2024         | 74,596                                                             |
| 19-08-2024 - 18-08-2025         | 74,596                                                             |
| 19-08-2025 - 18-08-2026         | 74,596                                                             |
| 19-08-2026 - 18-08-2027         | 74,596                                                             |
| 19-08-2027 - 18-08-2028         | 74,596                                                             |
| 19-08-2028 - 18-08-2029         | 74,596                                                             |
| 19-08-2029 - 18-08-2030         | 74,596                                                             |
| 19-08-2030 - 18-08-2031         | 74,596                                                             |
| Total estimated ERs             | 745,960                                                            |
| Total number of crediting years | 10 years                                                           |

|                    |        |
|--------------------|--------|
| Average annual ERs | 74,596 |
|--------------------|--------|

**Verification conclusion:**

This engagement covers the verification of emission reductions from anthropogenic sources of greenhouse gases included within the project boundary of the project “Wind power project in Maharashtra, India – Andhra Lake Phase - II, as well as an additional confirmation of the compliance of the joint VCS PD&MR with the requirements of VCS Standard version 4.4.

Applus+ Certification is an entity accredited by the United Nations Framework Convention on Climate Change (UNFCCC) to undertake certification and verification services in the sectoral scope in which the Project is undertaken.

The VCS joint project description & Monitoring Report, together with other information examined, was prepared as per the VCS joint project description & Monitoring Report Template, Version 4.2.

The information in the VCS joint project description & Monitoring Report together with other information examined by the assessment team, including all the information necessary to determine that the emission reductions achieved have been determined correctly.

In view of the information provided in the VCS joint project description & Monitoring Report and other relevant information, it can be concluded that the project meets all the requirements of the VCS Standard Version 4.2. Also, based on our examination of the VCS joint project description & Monitoring Report and other relevant information, the emission reductions during the monitoring period from 19/08/2021 to 30/09/2022 (both the days included) are verified as 108,223 tCO<sub>2</sub>e.

The management of CLP Wind Farms (India) Private Limited is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions. Applus+ Certification is responsible for verification and confirming emission estimates for the project, as described in the VCS joint project description & Monitoring Report.

The certification approach followed by Applus+ Certification draws on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. Our examination includes an assessment of evidence, through desk review, and where necessary, interviews, stakeholder discussions, relevant to certifying the rightfulness of the amounts and disclosures in relation to the Project’s GHG emission reductions.

We planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that *the* amount of GHG emission reductions for the given period, prepared based on the VCS Joint project description & Monitoring Report, are fairly stated.

Based on process and procedures conducted, in our opinion, CLP Wind Farms (India) Private Limited assertion on GHG emission reductions for the “Wind power project in Maharashtra, India – Andhra Lake Phase - II, project during the reporting period 19/08/2021 to 30/09/2022 is materially correct and is a fair representation of the GHG data and information and the emission reductions are fairly stated. The GHG emission reductions were calculated correctly based on monitoring methodology ACM0002- version 21.

The verification team also confirms that the project is implemented as described in the validated VCS joint PD & MR. Therefore, Applus+ Certification can certify that the project is in full compliance with the VCS Standard Version 4.4, and the quantity of the reported emission reductions during below reporting period are completely, comparably, accurately, and correctly reported.

Verification period: From [ 19<sup>th</sup> Aug 2021] to [ 30<sup>th</sup> Sept 2022]

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

| Year                            | Baseline emissions or removals (tCO2e) | Project emissions or removals (tCO2e) | Leakage emissions (tCO2e) | Net GHG emission reductions or removals (tCO2e) |
|---------------------------------|----------------------------------------|---------------------------------------|---------------------------|-------------------------------------------------|
| 2021 (19-08-2021 to 31-12-2021) | 31,721                                 | 0                                     | 0                         | 31,721                                          |
| 2022(01-01-2022 to 30-09-2022)  | 76,502                                 | 0                                     | 0                         | 76,502                                          |
| <b>Total</b>                    | <b>108,223</b>                         | <b>0</b>                              | <b>0</b>                  | <b>108,223</b>                                  |

Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PD:

| Year                     | Ex-ante emissions reductions/removals | Achieved emissions reductions/removals | Percent difference | Justification for the difference         |
|--------------------------|---------------------------------------|----------------------------------------|--------------------|------------------------------------------|
| 19/08/2021 to 30/09/2022 | 83,384                                | 108,223                                | +29.79%            | Please see the justification below table |
| <b>Total</b>             | <b>83,384</b>                         | <b>108,223</b>                         | <b>+29.79%</b>     | Please see the justification below table |

The actual emission reduction achieved during the current monitoring period are 29.79% higher than the estimated amount of emission reductions at the time of validation, which is due to the high PLF achieved by the project activity during the monitoring period. It is to be noted that PLF is completely governed by the availability of wind, which is natural phenomenon and same is beyond the control of PP. As per the registered PD, annual PLF was estimated as 18.15%, however actual PLF achieved during the monitoring period is verified as 23.55%, hence the percentage increase in PLF is 29.78%. Furthermore, the assessment team checked the sensitivity analysis, and it is observed that the project IRR would cross the benchmark if PLF increase by +43..75%, since the increase in PLF is well within the threshold limit (+43.75%) as demonstrated under sensitivity analysis and does not have any impact on additionality, hence the assessment team has concluded the increase in emission reduction of the project activity is justified and acceptable.

## APPENDIX 1: DOCUMENT REFERENCES

| S.No | Title of Document                                                                                                                                                         | Version                                       | Date                |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------|
| 1.   | Registered VCS PD                                                                                                                                                         | 2.1                                           | 19/09/2015          |
| 2.   | VCS Validation Report                                                                                                                                                     | 04.1                                          | 24/09/2012          |
| 3.   | Joint VCS PD&MR                                                                                                                                                           | 01                                            | 22/05/2023          |
| 4.   | Joint VCS PD&MR (Final)                                                                                                                                                   | 1.1                                           | 13/07/2023          |
| 5.   | ER spread sheet (For validation)                                                                                                                                          | 01                                            | 22/05/2023          |
|      | ER spread sheet (For verification)                                                                                                                                        | 01                                            | 22/05/2023          |
|      |                                                                                                                                                                           | 1.1                                           | 13/07/2023          |
| 6.   | Project UNFCCC web page:<br><a href="https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1348755977.79/view">https://cdm.unfccc.int/Projects/DB/LRQA%20Ltd1348755977.79/view</a> | -                                             | -                   |
| 7    | Certificates of Calibration for all the meters belongs to project activity                                                                                                | -                                             | -                   |
| 8.   | Invoice issued by PP to the state utility                                                                                                                                 | For the period<br>19/08/2021 to<br>30/09/2022 | -                   |
| 9.   | Monthly JMRs issued by the state utility.                                                                                                                                 | For the period<br>19/08/2021 to<br>30/09/2022 | -                   |
| 10.  | Applied Methodology, ACM0002, "Grid-connected electricity generation from renewable sources"                                                                              | Version 21.0                                  | Dated<br>02/11/2022 |
| 10.1 | Tool to calculate the emission factor for an electricity system                                                                                                           | Version 07.0.0                                | -                   |
| 11.  | CEA Database                                                                                                                                                              | version 18                                    | -                   |
| 12.  | Commissioning certificate issued for all the WTGs pertaining to the project activity                                                                                      | -                                             | -                   |

| S.No | Title of Document                                                                                                                                                                                                         | Version                             | Date             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------|
| 13.  | Power Purchase Agreements signed between Project Proponent and state electricity authority                                                                                                                                | -                                   | -                |
| 14.  | VCS webpage for the project, VCS ID 1481;<br><a href="https://registry.verra.org/app/projectDetail/VCS/1481">https://registry.verra.org/app/projectDetail/VCS/1481</a>                                                    | -                                   | -                |
| 15.  | Letter of declaration dated from PP regarding not having created or sought any other form of environmental credit for the same period                                                                                     | -                                   | -                |
| 16.  | Central Electricity Authority (Installation and Operation of Meters) Regulations<br><br>Notified on 17/03/2006 <u>No. 502/70/CEA/DP&amp;D</u><br><br>Amendments Notified on 26/06/2010 <u>No. 502/6/2009/DP&amp;D/D-I</u> | -                                   | -                |
| 17.  | VCS Standard                                                                                                                                                                                                              | Version 4.4                         | 21/12/2022       |
| 18.  | VCS Program Guide                                                                                                                                                                                                         | Version 4.3                         | 21/12/2022       |
| 19.  | Site visit - Latest photographs of SCADA system, WTGs, transformers, and energy meters installed at site                                                                                                                  | 26/05/2023                          | -                |
| 20.  | <ul style="list-style-type: none"> <li>ISO 9001:2015 certification for Scope of Design, Development and Operation of wind power plant</li> <li>Quality policy implemented at site</li> </ul>                              | -                                   | -                |
| 21.  | Grievance register/suggestion box placed at site office                                                                                                                                                                   | -                                   | -                |
| 22.  | Clean Development Mechanism Validation and Verification Standard for Project Activity (CDM-VVS for PA)                                                                                                                    | version 03.0 as per EB 111, Annex 2 | Dated 09/09/2021 |
| 23.  | CDM Project Standard for Project Activity (CDM-PS for PA)                                                                                                                                                                 | version 02.0 as per EB 111, Annex 1 | Dated 09/09/2021 |

| S.No | Title of Document                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Version                              | Date                                                                |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------|
| 24   | CDM Project Cycle Procedure for Project Activity (CDM-PCP for PA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | version 02.0 as per EB 111, Annex 10 | Dated 09/09/2021                                                    |
| 25   | Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period,                                                                                                                                                                                                                                                                                                                                                                                                                           | version 03.0.1, EB 66, Annex 47      | Dated 02/02/2012                                                    |
| 26   | <p>The Electricity Act, 2003<br/>(<a href="http://www.cercind.gov.in/Act-with-amendment.pdf">http://www.cercind.gov.in/Act-with-amendment.pdf</a>)</p> <p>National Electricity Policy, 2005<br/>(<a href="https://powermin.nic.in/en/content/national-electricity-policy">https://powermin.nic.in/en/content/national-electricity-policy</a>)</p> <p>Tariff Policy, 2006<br/><a href="http://www.orierc.org/documents/National%20Electricity%20Tariff%20Policy.pdf">http://www.orierc.org/documents/National%20Electricity%20Tariff%20Policy.pdf</a></p> |                                      | <p>Dated 26/05/2003</p> <p>Dated 12/02/2005</p> <p>January 2006</p> |

## APPENDIX 2: COMPETENCY STATEMENT

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

The composition of audit team shall be approved by the Applus+ Certification ensuring that the required skills are covered by the team. The four qualification levels for team members that are assigned by formal appointment rules are as presented below:

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

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

| Name           | Qualification           | Coverage of scope | Coverage of technical Area | Financial aspect | Host country Experience | Attendance to the On-Site Assessment |
|----------------|-------------------------|-------------------|----------------------------|------------------|-------------------------|--------------------------------------|
| Ravi Kant Soni | Lead Auditor (LA)       | Yes (1)           | Yes (1.2)                  | N/A              | Yes                     | Yes                                  |
| Ravi Kant Soni | Technical Expert (TE)   | Yes (1)           | Yes (1.2)                  | N/A              | Yes                     | Yes                                  |
| Simon Shen     | Technical Reviewer (TR) | Yes (1)           | Yes (1.2)                  | N/A              | N/A                     | N/A                                  |

**Ravi Kant Soni** is a certified lead auditor for Lead Auditor ISO 14001:2004&Lead Auditor ISO 14064:2006 GHG Inventory and verification. He has more than 10 years of work experience across Climate Change, Environmental Management & Monitoring, Health & Safety Management, and Statutory Compliance. He was involved in more than 100 CDM validation and verifications activities and Gold Standard, VER projects as a team leader/technical reviewer / validator / verifier covering the sectoral scope 1 technical area 1.2. He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from M.I.T.S Gwalior Jiwaji University Gwalior, India.

**Simon Shen** (master's degree in Thermal Energy Engineering, bachelor's degree in environmental engineering) is a Lead Auditor appointed by Applus+ Certification for the GHG project assessment. He is based in Shanghai. He has several years of work experience in environmental protection field. Before he joined Applus+ Certification, he had been worked for TÜV SÜD as a GHG Validator/Verifier and ISO 9001/ 14001 Lead Auditor for 5.5 years.

## APPENDIX 3: ABBREVIATIONS

| Abbreviations | Full texts                                |
|---------------|-------------------------------------------|
| ABT           | Availability Based Tariff                 |
| BEF           | Baseline Emission Factor                  |
| BM            | Build Margin                              |
| CAR           | Corrective Action Request                 |
| CEA           | Central Electricity Authority             |
| CERC          | Central Electricity Regulatory Commission |
| CL            | Clarification Request                     |

| Abbreviations   | Full texts                                                 |
|-----------------|------------------------------------------------------------|
| CMS             | Central Monitoring System                                  |
| CMP             | Conference of Parties Serving as Meeting of Parties        |
| CO <sub>2</sub> | Carbon dioxide                                             |
| DISCOM          | Distribution Company                                       |
| EB              | Executive Board                                            |
| FAR             | Forward Action Request                                     |
| GHG             | Green House Gas                                            |
| ISO             | International Standards Organization                       |
| JMR             | Joint Meter Reading                                        |
| kW              | Kilowatt                                                   |
| kWh             | Kilowatt hour                                              |
| MFR             | Multi-Function Relay                                       |
| MR              | Monitoring Report                                          |
| MSEDCL          | Maharashtra State Electricity Distribution Company Limited |
| MWh             | Megawatt-hour                                              |
| PD              | Project Description                                        |
| PLF             | Plant Load Factor                                          |
| PP              | Project Proponent                                          |
| QA/QC           | Quality Assurance and Quality Control                      |
| UNFCCC          | United Nations Framework Convention on Climate Change      |
| VCS             | Voluntary Carbon Standard                                  |
| VCSA            | Voluntary Carbon Standard Association                      |
| VCS PD          | VCS Project Description                                    |
| VCUs            | Voluntary Carbon Units                                     |
| WEG             | Wind Energy Generator                                      |
| WTG             | Wind Turbine Generator                                     |

## APPENDIX 4: FINDINGS OVERVIEW

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

|                              |   |             |   |                  |
|------------------------------|---|-------------|---|------------------|
| FAR ID                       | - | Section no. | - | Date :           |
| Description of FAR           |   |             |   |                  |
| NA                           |   |             |   |                  |
| Project participant response |   |             |   | Date :DD/MM/YYYY |
| NA                           |   |             |   |                  |

|                                                      |                         |
|------------------------------------------------------|-------------------------|
| <b>Documentation provided by project participant</b> |                         |
| NA                                                   |                         |
| <b>DOE assessment</b>                                | <b>Date:</b> DD/MM/YYYY |
| NA                                                   |                         |

Table 2. CL from this verification

|                                                                                                                                                                                                                                                                                                                                 |    |                    |       |                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------|-------|--------------------------|
| <b>CL ID</b>                                                                                                                                                                                                                                                                                                                    | 01 | <b>Section no.</b> | 3.3.1 | <b>Date :</b> 25/06/2023 |
| <b>Description of CL</b>                                                                                                                                                                                                                                                                                                        |    |                    |       |                          |
| Please submit the documents pertaining to the ownership of the project activity: <ul style="list-style-type: none"> <li>PPA signed for project activity.</li> <li>Commissioning certificates.</li> </ul> Please clarify why the details of current RCP & verification is not included under the history table (section 1.1 MR). |    |                    |       |                          |
| <b>Project participant response</b>                                                                                                                                                                                                                                                                                             |    |                    |       | <b>Date :</b> 13/07/2023 |
| PP has submitted documents to DOE pertaining to the ownership of the project activity: <ul style="list-style-type: none"> <li>PPA signed for project activity.</li> <li>Commissioning certificates.</li> </ul> PP has included details of current RCP & verification under the history table (section 1.1 MR).                  |    |                    |       |                          |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                            |    |                    |       |                          |
| PPA signed for project activity.<br>Commissioning certificates<br>VCS 1481 PD and MR version 1.1                                                                                                                                                                                                                                |    |                    |       |                          |
| <b>DOE assessment</b>                                                                                                                                                                                                                                                                                                           |    |                    |       | <b>Date:</b> 15/07/2023  |
| The PP has submitted the commissioning certificates and PPA for the project as evidence for the ownership and found to be appropriate.<br>The PP has provided the details of current RCP & verification under table-1 of the Joint PD&MR, found to be satisfactory.<br>CL #1 is closed.                                         |    |                    |       |                          |

|                                                                                                                                                                                                                                                                                                                                                                    |    |                    |     |                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------|-----|--------------------------|
| <b>CAR ID</b>                                                                                                                                                                                                                                                                                                                                                      | 01 | <b>Section no.</b> | 3.1 | <b>Date :</b> 25/06/2023 |
| <b>Description of CAR</b>                                                                                                                                                                                                                                                                                                                                          |    |                    |     |                          |
| i) Please submit the monthly generation records and corresponding invoices for the current monitoring period.<br>ii) Please submit the declaration confirming 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.          |    |                    |     |                          |
| <b>Project participant response</b>                                                                                                                                                                                                                                                                                                                                |    |                    |     | <b>Date :</b> 13/07/2023 |
| i) PP has submitted monthly generation records and corresponding invoices for the current monitoring period to DOE.<br>ii) PP has submitted the declaration confirming 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. |    |                    |     |                          |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                                                               |    |                    |     |                          |
| JMR and Invoices<br>VCS Declaration                                                                                                                                                                                                                                                                                                                                |    |                    |     |                          |
| <b>DOE assessment</b>                                                                                                                                                                                                                                                                                                                                              |    |                    |     | <b>Date:</b> 15/07/2023  |

1. The project proponent has submitted the monthly generation records and corresponding invoices for the current monitoring period, found to be appropriate, hence accepted.
2. The PP has submitted the the declaration confirming 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, found to be appropriate.

CAR #1 is closed.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |                    |     |                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------|-----|--------------------------|
| <b>CAR ID</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 02 | <b>Section no.</b> | 4.1 | <b>Date :</b> 25/06/2023 |
| <b>Description of CAR</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |                    |     |                          |
| <p>The actual emission reductions achieved during the current monitoring period are 21.97% higher than the estimated ERs for comparable period. Kindly clarify the reason and provide the assessment regarding any adverse impact on additionality due to this variation.</p> <p>Please submit the calibration certificates for all the energy meters.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |                    |     |                          |
| <b>Project participant response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    |                    |     | <b>Date :</b> 13/07/2023 |
| <p>The actual emission reductions achieved during the current monitoring period are 21.97% higher than the estimated ERs for comparable period. Wind availability is a natural phenomenon which is beyond the control of CLP. Further, current monitoring period covers two high wind season of project activity. Moreover, actual PLF achieved during current monitoring period is 22.13% which is 21.95% higher than compared to estimated PLF of 18.15% as per registered VCS PD. Sensitivity analysis as per registered VCS project documents (PD) shows that the IRR for the Project does not exceed the benchmark even after 43.8% increase in PLF/Net generation. Hence, PLF increase of 21.95% is well below additionality limits and there is no adverse impact on additionality due to this variation.</p> <p>PP has submitted the calibration certificates for all the energy meters to DOE.</p>                                                                                                                                                                                                                   |    |                    |     |                          |
| <b>Documentation provided by project participant</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |                    |     |                          |
| <p>VCS 1481 PD and MR version 1.1</p> <p>Calibration Certificate</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |                    |     |                          |
| <b>DOE assessment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |                    |     | <b>Date:</b> 15/07/2023  |
| <p>The actual emission reduction achieved during the current monitoring period are 29.79% higher than the estimated amount of emission reductions at the time of validation, which is due to the high PLF achieved by the project activity during the monitoring period. It is to be noted that PLF is completely governed by the availability of wind, which is a natural phenomenon and the same is beyond the control of PP. As per the registered PD, annual PLF was estimated as 18.15%, however actual PLF achieved during the monitoring period is verified as 23.55%, hence the percentage increase in PLF is 29.78%. Furthermore, the assessment team checked the sensitivity analysis, and it is observed that the project IRR would cross the benchmark if PLF increase by +43.75%, since the increase in PLF is well within the threshold limit (+43.758%) as demonstrated under sensitivity analysis and does not have any impact on additionality, hence the assessment team has concluded the increase in emission reduction of the project activity is justified and acceptable.</p> <p>CAR #2 is closed.</p> |    |                    |     |                          |