

Verification report for GS4GG project activities
(Gold Standard for the Global Goals)

BASIC INFORMATION

Title of the GS4GG Project Activity	Antalya Solar Power Plant
Reference number of the Project Activity	GS7800
Version number of the verification and certification report	5.0
Completion date of the verification and certification report	11/11/2025
Monitoring period number and duration of this monitoring period	1 st Monitoring Period of the 1 st Crediting Period 24/05/2022 to 23/05/2024
Version number of the monitoring report to which this report applies	V07, dated 06/11/2025
Crediting period of the project activity corresponding to this monitoring period	24/05/2022 to 23/05/2027
Project representative	Gün Güneş Enerjisi Elektrik Üretim Sanayi ve Ticaret A.Ş (Project Representative, Project Owner, Private Entity) GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık ve Tic. A.Ş (Project Participants, Project Developer, Private Entity)
Host Party	Türkiye
Applied methodologies and standardized baselines	Applied Methodology:ACM0002, version 21.0 Title: Consolidated baseline methodology for grid-connected electricity generation from renewable sources
Activity requirements applied	☐ Community Services Activities ☒ Renewable Energy Activities ☐ Land Use and Forestry Activities/Risks & Capacities

		☐ N/A		
Mandatory sectoral scopes		Sector 1: Energy industries (renewable - / non-renewable sources)		
Product requirements applied		☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A		
Sustainable Development Goals Targeted	SDG Impact	Estimated amount of annual average certified SDG impact (as per approved PDD)	Total amount of certified SDG impact (as per approved methodology) achieved in this monitoring period	Units/Products
SDG 13	Climate Action	60,729	68,699 (capped value)	GS VERs
SDG 7	Affordable and Clean Energy	93,602.05	112,388.70	MWh
SDG 8	Decent Work and Economic Growth	10 Employment	09 Employment	Number of Staff
Name of the Gold Standard approved auditor (VVB)		Earthood Services Limited (Formerly known as Earthood Services Private Limited) E-0066		
Name, position, and signature of the approver of the verification and certification report		 Dr. Kaviraj Singh CEO		

SECTION A. Executive Summary

The project is a large-scale greenfield renewable energy initiative designed to generate electrical power from solar energy and supply the Turkish National grid via a 154kV transmission line connected through the Akseki substation. The project is located in Büyükkalan Neighbourhood in Akseki district of Antalya province in Turkey. By displacing fossil fuels— the dominant resource in Türkiye’s electricity sector—the project aims to achieve measurable, verifiable reductions in greenhouse gas (GHG) emissions, thereby contributing to climate change mitigation. It utilizes 82,484 HT72-156M-BF-400 Bifacial with Transparent Backsheet type PV modules, with a total installed capacity of 23.40 MWe /27/ /23/ to replace grid-connected electricity generation from fossil fuel sources. Beyond environmental benefits, the project fosters economic growth in the region by creating job opportunities for nearby residents and surrounding communities, while supporting Türkiye’s transition to sustainable energy.

The project is owned and operated by Gün Güneş Enerjisi Elektrik Üretim Sanayi ve Ticaret A.Ş thereby identified as Project representative and GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık ve Tic. A.Ş as Project developer. The project is fully functional, and the assessment team verified this during the on-site visit by inspecting the plant and verifying the monitoring system, generation records and interaction with site personnel. The PA is currently at the 1st Monitoring Period of the 1st Crediting Period, which is expected to be renewed twice at a maximum of every 5 years. /07/ The assessment team confirms that the total emission reductions achieved under this monitoring period 24/05/2022 – 23/05/2024 (including both days) are 68,699 (capped value) tCO₂e. /04/, /05/.

		Amount Achieved (tCO ₂ e)		
Start Dates	End Dates	Emission Reduction* (SDG 13)	Renewable Energy Generation (SDG 7)	Employment Opportunities (SDG 8)
24/05/2022	31/12/2022	21,209 VERs	36,790.21 MWh	9
01/01/2023	31/12/2023	34,871 VERs	56,144.64 MWh	9
01/01/2024	23/05/2024	12,619 VERs	19,453.85 MWh	9

*The emission reductions are capped at 15% over the estimated value (as per the registered PDD) on a vintage period basis for the current MP. The VERs achieved in the vintage period- 01/01/2024 to 23/05/2024 have not been capped since the increase in emission reductions is significantly lower than 15% (upper bound of the sensitivity analysis- registered PDD). Hence, total VERs achieved in the current MP adds to 68,699 VERs. .

Scope of Verification

The scope of the verification was limited to the monitoring period covered under the 1st crediting period of the 1st monitoring period 24/05/2022 – 23/05/2024 of the registered GS4GG Project Activity/07/ "Antalya Solar Power Plant". The verification is the periodic independent review and ex-post determination by Earthood Services Limited of the monitored reductions in GHG emissions that have occurred because of the registered project activity during the defined monitoring period.

The scope of the verification is to establish/verify that:

1. The project activity has been implemented and operated as per the approved registered PDD/01/, Validation Report/02/, Monitoring Report/04/ and the project's physical features (technology, project equipment, and monitoring and metering equipment)/17/ are in place.
2. The monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of the completeness checklist for requests for issuance of VERs, verifiable, and in accordance with applicable GS requirements/06/.
3. The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan/01/, any registered monitoring plan, the approved methodology including applicable tool(s) and/or, where applicable, the approved standardized baseline.
4. The data recorded and stored as per the monitoring methodology/03/ including applicable tool(s)/08/, /09/ and, where applicable, the standardized baseline/03/.

Verification process

The verification process is conducted as per the internal Quality Manual, which includes the following steps.

1. Contract with PR and appointment of verification team and technical review team (refer to Section B.1 and B.2 of this report)
2. Desk review (refer to Section C.1 of this report) of Monitoring Report and corresponding ER sheet by verification team and planning of site visit (including sampling approach (refer to Section C.4 of this report) to be applied)
3. On-site interviews (refer to Section C.2 of this report) (physical implementation and interview with relevant stakeholders) by the verification team.
4. Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report (refer to Section C.5 of this report)
5. Independent technical review (refer to Section D of this report) of the draft verification report and final/revised documentation (e.g., Monitoring Report, corresponding ER sheet and evidence)
6. Reporting and closure of TR comments/findings (refer to Section C.5 of this report) (CARs/CLs/FARs) and final approval for the decision made (refer to Sections E and F of this report).
7. Issuance of final verification report to contracted PR (or authorised representatives) and submission of request for issuance, as appropriate.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Varshney	Divij	Central Office	Y	Y	Y	Y
2.	Technical Expert (TA 1.2)	IR	Varshney	Divij	Central Office	Y	Y	Y	Y
3.	GS Approved Auditor	IR	Varshney	Divij	Central Office	Y	Y	Y	Y
4.	Verifier (Trainee TL)	IR	Paul	Austin	Central Office	Y	N	N	Y
5.	Local Expert	IR	Ağrıman	Kübra	Türkiye Office	N	Y	Y	N

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

N o.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical Reviewer	IR	Amlani	Jinesh	Central office
2.	TA (TA 1.2) expert to TR	IR	Amlani	Jinesh	Central office
3.	Approver	IR	Singh	Kaviraj	Central office

SECTION C. Application of Materiality

C.1. Consideration of materiality in planning the verification

N o.	Risk that could lead to material errors, omissions, or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Omissions and misstatements in data transfer to break up sheets and invoices	Low	Ineffective quality control of data transfer due to unclear QA/QC procedure	The quality procedure is followed at the site is checked. It is demonstrated by the PD and Relevant site personnel how data is transferred and how this can be cross-checked. Also, the assessment team verified that the majority of the data transfer has been performed by SCADA. In addition, Relevant site personnel have been interviewed to confirm whether the procedure was followed as per the RMP.
2.	Missing data due to failure of measurement equipment	Low	The monitoring plan defines emergency procedures in case of malfunctioning or failure of the meter. Further, check meters are also installed onsite.	It was checked if related main meters are installed as per the monitoring plan . Relevant site personnel have been interviewed to confirm whether the emergency procedure is known to them.
3.	Error in applying the formulae in the emission reduction calculation sheet	Medium	The calculation method has been prescribed in the applied methodologies, tools that are connected to the methodology and further detailed in the registered PDD.	The reading and recording of the data have been performed by the two organizations separately namely Akdeniz Elektrik Dağıtım A.Ş. and EPIAS . Also, SCADA computer programs are used to compute the values. However, the recorded

				data has been added to the ER sheet/05/ by hand which could cause errors due to the manual involvement.
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C.2 Consideration of materiality in conducting the verification

In line with Guidelines for the Application of Materiality in verifications, a reasonable level of assurance is defined for the verification of the project by complete verification of all the values indicated in the emission reduction spreadsheet with source documents such as electricity generation records, and invoices at the document review stage and during the site visit. There are no material errors, omissions, or misstatements.

SECTION D. Means of verification

D.1 Desk/document review.

The verification is performed as a on-site visit as per para 3.1.1 of GS4GG the Site Visit and Remote Audit Requirements and Procedures V.2.0/30/, but to accomplish the on-site visit assessment a desk review is performed to verify the reviewed documents and evidence submitted at the various stages of the assessment. The review and site visit are performed by the assessment/auditing team using the GS Site Visit Guideline and dedicated protocols (checklists)/07/, /17/. The assessment team cross- checked the information provided in the documents (MR/04/, PDD/01/, GS Design Review Document/32/) and information from sources other than those used, if available, and conducted independent background investigations. Earthood conducted a site visit and desk review as under.

1. A review of the data and information presented to verify their completeness with both the shared documentation, interviews and implemented hardware.
2. A review of the monitoring plan (as described in PDD) the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the FARs raised during the review by the standard of the validation report/32/, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures /33/
3. A review of calculations and assumptions made in determining the SDG outcomes.
4. An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of SDG outcomes

The list of documents reviewed during verification is provided under Appendix 3 of this report.

D.2 On-site inspection

As per para 3.1.1 of GS4GG The Site Visit and Remote Audit Requirements and Procedures v.2.0/30/ "At a minimum, the VVB shall conduct a on-site visit

- a. Within two years of the project start date; and
- b. Once every three years after the first physical site visit".

The first on-site visit after the validation period was conducted on 24/05/2024, during the current verification. It is to be noted that start date of the crediting period as per the registered PDD is 01/01/2021. The start date of the crediting period has been revised by the PD to 24/05/2022 as per para 2.2.2 of Applicability of Minimum Site Visit Requirements by VVB, details of which has been provided in section E.4.3 of this report. Hence, the start date of the first monitoring period has now been taken as 24/05/2022. The site visit for the project activity was conducted on 24/05/2024. Adhere to the requirement, emission reduction for up to two years retroactively can be claimed.

An on-site visit was conducted on 24/05/2024 /17/ for the current verification to observe and verify monitoring parameters, project activity, SDG parameters and other aspects of the project. The on-site audit includes an interview with the PD, Plant staff and local stakeholders. Under the scope of the on-site visit, photographic and video evidence of project activity was recorded at the given location and plant monitoring records were shared and examined by the verification team as a part of the assessment. "All material impacts can be verified by examining the supporting documents provided by PD. The implementation and monitoring procedures can be confirmed through interviews with the end users, PD and PR's representatives, the O&M team, and local stakeholders. Therefore, the assessment team can attain a reasonable level of assurance through the on-site audit.

Thus, the following auditing techniques were employed by the assessment team:

- Cross-checks between information provided in the registered PDD /01/ and Monitoring report.
- The VVB's sectoral & local expertise.
- Interviews with PD and PR representative, O&M team and end users & consultant Cross-checks between the information provided by interviewed personnel & information provided in registered documents as well as previous validation documents and supportive documentary evidence.
- Verification and cross-checks of time-stamped photographic evidence of the project facility provided by the project developer and taken by the verification team.

No.	The objective of On-site assessment	Assessment of the risk	Audit Technique Employed
		Risk level	
1	Review of data flow for generation, aggregation and reporting of monitoring parameters.	Low	On-site interview with monitoring personnel at the solar power plant, independent review of documentary evidence provided by the Project Developer.
2	Assessment of the correctness of implementation of procedures for operations and data collection	Low	On-site interview with monitoring personnel at the site location (Antalya)
3	Cross-checking of information provided in MR with other sources	Low	Independent review of documentary evidence provided by the project developer and notes taken during the site visit.
4	Assessment of monitoring equipment against the requirements of PDD and approved methodology.	Low	Independent review of documentary evidence provided by the project developer.
5	Review of calculations and assumptions used to obtain the GHG data and emission reductions	Low	Independent review of Emission reduction sheet.
6	Identification of whether the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters	Low	Onsite interview with monitoring personnel at the site location of Antalya.
7	Confirm the SDG goals as per PDD and MR	Low	Independent review of documentary evidence provided by the project developer.
8	To understand grievance (if any) from villagers during the monitoring period	Low	Onsite interview with local community and village head, PD's representative and documentary evidence.

To verify the implementation of project activity, operation & maintenance, monitoring & management practices; the assessment team conducted an on-site visit and interviewed the local community and authorized personnel, the O&M team and had a detailed discussion with the PD and PR representative. Therefore, the selected audit techniques were deemed appropriate. In addition, the VVB team interviewed the local stakeholders as per FARs raised during the validation which were after interviews with concerned onsite people. The assessment team concluded that the project activity is still implemented and operated in line with the registered PDD. There is no change in the project design or operation and monitoring practices at the site which can alter the applicability or additionality of the project activity.

The Assessment team therefore is of the opinion that the project is implemented as described in the registered PDD/01/ and there is no change in monitoring practices as well as all monitoring parameters as envisaged in the PDD/01/. All the monitored values are supported by the evidence i.e. MRs and found that the information provided in the MR is in line with the submitted evidence. The assessment team confirms that the audit techniques employed were sufficient to close the assessment.

Duration of the site inspection: 24/05/2024 (1 day)				
No.	Activity performed on-site	Site location	Date	Team member
1.	An assessment of the implementation and operation of the registered project activity as per the registered PDD or any approved revised PDD;	Büyükalan Neighbourhood in Akseki district of Antalya province	24/05/2024	Divij Varshney & Kübra Ağrıman (LE)
2.	A review of information flows for generating, aggregating, and reporting the monitoring Parameters;			
3	Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PDD;			
4	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;			

5	A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PDD, the applied methodology including applicable tool(s), and, where applicable, the applied standardised baseline;			
6	A review of calculations and assumptions made in determining the GHG data and emission reductions;			
7.	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			

D.3 Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Demir	Sedat	RHG Enertürk Enerji	24/05/2024	Management and monitoring procedures followed at the project site, calibration of meters, Training conducted, Waste disposal, Operation and maintenance of plant site, Grievance mechanism, employment	Divij Varshney, Kübra Ağrıman (LE)
2.	Kuskibas	Hasan	RHG Enertürk Enerji	24/05/2024		
3.	Karacan	Mehmet Kutalmış	RHG Enertürk Enerji	24/05/2024		
4.	Gatlios	Mehmet	RHG Enertürk Enerji	24/05/2024		
5.	Nalind	Salin	RHG Enertürk Enerji	24/05/2024		
6.	Meral	Arzu	GTE Sustainability and Energy Consultancy	24/05/2024		
7.	G*****	H*****	Mukhtar	24/05/2024	Opinions, feedback, grievances, and recommendations regarding the facility and project activity, Local Employment opportunities	
8.	Ö*****	M*****	Local Villager/ Farmer	24/05/2024		
9.	Ö*****	S****	Local Villager/ Farmer	24/05/2024		

A separate confidential verification report has been submitted by the VVB, which reflects the names of the local stakeholders in the verification report in line with Para 9.7.2 (e) of the GS validation and verification standard/45/.

D.4 Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised.

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form		CAR#01 CAR#02 CAR#05	
Compliance of the project implementation and operation with the registered PDD	CL#02		
Post-registration changes	CL#02		
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardised baselines	CL#03		
Compliance of monitoring activities with the registered monitoring plan	CL#04 CL#03		
Compliance with the calibration frequency requirements for measuring instruments		CAR#03	
Assessment of data and calculation of SDG impacts		CAR#03 CAR#04	
Assessment of reported sustainable development co-benefits			
Global stakeholder consultation			
ER sheet			
Grievance mechanism	CL#05		
Others	CL#01		FAR#01 FAR#02
Total	05	05	02

SECTION E. Verification findings

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

Means of verification	The Gold Standard for Global Goals prescribes a template for MR. Comparing the monitoring report with the monitoring report form v1.1 dated 14/10/2020 provided by the GS, it has been verified that, all the sections of the form were filled as per the guidelines and are provided with all the relevant details. In addition, all the GS4GG requirements are included in accordance with the principles and requirements /6/.
Findings	CAR#01, CAR#02, and CAR#05 were raised and resolved.
Conclusion	The final Monitoring Report was prepared using the latest applicable template available on the GS website under resources for project developers ² . The verification team confirms that the

² <https://globalgoals.goldstandard.org/t-perfcert-monitoring-report/>

	monitoring report has been prepared and updated using the applicable monitoring report form, and thus, all sections are completed in line with the guidelines as per corrections requested by the VVB team in accordance with GS4GG Principles and Requirements/06/ and GS4GG Monitoring Report Guide/31/.
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E.2 Remaining forward action requests from validation and/or previous verifications

This is the 1st monitoring period of this project activity. There is 01 FAR from the Design review. The FARs raised by the standard as per Gold Standard Design Review Document follows:

1. SFR to be conducted during the first verification.

Response: The LSC for Antalya SPP was conducted on 10/12/2024 which has been verified from the invitation letters and LSC photos. Subsequently, a stakeholder feedback round (SFR) was conducted for 30 days from 13/12/2024 to 13/01/2025 as verified from GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık ve Ticaret A.Ş. (PD) website (<https://gte.com.tr/en/stakeholder-feedback-round-antalya-arisu-spp/>). Hence the VVB confirms that the PD has conducted two rounds of consultations including (i) mandatory physical meeting with local stakeholders, and (ii) stakeholder feedback round lasting for at least 30 days as per section 3.6 of GS4GG Stakeholder consultation and engagement requirements, Version 2.1. Section E.9.1 and Appendix 04 of the verification report has been revised.

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

Means of verification	The project activity is the electricity generation solar power and the transmission of that electricity to the National Grid of Türkiye. The plant has an installed capacity of 23.40 MWe (82,484 PVs x (380-400) W/PVs), /23/, /27/, /29/ is in the Büyükkalan Neighborhood in the Akseki district of the Antalya providence. Gün Güneş Enerjisi Elektrik Üretim Sanayi ve Ticaret A.Ş (Project Representative) is responsible for the operation and maintenance of the power plant as per the monitoring plan defined in the registered PDD/01/, and GTE (Project developer) is responsible for the preparation of required documentation for the gold standard registry. The roles and responsibility has been discussed during the on-site visit/17/ and found to be in compliance with the registered PDD/01/. This is the 1st verification of the project activity covering the period from 24/05/2022 to 23/05/2024. /07/ (both dates inclusive) The technical characteristics of PVs were confirmed against the data supplied in the registered PDD /01/ using the nameplate details (imprinted/placed at the PV Units) and during the on-site
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visit /17/.

The project site was confirmed using Google Maps (<https://www.google.com/maps>) /24/ and found to be compatible with the information provided in the registered PDD /01/ and MR/04/. In addition, the project site was confirmed using coordinate data taken during the site visit assessment and determined to be compatible with the information provided.

The assessment team assessed through site visits based on GS site visit guidelines, interviews and desk review as well as from the validation report from the registration period and found that the project PVs are linked to metering devices, which are implemented and monitored by Akdeniz Elektrik Dağıtım A.Ş /33/.

Project location as mentioned in the section A.3 of the MR was verified from the commissioning certificates/25/ and was found to be consistent with the information mentioned in the PDD and the MR.

UTM System has been used to represent the plot of the power plant as per the generation license/27/, which has been checked and found to be in line with the same.

Electricity exported and imported by all the PVs is recorded through these meters, and the Akdeniz Elektrik Dağıtım A.Ş handles the maintenance and calibration of the meters.

	Removed Meters		Placed Meters	
	Main Meter	Spare Meter	Main Meter	Spare Meter
Serial Number	42595584	-	80269583	42595585
Brand	Landis	-	MAKEL	Landis
Type	ZMG405	-	C520.AMT.2 556	ZMG405CR4
Accuracy Class	0.05-5(10)	-	0.5s	0.05-5(10)
First Index Protocol	21/12/2020		05/04/2021	21/12/2020

The energy provided to the grid by the Antalya Solar Power Plant has been measured by the Approved Online Measuring System SCADA, Akdeniz CK Elektrik, and by the governmental organization, EPIAS, which are also used to cross-check the provided information.

Curtailment details were checked for ANTALYA SPP for maintenance and shutdown period of the Plant that happened mainly due to

- Environmental Factors,
 - Downtime due to maintenance,
 - Failures caused by Grid outages, &
 - Failure related downtimes.
- This was checked by the assessment team with the help of shutdown records /39/.

The verification team analysed the following documents in addition to the contact with site employees to verify project implementation:

1. Provisional Acceptance letters/11/
2. EPIAS Records/15/
3. Akdeniz Elektrik Dağıtım A.Ş Records /14/
4. Testing certificates of all energy meters/13/
5. Training evidence/19/
6. Connection Agreement/23/
7. Shutdown and maintenance details /39/
8. EIA and the related sections on land information from the EIA of Antalya site./21/ /22/
9. Detailed Single Line Diagram of Antalya SPP /37/

The information supplied in the Monitoring Report/4/ about project implementation is in line with that mentioned in the registered PDD/01/. The monitoring report's/04/ data and variables are identical to those in the registered PDD/01/. The total emission reductions obtained from 24/05/2022 to 23/05/2024 (including both days) are 68,699 tCO₂e (capped value). Also, energy generation achieved during the monitoring period is 112,388.70 MWh with HT72-156M-BF-400 Bifacial with Transparent Backsheet type PVs/29/.

Finally, during the Monitoring Period between 24/05/2022 to 23/05/2024 achieved SDGs are summarised in the table below:

Sustainable Development Goals Targeted	Amount Achieved
SDG 13 Climate Change	68,699 tCO ₂ e (capped value)
SDG 7 Affordable Clean Energy	112,388.70 MWh
SDG 8 Decent Work and Economic Growth	09 Number of Staff

PD has now provided the value of SDGs in SDG impact tool and are now found to be consistent with the MR/04/ and ER sheet/05/.

The VVB team has conducted research and confirms that the project is not registered in other GHG programs like VCS, GCC, ICR etc, where the VER claims for the same vintage period have not been issued, and hence, found to be appropriate.

PD has submitted the annual report on 31/12/2024, for up to the monitoring period of Dec 2023. For 2024, the annual report can be submitted by the PD by the end of 2025, and hence, found to be inline with the 5.1.39 of the GS principle and requirements

Findings

CL#02 was raised and resolved.

Conclusion	In view of the information related to ER verified in the site visit through conversation/interview with the site in-charge, the verification team can confirm that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered project activity are in place and that the project participants have operated the project activity as per the registered PDD. No information regarding data and variables was identified that may surpass the estimated quantity of ERs in the registered PDD. The emission reductions achieved during the current monitoring period are 68,699 tCO₂e (capped value), which is higher than the estimated quantity 60,729 tCO₂e in the registered PDD for the comparable period. Actual emission reductions achieved were higher due to better performance of the PV module and better weather conditions during current monitoring period. The emission reductions for the current monitoring period have been capped at 15% above the estimated values from the registered PDD /01/, applied on a vintage-period basis. For the vintage period from 01/01/2024 to 23/05/2024, no capping was required since the increase in emission reductions remained well below the 15% upper bound defined in the PDD sensitivity analysis. Accordingly, the total Verified Emission Reductions (VERs) achieved for the current monitoring period amount to 68,699 VERs, which can be observed from the ER sheet /05/. The emission reductions before capping was 72,804 tCO₂e. VVB confirms that the PD has assessed the higher emission reductions compared to the estimated values in the registered PDD as per the GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1 section 2.1.3 (b) and 2.1.4 /43/.
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E.4 Post-registration changes

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

documents

There are no temporary deviations from the registered monitoring plan or the methodologies. The registered PDD/01/, the applied methodology/03/, and the on-site verification/17/are all verified and confirmed.

E.4.2 Corrections

There is no correction from the registered PD.

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

The start date of the crediting period has been postponed for 1 year 4 months 24 days (509 days), i.e., shifted from 01/01/2021 to 24/05/2022 by the PD and is cross checked with the GS design change request requirements and procedure version 2.0 section 3.3.1a to verify the eligibility of the postponed date/46/.

In accordance with the GS Design Change Request Requirements and Procedures version 2.0/46/, 3.3. – Table 1, if the postponed date is between 1 and 2 years, the project activity shall clarify no changes are applied in the baseline scenario and demonstrate a substantive has been achieved. The VVB team has conducted a desk review and physical inspection and verified that there have been no changes to the baseline scenario since the project activity is a large-scale solar power plant that is generating electricity to the national grid Türkiye while decreasing emissions by averting the release of greenhouse gases (GHGs) to the atmosphere. The VVB team has observed the trends in Turkey's energy demand, and it is verified that Turkey is showing an increasing trend in terms of demand from a developing country, hence, it is verified that there is no change/ impact on the baseline scenario of the project activity.

It is also noted that as per the completion date of the validation (i.e., 19/09/2023), the design review was final at the end of the year 2023, and hence, two years have already passed since the crediting period start date of project activity. The on-site visit for the project activity was conducted on 24/05/2024. Significant delays in the registration of the project with the design review closure is one of the major factor.

E.4.4. Inclusion of a monitoring plan

Not Applicable.

E.4.5 Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardised baselines or other

Not Applicable

E.4.6 Changes to the project design

There were no project design changes to be found during the current verification. It was verified and confirmed from the monitoring period and supported documents.

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

Not Applicable.

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

Means of verification	The registered monitoring plan/01/ was compared to the monitoring criteria of the applicable methodology ACM0002 version 21.0.0/03/. Based on this review, the monitoring plan contained in the registered PDD includes all required parameters to be monitored in the context of project design and description and allows proper determination of emission reductions in accordance with PDD /01/ and applied methodology ACM0002 version 21.0.0 /03/.
Findings	CL#03 was raised and resolved
Conclusion	The monitoring plan is in accordance with the approved methodology, ACM0002, version 21.0.0 /03/, that is included in the PDD/1/.

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

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

Means of verification	The values of ex-ante Parameter can be found in the table given below:							
	Parameter(s) fixed ex-ante:							
	<table><tr><th>Parameter</th><th>Value Used</th><th>Means of Verification</th></tr><tr><td>EF_{CM,y}</td><td>0.6488 tCO₂/MWh</td><td>The value is calculated in accordance with CDM TOOL07 "tool to calculate the emission factor for an electricity system v7.0"/9/ The Parameter is consistent with MR /04/ and is fixed for the entire duration of the crediting period. The figure comes from the Türkiye National Electricity Grid Emission Factor Information Form/34/. The parameter is found to be consistent with the registered PDD/1/ and is fixed for entire crediting period. The applied values are correct and justified.</td></tr></table>			Parameter	Value Used	Means of Verification	EF _{CM,y}	0.6488 tCO ₂ /MWh
Parameter	Value Used	Means of Verification						
EF _{CM,y}	0.6488 tCO ₂ /MWh	The value is calculated in accordance with CDM TOOL07 "tool to calculate the emission factor for an electricity system v7.0"/9/ The Parameter is consistent with MR /04/ and is fixed for the entire duration of the crediting period. The figure comes from the Türkiye National Electricity Grid Emission Factor Information Form/34/. The parameter is found to be consistent with the registered PDD/1/ and is fixed for entire crediting period. The applied values are correct and justified.						
The assessment team verified that the ex-ante parameter was fixed at the PA level using the PDD/01/. Also, as evidenced by the ER calculation sheet/05/, which is consistent with MR/04/, the ex-ante parameter value has been regularly employed for the ER calculation.								
Findings	CL #04 was raised and resolved.							

Conclusion	The value in the Monitoring Report /04/ and Emission Reduction Spreadsheet /05/ corresponds to the PDD/01/ that was registered. The applied value is consistent and reasonable.
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E.6.2 Data and parameters monitored

E.6.2.1 SDG 7, indicator 7.2.1: Renewable energy share in the total final energy consumption, $EG_{facility,y}$

Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Monitoring: Continuous Recording: Monthly
	Is measuring and metering frequency according to the monitoring plan and methodology? (Yes/No)	Yes, the values are measured and reported according to monitoring plan. The electricity meters installed at the substation continuously records the generation data. The net electricity supplied by the project is invoiced to Akdeniz Elektrik Dağıtım A.Ş as verified from connection agreement/23/ on a monthly basis. The reporting frequency is in line with the monitoring plan as outlined in the revised approved PDD/01/ and monitoring methodology/03/.
	Monitoring equipment	Generation data are continuously recorded by two meters (One main and One Spare Meter) installed at the grid connection point. These records serve as the basis for monthly invoicing to Akdeniz Elektrik Dağıtım A.Ş /14/. Generation is recorded via remote reading system/14/. The project utilizes a remote reading system to efficiently record and transmit generation data.
	Is the accuracy of the monitored equipment, as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specifications?	The main meter is of 0.5s and the spare meter is of 1s accuracy class and the accuracy class of the meters is found in line with monitoring plan of registered PDD/01/ and has been verified from the calibration certificates /13/ and photos of the meters. The details of the current meters are summarized below:

			Main Meter	Spare Meter								
		Serial No.	80269583	42595585								
		Brand	MAKEL	Landis								
		Type	C520.AMT.25 56	ZMG405CR4								
		Accurac y Class	0.5s	0.05-5(10)								
		First Index Protocol Date	05/04/2021	21/12/2020								
		Test Date	09/02/2022	09/02/2022								
		<table><tr><td>Removed Main Meter</td><td>Removed Spare Meter</td></tr><tr><td>42595584</td><td>-</td></tr><tr><td>Landis</td><td>-</td></tr><tr><td>ZMG405</td><td>-</td></tr><tr><td>0.05-5(10)</td><td>-</td></tr></table>			Removed Main Meter	Removed Spare Meter	42595584	-	Landis	-	ZMG405	-
Removed Main Meter	Removed Spare Meter											
42595584	-											
Landis	-											
ZMG405	-											
0.05-5(10)	-											
The main meter with serial number 42595584 was replaced with a new meter bearing serial number 80269583 on 05/04/2021, as verified from the meter replacement certificate /41/. However, the spare meter was not replaced due to a lack of bidirectional meters in stock at that time.												
Calibration of the meters is valid for 10 years based on the related regulation/33/. The meters also comply with EPDK regulations. The first index protocol is dated 05/04/2021 for the main meter and 21/12/2020 for the spare meter. The meter has been tested regularly every two years, where the latest testing of the meters conducted on 09/02/2022 as verified from test certificates/13/.												

	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to the different measuring ranges?	Yes. The accuracy is valid for the entire measuring range of the meters.
	Calibration Frequency/interval:	Calibration of meters are maintained by the Akdeniz Elektrik Dağıtım A.Ş. The meters are calibrated and sealed by Akdeniz Elektrik Dağıtım A.Ş. before the commissioning of the power plant as checked by the team. Akdeniz Elektrik Dağıtım A.Ş. calibrates and seals the meters which is inspected by the team. If discrepancies or inconsistent readings are detected between the two installed meters, Akdeniz Elektrik Dağıtım A.Ş. replaces the faulty units and conducts recalibration to address any errors or malfunctions. Additionally, regulations allows to perform recalibration earlier than the standard 10 year interval if testing reveals inaccuracies or operational issues. This ensures meter reliability and compliance with technical standards. Calibration details were checked to ensure the same/16/.
	Is the calibration of the measuring equipment carried out by an accredited person or institution?	Yes. The calibration frequency is in line with the monitoring plan as outlined in the registered PDD/01/ (P.34).
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes, the calibration is conducted by Akdeniz Elektrik Dağıtım A.Ş. /16/

	Is(are) calibration(s) valid for the whole reporting period?	Yes, the calibrations of meters are valid for the whole monitoring period/33/.
	How were the values in the monitoring report verified?	The value of net electricity exported by project activity in the current monitoring period to the grid was 112,388.70 MWh and the same has been verified by the verification team. It was verified from EPIAS records /15/, Akdeniz Elektrik Dağıtım A.Ş invoices/14/ and ER spreadsheet /05/ that records and reports the values of power exported and imported by all solar panels on a continuous basis. The cumulative value of $EG_{facility,y}$ for the entire monitoring period is reported in the monitoring report, however, monthly values are reported in the ER calculation sheet. The monthly values were verified from the shared EPIAS remote system reading /15/ and Akdeniz Elektrik Dağıtım A.Ş meter readings /14/. The net electricity generation for the partial months of May 2022 and May 2024—specifically, from 24/05/2022 to 31/05/2022 and from 01/05/2024 to 23/05/2024 were derived using daily EPIAS records /44/ and have been verified from the same. The daily net electricity generation values have been included under tab: 'Daily EPIAS'. To ensure consistency, the VVB verified that the aggregated daily EPIAS values of the part months of May 2022 and May 2024 reconciled with the corresponding monthly totals in the EPIAS records /15/, and this reconciliation was further substantiated through cross-checks with

		Akdeniz Elektrik Dağıtım A.Ş invoices /14/, thereby confirming that the reported net electricity generation and delivery to the grid is accurate and conservatively reported. The value of this parameter annually for the current monitoring period was verified as 56,194.35 MWh. The vintage wise break up is as follows: Year 2022 (24/05/2022 – 31/12/2022): 36,790.21 MWh. Year 2023: 56,144.64 MWh. Year 2024 (01/01/2024 – 23/05/2024): 19,453.85 MWh, this was verified and cross checked with the records and consistent with the ER sheet /05/. PD has calculated the emission reduction based on the difference in the electricity exported and imported as seen in the EPIAS records /15/. Hence, the calculation is found to be in line with the registered PDD/01/ and applied methodology/3/. The value is found to be appropriately calculated.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, adequate QA/QC procedures were implemented by the PD. Calibrated energy meters are used to record energy consumption data from the main meter, which is cross-checked against readings from a spare (backup) meter. Maintenance and calibration of these devices is done by Akdeniz Elektrik Dağıtım A.Ş. /9/. The meters must comply with EMRA regulations which define the accuracy class of the meters as 0.5S depending on the capacity of the circuit/51/. Generation of the plant is primarily obtained from Akdeniz Elektrik Dağıtım A.Ş /14/ – EPIAS account which is accessible using a password provided to electricity generation companies obtained from the latest published National GHG Inventory Report/35/. Electricity generation is being cross-checked by using the records of metering devices at the project site.

Findings	CL#03 and CL#04 were raised and resolved.
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan.

E.6.2.2 SDG target 8, Quantitative employment and income generation

Means of verification	Criteria/Requirements	Assessment/Observation	
	Measuring/Reading/Recording Frequency	Annually	
	Are measuring and metering frequencies in accordance with the monitoring plan and monitoring methodology? (Yes/No)	Yes, the measuring and reporting frequency is in accordance with the monitoring plan in the registered PDD/1/:	
	How were the values in the monitoring report verified?	The verification team cross checked the employment records/20/ and training records/19/ and were found in line with the values reported in the MR/4/.	
	If applicable, has the reported data been crosschecked with other available data?	Not Applicable	

	Values monitored	09 people have been employed under Antalya Solar Power Plant for job opportunities, /20/ . All the hired individuals are local villagers from Büyükan Village or nearby villages. In addition, the number of staff that had been hired for the not education-requiring positions is also divided between other villages in the region. Social security records/ employment records /20/ for the current MP were checked for local job creation and also verified during the On-site interviews by the assessment team.
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC processes were found to be appropriate and reliable.
Findings	No findings were raised.	
Conclusion	Through on-site visit and assessment of documents, it can be concluded that: Monitoring results are consistently recorded as per approved frequency. QA/QC procedures have been applied in accordance with the registered monitoring plan.	

E.6.2.3 Quality of Employment

Means of verification	Criteria /requirement	Assessment/Observation
	Measuring /Reading /Recording frequency	The parameter has been monitored annually by PD.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the measuring and reporting frequency is in accordance with the registered monitoring plan/4/.

	How were the values in the monitoring report verified?	It is verified that the Project organizes training for the staff on the technology and the monitoring of the plant operation, and the emergency and safety procedures. During the current monitoring period, trainings were conducted on General health, safety and environment alongside working under high voltage training, as verified from the training records /19/. Details of different types of trainings conducted has been provided in the MR /04/ which were cross-check for verification /19/. Further Trainings were also checked during the physical site-on-site visit /17/ and through the interviews conducted with the PD's representatives.
	If applicable, has the reported data been crosschecked with other available data?	The reported information was also cross-checked through interviews conducted during the on-site visit /17/. The personnel at the project site have also been interviewed to confirm the different types of trainings provided and it has been observed that regular training have been provided to all the employees working at the project site. Information was found to be consistent with that given in the MR/4/.
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC processes were found to be appropriate and reliable.
Findings	No Findings were raised.	
Conclusion	Through onsite audit and assessment of documents, it can conclude that: - Monitoring results are consistently recorded as per approved frequency - QA/QC procedures have been applied in accordance with the registered monitoring plan.	

E.6.2.4 SDG target 13, Emissions Reductions in tCO₂

Means of verification	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	As per monitoring period
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring plan /04/ and applied monitoring methodology /3/.
	How were the values in the monitoring report verified?	For the current MP, a total value of 68,699 (capped value) tCO₂e has been recorded, which was verified from the ER Spreadsheet /05/. The value was calculated as the product of net electricity generated during the MP and the ex-ante combined margin emission factor, as given in the registered monitoring plan /01/. The PD has capped the emissions reductions to the upper bound of the sensitivity analysis range for the current MP i.e to 15%, as verified from the registered PDD on a vintage period basis, since the project activity achieved significantly higher emission reductions compared to the estimated emission reductions. For the vintage period from 01/01/2024 to 23/05/2024, no capping was required since the increase in emission reductions remained well below the 15% upper bound defined in the PDD sensitivity analysis, calculation can be found in the ER sheet /05/. The new verified GSVERs for the current MP after capping are 68,699 tCO₂e. The emission reductions before capping was 72,804 tCO₂e. VVB confirms that the PD has assessed the higher emission reductions compared to the estimated values in the registered PDD as per the GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1 section 2.1.3 (b) and 2.1.4 /43/.

	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of $EG_{Facility,y}$ were further cross-checked with the power generation invoices /15/ and daily EPIAS records for the partial months of May 2022 and May 2024 /44/ were found to be consistent. The final value of $EG_{Facility,y}$ was multiplied with and calculated combined margin (CM) to attain the value for the total ERs.
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	QA/QC were found to be reliable and appropriate.
Findings	CAR#03 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/10/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/01/.	

E.6.2.5 Principle 9.4 Release of Pollutants - Water Quality and Quantity

Means of verification		
	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Annually
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring report. The parameter is reported to check the appropriate disposal of wastewater as required by the Law. During the current monitoring period, Domestic wastewater generated at the project site is handled according to the national regulations on handling domestic waste as verified by the waste declaration /26/, waste disposal records /38/ and during the on-site visit /17/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No finding was raised	
Conclusion	The parameters have been monitored appropriately, in accordance with the monitoring plan. The monitoring result were recorded consistently as per the approved frequency in monitoring plan.	

E.6.2.6 Principle 9.11 Endangered Species - Biodiversity

Means of verification		
	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Annually
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring report. The parameter is reported to check that the project creates no disturbance to the regional habitat. During the current monitoring period, there was no disturbance to the regional habitat since project activity is not located within legally protected areas such as National Parks, Nature Conservation Areas, Wildlife Development Areas, Wildlife Placement Areas, Nature Parks, or Special Environmental Protection Zones, and there are no endangered flora or fauna in the project area which has been verified through the EIA reports /21/ and EIA Positive Certificate /22/ shared by the PD. The assessment team also verified the same during on-site visit/17/.
	If applicable, has the reported data been cross-checked with other available data?	NA

	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/3/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/01/.	

E.6.2.7 Principle 9.5 Hazardous and Non-hazardous Waste - Waste Oil

Means of verification	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Annually
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring report/4/. The parameter is reported to check the Proper management of waste oil. During the current monitoring period, disposal methods and checking waste oil disposal records were verified by the waste declaration /26/, waste oil disposal records /38/ and during the on-site visit.
	If applicable, has the reported data been cross-checked with other available data?	NA
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/3/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/4/.	

E.6.2.8 Principle 4.2.2 Climate and Energy – Soil Condition

Means of verification	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Once during first Verification
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring plan /4/. The parameter is reported to check Soils resistance to erosion and soil permeability, water pressure formation and seepage. During the current monitoring period, no signs of soil erosion were seen, this was checked during the on-site audit by the verification team /17/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/3/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/4/.	

E.6.2.9 Principle 4.3.4 Release of pollutants – Soil Condition

Means of verification	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Every Monitoring Period
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and reporting frequency is in line with the Monitoring report/4/as well as the registered PDD/1/. The parameter is reported to check Proper management of solid wastes. During the current monitoring period, it was checked that Domestic solid wastes were collected and handled according to the Solid Waste Control Regulation verified by the during the on-site audit team /17/, waste declaration /26/ and waste disposal records /38/.
	If applicable, has the reported data been cross-checked with other available data?	NA
Findings	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/3/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/4/.	

E.6.2.10 Principle 3.4.3 Cultural Heritage, Indigenous Peoples, Displacement and Resettlement - Expropriation of the project site

Means of verification	Criteria/Requirements	Assessment/Observations
	Measuring /Reading /Recording frequency	Once in the first verification
	Is measuring and reporting frequency in	The measuring and reporting frequency is in line with the

	accordance with the monitoring plan and monitoring methodology? (Yes / No)	Monitoring report/4/as well as the registered PDD/1/. The parameter is reported to check there was no expropriation of land during baseline situation. During the current monitoring period, it was checked that Land acquisition was according to the Turkish Expropriation Laws and Electricity Market Law (4628) /28/ which was verified by the verifying team by reviewing Permit documents /25/ and also during the on-site audit interviews /17/.
	If applicable, has the reported data been cross-checked with other available data?	NA
	VVBs the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	NA
Findings	No findings raised.	
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/01/ (as per measurement methods and procedures to be applied) and applied methodology/3/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan/4/.	

E.6.3 Implementation of sampling plan

Means of verification	No sampling plan has been reported in the registered PDD/01/.
Findings	Not Applicable.
Conclusion	Not Applicable.

E.7.1 Compliance with the calibration frequency requirements for measuring instruments

Means of verification of verification

As per the monitoring plan in the registered PDD/01/ the meters are to be tested and calibrated once in ten years. However, meters are tested every 2 years.

The details of monitoring equipment involved in the project activity and their calibration dates are mentioned in Section C of the MR/04/ and are summarized in the tables below. The main meter is of 0.5s and spare meter is of 1s accuracy class and a calibration frequency of once in ten years.

Main Meter and Spare Meter Calibrated by Akdeniz Elektrik Dağıtım A.Ş.

Site	Meter Type	Meter Serial No.	Accuracy Class	First Index date	Validity	Delay in Calibration
Antalya	Main	80269583	0.5S	05/04/2021	10 years	No
	Spare	42595585	1s	21/12/2020	10 years	No

It is to be noted that with serial number 42595584 was replaced with a new meter bearing serial number 80269583 on 05/04/2021, as verified from the meter replacement certificate /41/. However, the spare meter was not replaced due to a lack of bidirectional meters in stock at that time.

Before the current Monitoring Period latest meter testing was done on 09/02/2022 which was checked through meter testing certificates/16/ /13/.

The above meter details have been verified through the following means:

1. On-Site Visit/17/
2. Interviewing the staff/17/
3. First Index Protocol /16/
4. Testing Certificates/13/

The First Index protocol/16/, testing certificates/13/ and metering and metering devices directives/33/ were used to examine the installation and functioning condition of the meters, and they were determined to be satisfactory. These meters have been approved, placed, tested, sealed, and are in the state utility's control. According to the requirements outlined in the the metering and metering devices inspection regulation, all interface meters must be checked at least once every two years. Consequently, the ten-year calibration interval specified in the approved registered PDD/01/ for the meters is deemed adequate.

As per the latest calibration results, the verification team checked the latest testing certificates/13/ for all the meters and confirmed that the

	meters were working satisfactorily, and error was not identified during the calibration of the meters during this monitoring period. It is verified that invoices are generated by PD, for the electricity supplied to the grid, from EPIAS records /15/ and Akdeniz Elektrik Dağıtım A.Ş invoices /14/. This electricity supplied to the grid is obtained using directly measured values at the energy meters. Hence the Akdeniz Elektrik Dağıtım A.Ş ensures that the energy meters are in proper working condition since they must make payments to the project developers, based on these meter readings. The verification team confirms that all the data has been procured from calibrated meters and the calibration covers the entire monitoring period.
Findings	CAR #03 was raised and resolved.
Conclusion	The verification team confirms that the calibration was conducted at the frequency as per the registered monitoring plan contained in the registered PDD/1/.

E.8 Assessment of data and calculation of SDG impacts

E.8.1 Calculation and assessment of SDG outcomes

Means of verification	The verification team confirmed that. 1. A complete set of data for the monitoring period was available, and each monitoring parameter was checked as detailed in Section E.6.2 of this report. In the accompanying ER sheet /05/ of the final Monitoring Report /04/, the entire monitoring data is also displayed. 2. Where appropriate and accessible, the information in the monitoring report was cross-checked with additional sources, and this information is also included in Section E.6.2 of this report. 3. The baseline emission estimates reported in the final Monitoring Report's ER sheet were reviewed and confirmed to be compatible with the formulas and procedures indicated in the registered monitoring plan and the applicable methodology. All assumptions used in the emission calculations were found appropriate and therefore justified. 4. The right emission factors and other reference values have been used. This is also discussed in detail in Section E.6.1 of this report. 5. Because no standardised baseline was prescribed in the registered PDD, it was not used. 6. The baseline emissions are calculated by multiplying the grid emission factor by the product of net power provided to the grid $EG_{\text{facility},y}$ represented in MWh of electricity produced by the renewable generating unit. The combined margin, which is made up of operating margin (OM) and build margin (BM) components, is used to compute the baseline emission factor.
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$$BE_y = EG_y * EF_y$$

Where:

BE_y : Baseline Emissions in year y; t CO₂

$EG_{facility,y}$: Net electricity supplied to the grid by the CDM project activity in year y (MWh)

$EF_{grid,CM,y}$ = Combined margin CO₂ emission factor (tCO₂/MWh)

As per the registered PDD, the combined margin emission factor is 0.6488 tCO₂ /MWh. Hence the baseline emissions for the project activity for the current monitoring period are as follows.

$BE_{2022} = 36,790.21 \text{ MWh} * 0.6488 \text{ tCO}_2\text{e/MWh} = 23,866 \text{ tCO}_2\text{e}$
(rounded down)

$BE_{2023} = 56,144.64 \text{ MWh} * 0.6488 \text{ tCO}_2\text{e/MWh} = 36,421 \text{ tCO}_2\text{e}$
(rounded down)

$BE_{2024} = 19,453.85 \text{ MWh} * 0.6488 \text{ tCO}_2\text{e/MWh} = 12,619 \text{ tCO}_2\text{e}$
(rounded down)

Leakage

As per the applied methodology, there is no leakage associated with the project activity.

Project emissions:

There are no project emissions involved as this project is a solar power plant and as per the methodology, no project emissions are associated.

SDG 7:

SDG Impact	Baseline Estimate	Project estimate	Net benefit
Ensure access to affordable, reliable, sustainable and modern energy for all	0 MWh	112,388.70 MWh	112,388.70 MWh

The actual values for the electricity exported to the national grid have been monitored continuously through the electricity meters installed on the project site according to the registered monitoring plan/01/ & Applied methodology/03/ which was cross checked with invoices /14/ /15/.

SDG 13:

SDG Impact	Baseline Estimate	Project estimate	Net benefit
Take urgent action to combat Climate Change and its impacts	0 tCO ₂ e	68,699 tCO ₂ e (capped value)	68,699 tCO ₂ e (capped value)

The values of the emission reduction has been calculated on the basis of the emission factor and net electricity generated by the power plant. The calculation has been verified through the ER sheet, and is found to be appropriately calculated, according to the registered monitoring plan/01/ and applied methodology/03/.

The PD has capped the emissions reductions since the project achieved significantly higher emission reductions compared to the estimated value in the registered PDD /01/ for the comparable period. The emission reductions for the current monitoring period have been capped at 15% above the estimated values from the registered PDD /01/, applied on a vintage-period basis. For the vintage period from 01/01/2024 to 23/05/2024, no capping was required since the increase in emission reductions remained well below the 15% upper bound defined in the PDD sensitivity analysis, calculation can be observed in the ER sheet /05/. The new verified GSVERs for the current MP after capping are 68,699 tCO₂e. The emission reductions before capping was 72,804 tCO₂e. VVB confirms that the PD has assessed the higher emission reductions compared to the estimated values in the registered PDD as per the GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1 section 2.1.3 (b) and 2.1.4 /43/.

SDG 8: Decent Work and Economic Growth

During the current monitoring Period, 09 people were employed, which was verified via reviewing the social security records/20/ and by interviewing the plant personnel during on-audit /17/ by the assessment team.

SDG Impact	Baseline estimate	Project estimate	Net benefit
SDG 8 Quantity of employment	0 Employments	09 Employments	09 Employments

	The Parameter SDG 8 was verified from employment records/20/ and training records for the current monitoring period.
Findings	CAR#03 & CAR#04 was raised and resolved.
Conclusion	Calculations of baseline GHG emissions was found to be satisfactory. The assessment team confirms that: (a) The monitored data was available in accordance with the registered monitoring plan/01/. (b) The monthly reported data was cross-checked, as prescribed in the registered PDD/01/, with the invoices /14/ and EPIAS records /15/ and was found consistent. (c) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals have been followed. (d) The assumptions, emission factors and default values that were applied in the calculations have been justified.

E.8.2 Calculation of project GHG emissions or actual net anthropogenic GHG removal by sinks.

Means of verification	The registered PDD/1/ and applied monitoring methodology/3/ does not prescribe any project emissions to be considered. The on-site visit and project design also did not reveal any potential source to be considered in this regard.
Findings	No finding was raised.
Conclusion	No project emissions were required to be calculated.

E.8.3 Calculation of leakage GHG emissions

Means of verification	The PA is a renewable Solar energy project which involves no leakage emissions. This is found to be in line with the applied methodology ACM0002 Version 21.0/03/.
Findings	No findings were raised
Conclusion	No leakage emissions were required to be calculated.

E.8.4 Summary of calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means of verification	As elaborated above, the entire emission reductions from the project activity were based on baseline emissions. The calculations presented in this regard in the final monitoring report and corresponding ER calculation sheet /5/ were found appropriate and complying with the provisions prescribed in the monitoring plan of registered PDD/1/ and applied methodology/3/. The verification team confirms that an audit trail that contains the evidence and records that validated the stated figures were checked and found acceptable.
Findings	No findings were raised
Conclusion	The verification team confirms that a) The complete data was available and is duly reported. b) As indicated above, the description with regard to cross-check of reported data is included under respective parameters (refer Section E.6.2 of this report). c) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals, project emissions and leakage emissions were followed. d) Appropriate emission factors and other reference values were correctly applied The total number of ERs achieved during the current monitoring period is 68,699 tCO₂e (capped value) which is capped at 15% over the estimated value as per the registered PDD, on a vintage

	period basis. Detailed assessment is given above in section E.6.2.4 of the verification report.
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E.8.5 Comparison of actual SDG impacts with estimates in approved PDD

Means of verification	The table below gives a comparison between the values estimated in the registered PDD/01/ and the values achieved during the current monitoring period in the MR/04/:		
	SDG	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values achieved during this monitoring period
	SDG 13 (Climate action)	60,729 tCO ₂ e	68,699 tCO ₂ e (capped value)
	SDG 7 (Affordable and clean energy)	93,602.05 MWh	112,388.70 MWh
Findings	SDG 8 (Decent work and economic growth)	Number of employment opportunities expected to be created: 10	Number of employment opportunities created: 09
	CAR#03 & CAR#04 was raised and resolved.		
Conclusion	The estimated ER for the project activity for comparable period is 60,729 tCO ₂ e while actual emission reduction achieved during the monitoring period is 68,699 tCO ₂ e (capped at 15% over the estimated value as per the registered PDD on a vintage period basis for the current MP) and now the emissions reductions are 13.1% more than the estimated value. The emission reductions before capping was 72,804 tCO ₂ e which was 20.1% more than the estimated value for the given period in registered PDD/1/, therefore capping was done as per GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1 section 2.1.3 (b) and 2.1.4 /43/. The increase in electricity generation and emission reduction is attributed to unpredictable seasonal changes and solar radiation in the current monitoring period.		

E.8.6 Remarks on difference from estimated value in registered PDD

Means of verification	
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Duration of monitoring period	SDG	Estimated amount	Total amount of achieved	Units/ Products
24/05/2022 to 23/05/2024 (including both dates)	7	93,602.05	112,388.70	MWh
	8	10 employments	09 employments	Number
	13	60,729	68,699 (capped value)	Tons

Achieved emission reductions are 20.1% more than the estimated emission reduction this could be due to better performance of the PV module and better weather conditions during current monitoring period.

During the verification of the current MP, the VVB assessed the reasons for the observed increase in ex-post emission reductions identified due to increased electricity generation. It has been observed that PLF achieved for the current monitoring period is 27.4%, which is higher than the one estimated in the registered PDD (22.8%). In the registered PDD/01/, PLF has been directly calculated using the estimated electricity generation for the project activity, which has been taken from the generation license/27/ issued by EPDK, which is the governmental body in the host country. It has been confirmed by the VVB that there is no change in the capacity of the project, which has been verified through the on-site visit, provisional acceptance certificates/11/ and generation license/27/ of the project. It has also been confirmed that the calculations presented in the ER calculation sheet/05/ and MR/04/ is in compliance with the applied methodology and registered PDD. All the electricity meters used are calibrated and accuracy class is within compliance with the host country regulation as verified through the first index protocol and meter replacement report. All the variables considered in the sensitivity analysis has been checked and there is no material change in the investment and operation of the project activity.

To assess the increase in electricity generation and emission reduction by 20.1%, VVB has performed sensitivity analysis on electricity income, which is directly related to the electricity generation. It has been observed that even after the 20.1% increase in electricity generation the IRR comes out to be 15.96%, which is still below the benchmark value of 25%. However, the increase in value of electricity generation and PLF is greater than the range of variation taken in the registered PDD (15%).

Therefore, as per section 2.1.3 (b) and 2.1.4. of GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1/43/, PD has now capped the emissions reductions to the upper bound of the sensitivity analysis range for the current MP i.e to 15%, as verified from the registered PDD, applied on a vintage-period

	basis. For the vintage period from 01/01/2024 to 23/05/2024, no capping was required since the increase in emission reductions remained well below the 15% upper bound defined in the PDD sensitivity analysis, calculation can be observed in the ER sheet /05/. The new verified GSVERs for the current MP after capping are 68,699 tCO ₂ e. The VVB has raised a FAR which is valid throughout the crediting period to keep track of this issue.
Findings	No findings were raised.
Conclusion	The actual emission reductions are more than the estimated emission reductions for the monitoring period. The estimated emission reductions are calculated for the monitoring period in accordance with the estimated annual emission reduction value mentioned in the PDD/1/. Hence, the achieved emission reductions are 20.1% more than the estimated emission reduction and remark related to increase value is also added.

E.9 Assessment of reported Global stakeholder consultation

E.9.1 Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations

Means of verification	PD had conducted a Stakeholder Consultation Meeting with people from Büyükalan Neighbourhood in Akseki district on 10/12/2024. It is verified that the stakeholder consultation has been performed physically on-site and adequately from the invitations records /18/, and photographs, it was also verified by reviewing the SCR /18/. Subsequently, a stakeholder feedback round (SFR) was conducted for 30 days from 13/12/2024 to 13/01/2025 as verified from GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık ve Ticaret A.Ş. (PD) website (https://gte.com.tr/en/stakeholder-feedback-round-antalya-arisu-spp/). Hence the VVB confirms that the PD has conducted two rounds of consultations including (i) mandatory physical meeting with local stakeholders, and (ii) stakeholder feedback round lasting for at least 30 days as per section 3.6 of GS4GG Stakeholder consultation and engagement requirements, Version 2.1 /36/. The grievances and feedback /18/ of the villagers were transparently made available to the VVB team in line with GS Stakeholder Consultation and Engagement Requirements /36/. The PD has submitted the local stakeholder consultation report (version 1, dated 14/08/2025) /47/, which details information discussed during the meeting, list of attendees, invitation methods, minutes of the meeting, Continuous Input and Grievance mechanism, SFR and the opinions of the stakeholders. Therefore, the VVB team verifies the existence of a grievance mechanism and the ability of villagers to share feedback freely. VVB also confirms the presence of grievance logbook on site during the on-site visit
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	/17/.
Findings	FAR#01 and CL#05 were raised resolved.
Conclusion	The assessment team has verified that local stakeholders have contributed feedback regarding the project activity through the local stakeholder consultation conducted on 10/12/2024 /18/. The VVB reviewed the grievance logbook /42/ during the on-site visit /17/ and verified that no grievances were received during the current monitoring period.

E.9.2 Report on any stakeholder mitigations that were agreed to be monitored

Means of verification	No stakeholder mitigations were agreed to be monitored during the monitoring period
Findings	No Findings were raised.
Conclusion	The mitigation strategies of the project activity have been reviewed, and the strategies found adequate by the VVB team.

E.9.3 Details of any legal contest that has arisen with the project during the monitoring period

Means of verification	No legal contest or dispute has arisen with the project during the monitoring period.
Findings	No findings.
Conclusion	Not Applicable.

SECTION F. Internal quality control

The draft verification report prepared by the assessment team is reviewed by an independent Technical Review team (one or more members) to confirm if the internal procedures established and implemented by Earthood were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GS4GG principles and requirements/06/

The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team. The report approved by Quality Manager is endorsed by CEO, who is overall responsible to ensure quality, before final release. The further details of applicable procedures and responsibilities about Earthood Quality Management System (QMS) are available on its website (www.earthood.in).

SECTION G. Verification opinion

Earthood Services Limited (Earthood), contracted by GTE Karbon Sustainable Enerji Eğitim Danışmanlık ve Ticaret A.Ş., has performed the independent verification of the emission reductions for the GS project activity 7800 "Antalya Solar Power Plant" for the monitoring period 24/05/2022 – 23/05/2024 (including both days) as reported in the Monitoring Report (final) Version 7.0 dated 06/11/2025.

Earthood commenced the verification based on the baseline and monitoring methodology ACM0002 Version 21.0, the monitoring plan contained in the PDD Version 5.0 dated 18/09/2023, and the Monitoring Report (final) Version 7.0 dated 06/11/2025.

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

The assessment team confirms that the project activity was found completely implemented as per the description given in the registered PDD. The actual operation conforms to the description in the registered PDD /01/.

The verified emission reductions achieved by project activity in the current monitoring period are:

Vintage period	Amount of VERs achieved*
24/05/2022 to 31/12/2022	21,209
01/01/2023 to 31/12/2023	34,871
01/01/2024 to 23/05/2024	12,619

*The emission reductions are capped at 15% over the estimated value (as per the registered PDD) on a vintage period basis for the current MP. The VERs achieved in the vintage period- 01/01/2024 to 23/05/2024 have not been capped since the increase in emission reductions is significantly lower than 15% (upper bound of the sensitivity analysis- registered PDD). Hence, total VERs achieved in the current MP adds to 68,699 VERs. .

As per GS Treatment of overachieving emission reduction, "VVB shall assess whether the change in variable value is within the range of variation (i.e., +/- 10%) applied for sensitivity analysis." The PD has, however, approached GS for clarification on the cap value and awaiting confirmation. Hence, VVB is unable to conclude on the capped value that shall be applied to the final amount of emission reduction (GS VERs) for the project activity.

SECTION H. Certification statement

It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

In our opinion, the GHG emissions reductions reported for the project activity for the period 24/05/2022– 23/05/2024 (including both days) are fairly stated in the Monitoring Report Version 7.0 (Final) dated 06/11/2025. The GHG emission reductions were calculated correctly based on the approved baseline and monitoring methodology ACM0002 Version 21.0, and the monitoring plan contained in the PDD Version 5.0 dated 18/09/2023.

Verified and certified SDG outcomes as per the commitment period:

SDG 7: 112,388.70 MWh

SDG 8: 09 Number of employed Staff

SDG 13: 68,699 GS VERs tCO₂e (capped at 15% over the estimated value as per the registered PDD)

Appendix 1. Abbreviations

Abbreviations	Full texts
ACM	Approved Consolidated Methodology
AM	Approved Methodology
AMS	Approved Methodology for SSC Projects
B.E	Bachelor of Engineering
BE _y	Baseline Emissions
°C	degree Celsius
CAR	Corrective Action Request
CDM	Clean Development Mechanism
VER	Verified Emission Reduction
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon dioxide
CP	Crediting Period
SCR	Stakeholder consultation report
DOE	Designated Operational Entity
DR	Desk Review
EB	Executive Board
EF	Emission Factor
EG	Electricity Generated
EMRA (EPDK)	Energy Market Regulatory Authority
EPIAS	Enerji Piyasaları İşletme A.Ş.
ER	Emission Reductions
FAR	Forward Action Requests
GHG	Greenhouse Gases

GSC/GSP	Global Stakeholder Consultation Process
GW	Giga Watt
GWh	Giga Watt hour
Hz	hertz
IR	Internal Resource
KP	Kyoto Protocol
kV	kilo Volt
kVA	kilo Volt Ampere
kW	kilo Watt
kWh	kilo Watt hour
Latlong	Latitude and Longitude
LSC	Local Stakeholder Consultation Process
M.E	Master of Engineering
MoV	Means of Validation
MP	Monitoring Plan
MR	Monitoring Report
MW	Mega Watt
MWh	Mega Watt hour
N ₂ O	Nitrous Oxide
NA	Not Available
O&M	Operation and Maintenance
OM	Operating Margin
PA	Project Activity
para	paragraph
PDD	Project Design Document
PE	Project Emission
PD	Project Developer
PS	Project Standard

QA/QC	Quality Assurance/Quality Control
Ref	Reference
RMP	Revision in Monitoring Plan
SCADA	Supervisory Control and Data Acquisition
SFR	Stakeholder Feedback Round
STAN	Standard
TA	Technical Area
tCO ₂ e	tonnes of Carbon dioxide equivalent
TEIAS	Turkish Electricity Transmission Corporation - Türkiye Elektrik İletim A.Ş.
TR	Technical Review
UNFCCC	United Nations Framework for Climate Change Convention
ver	version
viz	videlicet
VVS	Validation and Verification Standards
WEC	Wind Energy Converter
Σ	Summation

Appendix 2.Competence Statements

Competence Statement (ISO 14065)			
Name	Divij Varshney		
Education	M. Tech. Renewable energy systems B.Tech. Electrical Engineering		
Experience	3.5 years		
Field	Climate Change & Environment / Industry		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	Yes		
TA Expert (X.X)	Yes (1.2 &3.1)		
Reviewed by	Shifali Guleria, Quality Manager	Date	04/04/2024
Approved by	Deepika Mahala, Technical Manager	Date	04/04/2024

Competence Statement			
Name	Austin Paul		
Education	B.Sc Geology - Geochemistry, Petrology, Palaeontology M.Sc Environmental Management - EIA, Environmental Policy		
Experience	NA		
Field	Environmental Management, Climate change		
Approved Roles			
Team Leader	NO		
Validator	Yes		
Verifier	Yes		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	Date	21-10-2024
Approved by	Deepika Mahala (Technical Manager)	Date	21-10-2024

Competence Statement			
Name	Jinesh Amlani		
Education	M.Sc. Energy Systems B.Sc. Physics		
Experience	8+ years		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES (VM Only)		
Validator	YES (VM Only)		
Verifier	YES (VM Only)		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (TA.1.2, TA 3.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	16/05/2024
Approved by	Deepika Mahala (Technical Manager)	Date	16/05/2024

Competence Statement			
Name	Kübra Ağrıman		
Education	BS Environmental Engineering		
Experience	2 years		
Field	Environmental Engineering		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	Yes (Türkiye)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Trainee	Yes		
Reviewed by	Shifali Guleria, Quality Manager	Date	27/12/2022
Approved by	Deepika Mahala, Technical Manager	Date	27/12/2022

Appendix 3. Documents Referred

No.	Author	Title	References to the document	Provider
1	GTE	Registered PDD	Version 5.0, Dated 18/09/2023	PD
2	Re-Carbon	Validation Report	Version 2.0, Dated 22/02/2023	PD
3	UNFCCC	Approved Consolidated Methodology ACM0002	Version 21.0, Dated 11/05/2012	Other
4	GTE	MR (final)	Version 07, Dated 06/11/2025	PD
5	GTE	ER Spreadsheet	Pertaining to the latest MR	PD
6	GS4GG	Principles & Requirements	Version 1.2, Dated 24/10/2019	Others
7	GS4GG	GS Website for the Project ID:7800	https://registry.goldstandard.org/projects/details/2644	Other
8	UNFCCC	Tool for the demonstration and assessment of additionality	Version 07	Other
9	UNFCCC	Tool to calculate the emission factor for an electricity system	Version 07	Other
10	EMRA	EMRA Board Decision	Document No: 49675930-752.02, Dated 12/09/2019	PD

11	EMRA	Provisional Acceptance Letter	Provisional Acceptance Letter 1	PD
			Provisional Acceptance Letter 2	
			Provisional Acceptance Letter 3	
			Provisional Acceptance Letter 4	
			Provisional Acceptance Letter 5	
12	Gün Güneş Enerji AŞ	Letter of Declaration	-	PD
13	Akdeniz Elektrik Dağıtım A.Ş	Testing certificates	09/02/2022	PD
14	Akdeniz Elektrik Dağıtım A.Ş	Akdeniz Elektrik Dağıtım A.Ş Invoices	Pertaining to the current monitoring period	PD
15	EPIAS	EPIAS records	Pertaining to the current monitoring period	PD
16	Akdeniz Elektrik Dağıtım A.Ş.	First index protocol	Dated 21/12/2020	PD
17	ESL	On-site Audit Evidence and Interviews	Dated 24/05/2024	Others
18	Villagers	Stakeholder Consultation Feedback, LSC invitation and photographs	-	PD
19	National Social Security Agency	Training Records	Training pertaining to the current MP	PD
20	National Social Security Agency	Employment Records	Employment pertaining to the current MP	PD

21.	Ministry of Urbanisation , Environment , and Climate Change	EIA Positive Document	Dated 29/10/2017	PD
22.	Ministry of Urbanisation , Environment , and Climate Change	EIA (Final)	Dated 10/2017	PD
23	EMRA	Connection Agreement	Dated 27/08/2021	PD
24	Google Earth	Location/ Geo coordinates	-	Other
25	Ministry of Urbanisation , Environment , and Climate Change	Land Permit	Dated 30/12/2020	PD
26	Ministry of Urbanisation , Environment , and Climate Change	Waste Declaration	-	PD
27	EMRA	Preliminary Generation License	03/11/2016	PD
28	Government of Turkey - Council of Ministers	Electricity Market Law		Other
29	HT-SAAE	Solar Panel Information Sheet	-	PD
30	GS4GG	Site Visit and Remote Audit Requirements and Procedures	Version 2.0, Dated 29/05/2024	Other

31	GS4GG	Monitoring Report Guide	Version 1.1, Dated 14/10/2020	Other
32	GS4GG	GS Design Review Document	-	Other
33	Directorate General for product safety and inspection	Law on Metering and Metering Devices	Dated 24/07/1994	Other
34	Ministry of Urbanisation , Environment , and Climate Change	Türkiye National Electricity Grid Emission Factor Information Form	Dated 02/09/2022	Other
35	Ministry of Urbanisation , Environment , and Climate Change	National GHG Inventory	Dated 04/2023	Other
36	GS4GG	Stakeholder Consultation and Engagement Requirements	Version 2.1, Dated 14/06/2024	Other
37	Gün Güneş	Single Line Diagram of Antalya	-	Other
38	Gün Güneş	wastewater disposal records & waste oil disposal records	Pertaining to the current monitoring period	Other
39	Gün Güneş	Shut down record sheets	2022-2023 & 2024	Other
40	RHG Enertürk Enerji	OSOS records	2022, 2023 and 2024	Other

41	Akdeniz Elektrik Dağıtım A.Ş	Meter replacement certificate	05/04/2021	PD
42	Gün Güneş	Grievance Logbook	-	Other
43	GS4GG	Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS'	V1.1 03/01/2025	Other
44.	Akdeniz Elektrik Dağıtım A.Ş	Daily EPIAS records for the months May 2022 and May 2024.	-	PD
45	GS4GG	Validation and Verification standard	V2.0	Other
46	GS4GG	Design change Request requirements and procedure	V2.0	Other
47	GTE	Local Stakeholder Consultation Report	Version 1, dated 14/08/2025	PD

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

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

FAR ID	01	Section no.	E.2	Date : 07/05/2024
Description of FAR				
SFR to be conducted during the first verification				
Project participant response				Date : 20/01/2025
<i>A local stakeholder meeting has been conducted on December 10, 2024.</i>				
Documentation provided by project participant				
VVB assessment				Date: 12/03/2025
PD is requested to provide records for Stakeholder Feedback Round. OPEN				
Project participant response				Date : 19/03/2025
<i>The documents are already provided. Comments from the stakeholders have been shown.</i>				
Documentation provided by project participant				
VVB assessment				Date: 19/06/2025
The LSC for Antalya SPP was conducted on 10/12/2024 which has been verified from the invitation letters and LSC photos. Subsequently, a stakeholder feedback round (SFR) was conducted for 30 days from 13/12/2024 to 13/01/2025 as verified from GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık ve Ticaret A.Ş. (PD) website (https://gte.com.tr/en/stakeholder-feedback-round-antalya-arisu-spp/). Hence the VVB confirms that the PD has conducted two rounds of consultations including (i) mandatory physical meeting with local stakeholders, and (ii) stakeholder feedback round lasting for at least 30 days as per section 3.6 of GS4GG Stakeholder consultation and engagement requirements, Version 2.1. .				
FAR#01 is CLOSED.				

Table 2. CL from this verification

CL ID	01	Section no.		Date : 07/05/2024
Description of CL				
Following clarifications are requested in Table 3 'Milestones for Antalya SPP':				
1. PP shall mention if EPC contract date (13/04/2021) mentioned is for Phase II. PP shall clarify. 2. PP shall clarify "<i>the first submission to GS date</i>" whether it is 24/09/2021 (as per the PDD) or 03/09/2021 (as per the current MR). 3. The date for Provisional acceptance No. 2 is mentioned as 25/08/2021. However, as per the provisional Acceptance no. 02 document and registered PDD, the date of acceptance is 03/09/2021. Please check and clarify.				
Project participant response				Date : 05/07/2024
1. <i>Required clarifications have been mentioned.</i> 2. <i>The first submission date to GS has been revised.</i> 3. <i>Provisional Acceptance date has been updated according to the document in the Monitoring report.</i>				
Documentation provided by project participant				
<i>Document file named "Metering Devices" and Monitoring Report</i>				
VVB assessment				Date: 05/10/2024

1. The required clarification has been reviewed with respect to The GS Monitoring Report Guide has been verified by the VVB Team. However, PD has yet to give us the EPC records for the project activity. 2. The provided changes are reviewed with the certified PDD, and dates that are corrected by the PD are verified (closed) 3. The updated changes in the “Table 3 – Milestones for Antalya SPP” table have been reviewed as per Provisional Acceptance Letter no.02 and as per PDD, and thus, changes are verified by the assignment team. (closed)	
CL#01 is Open	
Project participant response	Date : 22/01/2025
<i>EPC Contract date is 13/04/2021.</i>	
Documentation provided by project participant	
VVB assessment	Date: 12/03/2025
1. PD has not provided the EPC contract to substantiate the date of 13/04/2021.	
Project participant response	Date : 19/03/2025
1. <i>EPC contract document has been provided.</i>	
Documentation provided by project participant	
VVB assessment	Date: 20/03/2025
The VVB confirms after the assessment of the EPC contract provided by the PP, that the contract was signed on 13/04/2021. Therefore, the finding is closed.	

CL ID	02	Section no.		Date : 07/05/2024
Description of CL				
It has been observed that this is the first Monitoring period in the first crediting period for the project activity. As per section A.4.1 ‘Start date of crediting period’, the start date of the first crediting period is mentioned as 01/01/2021, which is found to be consistent with the signed contract with VVB. However, as per the documents submitted (MR and ER sheet), the Monitoring period is started from 01/01/2022. PP shall clarify if there is a change in start date of the crediting period in line with the section 3.3 of the GS design Change requirements, also make the required changes in the relevant sections of the MR (if required).				
Project participant response				Date : 05/07/2024
<i>Required explanations have been made in the section.</i>				
Documentation provided by project participant				
<i>Monitoring Report</i>				
VVB assessment				Date: 05/10/2024
PD shall clarify if there is a change in the start date of the crediting period in line with the section 3.3 of the GS Design Change Requirements. Also, make the required changes in the relevant sections of the MR.				
CL#02 is Open				
Project participant response				Date : 20/01/2025
The start date of the first crediting period is 24/05/2022 and the end date is 23/05/2027. The registered crediting period of the project has been postponed 1 year 4 months and 24 days (total 509 days) (Between 1-2 year, as per Table 1 – Requirements for change from design certified crediting period (CP) start date) than that indicated in the design certified PDD, according to Design Change Requirements, V2.0.				
Documentation provided by project participant				
VVB assessment				Date: 25/03/2025
The start date of the crediting period has been revised by the PD to 24/05/2022 as per para 2.2.2 of Applicability of Minimum Site Visit Requirements by VVB. The VVB team has observed the trends in Turkey’s energy demand, and it is verified that Turkey is showing an increasing trend in terms of demand from a developing country. It has been verified that there is no impact on the baseline of the project. It is also noted that as per the completion date of the validation (i.e., 19/09/2023), the design review was final at the end of the year 2023, and hence, two years has already passed since the crediting period start date of project activity. The on-site visit for the project activity was conducted on 24/05/2024. Adhere to the requirement, emission reduction for up to two years retroactively can be claimed. Hence, found to be appropriate.				
Thus, CL#02 is CLOSED.				

CL ID	03	Section no.	Date : 24/05/2024
Description of CL			
During the site visit, it was observed that meters are being installed and operated by a private distribution company 'Akderit Elektrik'. PP is requested to clarify the billing entity for the sale of electricity generated and how does it meet the compliance with the registered monitoring plan with the supportive evidence.			
Project participant response			Date : 05/07/2024
<i>Akdeniz CK Elektrik Document has been provided; however, OSOS forms will be sent and added in the ER Calculation Sheet.</i>			
Documentation provided by project participant			
<i>Document file "17. Metering Device Document"</i>			
VVB assessment			Date: 07/10/2024
The OSOS documentation has been reviewed by the Assignment Team. However, PD is requested to update the section as per the Metering Device Document.			
CL#03 is Open			
Project participant response			Date : 22/01/2025
<i>Provided.</i>			
Documentation provided by project participant			
VVB assessment			Date: 25/03/2025
The sections in the MR have been updated as per the relevant information. Thus, findings have been closed.			

CL ID	04	Section no.	Date : 24/05/2024
Description of CL			
Following observations has been made for the electricity meters during the site visit:			
1. All meters has been replaced, however, only replacement report and reporting of only main meter and has been provided. 2. The serial number of the main meter is found to be inconsistent with the MR, however, as per the meter replacement report provided the serial number provided is found to be consistent. PP is requested to clarify if there are any other meter replacements and clarify the discrepancy between the serial number of the calibration certificate and on-site meters.			
PP shall make the required changes in Section C and D.2.			
Project participant response			Date : 05/07/2024
1. <i>Replaced meter's first index protocol has been provided.</i> 2. <i>The meters are provided from the distribution company called Akdeniz Electric Distribution Company. There is no discrepancies between the serial numbers written in the MR and the provided first index protocol. All the information has been written based on the documents.</i>			
Documentation provided by project participant			
<i>1. Metering Devices</i>			
VVB assessment			Date: 07/10/2024
1. The assignment team verifies the Meter Replacement Reports as evidence as per their statement "Spare meter was not replaced since there was not bi-directional meter in stock at that moment" on MR. (closed) 2. The serial number of the replaced meter is found to be inconsistent as per "Sayaç Protokolü" and "Sayaç Değişim Protokolü" PD is requested to clarify if there are any other meter replacements.			
Project participant response			Date : 22/01/2025
<i>There is no other meter change. Documents have been shared.</i>			
Documentation provided by project participant			
VVB assessment			Date: 12/03/2025
The VVB confirms after the assessment of the meter replacement records that the PD has updated the serial number of the meters in the updated MR. Therefore, the finding is closed.			

CL ID	05	Section no.	Date : 07/05/2024
Description of CL			
Under section G.1. List all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations. - PD shall mention if any grievance was reported / logged during the current MP.			

Project participant response	Date : 05/07/2024
<i>Required explanations have been added.</i>	
Documentation provided by project participant	
<i>Monitoring Report</i>	
VVB assessment	Date: 07/10/2024
The provided clarification has been reviewed and verified by the assignment team as per the GS Monitoring Report Guide . However, PD has yet to provide the Grievance Log or any documentation regarding Grievances.	
Project participant response	Date : 20/01/2025
<i>Logbook has been shared.</i>	
Documentation provided by project participant	
VVB assessment	Date: 12/03/2025
The PD is requested to list down all the inputs and grievances received during the current MP. If no grievances were received, please provide a statement in section G.1.	
Project participant response	Date : 19/03/2025
<i>Revised.</i>	
Documentation provided by project participant	
VVB assessment	Date: 20/03/2025
The VVB confirms after the assessment of the revised MR and grievance logbook of the current monitoring period (24/05/2022 to 23/05/2024) that project activity has not received any inputs or grievances and the PD has now provided a statement regarding the same in section G.1. Hence, the finding is closed.	

Table 3. CAR from this verification

CAR ID	01	Section no.		Date :07/05/2024
Description of CAR				
Following observations has been made in Cover Page of the MR:				
- In Key project information doesn't contain following details regarding: - Version number of the PDD/VPA-DD (s) applicable to this monitoring report. - Version number of the monitoring report. - Completion date of the monitoring report. - Date of project design certification. - Date of Last Annual Report. - Monitoring period number. - Duration of this monitoring period. - In Key project information, The checked box under Activity Requirements applied- appropriate check box needs to be checked. - In Key project information, The checked box under Product Requirements applied- appropriate check box needs to be checked. - In Table 2 'Product Vintages', PP is requested to write product vintage for all the SDGs being claimed.				
Project participant response				Date : 05/07/2024
<i>Blank parts have been filled in the Monitoring Report.</i>				
Documentation provided by project participant				
VVB assessment				Date: 05/10/2024
- The missing information regarding sections are checked and confirmed as per The GS Monitoring Report Guide template and as per the provided documentation from the Registered PD. However, an annual report has been published and shared with the public on the GS Registry Website. Therefore, the PD is requested to perform necessary changes. - The regarding section and its compliance has been reviewed with The GS Monitoring Report Guide and performed changes are verified by the assignment team. (closed) - The regarding section and its compliance has been reviewed with The GS Monitoring Report Guide and performed changes are verified by the assignment team. (closed)				

4. In Table 2 'Product Vintages', PD is requested to write product vintages for all of the SDGs that is the GS VERs claimed and also the clean energy generated by the Project Activity as per the "Monitoring Report Guide" ..	
Project participant response	Date : 20/01/2025
1. Latest annual report has been shared. 4.Revised.	
Documentation provided by project participant	
VVB assessment	Date: 12/03/2025
1. The VVB confirms after the assessment of the revised MR and annual report published on 30/12/2025, that the PD has provided all necessary information in the cover page of the MR. Therefore, the finding is closed. 4. All the SDGs has been provided in the vintage wise in the product table. Therefore, the finding is closed.	

CAR ID	02	Section no.		Date : 24/05/2024
Description of CAR				
Following observations has been made in section B.1 of the MR:				
1. PP is requested to clearly specify the watt peak of the solar panels that are installed on site.				
2. The installed technologies, technical processes and equipment e.g., total number of solar panels installed, arrays and string arrangement, connected inverter systems, transformers and pooling of all such distinct units in order to objectively depict the installed capacities etc.				
3. PP shall depict the calculation of PLF for the duration of an entire year.				
Project participant response				Date : 05/07/2024
Solar Panel information document has been provided.				
Documentation provided by project participant				
19. Panel Properties				
VVB assessment				Date: 07/10/2024
1. The provided documentation has been reviewed; however, PD is requested to clarify the peak watt of the Solar Panels that are installed on the site.. Open				
2. The section "B.1 Description of Implemented Project" has been reviewed by the assignment team and PD is requested to provide more information regarding, arrays and string arrangement, connected inverter systems, connected stations or sub-stations, and more information regarding the same.				
3. PP shall depict the calculation of PLF for the duration of the entire MP.				
Project participant response				Date : 22/01/2025
1. As per the PDD, necessary explanations have been written.				
2. Information has been written as per PDD.				
3. PLF calculation has been added.				
Documentation provided by project participant				
VVB assessment				Date: 12/03/2025
1. No information has been provided in the MR regarding the above point. PP shall check and revise. OPEN				
2. The PD has not included details regarding the inverters, transformers and other equipment in section B.1.OPEN				
3. The PD has included the calculation of PLF in section B.1 of the MR. However, the PD is requested to consider the annual electricity generation for calculation.				
Project participant response				Date : 20/03/2025
1. Revised.				
2. Information has been written based on PDD and documents.				
3. Revised.				
Documentation provided by project participant				
VVB assessment				Date: 20/03/2025

The VVB confirms after the assessment of the revised MR and ER sheet that the PD has now rectified the calculation of PLF using annual electricity generation values. Hence, the finding is closed.

CAR ID	03	Section no.		Date : 07/05/2024
Description of CAR				
Following observations has been made in section D.2 of the MR,				
1. PP is requested to indicate the actual values achieved in the current monitoring period for all the parameters listed in the section. 2. For Parameter 'EG_{facility, y}', PD is requested to properly state the calibration frequency of the electricity meters.				
Project participant response				Date : 05/07/2024
<i>Actual values have been indicated in the related section and since the metering devices are digital, calibration does not need to be made.</i>				
Documentation provided by project participant				
VVB assessment				Date: 10/10/2024
1. The regarding sections are reviewed and compared within the latest version of the ER Sheet and EPIAS data as stated in the Monitoring Report, and thus, the assignment team verifies performed changes (closed) 2. The PD has stated in the monitoring report that calibration will be performed by the Akdeniz Elektrik Dağıtım A.Ş as per the Metering and Metering Devices Directive. As a result, the submission of documentation indicating the calibration has been carried out by the Akdeniz Elektrik Dağıtım A.Ş . However, Akdeniz Elektrik Dağıtım A.Ş has yet to be provided by the PD, and thus, the PD is requested to provide both Akdeniz Elektrik Dağıtım A.Ş data and documents.				
Project participant response				Date : 22/01/2025
<i>Akdeniz Elektrik Dağıtım A.Ş data and documents have been provided.</i>				
Documentation provided by project participant				
VVB assessment				Date: 12/03/2025
The VVB confirms the receipt of Akdeniz Elektrik Dağıtım A.Ş records and documents and the calibration certificates were verified. Therefore, the finding is closed.				

CAR ID	04	Section no.		Date : 07/05/2024
Description of CAR				
As per the Monitoring report template guide V.1.1, Please revise Section E.6 to "State whether the actual SDG Impacts achieved is greater than the amount based on the ex-ante estimation in the Design Certified PDD. If so, explain the cause of any increase in the actual Impacts achieved by the project activity during this monitoring period, including all information that is different from that stated in the Design Certified PDD"				
Project participant response				Date : 05/07/2024
<i>Required changes have been made and PDD values have been indicated.</i>				
Documentation provided by project participant				
<i>Monitoring Report</i>				
VVB assessment				Date: 07/10/2024
As per the Monitoring report template guide V.1.1, Please revise Section E.6 to "State whether the actual SDG Impacts achieved is greater than the amount based on the ex-ante estimation in the Design Certified PDD. PD is asked to clarify and make the required changes on the section.				
Project participant response				Date : 22/01/2025
<i>Section has been updated.</i>				
Documentation provided by project participant				
VVB assessment				Date: 12/03/2025
The PD has not provided proper justification for the increase in electricity generation as estimated in the registered PDD.				
Project participant response				Date : 19/03/2025
<i>Revised.</i>				
Documentation provided by project participant				

VVB assessment	Date: 20/03/2025
The VVB confirms after the assessment of the revised MR, ER Sheet and EPIAS records that the project activity achieved more impacts compared to the ex-ante estimated impacts. The PD has provided proper justification mentioning solar radiation as seasonal and unpredictable. Hence, the finding is closed.	

CAR ID	05	Section no.		Date : 07/10/2024
Description of CAR				
As per the Final GS Design Review, the Project Activity has a FAR raised by the standard, and thus, PD is requested to update the section "B.1.1. Forward Action Requests" under "B.1. Description of implemented project" title				
Project participant response				Date : 22/01/2025
FAR has been mentioned.				
Documentation provided by project participant				
VVB assessment				Date: 12/03/2025
The VVB confirms after the assessment of the updated MR that the PD has included the FAR in section B.1.1 regarding the Stakeholder Feedback Round. Therefore, finding is closed.				

Table 4: FAR from this verification

FAR ID	02	Section No.	E.8.6	Date : 18/06/2025
Description of FAR				
The project activity achieved 20.1% higher emission reductions compared to the estimated emission reductions for the comparable period as per the registered PDD. Since the change in ERs are not within the range of +/- 10%, A Forward Action Request has been raised as per GS Rule Clarification 'ASSESSMENT APPROACH FOR REPORTING HIGHER EX-POST EMISSION REDUCTIONS' v1.1 section 2.1.3 (b).				
The subsequent VVB shall verify if the higher emission reductions in the MP (24/05/2022 TO 23/05/2024) were temporary and remaining emission reductions that were over and above the upper bound of the sensitivity range may be claimed by the project developer during the next issuance.				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				Date: DD/MM/YYYY