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GOLD STANDARD FOR THE GLOBAL GOALS (GS4GG)
REPORT
-
VERIFICATION

Project Title:	*300 MW Wind Energy Project by Green Infra Wind Energy Limited*
Monitoring Period:	*01/08/2022 to 31/08/2023*
GS project ID:	*7468*
Internal ID:	*BELL_GS_VER_18723*
Customer:	*Green Infra Wind Energy Limited*
Date:	*05/01/2024*
Revision:	*02*

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SUMMARY			
Reference No.	**Date** *(first version)*	**Version No.**	**Date** *(last version)*
BELL_GS_VER_18723	12/12/2023	02	05/01/2024
GS4GG Verification			
GS4GG Certified Product *(sought)*:	GHG Emission Reductions		
GS4GG SDG Impact Statement *(sought)*:	Not applicable		
General Information			
Client	Green Infra Wind Energy Limited		
Project Title	300 MW Wind Energy Project by Green Infra Wind Energy Limited		
Project Participants	Green Infra Wind Energy Limited		
Project Location	Kutch district of Gujarat in India		
Contact Person	Mr.Rajeev Kumar Singh		
Monitoring Period:	01/08/2022 to 31/08/2023 (both days included)		
GS4GG Version: 1.2 GS4GG VVS Version: 01 GS4GG Activity Requirements: Renewable Energy Activity Requirements GS4GG v1.2 Applied Methodology Version: ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0 Current Methodology Version: ACM0002: Grid-connected electricity generation from renewable sources - Version 20.0		GS4GG Sectoral Scope: 2 UNFCCC CDM Sectoral Scope: 1 Technical Area: 1.2	
Published Monitoring Report Version: 01 Date: 23/09/2023		Final Monitoring Report Version: 03 Date: 05/12/2023	
Certified Project Design Document Version: 03 Date: 12/11/2020			
Estimated Annual Emission Reductions: 1,004,977 tCO2			
Selected Sustainable Development Goals (SDGs): SDG 7;SDG 8; SDG 13;			
Verification Summary			

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by Green Infra Wind Energy Limited, has performed the independent verification of the emission reductions for the GS Project 7468 "300 MW Wind Energy Project by Green Infra Wind Energy Limited" in "India" applying the methodology ACM0002, Version 20. The management of Green Infra Wind Energy Limited is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions.

A desk review and a site visit have been conducted to verify the data submitted in the monitoring report. Applus+ Certification confirms the following has been reviewed:

(a) The registered PDD including the monitoring plan and the corresponding validation report.
(b) Monitoring report(s);
(c) The applied monitoring methodology.
(d) Relevant decisions, clarifications, and guidance from the CMP and the CDM Executive Board.
(e) GS4GG version 1.2 requirements.

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(f) All information and references relevant to the project activity's resulting in emission reductions.

(g) Previous verification report .

(h) Evidence for SDG monitoring plan

(i) Training Records of Project staff

(j) HR employment records of the Project staff on site

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

The project activity consists of 143 WTGs (2.1 MW capacity each), making the total installed capacity to be 300 MW[1] in the district of Kutch in the State of Gujarat, India. The WTGs are Siemens Gamesa make (SG 2.1-114) and commissioned between 06/07/2019 to 20/06/2020. The same was verified against the commissioning certificates/11/.

All 143 WTGs are fully functional, and the assessment team verified this during the site visit and through the document review.

Applus+ Certification confirms that the project is implemented in accordance with the approved transition annex and Passport. The monitoring plan complies with the applied methodology ACM0002 Version 20 and the GS4GG Version 1.2. The monitoring has been carried out in accordance with the monitoring plan. The monitoring system is in place and the emission reductions are calculated without material misstatements. Our opinion relates to the projects GHG emissions, and the resulting GHG emission reductions reported and related to the valid and registered project baseline and monitoring and its associated documents. Based on the information reviewed and evaluated Applus+Certification confirms that the implementation of the project has resulted in 830,196 tCO_2e emission reductions during period 01/08/2022 – 31/08/2023.

ASSESSMENT TEAM		
Team Members	**Type of Resource[2]**	**Organization** *(for OEs)*
Lead Auditor: Ravi Kant Soni	☐IR ☒EI ☐OE	-
Technical Expert: Ravi Kant Soni	☐IR ☒EI ☐OE	-
Technical Reviewer: Dr. N. Premjit Singh	☒IR ☐EI ☐OE	-

[1] The total project capacity is restricted to 300 MW due to the PPA restrictions. However, the actual project capacity is 300.3 MW and involves operation of 143 WTGs of 2.1 MW capacity each.

[2] IR (Internal Resource); EI (External Individual); OE (Outsourced Entity)

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ABBREVIATIONS	
ACM	Approved Consolidated Methodology
AM	Approved Methodology
AMS	Approved Methodology Small Scale
Applus+ LGAI / Applus+	LGAI Technological Center, S.A. (Applus+ Certification)
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CER	Certified Emission Reduction
CL / CR	Clarification Request
CM	Combined Margin
CMP	Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol
DNA	Designated National Authority
DOE	Designated Operational Entity
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GS4GG (or GS)	Gold Standard for Global Goals
IPCC	Intergovernmental Panel on Climate Change
KP	Kyoto Protocol
MP	Monitoring Plan
MR	Monitoring Report
NGO	Non-Governmental Organization
SDG	Sustainable Development Goal
TAC	Gold Standard Technical Advisory Committee
OM	Operational Margin
PDD	Project Design Document
PP	Project Participant
REA	Regional Energy Account
UNFCCC	United Nations Framework Convention for Climate Change
VVB	Validation and Verification Body
VVS	Validation and Verification Standard
WRPC	Western Regional Power committee

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1. INTRODUCTION

1.1 Objective

This verification is an independent and objective review for the GS4GG requirement, of the emission reductions achieved by the project activity "300 MW Wind Energy Project by Green Infra Wind Energy Limited" (GS-7468), for the period 01/08/2022 to 31/08/2023.

The verification report addresses the implementation and operation of the GS PA and tests the data and assertions set out in the monitoring report based on the following:

(a) The registered GS PDD

(b) The approved methodology mention in the PDD

(c) UNFCCC criteria referred to in the Kyoto Protocol criteria and the CDM modalities and procedures as agreed in the Bonn Agreement and the Marrakech Accords

(d) The latest GS4GG guidelines version 1.2

(e) CDM Validation and Verification Standard (VVS)

(f) GS4GG VVS version 1.0 /09/

(g) The Gold Standard for the Global Goals Safeguarding Principles & Requirements/07/,

(h) The Gold Standard for the Global Goals Renewable Energy Activity Requirements/08/,

(i) The Gold Standard for the Global Goals Stakeholder Consultation and Engagement Requirements,

(j) Validation and Verification Body requirements, Product requirements and references relevant to the project activity's reported emission reductions,

(k) Any other decisions taken by the Technical Advisory Committee of GS (GS-TAC),

(l) other relevant rules, including the host country legislation.

The verification has considered both quantitative and qualitative aspects on stated/reported emission reductions. The monitoring report (all versions) and corresponding supporting documentation was assessed in accordance with the rules defined by UNFCCC, as appropriate to the PA. The verification is not meant to provide any consulting or recommendations to the CME/others. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

1.2 Scope

The verification scope encompasses an independent and objective review for the Gold Standard for the Global Goals (GS4GG) version 1.2 requirements of the emission reductions achieved for the project activity.

The verification is based on the submitted monitoring report, the validated and registered PDD and its validation report, the applied monitoring methodology, relevant decisions, clarifications, and guidance from the CMP and the EB, The GS4GG Version 1.2 and any other information and references relevant to the project activity's resulting emission reductions. These documents are

reviewed against the requirements of the Kyoto Protocol, the CDM Modalities and Procedures, The Gold Standard for the Global Goals version 1.2 and related rules and guidance.

Based on the requirements in the VVS version for PAs version 03.0 as well as the GS4GG version 1.2, Applus+ Certification has applied a rule-based approach for the verification of the project. The principles of accuracy, completeness, relevance, reliability, and credibility were combined with a conservative approach to establish a traceable and transparent verification opinion.

The verification process involved the following.

- Contract with Green Infra Wind Energy Limited for the scope of verification.
- Submission of monitoring report and supporting documents
- Desk review
- Physical on-site inspection
- Issuance of verification findings
- Reporting, calculation checks, QA/QC and resolution of findings
- Issuance of draft verification report
- Independent technical review of the project documentation
- Issuance of the final verification report

1.3 Description of the project activity

Project activity:	300 MW Wind Energy Project by Green Infra Wind Energy Limited
Gold Standard registration number:	7468
Project Participants:	M/s Green Infra Wind Energy Limited
Location of the project:	Kutch district of Gujarat, India. Geographic coordinates (Verified by site visit and Google Map): Latitude: 23.073644° N Longitude: 69.2662° E
Date of registration:	22/10/2020
Starting date of the crediting period:	06/07/2019

The project activity involves electricity generation by wind turbine generators (WTGs) and supplying the same to the Indian electricity grid. This is renewable energy generation which can replace the fossil fuel dominated grid connected electricity generation.

The project activity involves the installation of 143 WTGs of capacity 2.1 MW each in Kutch district of Gujarat, India, reaching a total installed capacity of 300 MW. The WTGs are of Siemens Gamesa make (SG 2.1-114).

The generated electricity is evacuated to Gujarat state grid substation. The project activity generates power by using the kinetic energy of wind, thus resulting in zero emissions during electricity production. The power produced displaces an equivalent amount of power from the grid, which is fed mainly by fossil fuel fired power plants. Hence, it results in reduction of GHG emissions.

Double counting of carbon credits:

a) The project activity is not registered under any other emissions trading program or any other mechanism that includes GHG allowance trading.

b) The project activity has not sought or received any renewable energy certificates, during this monitoring period. This is verified through the list of registered projects published at official website of Government of India (https://recregistryindia.nic.in/).

c) The project is not registered under international REC Mechanism e.g. I-REC Device Registry and the same is confirmed through the i-REC web site (https://v-1.evident.app/Public/ReportDevices/)

The assessment team can confirm that there is no double counting of credits is anticipated in the current monitoring period.

2. METHODOLOGY

Applus+ Certification approach to the verification is a two-stage process.

In the 1st stage, Applus+ Certification completed a strategic review and risk assessment of the project's activities and processes to gain a full understanding of:

• Activities associated with all the sources contributing to the project emissions and emission reductions, including leakage if relevant;

• Protocols used to estimate or measure GHG emissions from these sources;

• Collection and handling of data;

• Controls on the collection and handling of data;

• Means of verifying reported data; and

• Compilation of the monitoring report.

Applus+ Certification used a periodical Verification Checklist which, based on the risk-based assessment of the parameters and data collection and handling processes for each of those parameters, describes the verification approach and the sampling plan.

In the 2nd stage, using the Verification Checklist, Applus+ Certification verified the implementation of the monitoring plan and the data presented in the Monitoring Report for the period in question. This involved a site visit and a desk review of the Monitoring Report. This Verification Report describes the findings of this assessment.

2.1 Appointment of the assessment team

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

The composition of audit team shall be approved by the LGAI Technological Center, S.A. (Applus+ Certification) ensuring that the required skills are covered by the team.

The four qualification levels for team members that are assigned by formal appointment rules are as presented below:

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

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

Name	Role	SS Coverage	TA Coverage	Financial aspect	Host country experience
Ravi Kant Soni	LA/TE	Yes(1)	Yes (1.2)	NA	Yes
Dr. N. Premjit Singh	TR	Yes(1)	Yes (1.2)	NA	Yes

The complete list of CVs is included as Appendix 3 of this report.

2.2 Document review

The Gold Standard Monitoring Report version 1.0 05/ was submitted to VVB before the verification activities started. The MR was assessed based on all the relevant documents. The aim of the assessment in the desk review was to:

- verify the completeness of the data and the information presented in the MR;

- check the compliance of the MR with respect to the monitoring plan depicted in the registered PDD and Passport; verify that the applied methodology was carried out. Particular attention to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures was paid;

-evaluate the data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

A complete list of documents reviewed is available in section 4 of this report.

2.3 On site assessment and follow up interviews

As a part of the verification, the site inspection has been performed by the assessment team.

Interviews with project participants:

Interviewed Personnel	Functions	Organization
Mr. Rajeev Kumar Singh	Deputy Manager	GIWEL
Mr. Bhaskar Muthalkar	AVP	GIWEL
Mr. Saurabh Patel	Dy. Manager	GIWEL
Mr. Ankit Joshi	Engineer	Siemens Gamesa Renewable Energy S.A
Mr. B. Mahajan	Engineer	Siemens Gamesa Renewable Energy S.A

As a part of verification assessment, a comprehensive interaction with stakeholders was also done during the site visit on 27/09/2023. It included interaction with the local villagers, representatives of PP. Verification team have interviewed the local stakeholders, and they were questioned for various topics as summarized below:

i. Effect of project on their livelihood and income
ii. Any problem related to project installation in nearby areas.
iii. Does the noise generate by WTGs disturb any of their activity or comfort?

iv. Are they happy with the benefits and development as CSR activity of the PP?
v. General feedback about the project
vi. Do they know about the grievance and feedback back register/mechanism?
vii. Any feedback; Concern (C) Positive (P) and Negative (N)

S. No.	Name of stakeholder	Affiliation	Feedback(Positive/Negative/Concerns)
1	Dinesh Kathiriya	Local Villager (Farmer)	Positive
2	Shantilal Vasani	Local Villager (shopkeeper)	Positive
3	Hiren Diwani	Local Villager (Farmer)	Positive
4	Karu Rabari	Local Villager (Farmer)	Positive
5	Lakhuba Rabari	Local Villager (Farmer)	Positive
6	Ramsanghji Rajput	Local Villager (Farmer)	Positive
7	Parth Diwani	Local Villager (Driver)	Positive
8	Bhupendra Goswami	Local Villager(shopkeeper)	Positive
9	Ketan Goswami	Local Villager (private job)	Positive
10	Bhavesh Rabari	Local Villager (Farmer)	Positive

2.4 Quality of evidence

Sufficient evidence covering the full verification period in the required frequency is available to verify the figures stated in the final MR. The source of the evidence will be discussed in section 4 of this report. Specific cross-checks have been done in cases that further sources were available. The monitoring report's figures were checked by the assessment team against the raw data. The data collection system meets the requirements of the monitoring plan as per the methodology.

2.5 Reporting of findings

As an outcome of the verification process, the assessment team can raise different types of findings.

Where a non-conformance arises the assessment team shall raise a Corrective Action Request (CAR). A CAR is issued, where:

a) Non-compliance with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;

b) Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;

c) Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;

d) Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

The assessment team shall raise a Clarification Request (CR) if information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met.

All CARs and CRs raised during verification shall be resolved prior to submitting a request for issuance.

Forward Action Requests (FARs) may be raised during verification for actions where the monitoring and reporting require attention and/or adjustment for the next verification period.

All CARs, CRs and FARs for this verification period are included in Appendix 1 of the verification report.

2.6 Internal Quality Control

As a final step of verification, the final documentation including the verification report has to undergo an internal quality control by the Technical Reviewer. Each report must be finally approved either by the VVB's Technical Manager or the Deputy. In case one of these two persons is part of the assessment team, the approval can only be given by the person who is not a part of the assessment team. If the documents have been satisfactorily approved, the Request for Issuance is submitted to the GS Registry along with the relevant documents.

3. VERIFICATION FINDINGS

Areas of verification findings	No. of CR	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	-	-	-
Compliance of the project implementation with the registered PDD	-	-	-
Post-registration changes	-	-	-
Compliance of the SDG monitoring plan with the monitoring methodology including applicable tool and standardized baseline	-	CAR#2	-
Compliance of monitoring activities with the registered monitoring plan	-	CAR#1 and CAR #3	-
Compliance with the calibration frequency requirements for measuring instruments	-	-	-
Assessment of data and calculation of emission reductions or net removals	-	-	-
Implementation of Grievance Mechanism		CAR#4	
Others (Editorial error and missing documents))	CR #1 and CR #2	-	-
Total	02	04	-

3.1 FARs from Validation / Previous Verification

There are no FARs were raised during last verification.

3.2 Project Implementation in accordance with the registered Project Design Document

Means of verification	The project activity consists of 143 WTGs (2.1 MW capacity each), making the total installed capacity to be 300 MW in the Kutch district of Gujarat in India. The commercial operation of the project activity had been started on 06/07/2019 to 20/06/2020, which was verified vide commissioning certificates/11/ and corroborated by Regional Energy Account (REA) statement issued by WRPC /20/, indicating the start date of commercial operation. Location of the project's WTGs were verified through Google Map (https://www.google.com/maps) and found consistent with the data provided in the registered PDD /01/. The project activity is reducing the GHG emissions generated by the current generation energy mix in India's Power Grid, which is dominated by fossil fuel-based grid connected power plants. The power generated through the proposed project activity being supplied to Indian grid through contractual arrangement (PPA). The technical specification of

	the project activity equipment's has been checked during the site visit and are found to be consistent with the mentioned under section B.1 of MR. The status of the project activity is verified through the physical inspection of SCADA system, indicating the real-time generation data and hence it is confirmed that the project is fully functioning. As verified during the physical inspection of project site that the WTGs belong to project activity are connected to pooling substation (220/33 kV) maintained by the Sembcorp. There is one main, check meter and standby meter installed at pooling substation and the data recorded through these meters used for Regional Energy Account (REA) statement preparation. Monthly values of $EG_{PJ,y}$ obtained directly from the monthly Regional Energy Account (REA) statement issued by WRPC /20/. The invoicing being done against electricity supplied by the project plant. The measurement results are cross checked with records of invoices, and it is in line with applied methodology. Thus, this parameter is considered in emission reduction calculations. The technical specifications of WTGs were verified through the nameplate details (imprinted/placed at the bottom of WTG tower) available at the WTGs, checked during the site visit and were found to be consistent with the details provided in the registered GS PDD/01/. The project developer has implemented the grievance mechanism in line with the registered GS PDD, this is confirmed through inspection of relevant records (grievance register) and the interactions with the local stakeholders during the site visit. The project implementation, with reference to GS PDD, was checked during the physical inspection of project site and confirmed the following: i. The monitoring system including the measurement of parameters, data collection and archiving was also implemented and operated inline to the GS PDD. ii. The emission reduction was achieved in compliance with applied methodology, GS PDD. iii. The project contributes to the sustainable development which includes, but not limited to, enhancement of local economy, creating employment and many other benefits to the rural population.
Findings	No issues identified in section hence finding was not raised.
Conclusion	• In view of the information's verified during the site visit, the verification team can confirm that all physical features (technology, project equipment, and monitoring and metering equipment) of the registered GS project activity are in place and that the project participants have operated the project activity as per the registered GS PDD. • No information regarding data and variables was identified that may surpass the estimated quantity of ERs in the registered GS PDD. • The emission reductions achieved during the current monitoring period are (830,196 tCO_2e), that is 24% lower than the estimated quantity (1,090,331 tCO_2e) in the registered GS PDD for the comparable period. Further explanation for the decrease in the actual ERs is provided under section E.8.6 of this report.

3.3 Compliance of the Monitoring Plan with the Monitoring Methodology

Means of verification	The monitoring plan as contained in the registered GS PDD/01/ was reviewed against the monitoring requirements of the applied methodology ACM0002 version 20.0/28/. Based on this review it was found that the monitoring plan contained in the registered PDD includes all the required parameters to be monitored in the context of project design and description and allows proper determination of emission reductions in accordance with the PDD /01/ and applied methodology ACM0002 version 20.0./09/. Values of the parameter "$EG_{PJ,\ y}$" is directly sourced from the monthly "REA Statement" issued by WRPC/20/. This report indicates the amount of electricity for project activity supplied to the grid. The REA statement issued by WRPC which provide the values of Scheduled Power, Actual Power, and the Deviation between actual & scheduled power for the month. The same is thus used for emission reduction calculation. The net energy exported to the grid by project is measured by via electronic tri-vector main meter. For billing purpose, the meter readings shall be measured on monthly basis and the PP has no control over the process. Based on the statement the Invoice is raised by PP to SECI on the scheduled energy and thus crosschecking of actual energy supplied to grid from invoices is not possible. However, reading is recorded directly from the meter with the help of software by WRPC and REA statement made available on CEA/ WRPC website. The REA Statement are prepared and endorsed by WRPC/20/, an external government agency and the PP has no influence in the entire procedure. During the site visit, it was confirmed that the WTGs belonging to the project activity are connected to the grid through an appropriate power evacuation system. Appropriate metering system and calculation procedures are transparently described in the monitoring plan to enable accurate determination of emission reductions achieved by the project activity.
Findings	CAR #1 was raised and resolved.
Conclusion	The monitoring plan outlined in the GS PDD is in accordance with the applied methodology /09/ and correctly applied by the project activity.

3.4 Completeness of Monitoring

Data and parameters fixed ex ante or at renewal of crediting period:

Relevant SDG Indicator 13.2.2: Total greenhouse gas emissions per year

Operating Margin Emission Factor of Indian Grid (EF $_{OM,y}$ tCO_2e/MWh):

Means of verification	The value of this parameter is considered as 0.9622. This was checked with the registered PDD /01/ and CO_2 Baseline Database for Indian Power Sector", version 15 published by the Central Electricity Authority, Ministry of Power, Government of India.
Findings	No finding was raised

Conclusion	The value in the monitoring report /04/ and corresponding emission reduction calculations spreadsheet /06/ are consistent with the registered PDD (page 31). The applied value is correct and justified.

Build Margin Emission Factor of Indian Grid (EF $_{BM,y}$, tCO_2e/MWh):

Means of verification	The value of this parameter is considered as 0.8811. This was checked with the registered PDD /01/ and CO_2 Baseline Database for Indian Power Sector", version 15 published by the Central Electricity Authority, Ministry of Power, Government of India.
Findings	No finding was raised
Conclusion	The value in the monitoring report /04/ and corresponding emission reduction calculations spreadsheet /06/ are consistent with the registered PDD/01/ (page 31). The applied value is correct and justified.

Combined Margin Emission Factor of Indian Grid (EF $_{CM,y}$, tCO_2e/MWh):

Means of verification	The value of this parameter is considered as 0.9419. This was checked with the registered PDD /01/ and CO_2 Baseline Database for Indian Power Sector", version 15 published by the Central Electricity Authority, Ministry of Power, Government of India.
Findings	No finding was raised.
Conclusion	The value in the monitoring report /04/ and corresponding emission reduction calculations spreadsheet /06/ are consistent with the registered PDD/01/ (page 31). The applied value is correct and justified.

3.5 SDG Outcomes Monitoring

Parameter 1:

Quantity of net electricity supplied to the grid during the year y, $EG_{PJ,y}$ (MWh)

Relevant SDG Indicator 7.2.1: Renewable energy share in the total final energy consumption

Means of verification

Criteria/Requirements	Assessment/Observation
Measuring /Reading /Recording frequency	The parameter is calculated and recorded on monthly basis in line with the approved monitoring plan.
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. In line with the approved monitoring plan, this parameter is recorded on monthly basis in the Regional Energy Account (REA) statement issued by WRPC/20/.
How were the values in the monitoring report verified?	The data transfer process for the said parameter is as follows: The REA statement issued by WRPC/20/ contains the information of the scheduled Power, Actual Power and the Deviation between actual and scheduled power. For ER calculations, the values of Actual power will be considered.

		Based on the data recorded at metering points, Regional Energy Account (REA) statement issued by WRPC/20/. Cumulative value of $EG_{PJ, y}$ for 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 REA statement issued by WRPC/20/ and found to be consistent. Value of this parameter for the current monitoring period is 881,406 MWh/06/.
	If applicable, has the reported data been cross-checked with other available data?	Monthly reported values of $EG_{PJ, y}$ for the current monitoring period were further cross-checked with the monthly invoices raised by the PP /21/ and found to be consistent.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, all the stakeholders, namely, the Grid Authority and the Gamesa (O&M Contractor), implemented the adequate QA/QC procedures.
Findings	No finding was raised	
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.	

Parameter 2: Emissions Reductions (tCO_2)

Relevant SDG Indicator 13: Integrate climate change measures into national policies, strategies and planning

Means of verification	

Criteria/Requirements	Assessment/Observation
Measuring /Reading /Recording frequency	Emission reductions achieved due to implementation of the wind power plant is monitored once during each monitoring period.
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The monitoring of parameter has been implemented in accordance with the registered monitoring plan.
How were the values in the monitoring report verified?	The value is calculated in line with the procedure as described under the transition annex and registered PDD/01/. Value of this parameter for the current monitoring period is 830,196 tCO_2e/06/.
If applicable, has the reported data been cross-checked with other available data?	Not applicable
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	No separate QA/QC procedures is required.

Findings	No finding was raised
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.

Parameter 3:

Number of employment generation & better salary

Relevant SDG Indicator 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities

Means of verification	

Criteria/Requirements	Assessment/Observation
Measuring /Reading /Recording frequency	This is a sustainable development parameter to monitor the total number of employment opportunities created. Total number of jobs created for the local population is monitored on annual basis.

	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The measuring and recording frequency are in line with the monitoring plan of registered PDD/01/.
	How were the values in the monitoring report verified?	Total number of jobs created by the project is 23 verified from the HR records. The salaries provided to the employees are in line with the local regulations as verified through the https://www.simpliance.in/minimum-wages/gujarat/10/. Hence PP has submitted the sample payslip for the employees and found satisfactory. There are no women was employed during the monitoring period as verified through employee records/10/. The assessment team has also verified the policy that mentioning a clear guideline on equal opportunity for all and no tolerance for discrimination based on gender, race or caste.
	If applicable, has the reported data been cross-checked with other available data?	The reported data has been cross checked with the O&M contract signed by the project developer with the technology supplier.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	The HR department monitors and maintains the up-to-date records of total number of jobs created and O&M expenses, necessary QA/QC processes in place.
Findings	CAR #2 and CL #2 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the sustainability monitoring plan (as per measurement methods and procedures to be applied). The monitoring results were recorded consistently as per the approved frequency in the monitoring plan.	

Parameter 4: Quality of Employment

Relevant SDG Indicator 8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training

Means of verification	**Criteria/Requirements**	**Assessment/Observation**
	Measuring /Reading /Recording frequency	Quality of employment generated by the project activity is monitored. Project participant conducts various activities on regular basis for improving the skills and thereby quality of employment of its employees. Various indicators of quality of employment viz. quality job creation, working conditions, health care facilities, skill build-up through

<table>
<tr><td></td><td></td><td>workshops and trainings, putting safeguard in place and living standard of the plant staff are monitored as and when such activities are organised/12/.</td></tr>
<tr><td></td><td>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</td><td>The measuring and recording frequency are in line with the monitoring plan of registered GS PDD/01/.

The project passport requires the quality of employment to be monitored on annual basis. The assessment team confirms that the monitoring of quality of employment with reference to various parameters viz. training, occupational health, safety of employees and working environment is being done on annual basis /12/.</td></tr>
<tr><td></td><td>How were the values in the monitoring report verified?</td><td>The following training programs/12/ to enhance the safety awareness, operational skills and occupational health management have been organized during the current monitoring period.

<table><tr><th>Sr.No</th><th>Training Objective</th><th>Date</th></tr><tr><td>1</td><td>Coach the Driver and Inspection</td><td>02/08/2022</td></tr><tr><td>2</td><td>Electrical Safety</td><td>15/11/2022</td></tr><tr><td>3</td><td>Basic safety while working on 33kV and 220 KV EHV line and feeder</td><td>10/12/2022</td></tr><tr><td>4</td><td>Emergency Preparedness and response</td><td>25/4/2023</td></tr></table>
Yes, the reported data has been cross checked with the quantitative information about the quality of employment which includes the records of HR, training, health care facilities etc. are maintained /10,12/.

Counting of the number of trainings and respective attendees is done by a training attendance sheet which states the programme name, venue, faculty, date and timing, attendee details (employee code, name, designation, and department). Each training attendance sheet has a unique form number. Numbers of jobs created has been categorized and records are maintained accordingly. Records of any activity related to the quality of employment is maintained by HR.</td></tr>
<tr><td></td><td>If applicable, has the reported data been cross-checked with other available data?</td><td>Yes, the reported data has been cross checked with the quantitative information about the quality of employment which includes the records of HR, training, health care facilities etc. are maintained /10,12/.</td></tr>
<tr><td></td><td>Does the data management ensure correct transfer of data and reporting of emission reductions and are</td><td>Counting of the number of trainings and respective attendees is done by a training attendance sheet which states the programme name, venue, faculty, date and timing, attendee details (employee code, name, designation, and department). Each training attendance</td></tr>
</table>

	necessary QA/QC processes in place?	sheet has a unique form number. Numbers of jobs created has been categorized and records are maintained accordingly. Records of any activity related to the quality of employment is maintained by HR/10/.
Findings	CAR #2 and CAR #3 was raised and resolved	
Conclusion	The parameter has been monitored appropriately, in accordance with the sustainability monitoring plan (as per measurement methods and procedures to be applied). The monitoring results were recorded consistently as per the approved frequency in the monitoring plan.	

3.6 Compliance with the calibration frequency requirements for measuring instruments:

Means of verification

As per the monitoring plan in the registered PDD/01/ the meters are to be tested and calibrated once in 5 years. The calibration certificates/13/ of meters have been checked to confirm the same. The details of monitoring equipment involved in the project activity and their calibration dates are mentioned in Section D.2 of the MR/04/ and are summarised in the tables below. All the meters are of accuracy class of 0.2s.

Meter location	Meter type & Sr.Nos	Calibration date	Calibration due date	Calibration delayed?
230/33 Kv PSS	Main Meter: 05296052	05/07/2019	04/07/2024	N
	Check Meter: 05296053	05/07/2019	04/07/2024	N

It is evident from the above table that calibration for all the meters has been conducted as per the calibration frequency mentioned in the registered PDD/01/ and no delay in calibration of energy meters is identified during the current monitoring period.

The calibration details such as make, accuracy class serial number is as per the meter available onsite and checked physically. Calibration of meters carried out by a PGCL (Power grid corporation of India Limited) for testing and calibration, Govt of India (https://www.powergridindia.com/) to carry out calibration.

Assessment team checked the same and found that the calibration is appropriate and correct as traceability is ensured.

CEA Notification No. 502/70/CEA/DP&D dated 17/03/2006/19/ which is considered as national standard mentions that "All interface meters shall be tested at least once in five years." Hence, the calibration frequency of once in 5 years, mentioned in the registered PDD for the meters is appropriate.

This electricity supplied to the grid is obtained using directly measured values at the energy meters. Hence, the PGCIL (Power grid corporation of

	India Limited) ensures that the energy meters are in proper working condition.
Findings	No issues identified and hence finding was not raised for this section
Conclusion	The assessment team confirms that the calibration is conducted at the frequency following the relevant national standards as specified by the methodology and the monitoring plan contained in the registered PDD/01/. Therefore, the requirement of CDM-VVS for PA v03.0 §§ 370 have been met.

3.7 Implementation of grievance mechanism:

During the site visit, the verification team confirmed that there is a grievance register with GS contact information in the lobby of the site office. The assessment team has verified the grievance register and confirmed that there is no formal complaint received.

Stakeholders Comments assessment

Questions asked?	Stakeholder comment/response	Name of stakeholder
Do you have any problem due to installation of project?	We are happy with the project and don't have any problem.	Dinesh Kathriya
Are you aware of the grievance mechanism and complaint procedure?	Yes, we are aware of the same. We register our suggestions/complaints in the register maintained at site office.	Hiren Diwani Ramsangji Rajput
Does the noise generate by turbines disturbs any of their activity or comfort?	There are no such issues as the village is located far away from the WTGs.	Parth Diwani Shantilal Vasani
Employment's opportunities created due implementation of project activity?	Yes, many job opportunities are created for local villagers. All the security guard's, contractors and drivers are from local area only.	Lakhuba Rabari
Are you happy with the benefits and development as CSR activity of the PP?	Yes, we are happy with the CSR Programmes initiated by the project developer.	Bhupendra Goswami Karu Rabari

Based on the complaint register verified and interviews of local villagers during the site visit, the verification team able to conclude that:

- The grievance mechanism implemented is in place
- Complaints received from local villagers are consistently recorded, however no formal complaints received during the current monitoring period.

During site visit VVB has interviewed with plant staff discussion about employment and if there any issues with plant management or employer, there is no comment or complain received from any of the staff against employer and plant management. They are all happy with their work and no issue with employment.

3.8 Assessment of Data and Calculation of Greenhouse Gas Emission Reductions

Means of verification	As per the applied methodology, "Baseline emissions include only CO_2 emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. The baseline emissions are to be calculated as follows: $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where: BE_y: Baseline emission in year y (tCO2) $EG_{PJ,y}$: Quantity of net electricity generation that is produced and fed into the grid as a result of implementation of the CDM project activity in year y (MWh) $EF_{grid,CM,y}$: Combined margin CO2 emission factor for grid connected power generation in year y (tCO2/MWh) For the Green field renewable energy power plants: $EG_{PJ,y} = EG_{facility,y}$ Hence, $BEy = EG_{facility,y} * EF_{grid, CM, y}$ Where: BEy: Baseline Emissions in year y; t CO2 $EG_{facility,y}$: Quantity of net electricity supplied by the project plant to the grid in year *y* (MWh) $EF_{grid, CM, y}$ = Combined margin CO_2 emission factor (tCO_2/MWh) As per the registered PDD, combined margin emission factor is 0.9420 tCO_2 /MWh. Hence the baseline emissions for the project activity for the current monitoring period are as follows: $BEy = 881{,}406 * 0.9419 = 830{,}196\ tCO_2e$
Findings	No issues identified and hence finding was not raised for this section
Conclusion	The verification team confirms that a) The complete data was available and is duly reported; b) Appropriate methods and formulae for calculating baseline GHG emissions or baseline net GHG removals were followed; c) Appropriate emission factors and other reference values were correctly applied.

3.8.1. Calculation of project GHG emissions or actual net GHG removals by sinks

Means of verification	The registered PDD/01/ and applied monitoring methodology/28/ does not prescribe any project emissions to be considered.
Findings	No finding was raised
Conclusion	No project emissions were required to be calculated.

3.8.2. Calculation of leakage GHG emissions

Means of verification	The registered PDD/01/ and applied monitoring methodology/28/ does not prescribe any leakage emissions to be considered.
Findings	No finding was raised
Conclusion	No project emissions were required to be calculated.

3.8.3. 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 were found appropriate and complying with the provisions prescribed in the registered monitoring plan of registered PDD/01/ and applied methodology/28/. 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 finding was 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 parameter (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. e) There is no pro-rate approach was applied in the current monitoring period as entire monitoring period falls into period that is after the end of first commitment period of Kyoto Protocol. The total number of ERs achieved during the current monitoring period is 830,196 tCO_2e.

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

Means of verification	As verified and evident from the final Monitoring Report /04/ and corresponding ER sheet /06/, the actual emission reductions achieved by the project activity in the current monitoring period were found lesser than (24% lesser) the estimated quantity in the registered PDD/01/ for the comparable period.

Estimated ERs for comparable period as per registered PDD (tCO2e)	Actual ERs achieved in the current monitoring period (tCO2e)
1,090,331	830,196

Findings	No finding was raised
Conclusion	The actual emission reductions achieved by the project activity are 24% lesser than the estimated quantity of ERs in the registered PDD.Since the PLF is solely influenced by wind availability and not under control of PP, hence the verification team accepted it.

3.8.5. Remarks on difference from estimated value in registered PDD

Means of verification	As verified through the ER calculation sheet the actual emission reductions were lesser than the estimation in the registered PDD for an equivalent length of the monitoring period. It is to be noted that PLF is completely governed by the availability of wind, which is a natural phenomenon, and it is beyond the control of PP. Furthermore, the assessment team checked the registered PDD and verified that in the sensitivity analysis, decrease in PLF is well within the sensitivity analysis margin of 10% assumed in the financial calculation and does not have any impact on additionality; hence, the assessment team has concluded the decrease in emission reduction of the project activity is justified and acceptable.
Findings	No finding was raised
Conclusion	The actual ERs are lower than the estimated quantity of ERs as given in the registered PDD which is appropriate and accepted.

3.9 Management and Operational System

The responsibilities of data measurement, collection, verifying, archiving etc. have been clearly defined in the CDM PDD and Passport. The data related to ER calculation as well as data monitoring, collection process etc. have been internally reviewed by the management of the Monitoring team regularly. The responsibility of each function is consistent with the monitoring plan in the registered PDD.

- Mr. Rajeev Kumar Singh is responsible for supervising the whole Gold Standard issues in the project activity;

- Mr. Saurabh Patel is responsible for the Gold Standard group operation.

-Mr. Ankit Joshi is responsible for equipment maintenance data collection, verifying and archiving.

The information flow of each parameter has been verified by the assessment team via interviewing with responsible personnel.

It's verified during the site verification, the monitoring procedure as well as the internal quality management and control procedures are stipulated in the PDD. The procedure is issued and approved by the top management. The monitoring personnel have been interviewed by the assessment team and it's confirmed that the monitoring is implemented as per the procedure. Also, the training record and work certificate has been checked by the assessment team and it is confirmed that the monitoring personnel get sufficient train to perform the monitoring.

All the data and documents, either hard copies or electric copies, will be kept for two years after the end of the last crediting period or the last issuance of GS VERs for this Project, whichever occurs later.

4. REFERENCE

LIST OF DOCUMENTS		
S. No.	**Document/Evidence**	**Reference/Web link, Version, Date**
1	GS Registered PDD	Version 03, dated 12/11/2020
2	GS Validation Report (A+SH_SYST_TQC_0619)	Version 02, Dated 12/11/2020
3	Monitoring Report	Version 01, dated 23/09/2023
4	Monitoring Report (final)	Version 04 dated 05/01/2024
5	ER spread sheet (initial)	Version 01, dated 23/09/2023
6	ER spread sheet (final)	Version 0 dated 05/12/2023
7	GOLD STANDARD FOR THE GLOBAL GOALS - Principles & Requirements,	Version 1.2, dated Oct 2019
8	Renewable Energy Activity Requirements	Version 1.4
9	GS4GG Validation and Verification Standard	Version 01, dated 06/03/2023
10	HR records for various parameters viz. total number of employees, type of employment, quality of employment etc.	-
11	Commissioning certificates for all the WTGs	Commissioned between 06/07/2019 to 20/06/2020
12	Training records (Attendance and photographs)	-
13	Calibration certificates of energy meters	Dated 05/07/2019
14	GS project webpage https://registry.goldstandard.org/projects/details/1835	-
15	Policy, procedure, and records for occupational safety	-
16	Copy of grievance register	-
17	GS verification report: For the period: 01/08/2021 to 31/07/2022	Version 02 Dated 10/09/2022
18	CEA CO_2 baseline database	Version 15
19	CEA Notification No. 502/70/CEA/DP&D	Dated 17/03/2006
20	REA Statement issued by WRPC	For the period from 01/08/2022 to 31/08/2023
21	Monthly Invoices raised by the PP	For the period from 01/08/2022 to 31/08/2023
22	O & M Contract signed between GIWEL & Gamesa	Dated 23/03/2018
23	Power Purchase Agreement (PPA) signed with WPD & SECI	23/05/2018

24	Declaration for non-participation in other schemes/programmes.	-
25	Declaration for no legal disputes arise during monitoring period.	-
26	On-site visit observations	Dated 27/09/2023
27	Breakdown details record	-
28	Methodology ACM0002	Version 20.0 Dated 28/11/2019

5. FINAL VERIFICATION STATEMENT

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

In our opinion the GHG emissions reductions reported for the project activity are fairly stated in the Monitoring Report (final) Version 04 dated 05/01/2024.Applus+ Certification, based on outcome of verification activities, certifies in writing that, during the monitoring period 01/08/2022 – 31/08/2023(including both days), the registered GS PA "300 MW Wind Energy Project by Green Infra Wind Energy Limited" in the registered GS PA achieved the verified amount of 830,196 tCO2e reductions in anthropogenic emissions by sources of greenhouse gases that would not have occurred in the absence of the PA.

The verified amount of emission reductions is stated below as per each vintage period falls under the current monitoring.

	Emission Reductions (Amount) in this monitoring period	
Year	**Duration**	**Emission reduction (GS-VERs)**
2022	01/08/2022 to 31/12/2022	218,711 tCO_2e
2023	01/08/2023 to 31/08/2023	611,485 tCO2e
Total	**Nil**	830,196 tCO_2e

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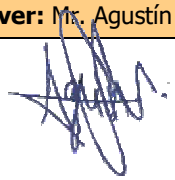
Date: 05/01/2024

Lead Auditor: Ravi Kant Soni
Tech. Expert: Ravi Kant Soni
Tech. Reviewer: Dr. N. Premjit Singh

Approver *(Applus+ Certification VVB Technical Manager)*
Mr. Agustín Calle de Miguel

ASSESSMENT TEAM	
Team Leader Ravi Kant Soni	**Technical Reviewer:** Dr. N. Premjit Singh
Signature: 	Signature: 
Approver: Mr. Agustín Calle de Miguel	
Signature: 	

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Appendix 1: Corrective Action Request/Clarification Request/Forward Action Request resolution table

Type:	☐ CAR ☒ CL/CR ☐ FAR	Number:	01
Raised by:		Ref. to checklist in above tables:	2.2
Description of the audit finding		Date:	10/11/2023
Please submit the following documents: i. Commissioning certificate for the project ii. PPA signed with state utility (SECI). iii. Monthly Regional Energy Account (REA) statement and corresponding invoices. iv. Calibration certificates of all the meters valid for the current monitoring period.			
Project Participant's response		Date:	17/11/2023
We hereby submit the requested documents. i. Commissioning certificate has been provided. ii. PPA has been provided. iii. REA invoices have been submitted. iv. Calibration certificate has been provided			
Documentation provided as evidence by Project Participant			
i. Commissioning certificate has been provided. ii. PPA has been provided. iii. REA invoices have been submitted. iv. Calibration certificate has been provided			
Auditor's assessment comment		Date:	20/11/2023
The PD has submitted the commissioning certificates, PPA, REA statements with invoices and calibration certificates valid for the current monitoring period and found to be appropriate. CL #1 is closed.			

Type:	☐ CAR ☒ CL/CR ☐ FAR	Number:	2

Raised by:		Ref. to checklist in above tables:	2.2
Description of the audit finding		Date:	10/11/2023
i. There are 5 SDGs (SDG 4, SDG 7, SDG 8, SDG 13 & SDG 15) reported in the registered PDD however in the MR only 3 SDGs (SDG 7, SDG 8 & SDG 13) are mentioned. Kindly clarify the inconsistency observed. ii. SDG8 impacts as reported under table-1 are unclear, please mention the values for each indicator transparently.			
Project Participant's response		Date:	17/11/2023
i. At the time of PDD preparation and project registration, the project owner envisaged covering maximum number of SDGs that can be linked with the project outcome but after the project implementation, it was found that SDG-4 and SDG-15 do not have direct linkage with the project and the project is not contributing to the SDG-4 and SDG-15. Seeing the insignificant contributions, the project owner has decided to drop these two SDGs goals and related indicators from the monitoring plan. The project owner has decided to include SDG-7, SDG-8, and SDG-13 which have direct linkage with the project. The project owner is following the same practice for all previous monitoring period/report. ii. SDG-8 Indicators have been revised and updated			
Documentation provided as evidence by Project Participant			
Revised MR			
Auditor's assessment comment		Date:	30/11/2023
The PD has not monitored the SDG-4 and SDG-15 as no significant contributions identified for both, during the monitoring period SDG-7, SDG-8, and SDG-13 are monitored as found to be relevant to the project activity. This approach was followed during previous verifications and hence accepted. Closed The value of the parameters relevant to SDG 8 as reported in the MR are inconsistent with the ER sheet and evidence submitted. Kindly report the correct values. Open CL #2 is open			
Project Participant's response		Date:	05/12/2023
Documentation provided as evidence by Project Participant			
Revised MR v 03 Revised ER sheet			
Auditor's assessment comment		Date:	10/12/2023
The PD has corrected the value of the parameters relevant to SDG 8 in the MR and found consistent with the ER sheet and evidence submitted. CL #2 is closed.			

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Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	01
Raised by:		Ref. to checklist in above tables:	3.2
Description of the audit finding		Date:	10/11/2023
Section B.1: Implementation of the project activity is not provided as per the MR completion guidelines. It is not clear if the values of net generation as reported in the ER sheet are of actual power or scheduled power.			
Project Participant's response		Date:	17/11/2023
Section B.1 has been updated. As per the registered PDD, the values for scheduled power would be considered for raising the monthly invoices and the value of actual power will be considered to calculate the emission reduction. Therefore, the same has been corrected in the ER sheet. The value of actual power is considered for calculation of emission reduction and thus the emission reduction for the current monitoring period is 830,196 tCO2e.			
Documentation provided as evidence by Project Participant			
1. Revised Monitoring report 2. Revised ER sheet showing the values of scheduled power and actual net generation. 3. Monthly Regional Energy Accounts and Invoices from Aug 2022 to August 2023.			
Auditor's assessment comment		Date:	25/10/2023
The PD has updated the section B.1 of the MR including the information about project implementation, found to be as per the MR completion guidelines.. The clarification provided by the PD is found to be satisfactory, hence accepted. CAR #1 is closed.			

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Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	02
Raised by:		Ref. to checklist in above tables:	3.3
Description of the audit finding		Date:	10/11/2023
Please submit the following evidence with reference to the monitoring parameters (SDG 8): • Employment records, • Training records • Expenses incurred during the monitoring period. Also, there is no information about the number of employments created under each category (skilled/unskilled/payroll/contracted) provided in the MR. Details of the trainings (date/objective/location) is not provided in the MR.			
Project Participant's response		Date:	17/11/2023
MR has been revised and updated. Training record and employment details have been included in the revised version of MR.			
Documentation provided as evidence by Project Participant			
i. Employment record ii. Training record *iii.* .O&M expenses			
Auditor's assessment comment		Date:	30/11/2023
The PD has submitted the employment records, training records and evidence for the expenses incurred during the monitoring period. However, it is not clear if O&M expenses is to be monitored under SDG 8. Open The PD has provided information about the number of employments created under each category and found to be appropriate. However, the number of employments reported in the ER sheet is inconsistent with MR. Open Number of trainings as mentioned in the MR are different from the same as reported in the ER sheet, also details of the trainings (date/objective/location) is not provided in the MR. Open CAR #2 is open			
Project Participant's response		Date:	05/12/2023

1. Monitoring of O & M expenses is not required as per the registered PDD. Therefore, it has been corrected in the revised MR and ER sheet. 2. The number of employments created are 23. The same has been done in the revised MR and ER sheet. 3. The number of training courses conducted in the current monitoring period are 4. The details of the trainings are mentioned in the Section D.2. of SDG 8. The same also has been mentioned in the ER sheet.		
Documentation provided as evidence by Project Participant		
Employment record details. Revised MR and ER sheet.		
Auditor's assessment comment	Date:	10/12/2023
As the registered monitoring plan does not include O&M expenses as monitoring parameter, it is hence not required to be reported. The PD has updated the MR removing the irrelevant information in this regard. The PD has corrected the number of employments generated in the MR, found to be consistent with the ER sheet. The PD has corrected the number of trainings in the MR, found to be consistent with the ER sheet. CAR #2 is closed.		

Type:	☒ CAR	☐ CL/CR	☐ FAR	Number: 03
Raised by:				Ref. to checklist in above tables: 3.5
Description of the audit finding				Date: 10/11/2023
Section E.1 MR: Calculation of baseline value of SDG 7 and 8 is not in line with the MR filling guidelines. Section E.5 of the MR is incomplete and not filled in line with the MR template guidelines.				
Project Participant's response				Date: 17/11/2023
Both sections E.1 and E.5 have been revised and updated.				
Documentation provided as evidence by Project Participant				
MR dated 17/11/2023				
Auditor's assessment comment				Date: 20/11/2023

The PD has updated the Calculation of baseline value of SDG 7 and 8 under section E.1 of the MR and found to be in line with the MR filling guidelines. The PD has provided the information under section E.5 of the MR and found it in line with the MR template guidelines. CAR #3 is closed.

Type:	☒ CAR ☐ CL/CR ☐ FAR	Number:	04
Raised by:		Ref. to checklist in above tables:	3.6
Description of the audit finding		Date:	10/11/2023
Please clarify why the information about implementation of Grievance Mechanism is not provided in the MR. Also submit the relevant evidence with reference to Grievance Mechanism.			
Project Participant's response		Date:	17/11/2023
The information about implementation of Grievance mechanism is now explained in detail in Section G.1 of the MR. The three channels through which any stakeholder can register their concern related to the project are the grievance box, register and the digitized QR code. On scanning the QR code, there is display of all the different project sites, therefore the stakeholder can select the specific project site to which they want to report the grievance and subsequently it is addressed by the Corporate Office.			
Documentation provided as evidence by Project Participant			
Grievance register/data in excel format			
Auditor's assessment comment		Date:	25/10/2023
The PD has provided information about implementation of Grievance Mechanism in the MR and submitted the relevant evidence with reference to Grievance Mechanism, found to be appropriate. CAR #4 is closed.			

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Appendix 2: Calibration details of monitoring meters

Type of meter	Serial no.	Make	Accuracy Class	Calibration Date	Due Date	Calibration Compliance
Main meter:	05296052	Elster	0.2s	05/07/2019	04/07/2024	Y
Check meter:	05296053	Elster	0.2s	05/07/2019	04/07/2024	Y

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Appendix 3: Audit Team CVs

Name	SHORT CV. BACKGROUND INFORMATION
Ravi Kant Soni	Ravi Kant Soni is a certified lead auditor for Lead Auditor ISO 14001:2004&Lead Auditor ISO 14064:2006 GHG Inventory and verification. He has more than 10 years of work experience across Climate Change, Environmental Management & Monitoring, Health & Safety Managemen, and Statutory Compliance. He was involved in more than 100 CDM validation and verifications activities and Gold Standard, VER projects as a team leader/technical reviewer / validator / verifier covering the sectoral scope 1 technical area 1.2. ,3.1He has done Mater in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from M.I.T.S Gwalior Jiwaji University Gwalior, India.
Dr. N. Premjit Singh	Dr. N Premjit Singh has a PhD in Mechanical Engineering (Thesis: Design and development of a square parabolic dish system with a concentrated photovoltaic (CPV) module for performance improvement) from the Indian Institute of Technology (IIT) Madras, Chennai, India, awarded in 2021. M.Tech in Energy Technology, Tezpur University, Napaam, India (2007), and B.Tech in Mechanical Engineering (2005), NERIST, Nirjuli, India. He has extensive experience of about 7 years with DOEs, including UNFCCC CDM and other carbon related schemes (e.g., VCS, GS, GCC), and 5 years + in research projects, renewable energy, and energy audits. In Applus+ since March 2023, he has been the Product Assurance Manager for CDM/VCS/GS4GG/GCC Department to ensure the quality of the performance of different assessments, coordinate the global team for technical reviews, and identify the training needs for the auditors and technical reviewers to improve the quality of reports. He holds experience as a Lead Auditor, Validator and Verifier for GHG mitigation projects and programmes of activities in Sectoral Scope 1.2 (Renewables) and 3.1. (Energy Demand) and is qualified as per Applus+ procedures as Lead Auditor, Validator, Verifier, Technical Expert for SS/TA 1.2. and Technical Reviewer. Dr. N Premjit Singh is based in Gurugram, India.